

Public Works (1893) Department.

RAILWAY BRANCH.

G.O., No. 301 R

DATED 11th February

[Despatch Abstract.]

South Indian Railway. — Letter from the Govt of India communicating certain remarks and orders on the points raised by the Exr. of Governmented by Accounts on the original Revised Estimate of the — (including the V.G.S. Est.) for 1892-93, communicated to the Comd. Engr. & R. Railway.

BACK PAPERS.

[illegible]

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

11TH FEBRUARY 1893, No. 301 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Railway), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Calcutta, 4th February 1893, No. 197 A.R.

I am directed to acknowledge the receipt of the Capital revised estimate of the South Indian Railway (including the Villupuram-Guntakal Railway) for 1892-93 submitted under your letter, No. 55 R., of the 12th January 1893, and to communicate the following remarks and orders on the points raised in the note by the Examiner of Guaranteed Railway Accounts thereon.

2. *Para. 7 of Examiner's note.*—No advantage is to be gained by the transfer of grant and expenditure incurred during the current official year prior to the date of the transfer of the Guntakal-Dharmavaram section to the Southern Mahratta Railway and consequently no such transfer will be made.

3. *Para. 8 of Examiner's note.*—The requirements of this section for 1893-94 have been settled in direct communication with the Government of Bombay.

4. *Paras. 9 and 10 of Examiner's note.*—A separate communication will follow describing the procedure to be observed in connection with the bringing on of past outlay upon the books of the Southern Mahratta Railway. No change will be made on the books of the South Indian Railway, except that the outlay on this section will be excluded from statements exhibiting the cost of the lines now in the hands of the South Indian Railway.

5. As regards the revised estimate, I am to say that judging from the latest returns of expenditure it appears probable that the capital grant of the South Indian Railway will not be fully utilized and that the entire grant of the Villupuram-Guntakal Railway will be required for expenditure by the South Indian Railway Company during the current official year and there will consequently be nothing available for transfer from the Villupuram-Guntakal Railway grant to the Southern Mahratta Railway Company to meet outlay on the Guntakal-Dharmavaram section during the last quarter of 1892-93, which is estimated by the Examiner to amount to Rs. 1,04,119.

6. The Government of India have accordingly decided to reduce the grant of the South Indian Railway by Rs. 1,00,000 to meet outlay to be incurred by the Southern Mahratta Railway Company on the Guntakal-Dharmavaram section during 1892-93. With this reduction the grant for capital outlay on the South Indian Railway during the current official year will stand at Rs. 11,00,000.

7. Should later information, however, show that further funds are required on the South Indian Railway and if money be available from the Villupuram-Guntakal Railway grant, the necessary re-adjustment between the South Indian and Villupuram-Guntakal Railway grants may be made and wired to this office within the 25th instant.

ORDER—dated 11th February 1893, No. 301 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to Proceedings No. 54 R., dated 12th January 1893.

(True Extract.)

Major, R.E.,
Offg. Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.
Editors' Table.

Exd. C. A. Munisawmy.
Spare Copies

RAILWAY.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated February, 11th.

Recd.

Encl.

G.O., 11th Feb. 1893, No. 301 R.

FEBRUARY.

South Indian Railway

Letter from the Government of India communicating certain remarks and orders on the points raised by the Examiner of Guaranteed Railway Accounts on the Capital revised estimate of the — (including the Villupuram-Guntakal State Railway) for 1892-93, communicated to the Consulting Engineer for Railways.

PRELIMINARY ISSUE.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED
AGAINST REVENUE

48. STATE RAILWAYS—CONSTRUCTION.

REVISED ESTIMATES

OF THE

SOUTH INDIAN STATE RAILWAY
INCLUDING VILLUPURAM-GUNTAKAL SECTION

FOR

1892-93.

MEMORANDUM.

	South Indian Railway and Nellore Branch.	Villupuram- Guntakal Section.	Total.
	Rs.	Rs.	Rs.
The grant for expenditure on the South Indian Railway including Villupuram-Guntakal section is Rs. 19,75,000 as follows:—			
Net expenditure in India— <i>vide</i> general abstract ...	12,00,000	7,75,000	19,75,000
Expenditure in England— <i>vide</i> schedule C. ...	...	...	...
Total grant ...	12,00,000	7,75,000	19,75,000
The budget estimate contemplates a total expenditure of Rs. 52,38,983 as under:—			
Cash outlay on works and services— <i>vide</i> general abstract ...	1,45,718	7,76,463	9,22,181
Cash outlay on stores— <i>vide</i> schedule A. ...	18,35,000	...	18,35,000
London stores— <i>vide</i> schedule C. ...	13,00,000	...	13,00,000
Exchange and insurance charges on expenditure in England— <i>vide</i> schedule A. ...	6,99,986	...	6,99,986
London account—miscellaneous ...	1,81,816	...	1,81,816
Transfers from South Indian Railway ...	...	3,00,000	3,00,000
Total ...	41,62,520	10,76,463	52,38,983
And is provided for as follows:—			
Appropriation to line of expenditure in England ...	...	...	...
Credits to be realized from revenue for stores to be issued—from appendix A (5) ...	20,09,106	...	20,09,106
Credits to be realized from miscellaneous payments ...	1,81,816	...	1,81,816
Credits to be realized from revenue for workshop out-turn—from appendix A (4) ...	2,20,000	...	2,20,000
Credits to be realized from other departments for stores to be transferred—from appendix A (5) ...	...	...	...
Credits to be realized from sales—from appendix A (6) ...	2,51,598	3,01,463	5,53,061
Transfers to Villupuram-Guntakal Railway as above. ...	3,00,000	...	3,00,000
Total ...	29,62,520	3,01,463	32,63,983
Balance, being Indian grant required as above ...	12,00,000	7,75,000	19,75,000

CAPITAL revised estimates of the South Indian Railway for 1892-93.
South Indian Railway and Nellore Branch.

General Abstract.

Main heads of expenditure.	Actuals to end of 1891-92.			Budget grant, 1892-93.			Revised Estimate, 1892-93.			Budget Estimate.			Total probable outlay to end of 1892-93 (columns 1 and 3).	Required for lines under construction only.		
	Rs.	1		Rs.	2		Rs.	3		Rs.	4			Rs.	Rs.	Rs.
Works and Services.																
I. Preliminary expenses ..	73,738			..	..	..	..	..	..	..	..	..	..	73,738	..	..
II. Land	84,981			13,304	..	..	8,934	..	..	..	..	..	..	97,915	..	..
III. Formation	10,08,801			16,431	..	..	12,345	..	..	..	..	..	..	10,18,146	..	..
IV. Bridge work	16,24,370			8,738	..	..	8,866	635	9,401	..	..	..	..	16,33,851	..	..
V. Fencing	69,827			2,076	..	..	207	434	631	..	..	..	..	60,458	..	..
VI. Electric Telegraph	..			..	..	..	..	2,187	2,187	..	..	..	..	2,187	..	..
VII. Ballast and permanent-way	16,33,068			21,784	..	..	4,984	21,448	26,470	..	..	..	..	16,50,638	..	..
VIII. Stations and buildings	5,43,341			2,70,069	..	..	1,16,956	1,27,976	2,46,931	..	..	..	..	7,89,072	..	..
Total, Construction Accounts																
IX. Plant	48,28,006			2,42,300	..	..	1,64,491	1,62,608	3,06,899	..	..	..	..	51,34,904	..	..
X. Ferries, &c.	1,93,042			..	..	..	..	1,024	1,024	..	..	..	..	1,94,066	..	..
XI. Rolling-stock	6,77,693			10,00,000	..	..	1,427	..	1,427	..	..	..	..	6,79,120	..	..
XII. General charges as per schedule B	6,40,875			..	..	..	..	..	..	..	..	..	..	6,40,875	..	..
Loss by exchange	2,42,300			..	..	..	..	..	..	..	..	..	..	2,42,360	..	..
Purchase of the line	4,69,25,670			..	..	..	..	..	..	..	..	..	..	4,69,26,670	..	..
Total, expenditure on final heads																
Miscellaneous advances	6,24,07,346			13,42,300	..	..	1,55,718	1,62,632	3,09,350	..	..	..	..	6,37,16,696	..	..
	20,685			700	..	..	10,000	..	10,000	..	..	..	..	10,856	..	..
Total																
Deduct receipts on Capital Accounts	6,34,28,031			13,43,000	..	..	1,45,718	1,63,632	3,09,350	..	..	..	..	6,37,27,381	..	..
	36,65,172			813	..	..	..	..	..	..	..	..	..	36,65,172	..	..
Grant Total, Works and Services																
Stores accounts as per schedule A	4,06,62,859			13,42,187	..	..	1,45,718	1,63,632	3,09,350	..	..	..	..	4,98,62,208	..	..
	31,93,248			27,813	..	..	16,24,000	9,34,800	9,00,640	..	..	..	..	40,83,898	..	..
Total																
Deduct debits to the Indian books by credits to "expenditure in England" for value of English stores and other items charged off in England	6,27,46,107			13,70,000	..	..	19,80,718	7,90,718	12,00,000	..	..	..	..	6,39,46,107	..	..
Net Indian expenditure																
	54,09,421			13,70,000	..	..	19,80,718	7,90,718	12,00,000	..	..	..	..	66,09,421	..	..

Capital revised estimates of the South Indian Railway for 1892-93.
Villupuram-Guntakal Section.
General Abstract.

Main heads of expenditure.	Revised Estimates, 1892-93.										Budget Estimate.			Total probable outlay to end of 1892-93 (columns 1 and 3).		Remaining to be spent in future years.		Sanctioned estimate.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	Actuals to end of 1891-92.			Budget grant, 1892-93.			Cash.			Stores.			Total.	Cash.	Stores.	Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	1	2	3	4	5	6	7	8	9	10	11	12					13		14	15	16	17																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

SCHEDULE A.—Abstract estimate for stores for the years 1892-93 for the combined undertaking (South Indian Railway and Villupuram-Guntakal Railway).

	Actual balance at the end of 1891-92.	Revised Estimates, 1892-93.				Probable balance at end of 1892-93.	Budget Estimates.			Probable balance at end of
		Debita.		Credita.	Debita.		Credita.			
		Cash.	Stores.		Cash.			Stores.		
									Total.	
Purchases as per appendix A (1) ..	1,19,887	16,00,000	..	16,00,000	..	19,887	..	..	..	
London stores as per appendix A (2) ..	1,75,396	60,000	19,96,000	20,56,000	14,31,396	..	..	..	..	
London invoices ..	2,361	..	19,99,986	19,99,986	3,946	825	..	..	..	
Manufactures as per appendix A (3) ..	32,760	40,000	..	40,000	10,000	22,760	..	..	..	
Workshop manufactures as per appendix A (4) ..	2,66,241	1,35,000	8,00,000	9,35,000	35,000	3,01,241	..	..	..	
Stores in depots as per appendix A (5) ..	32,62,928	..	32,60,000	32,60,000	8,99,188	26,83,739	..	..	..	
Balances as per appendix A (6) ..	6,287	..	6,62,061	6,62,061	1,000	6,287	..	..	..	
Total ..	36,40,304	18,35,000	85,98,947	1,04,33,047	7,44,797	44,28,191	..	..	..	

(c) English cost at 2 shillings
Exchange and insurance

MA.

13,00,000

6,99,906

Total .. 19,99,906

Notes.—The sum total available for cash outlay during 1892-93 on the various suspense heads is Rs. 18,35,000 as shown above. It must be distinctly understood that cash expenditure to the extent provided for under each head can only be incurred conditionally upon its being evident that the credits calculated upon will be fully realized. It will be necessary for the local authorities of the time to watch the suspense transactions closely, and it will be the duty of the Examiner to make a careful estimate of the position of each suspense account every month in the form of appendices A (1) to A (6) attached and to bring to notice any appreciable variations or expected variations to the notice of the Manager or Engineer-in-Chief without delay. In cases in which it is found that the credits taken in the budget estimate are not likely to be realized, it will be incumbent upon the Manager or Engineer-in-Chief to restrict the cash expenditure as far as possible, or, where this is not feasible, to bring the fact to the notice of the Government of India at once; it will be within the discretion of the Managers or Engineers-in-Chief to dispend with the permission of the monthly estimate during the first quarter of the financial year; on the other hand, if the monthly estimates show that more credits are likely to be realized than were calculated upon in framing the budget estimate and that the money is likely to remain unutilized, it will be the duty of the Manager or Engineer-in-Chief to apprise the Government of the fact with like promptitude.

T. ACHINOROLY,
7th January 1893.

(Signed) W. S. BETTS,
Agent, South Indian Railway.

SCHEDULE B.—Capital and Revenue.
Revised and budget estimates of general charges of the Railway for the year 1892-93.

Sl. No.		Detail	Monthly salary of office.	Revised Estimate, 1892-93.				Budget Estimate.				Remarks.	
1892-93.	1893-94.			Per annum.	Distribution of charges.		Per annum.	Per annum.	Distribution of charges.				
					Capital.	Revenue.			Total.	Capital.	Revenue.		Total.
(1) Direction.													
1	..	Superintending Engineer	1,100	..	1,577	..	1,577	..	..	..	..	The headquarters establishment has been divided equally between the Villupuram-Central State Railway and Ilamamam-Madurai Railway.	
1	..	Engineering Assistant	100	..	900	..	900	..	..	..	..		
1	..	Chief Clerk	210	..	1,000	..	1,000	..	..	..	..		
..	..	Office establishment	..	..	7,287	..	7,287	..	..	..	..		
..	..	Petty ..	..	..	658	..	658	..	..	..	..		
..	..	Apothecary ..	..	..	300	..	300	..	..	..	..		
..	..	Storekeeper ..	..	..	80	..	80	..	..	..	..		
..	..	Government supervision	..	..	7,481	..	7,481	..	..	..	..		
..	..	Travelling allowances	..	..	..	..	..	..	..	..	..		
..	..	Office accommodation	..	..	..	..	..	..	..	..	..		
..	..	Instruments ..	..	..	..	..	..	..	..	..	..		
..	..	Office expenses ..	..	..	..	..	..	..	..	..	..		
Total, Direction			..	..	20,023	..	20,023	..	..	..	..		
(2) Engineering.													
1	..	Executive Engineer, 1st grade	950	..	337	..	337	..	..	..	..	(1) For a period of a month. (2) For 3 months. (3) For 11 months. (4) For 7 months nearly. (5) For 1 month only. (6) For a period of a month. (7) One for 2 months and one for 3 months.	
1	..	Do. 2nd ..	800	..	2,640	..	2,640	..	..	..	..		
1	..	Do. 3rd ..	700	..	1,084	..	1,084	..	..	..	..		
1	..	Assistant Engineer, 2nd grade	350	..	2,348	..	2,348	..	..	..	..		
1	..	Do. 3rd ..	250	..	202	..	202	..	..	..	..		
1	..	Temporary Engineer	250	..	81	..	81	..	..	..	..		
2	..	Temporary Engineers	250	..	2,884	..	2,884	..	..	..	..		
Upper Subordinates													
1	..	Sub-Engineer, 1st grade (Honorary Assistant Engineer).	400	..	507	..	507	..	..	..	..	(8) For 11 months.	
2	..	Sub-Engineers, 2nd grade	300	..	1,091	..	1,091	..	..	..	..		
1	..	Sub-Engineer, 3rd ..	250	..	974	..	974	..	..	..	..	(9) One for 6 months and the other for 2 months. (10) For 6 months nearly.	
2	..	Superintendents, 1st grade ..	200	..	2,614	..	2,614	..	..	..	..		
2	..	Do. 2nd ..	150	..	738	..	738	..	..	..	..	(11) One for 7 months and one for 6 months. (12) One for 6 months and two for a period of a month.	
2	..	Overseers, 1st grade ..	100	..	1,023	..	1,023	..	..	..	..	(13) One for 10 months and one for a portion of a month.	
1	..	Overseer, 2nd ..	80	..	298	..	298	..	..	..	..	(14) For 6 months nearly.	
1	..	Temporary subordinate	200	..	88	..	88	..	..	..	..	(15) For a portion of a month.	
1	..	Do.	178	..	480	..	480	..	..	..	..	(16) For 5 months nearly.	
2	..	Temporary Subordinates	78 to 118	..	1,047	..	1,047	..	..	..	..	(17) One for 13 months and one for 6 months.	

1	Sub-Engineer, 1st grade	1,075	..	1,075	..	1,075	..	..	..	..	..	..	(18) For 10 months each.
1	Temporary subordinates	1,484	..	1,484	..	1,484	..	..	..	..	..	..	(19) One for 12, one for 10, one for 6, one for 3 and one for 2 months.
1	Office Establishment												
1	Accountants	60 to 107	..	1,332	..	1,332	..	..	..	..	..	..	(20) One for 12 and one for 6 months nearly.
1	Clerks	80 to 75	..	7,881	..	7,881	..	..	..	..	..	..	(21) Twelve for 12 months, remainder for varying periods.
1	Cashiers	80	..	1,268	..	1,268	..	..	..	..	..	..	(22) One for 12 months, remainder for varying periods.
1	Lancers	8 to 8	..	1,283	..	1,283	..	..	..	..	..	..	(23, 24, 25 and 26) Varying number and varying periods.
1	Cash posts	8 to 7	..	197	..	197	..	..	..	..	..	..	
1	Trellismen	8 to 7	..	404	..	404	..	..	..	..	..	..	
1	Watchmen	8 to 7	..	10	..	10	..	..	..	..	..	..	
1	Sweepers	..	..	88	..	88	..	..	..	..	..	..	
1	Police guards	..	..	2,016	..	2,016	..	..	..	..	..	..	
1	Pension and leave contribution	..	..	2,623	..	2,623	..	..	..	..	..	..	
1	Sub-divisional allowances	..	..	417	..	417	..	..	..	..	..	..	
1	Travelling allowances	..	..	1,745	..	1,745	..	..	..	..	..	..	
1	Office accommodation	..	..	1,000	..	1,000	..	..	..	..	..	..	
1	Quarters ..	..	..	800	..	800	..	..	..	..	..	..	
1	Instruments ..	..	..	8,000	..	8,000	..	..	..	..	..	..	
1	Office expenses	..	..	4,600	..	4,600	..	..	..	..	..	..	
1	Total, Engineering	..	..	37,824	..	37,824	..	..	..	..	..	..	
1	(3) Stores.												
1	Depot storekeepers	100	..	2,836	..	2,836	..	..	..	..	..	..	(27) Two for 12, one for 6 and one for 6 months.
1	Storekeepers	35	..	2,808	..	2,808	..	..	..	..	..	..	(28) Four for 12 months, others for varying periods.
1	Clerks	88	..	948	..	948	..	..	..	..	..	..	(29) Two for 2 months, others for varying periods.
1	Lancers	8 to 7	..	984	..	984	..	..	..	..	..	..	(30 and 31) Varying number and varying periods.
1	Watchmen	8 to 7	..	1,225	..	1,225	..	..	..	..	..	..	
1	Travelling allowances	..	..	124	..	124	..	..	..	..	..	..	
1	Office expenses	..	..	800	..	800	..	..	..	..	..	..	
1	Total, Stores	..	..	9,826	..	9,826	..	..	..	..	..	..	
1	(4) Audit and Accounts.												
1	Accountant, 1st grade	380 to 370	..	4,340	..	4,340	..	..	..	..	..	..	(32) One for 12 months and one for 6 months.
1	Accountants 4th ..	100 to 182	..	2,076	..	2,076	..	..	..	..	..	..	(33) Twenty-six for 12 months, remainder for varying periods.
1	Office establishment	..	..	9,818	..	9,818	..	..	..	..	..	..	(34) Five for 12 months, remainder for varying periods.
1	Stores establishment	..	..	1,876	..	1,876	..	..	..	..	..	..	
1	Posts ..	..	..	264	..	264	..	..	..	..	..	..	

Revised and budget estimates of general charges of the Railway for the year 1892-93—cont.

Months.	Detail.	Monthly salary of office.	Revised Estimate, 1892-93.				Budget Estimate.				Remarks.
			Per annum.	Distribution of charges.			Per annum.	Distribution of charges.			
				Capital.	Revenue.	Total.		Capital.	Revenue.	Total.	
1892-93.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(4) <i>Audit and Accounts—cont.</i>										
	Pension and leave contribution ..	..	619	..	..	619	..	..	..	..	..
	Travelling allowances ..	..	..	..	..	..	..	..	..	..	..
	Office expenses ..	..	—	800	..	—	800	..	..	..	..
	Total, Audit Accounts ..	..	16,697	..	..	16,697	..	..	..	..	..
	(5) <i>Medical and Sanitation.</i>										
	Allowances to Civil Surgeons ..	50	150	..	..	150	..	..	..	..	..
	Apothecaries ..	50	(36) 1,766	..	..	1,766	..	..	..	..	..
	Lascars ..	6 to 7	(36) 178	..	..	178	..	..	..	..	..
	Travelling allowances ..	..	193	..	..	193	..	..	..	..	..
	Office expenses ..	..	—	800	..	—	800	..	..	..	..
	Total, Medical and Sanitation ..	..	2,084	..	..	2,084	..	..	..	..	..
	Locomotive.										
	Clerk ..	..	..	..	..	..	..	..	..	..	..
	Quarters ..	..	..	..	..	..	..	..	..	..	..
	Total, Locomotive ..	..	..	..	..	..	..	..	..	..	..
	Total, General Charges ..	..	..	..	..	86,411	..	..	..	..	..

(35) One for 12 months, remainder for varying periods.
(36) For varying periods.

(36) One for 12 months, remainder for varying periods.
(36) For varying periods.

Abstract of general charges for 1892-93.

Sub-heads of establishment.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Distribution.			
			Capital.		Revenue.	
			1892-93.	1893-94.	1892-93.	1893-94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction or General ..	30,623	..	20,623	..	..	..
Engineering ..	37,824	..	37,824	..	..	..
Locomotive ..	457	..	457	..	..	..
Traffic ..	8,826	..	8,826	..	..	..
Stores ..	16,597	..	16,597	..	..	..
Audit and Accounts ..	2,084	..	2,084	..	..	..
Medical and sanitation ..	..	..	..	..	..	..
Total ..	86,411	..	86,411	..	..	..

(Signed) W. S. BETTS,
Agent, South Indian Railway.

Noted by the Examiner, Railway Accounts, Madras, on the Capital Revised Estimate, South Indian Railway, for 1892-93.

The following table shows the amount of the original grant and contains particulars of subsequent revisions, viz. :—

	South Indian Railway.	Villupuram- Guntakal Railway.	Total.
	Rs.	Rs.	Rs.
Grant as per budget orders ...	13,70,000	9,00,000	22,70,000
Reduction in grant—vide No. 769 A.R., dated 17th December 1892 ...	1,70,000	...	...
Reduction in grant—vide No. 700 A.R., dated 20th November 1892 ...	...	1,25,000	2,95,000
Grant as revised ...	12,00,000	7,75,000	19,75,000

2. The revised estimate now submitted is for the above amounts.

3. The surrender of grant arose on the following heads in the budget memorandum :—

	Increase. Rs.	Decrease. Rs.
Excess in cash outlay on works and services ...	1,35,122	...
Short outlay on store purchases in India ...	...	2,25,000
Do. on London stores ...	...	1,40,000
Excess outlay on exchange ...	1,07,045	...
Short provision for London (miscellaneous expenditure). ...	1,06,816	...
Total ...	3,48,483	3,65,000
Net decrease in expenditure ...	...	16,017
Add over estimate in respect of credit from revenue and sales ...	...	2,78,963
Total ...	...	2,95,000

4. The following are the principal fluctuations under the several heads in the general abstract :—

	VILLUPURAM-GUNTAKAL.		SOUTH INDIAN RAILWAY.		TOTAL.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction	..	1,04,290	..	35,401	..	1,39,691
Plant	..	17,200	1,024	..	..	16,176
Rolling stock	1,21,290	..	..	9,98,573	..	8,77,283
General charges	..	3,510	..	..	..	3,510
Miscellaneous advances	..	7,571	..	10,700	..	18,271
Receipts on Capital account	1,874	..	813	..	2,187	..
Store account	..	1,15,093	8,72,837	..	7,67,744	..
Total	1,22,664	2,47,664	8,74,674	10,44,674	7,69,931	10,64,931
Net decrease	..	1,25,000	..	1,70,000	..	2,95,000

5. The reduced outlay on construction is mainly due to stores returned from works, the cash outlay having been in excess of the budget provision—*vide* para. 3.

6. The reduced outlay on rolling stock is owing to the fact that large quantities of stock ordered from England will be at debit of London stores instead of works owing to the material being despatched from England later than originally anticipated. This will also account for the proposed increase in store balances.

Dharmavaram-Guntakal Section.

7. This section of the Villupuram-Guntakal Railway was made over to the Southern Mahratta Railway on 1st January 1893 and the following portion of the Villupuram-Guntakal Railway grant will require to be placed at the disposal of the Southern Mahratta Railway as pertaining to the March quarter, 1893, viz.:—

	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.
I. Preliminary expenses	...	...	...
II. Land	...	...	...
III. Formation	...	...	...
IV. Bridge work	2,000	...	2,000
V. Fencing	9,600	...	9,600
VI. Electric telegraph	2,000	...	2,000
VII. Ballast and permanent-way	...	...	...
VIII. Stations and buildings	34,000	...	34,000
IX. Plant	21,100	1,000	22,100
X. Fences, &c.	...	...	...
XI. Rolling-stock	...	...	...
XII. General charges	1,000	...	1,000
Total expenditure on final heads	69,700	1,000	70,700
Miscellaneous advances	...	...	...
Deduct receipts on Capital account	69,700	1,000	70,700
Total, Works and Services	...	...	...
Stores account	69,700	1,000	70,700
	34,119	1,000	35,119
Total	1,04,119	...	1,04,119

The amount of the Villupuram-Guntakal grant utilized by the South Indian Railway in respect of the Dharmavaram-Guntakal section during the nine months ending 31st December 1892 was Rs. 2,83,931.

The orders of Government of India should be obtained before the final issue of the budget is submitted whether the Villupuram-Guntakal grant should be reduced to this extent and the items included in the Southern Mahratta Railway budget.

8. No schedule of demands for the year 1893-94 has been submitted for the Dharmavaram-Guntakal section by the South Indian Railway and it is presumed that the grant for 1893-94 will be specially settled with the Southern Mahratta Railway and India.

9. The total outlay on the Dharmavaram-Guntakal section to December 1892, amounting roundly to Rs. 35,00,000, will also require to be transferred from the debit of the South Indian Railway capital account to that of the Southern Mahratta Railway, and Government of India orders should be obtained before the final issue of the budget whether this transaction should appear in the South Indian Railway budget or be made the subject of a special adjustment in the office of Accountant-General, Public Works Department.

10. I would suggest that the final adjustment be made in the subsequent year's budget by deduction from actuals thus:—

	Actual outlay to 31st March 1893.	Less cost of Dharmavaram-Guntakal section handed over to Southern Mahratta Railway.	Revised actual outlay on South Indian Railway proper.

As the actual outlay will not be known at the time of preparing the budget estimate, approximate deductions may be made therein in a preliminary manner from the total probable outlay, column 5, and from the amount of the sanctioned estimate, column 7.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

Telegram from the Officiating Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department, dated Madras, 23rd December 1892, No. 376 B.

No demand for funds for capital outlay, 1893-94, Dharmavaram-Guntakal State Railway, made by South Indian Railway as line will be transferred 1st January. Am arranging submission by South Indian Railway revised capital budget nine months. Presume revised and budget estimates due February and revenue budgets will be submitted by Southern Mahratta Railway through Bombay.

Capital Revised Estimate, South Indian Railway (including the Villupuram-Guntakal State Railway) for the year 1892-93.

Note by the Examiner of Railway Accounts, Madras, thereon.

No. 11.

Endorsement by the Consulting Engineer for Railways, dated Madras, 12th Jan. 1893.

Submitted to Government for transmission to the Government of India with reference to its letter No. 287 A.G., dated 15th December 1892, embodied in G.O., No. 3035 R., dated 23rd idem.

2. It is requested that the orders of the Government of India may be obtained on paras. 7, 8, 9 and 10 of the note by the Examiner of Railway Accounts, Madras.

Telegram from the Secretary to the Government of India, Public Works Department, to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Calcutta, 12th January 1893, No. 25 A.R.

Your telegram numbered and dated as follows:—376 B, 23rd ultimo. Proposed procedure approved.

ORDER—dated 12th January 1893, No. 54 R., Public Works.

Ordered that the capital revised estimate, South Indian Railway (including the Villupuram-Guntakal State Railway) for the year 1892-93, together with the note by the Examiner of Railway Accounts, be forwarded to the Government of India.

[Here enter No. 55 R., Public Works, dated 12th January 1893.]

(True Extract.)

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.
Editors' Table.

Exd. C. A. Munisawmy.
Spare Copies

RAILWAY.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated January, 12th.

Recd.

Encl.

G.O., 12th Jan. 1893, No. 54 R.

JANUARY.

South Indian Railway

Capital revised estimate of the — (including the Villupuram-Guntakal State Railway) for 1892-93, together with a note thereon, ordered to be forwarded to the Government of India.

PRELIMINARY ISSUE.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED
AGAINST REVENUE

48. STATE RAILWAYS—CONSTRUCTION.

REVISED ESTIMATES

OF THE

SOUTH INDIAN STATE RAILWAY
INCLUDING VILLUPURAM-GUNTAKAL SECTION

FOR

1892-93.

MEMORANDUM.

	South India Railway and Nellore Branch.	Villupuram- Guntakal Section.	Total.
	Rs.	Rs.	Rs.
The grant for expenditure on the South Indian Railway including Villupuram-Guntakal section is Rs. 19,75,000 as follows:—			
Net expenditure in India—vide general abstract ...	12,00,000	7,75,000	19,75,000
Expenditure in England—vide schedule C. ...	...	...	...
Total grant ...	12,00,000	7,75,000	19,75,000
The budget estimate contemplates a total expenditure of Rs. 52,38,983 as under:—			
Cash outlay on works and services—vide general abstract ...	1,45,718	7,76,463	9,22,181
Cash outlay on stores—vide schedule A. ...	18,35,000	...	18,35,000
London stores—vide schedule C. ...	13,00,000	...	13,00,000
Exchange and insurance charges on expenditure in England—vide schedule A. ...	6,99,986	...	6,99,986
London account—miscellaneous ...	1,81,816	...	1,81,816
Transfers from South Indian Railway ...	..	3,00,000	3,00,000
Total ...	41,62,520	10,76,463	52,38,983
And is provided for as follows:—			
Appropriation to line of expenditure in England ...	...	...	...
Credits to be realized from revenue for stores to be issued—from appendix A (5) ...	20,09,106	...	20,09,106
Credits to be realized from miscellaneous payments ...	1,81,816	...	1,81,816
Credits to be realized from revenue for workshop out-turn—from appendix A (4) ...	2,20,000	...	2,20,000
Credits to be realized from other departments for stores to be transferred—from appendix A (5) ...	...	...	...
Credits to be realized from sales—from appendix A (6) ...	2,51,598	3,01,463	5,53,061
Transfers to Villupuram-Guntakal Railway as above. ...	3,00,000	...	3,00,000
Total ...	29,62,520	3,01,463	32,63,983
* Balance, being Indian grant required as above ...	12,00,000	7,75,000	19,75,000

CAPITAL revised estimates of the South Indian Railway for 1892-93.
South Indian Railway and Nellore Branch.
General Abstract.

Main heads of expenditure.	Actuals to end of 1891-92.	Budget grant, 1892-93.	REVISED ESTIMATE, 1892-93.			BUDGET ESTIMATE.			Total probable outlay to end of 1892-93 (column 1 and 3).	REQUIRED FOR LINES UNDER CONSTRUCTION ONLY.						
			1	2	3	4	5	6		7						
											Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
Works and Services.																
I. Preliminary expenses ..	73,738	..	..	..	..	..	..	..	73,738	..	..					
II. Land ..	84,981	13,204	8,934	..	8,934	..	..	..	97,915	..	..					
III. Formation ..	10,05,801	16,431	12,345	..	12,345	..	..	..	10,18,146	..	..					
IV. Bridge work ..	16,34,350	8,736	8,868	436	9,304	..	..	..	16,33,851	..	..					
V. Fencing ..	88,827	2,076	207	424	631	..	..	..	60,458	..	..					
VI. Electric Telegraph ..	16,33,068	..	..	2,187	2,187	..	..	..	2,187	..	..					
VII. Ballast and permanent-way ..	5,42,241	31,764	4,964	21,436	26,470	..	..	..	15,62,838	..	..					
VIII. Stations and buildings ..	..	2,70,069	1,18,966	1,27,878	2,46,891	..	..	..	7,89,073	..	..					
Total, Construction Accounts ..	48,28,006	3,42,300	1,64,791	1,62,608	3,06,899	..	..	..	61,34,903	..	..					
IX. Plant ..	1,93,042	..	..	1,024	1,024	..	..	..	1,94,066	..	..					
X. Ferriss, &c. ..	..	..	..	..	..	..	..	..	..	..	..					
XI. Rolling-stock ..	6,77,693	10,00,000	1,427	..	1,427	..	..	..	6,79,120	..	..					
XII. General charges as per schedule B ..	6,40,675	..	..	..	..	..	..	..	6,40,675	..	..					
Loss by exchange ..	2,47,360	..	..	..	..	..	..	..	2,42,360	..	..					
Purchase of the line ..	4,08,25,670	..	..	..	..	..	..	..	4,09,25,670	..	..					
Total, expenditure on final heads ..	6,34,07,346	13,42,300	1,65,718	1,62,632	3,09,350	..	..	..	6,37,16,696	..	..					
Miscellaneous advances ..	30,685	700	10,000	..	10,000	..	..	..	10,655	..	..					
Total ..	6,34,28,031	13,43,000	1,66,718	1,63,633	3,09,360	..	..	..	6,37,27,381	..	..					
Deduct receipts on Capital Accounts ..	38,65,172	813	..	..	..	..	..	..	38,65,172	..	..					
Grant Total, Works and Services ..	4,95,62,859	13,42,187	1,65,718	1,63,632	2,99,560	..	..	..	4,98,62,209	..	..					
Stores accounts as per schedule A ..	21,85,246	37,813	16,36,000	9,94,860	9,00,640	..	..	..	40,83,808	..	..					
Total ..	6,27,46,107	13,70,000	19,60,718	7,90,718	12,00,000	..	..	..	6,30,46,107	..	..					
Deduct debits to the Indian books by credits to "expenditure in England" for value of English stores and other items charged off in England ..	4,73,36,686	..	..	..	..	..	..	..	4,73,36,686	..	..					
Net Indian expenditure ..	64,09,421	13,70,000	19,60,718	7,90,718	12,00,000	..	..	..	66,00,421	..	..					

General Abstract:

2

3

(c) English cost at 2 shillings	..	..	13,00,000
Exchange and insurance ..	..	..	6,99,986
		Total ..	19,99,986

TRICHINOPOLY,
7th January 1893.

(Signed) W. S. DETTS,
Agent, South Indian Railway.

SCHEDULE B.—Capital and Revenue.
Revised and budget estimates of general charges of the Railway for the year 1892-93.

Number.	Detail.	Monthly salary of office.	Revised Estimate, 1892-93.					Budget Estimate.					Remarks.	
			Per annum.	Distribution of charges.		Per annum.	Distribution of charges.		Per annum.	Distribution of charges.				
				Rs.	Paisa.		Rs.	Paisa.		Rs.	Paisa.	Rs.		Paisa.
1	(1) <i>Director.</i>													The head-quarters establishment has been divided equally between the Villupputtam-Coromandel State Railway and the Madras-Madurai Railway.
1	Superintending Engineer	1,100	1,477		1,477		1,477		1,477		1,477		1,477	
1	Engineering Assistant	150	900		900		900		900		900		900	
1	Chief Clerk	310	1,860		1,860		1,860		1,860		1,860		1,860	
1	Office establishment		7,287		7,287		7,287		7,287		7,287		7,287	
1	Petty ..		658		658		658		658		658		658	
1	Storekeeper		850		850		850		850		850		850	
1	Government supervision		80		80		80		80		80		80	
1	Travelling allowance		7,481		7,481		7,481		7,481		7,481		7,481	
1	Office accommodation		60		60		60		60		60		60	
1	Instruments ..		— 4		— 4		— 4		— 4		— 4		— 4	
1	Office expense ..		650		650		650		650		650		650	
1	Total, Direction		20,623		20,623		20,623		20,623		20,623		20,623	
1	(2) <i>Engineering.</i>													(1) For a portion of a month.
1	Executive Engineer, 1st grade	950	337	(1) 337	337		337		337		337		337	(2) For 3 months.
1	Do. 2nd "	800	2,640	(2) 2,640	2,640		2,640		2,640		2,640		2,640	(3) For 1½ months.
1	Do. 3rd "	700	1,084	(3) 1,084	1,084		1,084		1,084		1,084		1,084	(4) For 7 months nearly.
1	Assistant Engineer, 2nd grade	350	2,348	(4) 2,348	2,348		2,348		2,348		2,348		2,348	(5) For 1 month only.
1	Do. 3rd "	250	202	(5) 202	202		202		202		202		202	(6) For a portion of a month.
1	Temporary Engineer	850	91	(6) 91	91		91		91		91		91	(7) One for 7 months and one for 3½ months.
2	Temporary Engineers ..	250	2,884	(7) 2,884	2,884		2,884		2,884		2,884		2,884	(8) For 1½ months.
1	<i>Upper Subordinates.</i>													(9) One for 4 months and the other for 3 months.
1	Sub-Engineer, 1st grade (Honorary Assistant Engineer).	400	607	(8) 607	607		607		607		607		607	(10) For 4 months nearly.
2	Sub-Engineers, 2nd grade	300	1,691	(9) 1,691	1,691		1,691		1,691		1,691		1,691	(11) One for 7 months and one for 6 months
1	Sub-Engineer, 3rd "	250	974	(10) 974	974		974		974		974		974	(12) One for 4 months and two for a portion of a month.
2	Superintendents, 1st grade	300	2,614	(11) 2,614	2,614		2,614		2,614		2,614		2,614	(13) One for 10 months and one for a portion of a month.
2	Do. 2nd "	150	738	(12) 738	738		738		738		738		738	(14) For 4 months nearly.
2	Overseers, 1st grade	100	1,023	(13) 1,023	1,023		1,023		1,023		1,023		1,023	(15) For a portion of a month.
1	Overseer, 2nd "	90	296	(14) 296	296		296		296		296		296	(16) For 3 months nearly.
1	Temporary subordinate	175	480	(15) 480	480		480		480		480		480	(17) One for 12 months and one for 6 months.
1	Do.	175	480	(16) 480	480		480		480		480		480	
2	Temporary Subordinates	75 to 115	1,847	(17) 1,847	1,847		1,847		1,847		1,847		1,847	
1	<i>Lower Subordinates.</i>													(18) For 10 months each.
2	Sub-Overseers ..	35 to 70	1,075	(18) 1,075	1,075		1,075		1,075		1,075		1,075	(19) One for 12, one for 8½ and one for 2 months.
2	Temporary subordinates	50 to 80	1,464	(19) 1,464	1,464		1,464		1,464		1,464		1,464	
3	<i>Office Establishment.</i>													(20) One for 12 and one for 6 months nearly.
34	Accountants ..	60 to 107	1,332	(20) 1,332	1,332		1,332		1,332		1,332		1,332	(21) Twelve for 12 months, remainder for varying periods.
6	Clerks ..	20 to 75	7,981	(21) 7,981	7,981		7,981		7,981		7,981		7,981	(22) One for 12 months, remainder for varying periods.
6	Cashiers ..	80	1,868	(22) 1,868	1,868		1,868		1,868		1,868		1,868	
44	Lascars ..	6 to 8	1,983	(23) 1,983	1,983		1,983		1,983		1,983		1,983	(23, 24, 25 and 26) Varying number and varying periods.
8	Cash peons	6 to 7	197	(24) 197	197		197		197		197		197	
28	Watchmen ..	6 to 7	466	(25) 466	466		466		466		466		466	
1	Sweepers ..	6 to 7	10	(26) 10	10		10		10		10		10	
6	Police guards ..		86	(26) 86	86		86		86		86		86	
6	Pension and leave contribution		2,018	(27) 2,018	2,018		2,018		2,018		2,018		2,018	
6	Sub-divisional allowance		3,523	(28) 3,523	3,523		3,523		3,523		3,523		3,523	
6	Travelling allowance		417	(29) 417	417		417		417		417		417	
6	Office accommodation		1,745	(30) 1,745	1,745		1,745		1,745		1,745		1,745	
6	Quarters ..		— 1,000	(31) — 1,000	— 1,000		— 1,000		— 1,000		— 1,000		— 1,000	
6	Instruments ..		— 800	(32) — 800	— 800		— 800		— 800		— 800		— 800	
6	Office expense ..		— 4,600	(33) — 4,600	— 4,600		— 4,600		— 4,600		— 4,600		— 4,600	
6	Total, Engineering		37,924	(34) 37,924	37,924		37,924		37,924		37,924		37,924	
6	(3) <i>Stores.</i>													(27) Two for 12, one for 8½ and one for 6 months.
6	Depot storekeepers ..	100	2,835	(27) 2,835	2,835		2,835		2,835		2,835		2,835	(28) Four for 12 months, others for varying periods.
14	Storekeepers ..	35	2,808	(28) 2,808	2,808		2,808		2,808		2,808		2,808	(29) Two for 2 months, others for varying periods.
6	Clerks ..	25	948	(29) 948	948		948		948		948		948	(30 and 31) Varying number and varying periods.
21	Lascars ..	6 to 7	964	(30) 964	964		964		964		964		964	
23	Watchmen ..	6 to 7	1,225	(31) 1,225	1,225		1,225		1,225		1,225		1,225	
23	Travelling allowance		124	(32) 124	124		124		124		124		124	
23	Office expense ..		— 600	(33) — 600	— 600		— 600		— 600		— 600		— 600	
23	Total, Stores		8,826	(34) 8,826	8,826		8,826		8,826		8,826		8,826	
1	(4) <i>Audit and Accounts.</i>													(32) One for 12 months and one for 6 months.
1	Accountant, 1st grade ..	350 to 370	4,340	(32) 4,340	4,340		4,340		4,340		4,340		4,340	(33) Twenty-six for 12 months, remainder for varying periods.
2	Accountants 4th "	100 to 182	2,075	(33) 2,075	2,075		2,075		2,075		2,075		2,075	(34) Five for 12 months, remainder for varying periods.
25	Office establishment ..		8,818	(34) 8,818	8,818		8,818		8,818		8,818		8,818	
7	Stores establishment ..		1,576	(35) 1,576	1,576		1,576		1,576		1,576		1,576	
8	Peons ..		864	(36) 864	864		864		864		864		864	

C

(28) for 1 or 12 with the remainder
for every 12
(29) for every 12

2

(Signed) W. S. BETTS,
Agent, South Indian Railway.

(Signed) W. S. BETTS,
Agent, South Indian Railway.

Noted by the Examiner, Railway Accounts, Madras, on the Capital Revised Estimate, South Indian Railway, for 1892-93.

The following table shows the amount of the original grant and contains particulars of subsequent revisions, viz. :—

	South Indian Railway.	Villupuram-Guntakal Railway.	Total.
	Rs.	Rs.	Rs.
Grant as per budget orders ...	13,70,000	9,00,000	22,70,000
Reduction in grant—vide No. 763 A.R., dated 17th December 1892 ...	1,70,000	...	...
Reduction in grant—vide No. 700 A.R., dated 20th November 1892 ...	...	1,25,000	2,95,000
Grant as revised ...	12,00,000	7,75,000	19,75,000

2. The revised estimate now submitted is for the above amounts.

3. The surrender of grant arose on the following heads in the budget memorandum :—

	Increase. Rs.	Decrease. Rs.
Excess in cash outlay on works and services ...	1,35,122	...
Short outlay on store purchases in India ...	...	2,25,000
Do. on London stores ...	...	1,40,000
Excess outlay on exchange ...	1,07,045	...
Short provision for London (miscellaneous expenditure) ...	1,06,816	...
Total ...	3,48,983	3,65,000
Net decrease in expenditure ...	...	16,017
Add over estimate in respect of credit from revenue and sales ...	...	2,78,983
Total ...	...	2,95,000

4. The following are the principal fluctuations under the several heads in the general abstract :—

	VILLUPURAM-GUNTAKAL.		SOUTH INDIAN RAILWAY.		TOTAL.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction	..	1,04,290	..	35,401	..	1,39,691
Plant	..	17,200	1,024	..	..	16,176
Rolling stock	1,31,290	..	..	9,98,673	..	8,77,383
General charges	..	8,510	..	..	..	8,510
Miscellaneous advances	..	7,571	..	10,700	..	18,271
Receipts on Capital account	1,374	..	813	..	2,187	..
Store account	..	1,18,093	8,72,837	..	7,57,744	..
Total	1,22,664	2,47,864	8,74,674	10,44,674	7,59,931	10,64,831
Net decrease	..	1,25,000	..	1,70,000	..	2,95,000

5. The reduced outlay on construction is mainly due to stores returned from works, the cash outlay having been in excess of the budget provision—*vide* para. 3.

6. The reduced outlay on rolling stock is owing to the fact that large quantities of stock ordered from England will be at debit of London stores instead of works owing to the material being despatched from England later than originally anticipated. This will also account for the proposed increase in store balances.

Dharmavaram-Guntakal Section.

7. This section of the Villupuram-Guntakal Railway was made over to the Southern Mahratta Railway on 1st January 1893 and the following portion of the Villupuram-Guntakal Railway grant will require to be placed at the disposal of the Southern Mahratta Railway as pertaining to the March quarter, 1893, viz. :—

	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.
I. Preliminary expenses	...	...	...
II. Land	...	...	...
III. Formation	2,000	...	2,000
IV. Bridge work	9,600	...	9,600
V. Fencing	2,000	...	2,000
VI. Electric telegraph	...	...	...
VII. Ballast and permanent-way	34,000	...	34,000
VIII. Stations and buildings	21,100	1,000	22,100
IX. Plant	...	...	...
X. Fences, &c.	...	...	...
XI. Rolling-stock	...	...	...
XII. General charges	1,000	...	1,000
Total expenditure on final heads	69,700	1,000	70,700
Miscellaneous advances	...	...	...
Deduct receipts on Capital account	69,700	1,000	70,700
Total, Works and Services	69,700	1,000	70,700
Stores account	34,419	1,000	33,419
Total	1,04,119	...	1,04,119

The amount of the Villupuram-Guntakal grant utilized by the South Indian Railway in respect of the Dharmavaram-Guntakal section during the nine months ending 31st December 1892 was Rs. 2,83,931.

The orders of Government of India should be obtained before the final issue of the budget is submitted whether the Villupuram-Guntakal grant should be reduced to this extent and the items included in the Southern Mahratta Railway budget.

8. No schedule of demands for the year 1893-94 has been submitted for the Dharmavaram-Guntakal section by the South Indian Railway and it is presumed that the grant for 1893-94 will be specially settled with the Southern Mahratta Railway and India.

9. The total outlay on the Dharmavaram-Guntakal section to December 1892, amounting roundly to Rs. 35,00,000, will also require to be transferred from the debit of the South Indian Railway capital account to that of the Southern Mahratta Railway, and Government of India orders should be obtained before the final issue of the budget whether this transaction should appear in the South Indian Railway budget or be made the subject of a special adjustment in the office of Accountant-General, Public Works Department.

10. I would suggest that the final adjustment be made in the subsequent year's budget by deduction from actuals thus :—

Actual outlay to 31st March 1893.	Less cost of Dharmavaram-Guntakal section handed over to Southern Mahratta Railway.	Revised actual outlay on South Indian Railway proper.

As the actual outlay will not be known at the time of preparing the budget estimate, approximate deductions may be made therein in a preliminary manner from the total probable outlay, column 5, and from the amount of the sanctioned estimate, column 7.

12TH JANUARY 1893, No. 55 R., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

Railway.

LETTER—from

F. B. WALKER, Esq.,

Offg. Joint Secretary to the Government of Madras,

Public Works Department,

Railway Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

With reference to Government of India Resolution No. 287 A.G., dated 15th December 1892, I am directed to forward, herewith, the capital revised estimate of the South Indian Railway (including the Villupuram-Guntakal State Railway) for the year 1892-93, together with a note by the Examiner, Guaranteed Railway Accounts, thereon, and to request the orders of the Government of India on paras. 7, 8, 9 and 10 of the note.

2. With respect to my telegram No. B 376, dated 23rd December 1892, the South Indian Railway Company has submitted its budget including outlay on the Dharmavaram-Guntakal section for a full year instead of for nine months as anticipated. To avoid delay the budget has been sent on without recasting, as when orders are passed on paras. 7, 8, 9 and 10 of the Examiner's note the matter can be adjusted in the final issue.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Fort St. George,
12th January 1893.

Exd. C. A. Munisawmy.
Spare Copies

RAILWAY.

Govt. of (1893) Madras.
PUBLIC WORKS.

Dated January, 12th.

Recd.

Encl.

12th January 1893, No. 55 R.

JANUARY.

South Indian Railway

Forwarding the capital revised estimate of the — (including the Villupuram-Guntakal State Railway) for 1892-93 together with a note thereon.

All communications
should be addressed to
the Secretary.

No. 197 a.2.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railways

The Joint Secretary to the Government of Madras,
Public Works Department,

Railways Branch
Calcutta 4th January 1893

Sir,

I am directed to acknowledge the receipt of the Capital Revised Estimate of the South Indian Railway (including the Villupuram-Guntakal Railway) for 1892-93, submitted under your letter No. 55 R of the 12th January 1893, and to communicate the following remarks and orders on the points raised in the note by the Examiner of Guaranteed Railway Accounts thereon.

2. Para 7 of Examiner's note. The advantage is to be gained by the transfer of "grants" and expenditure incurred during the current fiscal year, prior to the date of the transfer of the Guntakal-Shannavaram section to the Southern Railway, and consequently no such transfer will be made.

3. Para 8 of Examiner's note. The requirements of this Section for 1893-94 have been settled in direct communication with the Government of Bombay.

4. Paras 9 and 10 of Examiner's note.

A separate communication will follow describing the procedure to be observed in connection with the bringing-on of past outlay upon the books of the Southern Maharashtra Railway. No change will be made on the books of the South Indian Railway, except that the outlay on this Section will be excluded from Statements exhibiting the cost of the lines now in the hands of the South Indian Railway.

5. As regards the Revised Estimate, I am to say that judging from the latest returns of expenditure it appears probable that the Capital grant of the South Indian Railway will not be fully utilized, and that the entire grant of the Villupuram Circular Railway will be required for expenditure by the South Indian Railway Company during the current official year, and there will consequently

Consequently be nothing available for transfer from the Villupuram Circular Railway grant to the Southern Maharashtra Railway Company to meet outlay on the Circular Sharnavaram Section during the last quarter of 1892-93, which is estimated by the Examiner to amount to Rs 1,04,119/-.

6. The Government of India have accordingly decided to reduce the grant of the South Indian Railway by Rs 1,00,000/- to meet outlay to be incurred by the Southern Maharashtra Railway Company on the Circular Sharnavaram Section during 1892-93. With this reduction the grant for capital outlay on the South Indian Railway during the current official year will stand at Rs 11,00,000/-.

7. Should later information, however, show that further funds are required on the South Indian Railway and if money be available from the Villupuram Circular Railway grant the necessary readjustment between

The

The South Indian and Teluguam Central Railway.

grants may be made and wired to
this office within the 25th instant.

I have the honor to be,

Sir,

Your most obedient servant,

N. G. Chandrasekhara

Depy. Secretary to the Government

26/1/93

of India.

15th Dec 1892

Documents accompanying

2 - 210 -

12-1-93

N^o 54 R 4 12-1-93

- 55 R - 12-1-93

13 Dec 1892 210-210-1893.
Communicated

to the Consulting Engineer
for Railways with reference
to Progs. No. 54 R. dated
12 January 1893.

2048
11/2/93

for D.R.

To the Consulting Engineer
- Examined by D.R.
- Editor's Table 13

H. 13/2 R 16/2