Public Works (1898) Department.

RAILWAY BRANCH.

G.O., No. 795. Ry

DATED 10th June 1898.

[Despatch Abstract.]

Capital Budget Estimates of Rys

Erratum Slip from the Govt of India correcting "Circular No 7 Ry" for "Cir No 2 Ry" Regarding the simplification of the Stores portion of the ——, Commd & the Ry Accts in Continuation of Go No 589 Ry of 18/4/98

Indexed. 18/6/98.

[P. W. 25. 100—24-3-98.]

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 795. Dy dated 16/6/98

P.W.Ry cir No 710
Recd 13.6.98

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ERRATUM.

Circular No. 7 Railway of 1898. *For* "Circular No. 7 Railway" *read* "Circular No. 2 Railway."

R. N. BURN,
Under Secretary.

G.o.no: 589 Ry
18.4.98

Please publish a duplicate of this

Communicated to Railway administration in continuation of G.O. No. 589 R dy 18-4-98.

AR

Not to be issued under D.R's signature.

DR.

Dy
10/6

To the
Agent & Manager Madras Ry
" S.I. Ry
" & Ch. Supt Nilgiri Ry
Supdt Ry Accts
" P.W. Accts
Comptroller for Rlys
Financial Depts.

15/6/98

Cir
16/6/98.

[*For General Distribution.*]

Circular No. 12 R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Simla, the 21st October 1890.

State Railways.

Revised procedure with respect to Annual Schedules of Demands on Capital Account, and new form of Capital Budget Estimate.

Read again—

P. W. D. Circular No. 9 R., dated 23rd May 1877.

P. W. D. Circular No. 23 R., dated 4th September 1877.

P. W. D. Resolution No. 233 A.-R., dated 30th September 1885.

P. W. D. letter No. 510 A.-R., dated 31st July 1888.

P. W. D. Resolution No. 529 A.-R., dated 9th August 1888.

Letter No. 204 A, dated 3rd August 1888, from the Director General of Railways.

Letter No. 223 A., dated 29th August 1888, from the Director General of Railways.

Letter No. 1879, dated 6th September 1888, from the Government of Bombay.

Letter No. 3382 R. A., dated 5th November 1888, from the Government of Bengal.

P. W. D. Resolution No. 344 A.-R., dated 1st July 1890.

RESOLUTION.—The Government of India has had under consideration the procedure now in force with regard to fixing the grants for Capital outlay on State Railways that are open for traffic and on those that are still under construction, and the form of Capital Budget Estimate, and has decided to introduce, tentatively, the following change in procedure.

Schedules of Demands.

2. Schedules shewing the demands for works proposed to be constructed at the cost of Capital on open lines during the ensuing year, are now required to be submitted, so as to reach the Government of India by the 15th September. In these Schedules each individual work is detailed. For lines under constructon no detailed Schedule is required, but by the same date a general report, of the works to be undertaken and the money required, has to be furnished.

3. In future the submission of the Schedules of Demands for open lines, and the general report and application for funds for lines under construction, for an official year, should be submitted so as to reach the Government of India on the 15th December preceding; but without fail on that date.

4. The Schedules of Demands should be prepared in detail of works and services under Cash, and Stores ; and under the following classes :

	Cash.	Stores		Total.
		To be purchased.	Now in stock or to be obtained before the commencement of next official year.	
Works in progress				
Note.—In one line				
New Works—(*a*). Sanctioned				
Note.—Each work costing Rs. 5,000 and over to be named.				
(*b*). Not sanctioned				
Note.—Details for works costing Rs. 5,000 and over required.				
b (1). Lump sum for works under Rs. 5,000				
Reserve for unforeseen works				
Note.—A small sum only will be allowed here				
Total ...				
Suspense + or — (*Net figure only to be entered in total column*)				
GRAND TOTAL ...				

5. The Government of India will issue orders fixing the amounts of the grants, so as to reach the line authorities before the 15th January.

Budget Estimates.

6. The Capital Budget will be submitted in the form herewith circulated. It should reach the Government of India on or before the 15th February.

7. A statement shewing the works approved by the Government of India in the orders on the Schedules of Demands, and the appropriation for each work, will be attached to the Budget Estimates for open lines. With respect to lines under construction no details by works need be entered in the Budget Estimate, but the present orders* requiring a detailed Budget Estimate to be prepared locally, and communicated to the Examiner, with an appropriation for each work must be adhered to.

* Public Works Department Code, Volume III, Chapter II, paragraph 8.

8. The Revised Estimate will be submitted as hitherto on the 15th January, and will be repeated, with any subsequent modifications, in the estimates due on the 15th February.

9. It is hoped that these modifications will enable the preparation of a more trustworthy Budget programme than has hitherto been found practicable, and that the separation between cash and stores will enable the line authorities to exercise a more efficient control over the grants at their disposal.

10. Engineers-in-Chief and Managers should be reminded that they are held generally responsible that all probabilities of lapses and excesses are brought to the notice of the Government of India in sufficient time to allow of the necessary modifications of grants.

11. The Government of India desires that when provision is likely to be required in an open line Budget for works exceeding Rs. 50,000, a separate communication may be forwarded in advance, if possible, of the Schedule of Demands.

(Accompaniment to Government of India, P. W. D., Circular No. 12 R. of 1890.)

PRELIMINARY ISSUE.

PUBLIC WORKS DEPARTMENT.

Capital Expenditure on Public Works not charged against Revenue.

48.—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

_____ RAILWAY

FOR

1888-89 AND 1889-90.

MEMORANDUM.

THE GRANT FOR EXPENDITURE ON THE _____ STATE RAILWAY FOR 1889-90, IS RS. 32,00,000, APPROPRIATED AS FOLLOWS :—

	Rs.
NET EXPENDITURE IN INDIA—*vide* GENERAL ABSTRACT	14,41,000
EXPENDITURE IN ENGLAND—*vide* SCHEDULE C.	17,59,000
TOTAL GRANT ...	32,00,000

THE BUDGET ESTIMATE CONTEMPLATES A TOTAL EXPENDITURE OF RS. 60,85,000 AS UNDER :—

CASH OUTLAY ON WORKS AND SERVICES—*vide* GENERAL ABSTRACT ...		9,90,000
„ „ „ STORES—*vide* SCHEDULE A		23,34,000
APPROPRIATION TO LINE OF EXPENDITURE IN ENGLAND—*vide* GENERAL ABSTRACT		18,70,000
EXCHANGE AND INSURANCE CHARGES ON EXPENDITURE IN ENGLAND—*vide* SCHEDULE A		8,91,000
		60,85,000

AND IS PROVIDED FOR AS FOLLOWS :—

	Rs.	
APPROPRIATION TO LINE OF EXPENDITURE IN ENGLAND ...	18,70,000	
CREDITS TO BE REALIZED FROM REVENUE FOR STORES TO BE ISSUED—FROM APPENDIX A. (5)	22,00,000	
CREDITS TO BE REALIZED FROM REVENUE FOR WORKSHOP OUT-TURN—FROM APPENDIX A. (4)	5,50,000	
CREDITS TO BE REALIZED FROM OTHER DEPARTMENTS FOR STORES TO BE TRANSFERRED—FROM APPENDIX A. (5) ...	22,000	
CREDITS TO BE REALIZED FROM SALES—FROM APPENDIX A. (6)	2,000	
		46,44,000
BALANCE—BEING INDIAN GRANT REQUIRED AS ABOVE		14,410,00

CAPITAL REVISED AND BUDGET ESTIMATES.

OF THE ——————— RAILWAY FOR 1888-89 AND 1889-90.

General Abstract.

Main heads of expenditure.	1	2	3			4			5	6	7
			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.				Required for lines under Construction only.	
	Actuals to end of 1887-88.	Budget grant, 1888-89.	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Total probable outlay to end of 1889-90, (columns 1, 3 and 4.)	Remaining to be spent in future years.	Sanctioned estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses	2,87,000	2,000	2,500	...	2,500	3,000	1,500	4,500	2,94,000	1,76,000	4,00,000
II.—Land	2,99,000	15,000	12,000	...	12,000	5,725	...	5,725	3,16,725	1,83,275	5,00,000
III.—Formation	33,05,000	55,000	6,50,000	...	6,50,000	29,574	...	29,574	39,84,574	11,25,426	51,10,000
IV.—Bridge work	46,21,000	1,50,000	2,50,000	3,20,000	5,70,000	2,23,396	6,55,100	8,78,496	60,69,496	29,30,504	90,00,000
V.—Fencing	14,59,000	1,20,000	33,000	72,000	1,05,000	31,586	76,220	1,07,806	16,71,806	5,78,194	22,50,000
VI.—Ballast and permanent-way.	77,64,000	3,00,000	4,20,000	6,50,000	10,70,000	3,35,048	9,91,300	13,26,348	1,01,60,348	38,39,652	1,40,00,000
VII.—Stations and Buildings	31,97,000	1,20,000	63,000	59,000	1,02,000	69,570	52,256	1,21,826	34,20,826	10,79,174	45,00,000
Total Construction Accounts ...	2,09,32,000	7,62,000	14,30,500	10,81,000	25,11,500	6,97,899	17,76,376	24,74,275	2,59,17,775	99,12,225	3,58,30,000
VIII.—Plant	6,66,000	60,000	8,000	44,000	52,000	10,000	1,03,220	1,13,220	8,31,220	3,68,780	12,00,000
IX.—Ferries, &c.	...	70,000	45,000	90,000	1,35,000	1,75,025	1,00,000	2,75,025	4,10,025	1,89,975	6,00,000
X.—Rolling stock	40,21,000	1,50,000	2,95,000	7,85,000	10,80,000	1,12,166	3,08,483	4,20,649	55,21,649	19,78,351	75,00,000
XI.—General charges as per schedule B.	20,32,000	2,40,000	1,73,000	...	1,73,000	3,500	...	3,500	22,08,500	9,26,500	31,35,000
Total expenditure on Final Heads ...	2,76,51,000	12,82,000	19,51,500	20,00,000	39,51,500	9,98,590	22,88,079	32,86,669	3,48,89,169	1,33,75,831	4,82,65,000
Miscellaneous Advances	5,000	1,000	2,000	...	2,000	—1,000	...	—1,000	6,000	—6,000	...
Total ...	2,76,56,000	12,83,000	19,53,500	20,00,000	39,53,500	9,97,590	22,88,079	32,85,669	3,48,95,169	1,33,69,831	...
Deduct—Receipts on Capital Account ...	5,000	3,000	6,500	...	6,500	7,590	...	7,590	19,090	...	...
Grand Total, Works and Services ...	2,76,51,000	12,80,000	19,47,000	20,00,000	39,47,000	9,90,000	22,88,079	32,78,079	3,48,76,079	...	...
Stores Accounts.											
As per schedule A	32,19,000	15,00,000	26,03,000	—22,33,000	3,70,000	23,34,000	—23,01,079	32,921	36,21,921	...	...
	3,08,70,000	27,80,000	45,50,000	—2,33,000	43,17,000	33,24,000	—13,000	33,11,000	3,84,98,000	...	...
Deduct—Debits to the Indian Books by credits to "expenditure in England" for value of English Stores and other items charged off in England	1,09,00,000	10,00,000	...	25,13,000	25,13,000	...	18,70,000	18,70,000	1,52,83,000	...	...
Net Indian expenditure	1,99,70,000	17,80,000	45,50,000	—27,46,000	18,04,000	33,24,000	—18,83,000	14,41,000	2,32,15,000	...	...

Manager,

Dated ..... *189* . ..... *Railway.*

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SCHEDULE A.

Abstract Estimate for STORES for the years 1888-89 and 1889-90.

Suspense heads.	Actual balance at end of 1887-88.	Revised Estimate, 1888-89. Debits. Cash.	Stores.	Total.	Credits.	Net debit or credit.	Probable balance at end of 1888-89.	Budget Estimate, 1889-90. Debits. Cash.	Stores.	Total.	Credits.	Net debit or credit.	Probable balance at end of 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases as per Appendix A (1) ...	—1,00,000	16,40,000	...	16,40,000	16,40,000	...	—1,00,000	16,20,000	...	16,20,000	15,20,000	1,00,000	...
London stores „ „ A (2) ...	5,00,000	1,43,000	34,02,000	35,45,000	33,00,000	2,45,000	7,45,000	1,53,000	(*a*) 27,61,000	29,14,000	27,19,000	1,95,000	9,40,000
Manufactures „ „ A (3) ...	2,54,000	2,20,000	80,000	3,00,000	2,00,000	1,00,000	3,54,000	36,000	14,000	50,000	1,65,000	—1,15,000	2,39,000
Workshop manufactures „ A (4) ...	50,000	6,00,000	2,00,000	8,00,000	8,00,000	...	50,000	5,25,000	1,75,000	7,00,000	6,75,000	25,000	75,000
Stores in depots „ A (5) ...	25,00,000	...	54,40,000	54,40,000	54,05,000	35,000	25,35,000	...	45,29,000	45,29,000	47,00,079	—1,71,079	23,63,921
Sales „ A (6) ...	15,000	...	1,50,000	1,50,000	1,60,000	10,000	5,000	...	1,000	1,000	2,000	—1,000	4,000
Total ...	32,19,000	26,03,000	92,72,000	1,18,75,000	1,15,05,000	3,70,000	35,89,000	23,34,000	74,80,000	98,14,000	97,81,079	32,921	36,21,921

NOTE.—*The appendices mentioned here should not be printed with the budget estimate; they are meant for local use only.*

(*a*) English cost at 2 shillings Rs. 18,70,000
Exchange and insurance Rs. 8,91,000
Rs. 27,61,000

Manager,

Dated ..... *189* . } ..... Railway.

NOTE.—The sum total available for *cash* outlay during 1889-90 on the various suspense heads is Rs. 23 34,000 as shewn 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 line 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 forms of the appendices A (1) to A (6) attached; and to bring 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 Estimates are not likely to be realized, it will be incumbent upon Managers 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 Manager or Engineer-in-Chief to dispense with the preparation of these monthly estimates 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 money is likely to remain unutilised, it will be the duty of the Manager or Engineer-in-Chief to apprise the Government of the fact with like promptitude.

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SCHEDULE B.

CAPITAL AND REVENUE.

Budget Estimate of General Charges of the Railway for the year 1889-90.

NOTE.—*This schedule is required in detail in the case of Lines under construction only, the abstract at the end will be sufficient in the case of open Lines.*

Number.		Detail.	Monthly salary of Office.	Revised Estimate, 1888-89.					Budget Estimate, 1889-90.					Remarks.
1888-89.	1889-90.			Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	
		DIRECTION OR GENERAL.												
...	...	Share of charges of offices of Director of State Railways, Consulting Engineer, &c.	...	...	...	...	...	...	...	...	...	...	...	
1	...	Engineer-in-Chief	900	900	1,800*	1,800	...	1,800	...	...	...	...	...	* For 2 months only.
...	...	Superintending Engineers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Establishment	...	1,000	1,000	1,000†	...	1,000	...	...	...	...	...	†For 1 month only.
...	...	Petty	...	500	1,000	1,000	...	1,000	...	...	...	...	..	
...	...	Travelling Allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Contingencies	...	...	200	200	...	200	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office accommodation	...	...	...	...	...	...	...	...	..	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	..	...	...	...	...	
		Total ...	...	..	...	4,000	...	4,000	...	...	...	...	...	
		ENGINEERING DEPARTMENT.												
1	...	Superintending Engineer, 3rd class	1,100	...	...	13,329	...	13,329	...	...	...	...	...	
1	...	Executive Engineer, 3rd grade	700	...	...	9,100	...	9,100	...	...	...	...	...	
1	...	Do. do. Temporary	700	...	...	8,400	...	8,400	...	...	...	...	...	
...	...	Do. do. 4th grade	600	...	...	...	...	...	...	...	...	...	...	
1	...	Assistant Engineers	400	...	...	4,463	...	4,463	...	...	...	...	...	
		Total Engineers ...	...	...	...	35,292	...	35,292	...	...	...	...	..	
		SUBORDINATES.												
...	1	Supervisors, 2nd grade	10	...	...	...	...	...	150	...	1,500	...	1,500	
1	1	Overseers, do.	80	...	...	960	...	960	10	...	1,000	...	1,000	
1	3	Do. 3rd grade	60	...	...	17	...	17	...	...	1,000	...	1,000	
...	...	Sub-Overseers, unclassed	...	...	...	1,830	...	1,830	...	...	...	...	...	
...	...	Sub-Divisional allowance	...	...	...	379	...	379	...	...	...	...	...	
		Total Subordinates ...	...	...	...	3,186	..	3,186	...	...	3,500	...	3,500	
		OFFICE ESTABLISHMENT.												
1	...	Accounts Clerk	150	...	...	1,780	...	1,780	...	...	...	...	...	
...	...	Clerks unclassed	...	...	...	5,546	...	5,546	...	...	...	...	...	
...	...	Draftsmen	...	...	...	1,757	...	1,757	...	...	...	...	...	
...	...	Menials and Khallasies	...	...	...	4,000	...	4,000	...	...	...	...	...	
		Total ...	...	...	...	13,083	...	13,083	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	6,400	..	6,400	...	...	...	...	...	
...	...	Travelling Allowances	...	...	...	7,039	...	7,039	...	...	...	...	...	
...	...	Contingencies	...	...	..	3,000	..	3,000	...	...	...	...	...	
...	...	Quarters	...	...	...	4,000	...	4,000	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	8,000	...	8,000	...	...	...	...	...	
...	...	Instruments	...	...	...	15,000	...	15,000	...	...	...	...	...	
...	...	Office expenses	...	...	...	5,000	...	5,000	...	...	...	...	...	
		Total Engineering ...	...	...	...	1,00,000	...	1,00,000	...	...	3,500	...	3,500	
		STORES.												
...	...	Share of General charges of Secretary of State ...	...	...	...	5,000	...	5,000	...	...	...	...	...	
1	...	Storekeepers	800	800	...	9,600	...	9,600	...	...	...	...	...	
...	...	Sub-Storekeepers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office	...	...	...	5,400	...	5,400	...	...	...	..	...	
...	...	Petty	...	...	...	1,000	...	1,000	.	...	...	...	...	
...	...	Travelling Allowance	...	...	...	...	...	...	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	..	...	...	...	...	...	...	
...	...	Contingencies	...	...	...	1,000	...	1,000	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	3,000	...	3,000	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
		Total Stores ...	...	...	...	25,000	...	25,000	...	...	...	...	...	

Budget Estimate of General Charges of the Railway for the year 1889-90—contd.

Number. 1888-89.	Number. 1889-90.	Detail.	Monthly salary of Office.	Revised Estimate, 1888-89. Per mensem.	Revised Estimate, 1888-89. Per annum.	Revised Estimate, 1888-89. Distribution of charges. Capital.	Revised Estimate, 1888-89. Distribution of charges. Revenue.	Revised Estimate, 1888-89. Distribution of charges. Total.	Budget Estimate, 1889-90. Per mensem.	Budget Estimate, 1889-90. Per annum.	Budget Estimate, 1889-90. Distribution of charges. Capital.	Budget Estimate, 1889-90. Distribution of charges. Revenue.	Budget Estimate, 1889-90. Distribution of charges. Total.	Remarks.
		Audit and Accounts.												
1	...	Examiner	10,000	10,000	12,000	12,000	...	12,000	...	...	...	...	...	
10	...	Accountants	...	2,000	24,000	24,000	...	24,000	..	...	...	...	...	
...	...	Clerks	...	...	2,000	2,000	...	2,000	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Contingencies	...	...	...	2,000	...	2,000	...	...	...	...	...	
...	...	Quarters	...	...	..	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	1,000	...	1,000	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		Total ...	...	...	...	41,000	...	41,000	...	...	...	...	...	
		Medical and Sanitation.												
2	...	Hospital Assistants	50	...	...	1,200	...	1,200	...	...	...	...	...	
2	...	Compounder	20	...	...	480	...	480	...	...	...	...	...	
2	...	Menials	30	...	...	720	...	720	...	...	...	...	...	
...	...	Travelling allowances	...	...	...	400	...	400	...	...	...	...	...	
...	...	Contingencies	...	...	...	200	...	200	...	...	...	...	...	
		Total ...	...	...	...	3,000	...	3,000	...	...	...	...	...	
		Total General charges ...	...	...	...	1,73,000	...	1,73,000	...	...	3,500	...	3,500	

Abstract of General Charges for 1889-90.

Sub-heads of Establishment.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Distribution. Capital. 1888-89.	Distribution. Capital. 1889-90.	Distribution. Revenue. 1888-89.	Distribution. Revenue. 1889-90.
Direction or General	4,000	...	4,000	...	...	...
Engineering	1,00,000	3,500	1,00,000	3,500	...	...
Locomotive	...	...	...	...	...	...
Traffic	...	...	...	...	...	...
Stores	25,000	...	25,000	...	...	...
Audit and Accounts	41,000	...	41,000	...	...	...
Medical and Sanitation	3,000	...	3,000	...	...	...
Total ...	1,73,000	3,500	1,73,000	3,500	...	...

APPENDIX A (1).

RAILWAY.

Details of the estimated transactions under the head "PURCHASES."

NOTE.—For local use only; not to be printed with the Budget Estimate.

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.			
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Balance at commencement of year	...	...	—1,00,000	...	...	—1,00,000	
Debits during the year.							
Local purchases.							
Firewood	2,20,000	...	2,20,000	2,00,000	...	2,00,000	
Coal	4,20,000	...	4,20,000	4,00,000	...	4,00,000	
Timber	1,00,000	...	1,00,000	1,00,000	...	1,00,000	
Sleepers	5,00,000	...	5,00,000	5,00,000	...	5,00,000	
Running stores	3,00,000	...	3,00,000	3,00,000	...	3,00,000	
Miscellaneous purchases ...	1,00,000	...	1,00,000	1,20,000	...	1,20,000	
Total purchases ...	16,40,000	...	16,40,000	16,20,000	...	16,20,000	
Total Balance *plus purchases* ...	...	15,40,000	...	...	15,20,000	...	
Credits during the year.							
By amount transferred to the debit of "STORES" during the year ...	16,40,000	...	16,40,000	15,20,000	...	15,20,000	
Balance expected at end of year ...	...	—1,00,000	...	...	...	...	
Difference between opening and closing Balances	...	...	...	...	...	...	1,00,000

NOTE.—*Cash outlay in India* to the extent of Rs. 16,20,000 is provided for in this Schedule during 1889-90.

APPENDIX A (2).

RAILWAY.

Details of the estimated transactions under the head "LONDON STORES."

NOTE.—*For local use only; not to be printed with the budget estimate.*

Particulars.	Revised Estimate, 1888-89.					Budget Estimate, 1889-90.				
	English cost at 2 shillings per rupee.	Indian charges.			Grand Total.	English cost at 2 shillings per rupee.	Indian charges.			Grand Total.
		Cash.	Exchange and insurance.	Total.			Cash.	Exchange and Insurance.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year	...	...	...	...	5,00,000	...	...	...	...	7,45,000
Supplies during the year.										
Bridgework	7,00,000	30,000	2,70,000	3,00,000	10,00,000	2,00,000	20,000	1,50,000	1,70,000	3,70,000
Engineer's Plant (excluding Heavy Tools)	80,000	6,000	29,000	35,000	1,15,000	70,000	6,000	24,000	30,000	1,00,000
Workshop Machinery and Heavy Tools	1,40,000	10,000	45,000	55,000	1,95,000	1,15,000	13,000	47,000	60,000	1,75,000
Permanent-way	9,00,000	50,000	3,00,000	3,50,000	12,50,000	6,50,000	50,000	3,00,000	3,50,000	10,00,000
Rolling Stock	4,70,000	20,000	1,80,000	2,00,000	6,70,000	6,00,000	40,000	3,00,000	3,40,000	9,40,000
Station Machinery and Fencing...	1,50,000	15,000	45,000	60,000	2,10,000	1,45,000	10,000	40,000	50,000	1,95,000
Tools and Stores	73,000	12,000	20,000	32,000	1,05,000	90,000	14,000	30,000	44,000	1,34,000
NOTE.—*These headings are merely illustrative.*										
Total supplies ...	25,13,000	1,43,000	8,89,000	10,32,000	35,45,000	18,70,000	1,53,000	8,91,000	10,44,000	29,14,000
Total Balance *plus* debits ...	...	...	...	...	40,45,000	...	...	...	...	36,59,000
Credits during the year.										
By amount transferred to the head "*Stores*"	...	...	...	...	33,00,000	...	...	...	...	27,19,000
Balance expected at end of year ...	...	...	...	...	7,45,000	...	...	...	...	9,40,000
Difference between opening and closing balances	...	...	...	...	2,45,000	...	...	...	...	1,95,000

NOTE.—This schedule provides for supplies from England to the value of £187,000, and cash outlay in India to the amount of Rs. 1,53,000 *plus* exchange and insurance (which is a book entry) of Rs. 8,91,000.

APPENDIX A (3).

_____RAILWAY.

Details of the estimated transactions under the head "MANUFACTURES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
NOTE.—*For lines under construction primarily.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ...	...	...	2,54,000	...	...	3,54,000
Debits during the year.						
Brick manufacture	1,50,000	..	1,50,000	20,000	...	20,000
Lime manufacture	45,000	5,000	50,000	10,000	1,000	11,000
Soorkee manufacture	20,000	...	20,000	4,000	...	4,000
Preparing scantlings	5,000	75,000	80,000	2,000	13,000	15,000
NOTE.—*These headings are merely illustrative.*						
Total debits ...	2,20,000	80,000	3,00,000	36,000	14,000	50,000
Total Balance *plus debits* ...	...	...	5,54,000	...	...	4,04,000
Credits during the year.						
By value of out-turn charged to the head "*STORES.*"	...	...	2,00,000	...	...	1,65,000
Balance expected at end of year ...			3,54,000	...	...	2,39,000
Difference between opening and closing balances.	...	...	1,00,000	...	...	—1,15,000

NOTE.—This schedule provides for cash outlay in India of Rs. 36,000 during 1889-90.

NOTE.—It is here assumed that all manufactured articles will be passed through Stores, but there is no objection to direct charge to works.

APPENDIX A (4).

_____RAILWAY.

Details of the estimated transactions under the head "WORKSHOP MANUFACTURES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ..	...	...	50,000	...	...	50,000
Debits during the year.						
Works in progress	6,00,000	2,00,000	8,00,000	45,000	36,000	81,000
New Works	...	...	...	4,80,000	1,39,000	6,19,000
Total debits ...	6,00,000	2,00,000	8,00,000	5,25,000	1,75,000	7,00,000
Total Balance *plus debits* ...	...	...	8,50,000	...	...	7,50,000
Credits during the year.						
By value of out-turn charged direct to Revenue Account	...	...	5,00,000	...	...	5,50,000
Ditto ditto to stores ...	...	...	3,00,000	...	...	1,25,000
Total credits ...	...	...	8,00,000	...	...	6,75,000
Balance expected at end of year ...	...	...	50,000	...	...	75,000
Difference between opening and closing balances	...	...	...	...	...	25,000

NOTE.—This schedule provides for cash outlay in India of Rs. 5,25,000 during 1889-90.

APPENDIX A (5).

RAILWAY.

Details of the estimated transactions under the head "STORES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ...	...	25,00,000	25,00,000	...	25,35,000	25,35,000
Debits during the year						
By amount transferred from the head "*Purchases*"	..	16,40,000	16,40,000	...	15,20,000	15,20,000
By amount transferred from the head "*London Stores*"	...	33,00,000	33,00,000	...	27,19,000	27,19,000
By amount transferred from the head "*Manufactures*"	...	2,00,000	2,00,000	...	1,65,000	1,65,000
By amount transferred from the head "*Workshop Manufactures*"	...	3,00,000	3,00,000	...	1,25,000	1,25,000
Total debits ...	...	54,40,000	54,40,000	...	45,29,000	45,29,000
Total Balance *plus debits* ...	...	79,40,000	79,40,000	...	70,64,000	70,64,000
Credits during the year.						
Issues to Capital Account	...	20,00,000	20,00,000	...	22,88,079	22,88,079
„ to Revenue Account	...	29,31,000	29,31,000	...	22,00,000	22,00,000
„ Manufactures	...	80,000	80,000	...	14,000	14,000
„ Workshop Manufactures	...	2,00,000	2,00,000	...	1,75,000	1,75,000
By transfers to other Departments ...	...	44,000	44,000	...	22,000	22,000
„ „ to 'Sales' Account ...	...	1,50,000	1,50,000	...	1,000	1,000
Total Issues ...	...	54,05,000	54,05,000	...	47,00,079	47,00,079
Balance expected at end of year ...	...	25,35,000	25,35,000	...	23,63,921	23,63,921
Difference between opening and closing balances	...	35,000	35,000	...	—1,71,079	—1,71,079

APPENDIX A (6).

RAILWAY.

Details of the estimated transations under the head "SALES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimte, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ...	...	...	15,000	...	...	5,000
Debits during the year.						
Stores sold to Contractors	...	75,000	75,000	...	500	500
Sleepers sold to Darjeeling Railway ...	...	25,000	25,000	...	500	500
Two engines sold to Deoghur Railway ...	...	50,000	50,000	...	...	...
Total debits ...	...	1,50,000	1,50,000	...	1,000	1,000
Total Balance *plus debits* ...	...	...	1,65,000	...	...	6,000
Credits during the year.						
By value recovered	1,60,000	...	1,60,000	2,000	...	2,000
Balance expected at end of year ...	...	...	5,000	...	...	4,000
Difference between opening and closing balances	...	...	— 10,000	...	...	— 1,000

SCHEDULE C.

Statement shewing sum set aside for expenditure in England on the _____ Railway during 1889-90.

Particulars.	Amount.
	Rs.
Portion of Indent No. 10 of 1888 for permanent-way material certified against grant of 1889-90.	50,000
„ „ „ 12 „ for fencing do. do.	25,000
Indent No. 1 of 1889 for tools and stores ... do. do.	17,000
„ „ 2 „ for rolling stock material ... do. do.	1,18,000
„ „ 3 „ for permanent-way and station material do. do.	5,50,000
„ „ 4 „ for workshop machinery and heavy tools do. do.	65,000
„ „ 5 „ for patent fuel ... ... do. do.	3,00,000
„ „ 6 „ for Engineers' plant ... do. do.	60,000
„ „ 7 „ for coaching and goods stock ... do. do.	80,000
„ „ 8 „ for miscellaneous stores ... do. do.	1,40 000
	14,05,000
Reserve to meet further Indents likely to be sent forward hereafter for compliance during 1889-90	3,54,000
Total provision for expenditure in England ...	17,59,000

Dated _____ *189* .

Manager,

_____ *Railway.*

G. C. Press, Simla.—No. 531 P. W. D., A. G.—29-10-90.—1,400.

ORDER.—Ordered, that a copy of the above be forwarded to the Local Governments, Administrations and Officers marginally noted, for information and guidance or for information only, as indicated, and to the Finance Department for information.

For information and guidance.

The Governments of Madras and Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers for Railways, Calcutta, Lucknow and Central Division.

For information only.

The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Comptroller and Auditor General.

R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Government of India.

Documents accompanying.

Form of Budget Estimate.

G. C. Press, Simla.—No. 531 P. W. D., A. G.—29-10-90.—1,400.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Consulting Engineer for Railways, dated Madras, 9th December 1891, No. 1069.

SCHEDULE of demands, Máyavaram-Mutupet Railway, for 1892–93.

—	Estimate cost of project after deducting estimated outlay to 31st March 1892.	REQUIREMENTS FOR ENSUING YEAR.			
		Cash.	Stores		Total.
			To be purchased.	Now in stock or to be obtained before the commencement of next official year.	
	RS.	RS.	RS.	RS.	RS.
I. Preliminary expenses	11	..	..	..	..
II. Land	1,00,548	1,00,548	..	..	1,00,548
III. Formation	1,51,837	1,31,837	..	..	1,31,837
IV. Bridgework	9,24,802	6,15,575	1,40,480	68,747	8,24,802
V. Fencing	44,745	29,144	4,710	6,130	39,984
VI. Ballast and permanent-way ..	5,25,617	2,11,704	19,160	2,94,753	5,25,617
VII. Stations and buildings ..	2,00,007	74,382	49,280	26,345	1,50,007
VIII. Plant	12,909	6,132	4,370	2,407	12,909
IX. Ferries	..	..	..	..	..
X. Rolling-stock	..	..	..	..	..
XI. General charges	1,92,678	1,62,678	..	..	1,62,678
Total ..	21,53,154	13,32,000	2,18,000	3,98,382	19,48,382
					3,98,382
Increase or decrease of suspense balance.	..	..	..	..	15,50,000
Grand total ..	..	..	..	..	

Brief Report.

Sanction to construction on the Tiruvállúr-Mutupet section was conveyed in Madras G.O., No. 1141 R., dated 7th August 1890, Public Works, and to work being carried out on the Máyavaram-Tiruvállúr section in Madras G.O., No. $\frac{1293}{A}$ R., dated 4th June 1891.

On the 31st October 1891 about 65 lakhs cubic feet of earthwork and 7,000 cubic feet of masonry on bridges and culverts have been executed. Brick-making is in active progress.

It is proposed to open the railway for traffic on the 31st March 1893 and by that time it is expected that the several works will be almost completed; about Rs. 2,00,000 has been left over to finish off in 1893–94. The difference in the demand now made and that shown in the six months' estimate is due to figures of the revised estimate (now completed) being taken instead of the estimate shown in Madras G.O., No. 1255 R., dated 30th May 1891.

(Signed) A. GRANT.

(Signed) F. F. SMITH,
Acting Chief Engineer.

TRICHINOPOLY,
8th December 1891.

(Signed) W. S. BETTS,
Agent.

Submitted to Government, for transmission to the Government of India, with reference to para. 4 of Circular No. 12, dated 21st October 1890, embodied in Proceedings of Government No. 1738 R., dated 7th November 1890.

2. The total requirements for the Máyavaram-Mutupet Railway during the year 1892–93 are estimated at Rs. 15,50,000, of which sum Rs. 13,32,000 are for cash and Rs. 2,18,000 for stores expenditure. The suspense balance of Rs. 3,98,382 is made up as under, viz. :—

	RS.
Balance at debit of suspense at end of 1890–91	2,13,052
Debit to suspense during 1891–92	1,85,330
Total ...	3,98,382

3. The total grant of Rs. 13,11,000 for the year 1891–92 will not be expended and Rs. 3,80,000 have already been given up. In addition to this amount a further surrender of two lakhs can be made, bringing the total sum given up to Rs. 5,80,000.

4. No provision has been made in the schedule of demands for rolling-stock as the cost will be borne by the South Indian Railway, and, in accordance with G.O., No. 1248, Financial, dated 26th November 1891, no expenditure has been provided for on the Adirámpatnam extension.

ORDER—dated 10th December 1891, No. 2977 R., Public Works.

Ordered that the schedule of demands for the Máyavaram-Mutupet Railway for 1892–93 be forwarded to the Government of India with the following letter.

(Here enter No. 2978 R., dated 10th December 1891.)

(True Extract.)

(Signed) W. H. COAKER, Lieut.-Colonel, R.E.,
Joint-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.
" " Public Works Accounts.
" Financial Department.

Exd. A. D. Xavier.
Spare Copies

RAILWAY.

Govt. of {1891} Madras.

PUBLIC WORKS.

Dated December, 10th.

Recd. *Encl.*

G.O., 10th Dec. 1891, No. 2977 R.

DECEMBER.

Schedule of Demands

The — for the Máyavaram-Mutupet Railway for the year 1892–93 ordered to be forwarded to the Government of India.

No. 403 A. R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

To

THE GOVERNMENTS OF MADRAS AND BOMBAY (RAILWAY), BENGAL, AND THE PUNJAB.

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA, AND ASSAM.

THE ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

THE DIRECTOR GENERAL OF RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW, AND CENTRAL DIVISION.

Simla, the 5th August 1891.

Decpd 10-8-91

SIR,

As some misunderstanding appears to exist regarding the extent and scope of Public Works Department Circular No. 12 R. of the 21st October 1890, the Government of India considers it necessary to issue the following instructions for future guidance.

2. Schedules of Demands are required only in the case of Railways classified under the Finance head "48—State Railways—Construction." These should be submitted in accordance with the instructions contained in the above quoted circular.

3. The revised *dates* and *procedure* prescribed in Circular No. 12 R. of 1890, in regard to the submission of the Revised and Budget Estimates, refer only to Railways classified under the Finance head "48—State Railways—Construction." The Capital Revised and Budget Estimates of Railways, other than those classified under "48," should be submitted together, as hitherto, on the 15th January.

4. The Revised *form* of Capital Budget Estimate was issued for general adoption, and all Capital Estimates for Imperial or Provincial Railways or State lines leased to Companies, should be prepared in this form.

5. No change has been made in regard to the Revenue Estimates of Railways. These will be submitted, as heretofore, *i.e.*, the Revised and Budget Estimates will be submitted together on the 15th January.

I have the honour to be,

SIR,

Your most obedient Servant,

A. C. Rogers

Lieut.-Col., R.E.,

Deputy Secretary to the Govt. of India.

G. C. Press, Simla.—No. 231 P. W. D., A. G.—7-8-91.—400.

J.

The Joint Secretary to the Government of Madras

P. W. Department

Railway Branch

(36.S.C.)

8898

Rd 22-8-91

36 SC

B No. 1923 R dt 20-Aug-91

Communicated to the Consulting Engineer for Railways for information and guidance with reference to Proj: No: 1738 R dated 7th November 1890.

17/8

B No. 1923 R dt 20-Aug-91

To The Comptroller for Rys
- Exr G. Rykaults
- Exr E. C. Rykault
- Exr P.W. Accts.
- Financial Dept to C.

Info despatched with 10 cl. 20-8-91

Obs. 15/8
Advr. 17/8. R 18/8

(SPECIMEN ONLY.)

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

Capital expenditure on Public Works not charged against Revenue.

48.—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF

CONSTRUCTION WORKS ON THE A. B. C. RAILWAY

FOR

1891-92 AND 1892-93.

MEMORANDUM.

	Rs.
GRANT SANCTIONED IN PUBLIC WORKS DEPARTMENT RESOLUTION No. , DATED	9,23,000
PROGRAMME APPROVED:—	9,23,000
CASH OUTLAY	17,23,000
VALUE OF STORES TO BE DRAWN FROM STOCK	
TOTAL ...	26,46,000

CAPITAL REVISED AND BUDGET ESTIMATES

OF CONSTRUCTION WORKS ON THE A. B. C. RAILWAY FOR 1891-92 AND 1892-93.

General Abstract.

Main heads of Expenditure.	1	2	3			4			5	6	7
			Revised Estimate, 1891-92.			Budget Estimate, 1892-93.			Total probable outlay to end of 1892-93 (columns 1, 3 and 4).	Required for lines under construction only.	
	Actuals to end of 1890-91.	Budget grant, 1891-92.	Cash.	Stores.	Total.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works and Services.											
I.—Preliminary Expenses	26,97,380	2,500	200	...	200	...	...	...	26,97,580		
II.—Land	20,97,919	45,960	20,000	...	20,000	15,488	...	15,488	21,33,407		
III.—Formation	3,28,36,002	4,82,489	7,54,000	50,000	8,04,000	1,54,280	...	1,54,280	3,37,94,282		
IV.—Bridge-work	6,71,15,256	9,28,401	7,07,000	4,00,000	11,07,000	3,70,898	6,73,413	10,44,311	6,92,66,567		
V.—Fencing	30,35,035	35,789	18,000	—12,000	6,000	7,673	10,681	18,354	30,59,389		
VI.—Electric Telegraph	...	...	...	...	...	...	...	...	...		
VII.—Ballast and Permanent-way	7,12,75,515	4,54,587	2,33,000	2,59,000	4,92,000	40,012	1,04,051	1,44,063	7,19,11,578		
VIII.—Stations and Buildings	2,06,66,743	7,81,415	5,18,000	2,15,000	7,33,000	2,81,861	69,115	3,50,976	2,17,50,719		
Total Construction Accounts	19,97,23,850	27,31,141	22,50,200	9,12,000	31,62,200	8,70,212	8,57,260	17,27,472	20,46,13,522		
IX.—Plant	76,19,049	1,23,073	—5,000	60,000	55,000	5,517	1,700	7,217	76,81,266		
X.—Ferries, etc.	9,78,320	...	—74,000	14,000	—60,000	...	...	...	9,18,320		
XI.—Rolling stock	3,36,93,829	18,61,904	2,800	9,10,000	9,12,800	...	8,64,000	8,64,000	3,54,70,629		
XII.—General charges as per Schedule A	1,74,80,845	49,882	73,000	...	73,000	47,271	40	47,311	1,76,01,156		
Total expenditure on Final Heads	25,94,95,893	47,66,000	22,47,000	18,96,000	41,43,000	9,23,000	17,23,000	26,46,000	26,62,84,893		
Purchase of line	4,91,16,213	...	...	...	...	...	...	...	4,91,16,213		
Overdrawn Capital	28,70,470	...	...	...	...	...	...	...	28,70,470		
Loss by Exchange	94,28,110	...	...	...	...	...	...	...	94,28,110		
Miscellaneous advances	47	...	...	...	...	...	...	...	47		
Total	32,09,10,733	47,66,000	22,47,000	18,96,000	41,43,000	9,23,000	17,23,000	26,46,000	32,76,99,733		
Deduct—Receipts on Capital Account	23,88,823	...	...	...	...	...	...	...	23,88,823		
„ Cash and stores taken over from Company on purchase of line	48,36,651	...	...	...	...	...	...	...	48,36,651		
GRAND TOTAL, Works and Services	31,36,85,259	47,66,000	22,47,000	18,96,000	41,43,000	9,23,000	17,23,000	*26,46,000	32,04,74,259		

* Supported by a list of works, etc., as prescribed in paragraph 7 of Public Works Department Circular No. 12-R. of 1890.
This refers only to the preliminary issue of the Budget Estimate.

Dated the

Manager,
Railway.

SCHEDULE A

CAPITAL AND REVENUE.

Budget Estimate of General Charges of the Railway for the year 1892-93.

NOTE—*This schedule is required in detail in the case of lines under construction only, the abstract at the end will be sufficient in the case of open lines.*

NUMBER.		DETAIL.	Monthly salary of Office.	REVISED ESTIMATE, 1891-92.					BUDGET ESTIMATE, 1892-93.					REMARKS.
				Per mensem.	Per annum.	DISTRIBUTION OF CHARGES.			Per mensem.	Per annum.	DISTRIBUTION OF CHARGES.			
1891-92.	1892-93.					Captal.	Revenue.	Total.			Capital.	Revenue.	Total.	
		DIRECTION OR GENERAL.												
...	...	Share of charges of offices of Director General of State Railway, Consulting Engineer, etc.	...	...	...	...	...	...	...	...	...	...	...	
...	...	Engineer-in-Chief	...	...	...	...	...	...	...	...	...	...	...	
...	...	Superintending Engineers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Establishment	...	...	...	...	...	...	...	...	...	...	...	
...	...	Petty	...	...	...	...	...	...	...	...	...	...	...	
...	...	Travelling allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	
		ENGINEERING DEPARTMENT.												
...	...	Superintending Engineer, 3rd class	...	...	...	...	...	...	...	...	...	...	...	
...	...	Executive Engineer, 3rd grade	...	...	...	...	...	...	...	...	...	...	...	
...	...	Do. do., temporary	...	...	...	...	...	...	...	...	...	...	...	
...	...	Do. do., 4th grade	...	...	...	...	...	...	...	...	...	...	...	
...	...	Assistant Engineers	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL ENGINEERS	...	...	...	...	...	...	...	...	...	...	...	
		ST ORDINATES.												
...	...	Supervisor, 2nd grade	...	...	...	...	...	...	...	...	...	...	...	
...	...	Overseers, do. 4	...	...	...	...	...	...	...	...	...	...	...	
...	...	Do., 3rd grade	...	...	...	...	...	...	...	...	...	...	...	
...	...	Sub-Overseers, unclassed	...	...	...	...	...	...	...	...	...	...	...	
...	...	Sub-Divisional allowance	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL SUBORDINATES	...	...	...	...	...	...	...	...	...	...	...	
		OFFICE ESTABLISHMENT.												
...	...	Accountants	...	...	...	...	...	...	...	...	...	...	...	
...	...	Accounts Clerk	...	...	...	...	...	...	...	...	...	...	...	
...	...	Clerks unclassed	...	...	...	...	...	...	...	...	...	...	...	
...	...	Draftsmen	...	...	...	...	...	...	...	...	...	...	...	
...	...	Menials and Khalasies	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Travelling Allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL ENGINEERING STORES.	...	...	...	...	...	...	...	...	...	...	...	
...	...	Share of General charges of Secretary of State	...	...	...	...	...	...	...	...	...	...	...	
...	...	Storekeepers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Sub-Storekeepers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Accountants	...	...	...	...	...	...	...	...	...	...	...	
...	...	Clerks	...	...	...	...	...	...	...	...	...	...	...	
...	...	Petty	...	...	...	...	...	...	...	...	...	...	...	
...	...	Travelling Allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	

Budget Estimate of General Charges of the Railway for the year 1892-93—contd.

Number. 1891-92.	Number. 1892-93.	Detail.	Monthly salary of Office.	Revised Estimate, 1891-92. Per mensem.	Revised Estimate, 1891-92. Per annum.	Revised Estimate, 1891-92. Distribution of Charges. Capital.	Revised Estimate, 1891-92. Distribution of Charges. Revenue.	Revised Estimate, 1891-92. Distribution of Charges. Total.	Budget Estimate, 1892-93. Per mensem	Budget Estimate, 1892-93. Per annum.	Budget Estimate, 1892-93. Distribution of Charges. Capital.	Budget Estimate, 1892-93. Distribution of Charges. Revenue.	Budget Estimate, 1892-93. Distribution of Charges. Total.	Remarks.
		STORES—contd.												
...	...	Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL STORES	...	...	...	...	...	...	...	...	...	...	...	
		AUDIT AND ACCOUNTS.												
...	...	Examiner	...	...	...	...	...	...	...	...	...	...	...	
...	...	Deputy Examiner	...	...	...	...	...	...	...	...	...	...	...	
...	...	Accountants	...	...	...	...	...	...	...	...	...	...	...	
...	...	Clerks	...	...	...	...	...	...	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	
		MEDICAL AND SANITATION.												
...	...	Hospital Assistants	...	...	...	...	...	...	...	...	...	...	...	
...	...	Compounder	...	...	...	...	...	...	...	...	...	...	...	
...	...	Menials	...	...	...	...	...	...	...	...	...	...	...	
...	...	Travelling allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
...	...	Medicines	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	
		LOCOMOTIVE.												
...	...	Locomotive Superintendent	...	...	...	...	...	...	...	...	...	...	...	
...	...	Assistant Locomotive Superintendent	...	...	...	...	...	...	...	...	...	...	...	
...	...	Foremen	...	...	...	...	...	...	...	...	...	...	...	
...	...	Drivers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Firemen	...	...	...	...	...	...	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	
		TRAFFIC.												
...	...	Traffic Superintendent	...	...	...	...	...	...	...	...	...	...	...	
...	...	Assistant Traffic Superintendent	...	...	...	...	...	...	...	...	...	...	...	
...	...	Station Masters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Signallers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Guards	...	...	...	...	...	...	...	...	...	...	...	
...	...	Assistant Guards	...	...	...	...	...	...	...	...	...	...	...	
...	...	Porters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	
		TOTAL GENERAL CHARGES	...	...	...	...	...	...	...	...	...	...	...	

Abstract of General Charges for 1892-93.

Sub-heads of Establishment.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.	Distribution.			
			Capital.		Revenue.	
			1891-92.	1892-93.	1891-92.	1892-93.
Direction or General	1,000	...	1,000	...	...	...
Engineering	59,000	32,311	59,000	32,311	...	...
Stores	12,000	15,000	12,000	15,000	...	...
Audit and Accounts	...	...	...	...	...	...
Medical and Sanitation	1,000	...	1,000	...	...	...
Locomotive	...	...	...	...	...	...
Traffic	...	...	...	...	...	...
TOTAL	73,000	47,311	73,000	47,311	...	...

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(SPECIMEN ONLY.)

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

Capital expenditure on Public Works not charged against Revenue.

48.—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF

STORES TRANSACTIONS ON THE A. B. C. RAILWAY

FOR

1891-92 AND 1892-93.

MEMORANDUM.

	Rs.
GRANT SANCTIONED IN PUBLIC WORKS DEPARTMENT RESOLUTION No. , DATED , FOR INDIAN OUTLAY	—20,93,000
GRANT FOR ENGLISH OUTLAY—*vide* SCHEDULE G.	25,00,000
TOTAL GRANT	4,07,000

THE BUDGET ESTIMATE CONTEMPLATES A TOTAL EXPENDITURE OF Rs. 1,07,08,700 AS UNDER :—

CASH OUTLAY ON STORES		61,40,000
EXPENDITURE IN ENGLAND BROUGHT TO ACCOUNT AT 2*s.* PER RUPEE		32,00,700
EXCHANGE AND INSURANCE CHARGES ON EXPENDITURE IN ENGLAND		13,68,000
		1,07,08,700

AND IS PROVIDED FOR AS FOLLOWS :—

	Rs.	
EXPENDITURE IN ENGLAND BROUGHT TO ACCOUNT AT PAR	32,00,700	
CREDITS TO BE REALIZED FROM REVENUE FOR STORES TO BE ISSUED—FROM SCHEDULE E	51,00,000	
CREDITS TO BE REALIZED FROM REVENUE FOR WORKSHOP OUTTURN—FROM SCHEDULE D	28,00,000	
CREDITS TO BE REALIZED FROM REVENUE FOR MANUFACTURE OUTTURN—FROM SCHEDULE C	2,50,000	
CREDITS TO BE REALIZED FROM SALES—FROM SCHEDULE F	14,51,000	
		1,28,01,700
BALANCE BEING INDIAN GRANT REQUIRED AS ABOVE		—20,93,000

CAPITAL REVISED AND BUDGET ESTIMATES

OF STORES TRANSACTIONS ON THE A. B. C. RAILWAY FOR 1891-92 AND 1892-93.

General Abstract.

Suspense heads.	Actuals at end of 1890-91.	Revised Estimate, 1891-92.					Probable balance at end of 1891-92.	Budget Estimate, 1892-93.					Probable balance at end of 1892-93.
		Debits.			Credits.	Net debit or credit.		Debits.			Credits.	Net debit or credit.	
		Cash.	Stores.	Total.				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases as per Schedule A . .	23,967	43,29,000	...	43,29,000	43,28,000	1,000	24,967	34,10,000	...	34,10,000	34,10,000	...	24,967
London Stores ,, ,, B . .	1,47,337	1,24,000	52,55,300	53,79,300	53,85,300	—6,000	1,41,337	1,50,000	45,68,700	47,18,700	47,20,000	—1,300	1,40,037
Manufactures ,, ,, C . .	4,67,217	8,45,000	3,15,000	11,60,000	12,15,000	—55,000	4,12,217	10,80,000	1,20,000	12,00,000	12,30,000	—30,000	3,82,217
Workshop manufactures as per Schedule D	—23,363	14,85,000	50,00,000	64,85,000	64,85,000	...	—23,363	15,00,000	45,50,000	60,50,000	60,50,000	...	—23,363
Stores in depôts as per Schedule E .	1,10,35,011	...	1,37,98,300	1,37,98,300	1,41,88,000	—3,89,700	1,06,45,311	...	1,23,60,000	1,23,60,000	1,29,44,000	—5,84,000	1,00,61,311
Sales as per Schedule F . . .	8,770	...	13,32,000	13,32,000	13,32,000	...	8,770	...	14,51,000	14,51,000	14,51,000	...	8,770
Total .	1,16,58,939	67,83,000	2,57,00,600	3,24,83,600	3,29,33,300	—4,49,700	1,12,09,239	61,40,000	2,30,49,700	2,91,89,700	2,98,05,000	—6,15,300	1,05,93,939
Deduct—Debits to the Indian books by credits to expenditure in England for value of English stores received, and other items charged off in England . .	111,83,29,174	...	36,85,300	36,85,300	...	36,85,300	12,20,14,474	...	32,00,700	32,00,700	...	32,00,700	12,52,15,174
Net Indian transactions .	—10,66,70,235	67,83,000	2,20,15,300	2,87,98,300	3,29,33,300	—41,35,000	—11,08,05,235	61,40,000	1,98,49,000	2,59,89,000	2,98,05,000	—38,16,000	—11,46,21,235

Manager,
Railway.

Dated 189 .

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SCHEDULE A.

RAILWAY.

Details of the estimated transactions under the head "PURCHASES."

Particulars.	Revised Estimate, 1891-92.			Budget Estimate, 1892-93.			Objects for which required.
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Balance at commencement of year . .	...	...	—23,967	...	...	—24,967	
Debits during the year.							
Local purchases.							
Firewood	5,00,000	...	5,00,000	4,00,000	...	4,00,000	
Coal	15,00,000	...	15,00,000	12,00,000	...	12,00,000	
Timber sleepers	7,00,000	...	7,00,000	5,00,000	...	5,00,000	Revenue.
Running stores	15,00,000	...	15,00,000	13,00,000	...	13,00,000	
Miscellaneous stores . . .	1,29,000	...	1,29,000	10,000	...	10,000	Working Expenses.
Total purchases	43,29,000	...	43,29,000	34,10,000	...	34,10,000	
Total balance *plus* purchases	...	...	43,05,033	...	...	33,85,033	
Credits during the year.							
By transfers to debit of "Stores"—							
Firewood	5,00,000	...	5,00,000	4,00,000	...	4,00,000	
Coal	15,00,000	...	15,00,000	12,00,000	...	12,00,000	
Timber sleepers	7,00,000	...	7,00,000	5,00,000	...	5,00,000	
Running stores	15,00,000	...	15,00,000	13,00,000	...	13,00,000	
Miscellaneous stores . . .	1,28,000	...	1,28,000	10,000	...	10,000	
Total credits	43,28,000	...	43,28,000	34,10,000	...	34,10,000	
Balance estimated at end of year . .	...	...	—24,967	...	...	—24,967	
Difference between opening and closing balances	...	...	1,000	...	...	...	

Note—Cash outlay in India to the extent of Rs. 34,10,000 is provided for in this schedule during 1892-93.

SCHEDULE B.

_____ RAILWAY.

Details of the estimated transactions under the head "LONDON STORES."

Particulars.	REVISED ESTIMATE, 1891-92.						BUDGET ESTIMATE, 1892-93.					
	English cost at 2 shillings per rupee.	INDIAN CHARGES. Cash.	INDIAN CHARGES. Exchange and Insurance.	INDIAN CHARGES. Total.	GRAND TOTAL.	Objects for which required.	English cost at 2 shillings per rupee.	INDIAN CHARGES. Cash.	INDIAN CHARGES. Exchange and Insurance.	INDIAN CHARGES. Total.	GRAND TOTAL.	Objects for which required.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Balance at commencement of year . .	...	...	...	...	1,47,337	... ...	...	...	...	...	1,41,337	
Supplies during the year.												
Permanent-way	14,47,000	49,000	5,94,000	6,43,000	20,90,000	Revenue—Renewals . .	11,06,000	52,000	4,74,000	5,26,000	16,32,000	Revenue—Renewals.
Girders for Malir Bridge	88,000	3,000	38,000	41,000	1,29,000	,, ,, . .	...	...	...	...	...	
Station materials	37,000	1,000	16,000	17,000	54,000	,, ,, . .	...	...	...	...	...	
Spare parts of Locomotives	2,64,000	10,000	1,15,000	1,25,000	3,89,000	,, ,, . .	20,000	1,000	8,000	9,000	29,000	,, ,,
,, ,, of Rolling stock . . .	6,44,000	21,000	2,79,000	3,00,000	9,44,000	,, ,, . .	6,72,000	31,000	2,86,000	3,17,000	9,89,000	,, ,,
Plant and machinery	1,58,000	6,000	78,000	84,000	2,42,000	,, ,, . .	29,000	1,000	12,000	13,000	42,000	,, ,,
Miscellaneous stores for working the line .	4,56,300	14,000	2,06,000	2,20,000	6,76,300	,, Working expenses	4,89,700	24,000	2,10,000	2,34,000	7,23,700	,, Working expenses.
Stores for Capital works :—												
Workshop machinery	50,000	2,000	20,000	22,000	72,000	Capital—Additions . .	...	...	...	...	...	
Girders for Chenab Bridge . . .	96,000	3,000	40,000	43,000	1,39,000	,, New works .	...	...	...	...	...	
Automatic brake gear	4,31,000	15,000	1,78,000	1,93,000	6,24,000	,, ,, . .	49,000	2,000	21,000	23,000	72,000	Capital—New works.
Plant for collieries	5,000	...	2,000	2,000	7,000	,, ,, . .	6,000	...	3,000	3,000	9,000	,, Additions.
Station materials, pumps, etc. . .	9,000	...	4,000	4,000	13,000	,, Additions . .	...	...	...	...	...	
Material for 200 low-sided wagons . .	...	...	...	...	...	... ...	1,90,000	9,000	81,000	90,000	2,80,000	Capital—Additions.
Girders for Jhelum and Ravi Bridges .	...	...	...	...	...	... ...	4,60,000	21,000	1,97,000	2,18,000	6,78,000	,, New works.
Permanent-way for gradient improvements	...	...	...	...	...	... ...	1,46,000	7,000	62,000	69,000	2,15,000	,, Improvements.
Travelling cranes	...	...	...	...	...	... ...	33,000	2,000	14,000	16,000	49,000	,, Additions.
Total supplies .	36,85,300	1,24,000	15,70,000	16,94,000	53,79,300	... ...	32,00,700	1,50,000	13,68,000	15,18,000	47,18,700	
Total balance *plus* debits .	...	...	...	...	55,26,637	... ...	...	...	...	...	48,60,037	
Credits during the year.												
By amount transferred to the head "Stores"—												
For Capital works	...	...	...	...	8,56,000	... ...	...	...	...	...	13,03,000	
,, Revenue purpose	...	...	...	...	45,29,300	... ...	...	...	...	...	34,17,000	
Total .	...	...	...	...	53,85,300	... ...	...	...	...	...	47,20,000	
Balance estimated at end of year . .	...	...	...	...	1,41,337	... ...	...	...	...	...	1,40,037	
Difference between opening and closing balances	...	...	...	...	—6,000	... ...	...	...	...	...	—1,300	

SCHEDULE C.

_____ RAILWAY.

Details of the estimated transactions under the head "MANUFACTURES."

Particulars	REVISED ESTIMATE, 1891-92.			BUDGET ESTIMATE, 1892-93.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year . .	...	...	4,67,217	...	...	4,12,217
Debits during the year.						
Collieries	3,25,010	1,35,000	4,60,000	6,44,000	36,000	6,80,000
Brick manufacture	1,50,000	...	1,50,000	20,000	...	20,000
Lime manufacture	45,000	5,000	50,000	10,000	1,000	11,000
Oil Mill	3,00,000	1,00,000	4,00,000	4,00,000	70,000	4,70,000
Soorkee manufacture	20,000	...	20,000	4,000	...	4,000
Preparing scantlings	5,000	75,000	80,000	2,000	13,000	15,000
NOTE.—These headings are merely illustrative.						
Total debits .	8,45,000	3,15,000	11,60,000	10,80,000	1,20,000	12,00,000
Total balance *plus debits* .	...	...	16,27,217	...	...	16,12,217
Credits during the year.						
By value of outturn charged to Revenue Account	...	...	...	...	...	2,50,000
Ditto ditto to Stores .	...	...	12,15,000	...	...	9,80,000
Total credits .	...	...	12,15,000	...	...	12,30,000
Balance expected at end of year . .	...	...	4,12,217	...	...	3,82,217
Difference between opening and closing balances	...	...	—55,000	...	...	—30,000

NOTE.—This schedule provides for cash outlay in India of Rs. 10,80,000 during 1892-93.

NOTE.—It is here assumed that all manufactured articles will be passed through Stores, but there is no objection to direct charge to works.

SCHEDULE D.

_____ RAILWAY.

Details of the estimated transactions under the head "WORKSHOP MANUFACTURES."

Particulars.	Revised Estimate, 1891-92.			Budget Estimate, 1892-93.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year . .	...	...	—23,363	...	...	—23,363
Debits during the year.						
Works in progress	6,00,000	2,00,000	8,00,000	5,00,000	15,50,000	20,50,000
New Works	8,85,000	48,00,000	56,85,000	10,00,000	30,00,000	40,00,000
TOTAL DEBITS .	14,85,000	50,00,000	64,85,000	15,00,000	45,50,000	60,50,000
TOTAL BALANCE *plus debits* .	...	...	64,61,637	...	...	60,26,637
Credits during the year.						
By value of outturn charged direct to Revenue account	...	...	36,15,000	...	...	28,00,000
Ditto ditto to Stores .	...	...	28,70,000	...	...	32,50,000
TOTAL CREDITS .	...	...	64,85,000	...	...	60,50,000
Balance expected at end of year .	...	...	—23,363	...	...	—23,363
Difference between opening and closing balances	...	...	...	...	...	...

NOTE.—This schedule provides for cash outlay in India of Rs. 15,00,000 during 1892-93.

SCHEDULE E.

_____ RAILWAY.

Details of the estimated transactions under the head "STORES."

Particulars.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.
To balance at commencement of year	1,10,35,011	1,06,45,311
To Receipts during the year :—		
Local purchases—		
Firewood	5,00,000	4,00,000
Coal	15,00,000	12,00,000
Sleepers (timber)	7,00,000	5,00,000
Running stores	15,00,000	13,00,000
Miscellaneous stores	1,28,000	10,000
London stores—		
For Capital Works	8,56,000	13,03,000
For Revenue purposes	45,29,300	34,17,000
Manufactures—		
Coal	5,15,000	6,31,000
Bricks	1,50,000	20,000
Lime	50,000	10,000
Castor oil	50,000	1,00,000
Linseed oil	1,00,000	1,00,000
Sweet oil	1,50,000	50,000
Mustard oil	1,00,000	50,000
Soorkee	20,000	4,000
Scantlings	80,000	15,000
Workshop manufactures—		
Locomotive duplicates	2,00,000	1,00,000
Screw couplings	1,00,000	1,00,000
Teak squares	5,00,000	10,00,000
,, scantling	2,00,000	5,00,000
Well curbs	2,00,000	3,00,000
Wheel barrows	1,00,000	1,00,000
Trollies	1,00,000	1,00,000
Iron sleepers	5,00,000	5,00,000
Axle-boxes and brasses	1,00,000	1,00,000
Miscellaneous stores for Revenue purposes .	8,70,000	4,50,000
TOTAL RECEIPTS DURING THE YEAR .	1,37,98,300	1,23,60,000
GRAND TOTAL .	2,48,33,311	2,30,05,311

Particulars.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.
By Issues during the year:—		
To Capital works—		
Formation	50,000	...
Bridge-work—Jhelum and Ravi Bridges .	4,00,000	6,73,413
Fencing—Write-back of overcharges .	—12,000	10,681
Ballast and Permanent-way . . .	2,59,000	1,04,051
Stations and Buildings	2,15,000	69,115
Plant	60,000	1,700
Ferries, etc.	14,000	...
Rolling stock	9,10,000	8,64,000
General charges	...	40
To Manufactures—		
Working stores for colliery . . .	1,35,000	36,000
Fuel for lime burning	5,000	1,000
Castor seed, etc.	50,000	50,000
Working stores for oil mill . .	50,000	20,000
Timber for scantlings	75,000	13,000
To Workshop Manufacture—		
Iron, steel, etc.	2,00,000	2,00,000
Ironwork for Rolling stock . . .	25,00,000	25,00,000
Timber	5,00,000	5,00,000
Coal and fuel	3,00,000	3,00,000
Working stores	50,000	50,000
Engines for erection	14,50,000	10,00,000
To Revenue working expenses . . .	56,45,000	51,00,000
To Sales as per Schedule F	13,32,000	14,51,000
TOTAL ISSUES .	1,41,88,000	1,29,44,000
Balance expected at close of year . .	1,06,45,311	1,00,61,311
GRAND TOTAL .	2,48,33,311	2,30,05,311
Difference between opening and closing balances	—3,89,700	—5,84,000

SCHEDULE F.

_____RAILWAY.

Details of the estimated transactions under the head "SALES."

Particulars.	Revised Estimate, 1891-92.			Budget Estimate, 1892-93.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year .	...	...	8,770	...	...	8,770
Debits during the year.						
Stores sold to Contractors . .	...	2,00,000	2,00,000	...	3,00,000	3,00,000
Sleepers sold to Kashmir Railway .	...	5,00,000	5,00,000	...	6,00,000	6,00,000
Rails „ „ „ . .	...	5,00,000	5,00,000	...	5,51,000	5,51,000
Two engines sold to Patiala Railway	...	1,32,000	1,32,000	...	...	...
Total debits .	...	13,32,000	13,32,000	...	14,51,000	14,51,000
Total balance *plus debits* .	...	...	13,40,770	...	...	14,59,770
Credits during the year.						
By value recovered . . .	13,32,000	...	13,32,000	14,51,000	...	14,51,000
Balance expected at end of year .	...	...	8,770	...	...	8,770
Difference between opening and closing balances	...	...	...	...	...	...

SCHEDULE G.

Statement showing sum set aside for expenditure in England on the Railway during 1892-93.

Particulars.	Amount.
	Rs.
Indent No. 21 of 1891 for spare parts of Locomotives	20,233
Ditto 23 „ for Tools and Stores	21,326
Ditto 24 „ for Miscellaneous Stores	8,756
Ditto 27 „ for Iron	4,455
Ditto 30 „ for spare parts of Rolling stock	6,485
Ditto 31 „ ditto ditto	1,270
Ditto 33 „ for Vacuum brake gear	49,140
Ditto 34 „ for Boiler Tubes	16,616
Ditto 35 „ for spare parts of Rolling stock	1,98,328
Ditto 36 „ for Permanent-way material	65,543
Ditto 37 „ for Plant for Dandote Colliery	6,358
Ditto 16 (Director General of Railways) for Permanent-way	1,46,000
Ditto 1 of 1892 for travelling cranes	33,280
Ditto 2 „ for spare parts of Rolling stock	4,34,006
Ditto 3 „ for Paints, etc.	26,957
Ditto 4 „ for Portland cement	17,190
Ditto 5 „ Tools and Stores	97,052
Ditto 6 „ for Metals	1,36,966
Ditto 7 „ for spare parts of Rolling stock	10,515
Ditto 8 „ for Tickets	4,338
Ditto 9 „ for Permanent-way material	10,40,000
	23,44,815
Reserve to meet further Indents likely to be sent forward hereafter for compliance . .	1,55,185
Total provision for expenditure in England .	25,00,000

Dated

Manager,
Railway.

Government of India Central Printing Office.—No. 892 P. W. D.—12-1-93.—1420.

[For General Distribution.]

Circular No. 1 Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Simla, the 5th January 1893.

Preparation of separate budget estimates for works and stores on State Railways.

Read the following papers:—

Public Works Department Circular No. 12 R., dated 21st October 1890.

Public Works Department letter No. 403 A.—R., dated 5th August 1891.

Resolution.—The Government of India has had under consideration the present form of budget estimate for capital outlay on State railways, which, while exhibiting the cash and stores outlay in separate columns, yet allows the fluctuations in stores accounts to unduly influence the provision for works.

2. This defect in the present system is most appreciable on open lines of railway where the credits to capital on account of stores withdrawn for revenue expens s are very considerable. It is possible that an unexpected fall in traffic, which would cause a smaller withdrawal of stores for working and a consequently smaller credit to capital, would so materially reduce the total grant for capital outlay as to prevent the management of the line from carrying out the works contemplated in the budget programme and on account of which arrangements had been made On the other hand, a large increase in traffic would have an opposite though equally disturbing effect, for by increasing the credits to capital it would place at the disposal of the management a larger grant than it was prepared to spend. and to prevent a lapse, it would be often tempted to expend the increased grants in a manner not the most economical.

3. With the view of remedying these drawbacks and obviating undue interference with a line's budget programme for works, it appears desirable to completely separate the programme for works outlay from that for stores expenditure; the Government of India has accordingly decided that budget estimates should be submitted in the attached forms, by all railways, both open lines and lines under construction.

4. Separate grants will be assigned to each railway for the two services, and in the case of all lines on which expenditure in England is treated as a final charge in the accounts of the India Office, the grants for Stores expenditure will be retained in the hands of the Government of India, local authorities having no power to reappropriate to or from them. The grants for Works expenditure will be utilized under existing rules.

P. W. CURRENT No. 532

5. In the case of railways on which English expenditure is classed as a remittance in the accounts of the India Office, the Government of India will not be in a position to take such complete control of the Stores grants, but on these lines also, the two budgets should be kept separate and the effect of Stores transactions on the Works programme be clearly brought out.

6. By thus separating the Stores estimates the Government of India trusts that it will be possible in future for the management of each line to carry out works to the full extent contemplated in the budget programme, and that the proposed system will obviate the inconvenience arising from an original grant for expenditure on works being seriously cut down by excess charges for stores, or the difficulty experienced in disposing of a large balance made available towards the end of a year through short charges for stores.

7. All alterations in any of the Stores programmes will be dealt with by the Government of India within the Stores budgets in the aggregate; and by this arrangement it is expected that the Works budget of each line will be interfered with (when the net fluctuations on the aggregate stores budget should render such action necessary) only to the extent of its share of this net fluctuation in stores, instead of having to bear the effect of the gross fluctuation in its own Stores budget.

Encls 2 — Rec'd: 21-1-93

8. It appears to the Government of India that in addition to providing for a more efficient execution of the yearly programme, the change now authorized will admit of the responsibility of the management of each railway for spending the line's grant being more clearly defined. It will also allow of a clear programme for works being drawn up, which, being unhampered by considerations of receipt and issue of stores, can be adhered to in its entirety, excepting minor modifications within the grant itself.

9. In furtherance of this system of providing funds, it seems necessary that the estimates of individual works should show estimated cash and stores outlay separately; and the Government of India desires that, in future, on all estimates for works the total outlay should be distributed between the amount of cash to be disbursed and the amount required to cover value of material to be drawn from stores. This division is understood to be very generally followed at present.

10. In order that the progress of outlay may be compared with the Works and Stores budgets, it is necessary that the expenditure reported to the Accountant General, Public Works Department, in the monthly return of grants, expenditure and balances (forms Nos. 53 and G 16) commonly called Form D, should be distributed between works and stores outlay by using separate columns for Works and Stores.

No 453R of 1-4-90
- 130-1R-19-1-91
- 664-5R-13-3-91
- 882R-11-4-91
- 847R-1-4-92
- 1738R 47-11-90
- 1923R-20-8-91
- 1146-7R-3-5-92

ORDER.—Ordered, that the foregoing be communicated to the local governments and administrations, and to the officers noted in the margin for information and guidance or for information only, as indicated.

Ordered also, that a copy be forwarded to the Finance Department for information.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, Central Division and Assam.

For information only.

The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Comptroller General.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana, and Baluchistan.

D. Hollingham

Secretary to the Government of India.

Documents accompanying.

Two forms of Budget Estimates.

Government of India Central Printing Office.—No. 892 P. W. D.—13-1-93.—1.420.

The Secretary to the Government of Madras
Public Works Department

(Spare copies will follow)

Wire India for spare copies of Circular No 1 of 1893

URGENT
TELEGRAM ~~ORDINARY~~,
DEFERRED

To

Works
Calcutta

B 32x Please send usual number of spare copies of Circular 1 of 1893.

Telegram despd. 21st January 93

R. L.
Secl:

Please put this up with original
B. No. 194 R. dy 27-Jany 93.

B.
No 2931

B. No. 194 R. dy 27-1-93.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Resolution by the Govt. of India P.W.D. — } No. 611 Railway dy 5th Jany 93

Communicated to the Consulting Engineer for Railways for information and guidance with reference to Proceedings

No. 1738 R. dy 7th November 1890
-do- 1928 R dy 20th August 1891

WS.R

27/1/93

The Correspondg Engr. in Ch. C.P. Ry.
-do- Exec. Engr. Ry. Audit
-do- Exec. E. C. Ry. Audit
-do- Exec. P. W. Accts
-do- Financial Secretary

B.

No. 194 Rd/ 27-1-93,