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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

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No. 216. Read the following letter from Lieutenant W. H. COAKER, R.E., for Consulting Engineer for Railways, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 24th July 1873, No. 390:—

As directed in the Order of Government, No. 66, of the 7th January 1870, I have the honour to forward, for transmission to the Government of India, a review of the financial operations of the Madras, Great Southern of India, and Carnatic Railway Companies for the year ended 31st March 1872, accompanied by Form No. XV. prescribed by the Government of India in Public Works Department Resolution, No. 1,020-26 A. R., of the 10th August 1872.

REPORT on the transactions of the Railways in the Madras Presidency with Government Treasuries during 1872-73, as compared with the Budget and Regular Estimates.

CAPITAL.

THE total amount allotted to the Railways in this Presidency for withdrawals on Capital Account in the Budget and Final Regular Estimates was Rs. 51,31,000 and Rupees 21,73,300, respectively.

2. The actuals have amounted to Rupees 22,25,782 and are less than the Budget-Estimate by 56.6 per cent., but more than the Final Regular Estimate by 2.4 per cent.

3. The anticipated receipts on Capital Account in the Budget and Final Regular Estimates were Rupees 16,90,000 and Rupees 38,11,900, respectively.

4. The actual receipts have been Rupees 38,57,878 and are more than the Budget by 128.2 per cent., and the Final Regular Estimate by 1.2 per cent.

5. In the Budget the net result was estimated as a withdrawal of Rupees 34,41,000, and in the Final Regular Estimate as a receipt of Rupees 16,38,600.

6. The actual result is a receipt of Rupees 16,32,096, which differs from the Budget and Final Regular Estimates by 147.3 per cent. and 0.5 per cent., respectively.

REVENUE.

7. The allotment in the Budget and Final Regular Estimates for advances on Revenue Account was Rupees 41,26,000 and Rupees 38,57,223, respectively.

8. The actuals have amounted to Rupees 40,97,730 and are 0.6 per cent. less than the Budget, but 6.2 per cent. more than the Final Regular Estimate.

9. The total receipts were estimated in the Budget and Final Regular Estimates at Rupees 73,86,000 and Rupees 71,45,825, respectively.

10. The actuals have amounted to Rupees 77,54,535 and exceed the Budget by 5.0 per cent., and the Final Regular Estimate by 8.5 per cent.

11. The net receipts were estimated in the Budget and Final Regular Estimates at Rupees 32,60,000 and Rupees 32,88,602, respectively.

12. The actual net receipts are Rupees 36,56,805 and exceed the Budget-Estimate by 12.2 per cent., and the Final Regular Estimate by 11.2 per cent.

CAPITAL AND REVENUE.

13. Combining the Capital and Revenue transactions, the Budget provided for a net withdrawal from treasury during the year of Rupees 1,81,000, and the Final Regular Estimate for a net receipt of Rupees 49,27,202.

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14. There has been an actual net receipt of Rupees 52,88,901, which differs from the Budget-Estimate by 3,022.1 per cent., and from the Regular Estimate by 7.3 per cent.

MADRAS RAILWAY.

CAPITAL.

Withdrawals.

The actual withdrawals on Capital Account are Rupees 11,97,556 less than the Budget-Estimate, but they have exceeded the Final Regular Estimate by Rupees 28,444.

2. The difference between the Actuals and Budget-Estimate, which amounts to 45.6 per cent. of the estimate, has arisen from short outlay as follows:—

Work.	Budget-Estimate.	Expenditure.	Saving.	Remarks.
SCHEDULE A.	RS.	RS.	RS.	
Engineering Department.				
Madras Central Station ...	1,00,000	72,104	27,896	Short expenditure and probable saving on estimate.
The section of the North-West Line open for less than two years, viz., from Ghooty to Raichore, including Bellary Branch.	5,00,000	2,07,660	2,92,340	Saving on estimate; maintenance of section fell on Revenue on 31st March 1873.
Neilgherry Branch Line ...	5,30,000	3,49,739	1,80,261	Progress of works not so rapid as anticipated, owing to delay in receipt of girders from England.
Tudialore Station ...	9,000	2,938	6,062	
Carriage and Wagon Department.				
2,890 wagons to be fitted with axle box keeps (oil).	13,980	2,189	11,791	Works not undertaken as early as was expected.
292 open sided goods to be converted into high sided open goods wagons.	26,039	4,834	21,205	
50 coke wagons to be converted into covered goods.	6,250	82	6,168	
6 Goods Brake vans ...	8,870	Nil.	8,870	
SCHEDULE B.				
Engineering Department.				
Hugry Bridge ...	69,571	3,471	66,100	Not worked upon till the close of the year; awaiting cylinders from England.
Protective works to bridges, South-West Line.	32,636	...	32,636	Sanctioned only in March 1873.
Protective works to bridges, North-West Line.	62,000	...	62,000	
Brass and Iron Foundaries and tank at Perambore.	20,000	...	20,000	These works were not sanctioned during the year.
New Smithy, Perambore ...	30,000	...	30,000	
Watering arrangements, New Central Station.	5,859	...	5,859	
Alterations and additions to Salem Station.	8,900	177	8,723	Sanctioned in January 1873.

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Work.	Budget-Estimate.	Expenditure.	Saving.	Remarks.
	RS.	RS.	RS.	
Engineering Department.— (Concluded.)				
Alterations and additions to Arconum Station.	11,247	...	11,247	
Refreshment-room at Tiruputty with kitchen and godown.	6,363	...	6,363	
Do. do. at Cuddapah ...	6,363	...	6,363	Not sanctioned during the year.
Do. do. at Ghooty ...	5,557	...	5,557	
Upstair Bungalow for Locomotive staff at Raichore.	8,000	...	8,000	
Raichore Station Works, supplementary estimate.	10,915	...	10,915	
Pothanore junction works ...	15,471	7,374	8,097	Progress of works not so rapid as anticipated.
Metapolliem Station ...	50,000	34,193	15,807	
SCHEDULE C.				
Locomotive Department.				
Minor Works ...	80,000	Nil.	80,000	Intended to meet probable expenditure on account of labor and stores for articles manufactured for other departments. Not required.
Tools and Plant ...	2,000	...	2,000	Not required.
Establishment ...	2,69,000	1,34,678	1,34,322	Due to reductions, and to increased percentage of general charges debited to Revenue.
Savings on sundry smaller estimates and miscellaneous items, adjustments, etc.	...	...	1,28,914	
Total saving compared with Budget-Estimate ...	...	...	11,97,556	

3. The variation compared with the Final Regular Estimate is due to two items of Rupees 26,973 and Rupees 1,470, the amount of transfer fees, etc., paid into the treasury in England being entered in the actuals as transfers from Capital to Revenue, for which provision was not made in the estimate.

RECEIPTS.

4. The actual Capital receipts have fallen short of the Budget by Rupees 2,13,961, but have exceeded the Final Regular Estimate by Rupees 40,039.

5. The cash receipts of the year from the sale of stores, etc., were only Rupees 72,351, against Rupees 2,74,513 in the previous year. The transfers from Revenue also for stores and house charges due by that account were somewhat less than was anticipated when the Budget was framed.

6. Compared with the Final Regular Estimate the excess arises thus:—

	RS.
Actual receipts from sale of stores, etc., during January, February, and March ...	22,036
Estimate of do. ...	13,437
Receipts in excess of estimate ...	8,599
Transfers from Revenue from December to March in excess of estimate for that period ...	31,263
Total...	39,862

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7. There is always a liability to considerable variation in the amount derived from the sale of stores, etc., and where transactions of this nature are usually comparatively small, sales, which cannot be foreseen, may take place, causing a wide divergence from the estimate.

8. The latter figure is attributable to the larger consumption of stores consequent on the running of special trains for the Nizam's State Railway Material.

REVENUE.

Withdrawals from Treasury.

9. The actual withdrawals on Revenue Account are Rupees 98,252 less than the Budget-Estimate, but Rupees 1,39,322 more than the Final Regular Estimate.

10. The Budget dealt only with the Company's own transactions; in the Final Regular Estimate also the proportion of through traffic due to other Companies was deducted from the receipts, while in the statement of actuals the transfers on this account are included in the withdrawals. Allowing for this, the comparison will stand as follows:—

Actuals less than Budget	RS.
Add, through traffic transfers included in Actuals but not provided for in the Budget	98,252
	2,18,059
Actuals less than Budget-Estimate	3,16,311
Actuals more than Final Regular Estimate	1,39,322
Deduct, through traffic transfers included in actual withdrawals but deducted from receipts in estimate	2,18,059
Actuals less than Final Regular Estimate	78,737

11. The difference compared with the Budget-Estimate amounts to 8.7 per cent. The total expenditure during the year is considerably above that of the previous year, but the full increase provided for in the Budget was not required. The following shows the savings in the different departments:—

Department.	Budget-Estimate.	Expenditure per Revenue Account.	Saving.	Excess.
	RS.	RS.	RS.	RS.
Maintenance of Way, etc.	10,20,000	10,45,898	25,898	
Locomotive Expenses	12,63,441	11,11,385	1,52,056	
Carriage and Wagon Expenses	2,48,475	2,16,615	31,860	
Traffic Expenses	5,59,911	5,28,181	31,730	
General charges	3,81,010	3,31,619	49,391	
Special and Miscellaneous Expenditure	1,27,163	85,170	41,993	
Total...	36,00,000	33,18,868	3,07,030	25,898

12. In the Final Regular Estimate the withdrawals for January, February, and March were estimated from the transactions of the previous nine months and are Rupees 1,10,000 in excess of the actuals. On the other hand the transfers to Capital were under-estimated as explained in paragraph 6 by Rupees 31,263, making the net difference between the actuals and estimate of Rupees 78,737.

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RECEIPTS.

13. The actual receipts during the year have exceeded the Budget and Final Regular Estimates by Rupees 1,72,604 and 4,81,532, respectively.

14. Eliminating the proportion of through traffic due to other Companies which is included in the actuals on both sides of the account, but is excluded in the estimate as mentioned in paragraph 10, the following is the result:—

	RS.
Actuals more than Budget-Estimate	1,72,604
Deduct, through traffic due to other Companies	2,18,059
	45,455
Actuals less than Budget-Estimate	4,81,532
Actuals more than Final Regular Estimate	2,18,059
Deduct, through traffic due to other Companies	2,63,473
Actuals more than Final Regular Estimate	

15. Thus it is seen that the actuals correspond very closely with the Budget-Estimate, but it may be noticed that they include about Rupees 1,70,000 for the carriage of material for the Nizam's State Railway, and that had it not been for this abnormal receipt, the anticipations formed in the Budget of increased traffic would not have been so nearly realised.

16. The difference between the Final Regular Estimate and the Actuals is 4.25 per cent. The ordinary receipts during January, February, and March rose above the average, and so large a payment on account of the carriage of Nizam's State Railway material as that which was made to the Company at the end of March was not expected when the estimate was submitted.

NET RECEIPTS.

17. The net receipts exceed the Budget-Estimate by Rupees 2,70,856, and the Final Regular Estimate by Rupees 3,42,210.

GREAT SOUTHERN OF INDIA RAILWAY.

CAPITAL.

Withdrawals.

The withdrawals of the year have fallen short of the Budget-Estimate by Rupees 10,71,143, but have exceeded the Final Regular Estimate by Rupees 14,857.

2. The large discrepancy compared with the Budget, amounting to 61.2 per cent. of the estimate, is due to the Southern Extension, owing to delay in receipt of sanction, not having been commenced as early as was anticipated, and also to the works not having progressed with the rapidity for which provision was made. The expenditure on stores shows a saving compared with the estimate of Rupees 1,43,000, but it is in articles relating to the extension.

3. The variation from the Final Regular Estimate amounts to 2.2 per cent. and arises thus:—

Transfers not entered in the estimate, but which were provided for in the revised estimate called in Accountant-General's, Public Works Department, letter No. 179 G R. of the 17th February	RS.
Less amount by which the cash withdrawals for January, February, and March fell short of the estimate for that period	23,255
	8,408
	14,847

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RECEIPTS.

4. The receipts of the year have exceeded the Budget-Estimate by Rupees 23,57,365, and the Final Regular Estimate by Rupees 4,365.

5. The sale to Government of Permanent-way material for the Nizam's State Railway which could not be foreseen, explains the large difference as compared with the Budget.

6. When the Final Regular Estimate was prepared, the transfers from Revenue for stores were only completed up to November, and Rupees 3,600 of the small discrepancy between the estimate and actuals is due to the transfers from November to March having been larger than was anticipated.

NET RESULT.

7. The net result differs from the Budget-Estimate by Rupees 34,28,508, there being a net receipt of Rupees 18,68,508, instead of an estimated net advance of Rupees 15,60,000, but it is within Rupees 10,492 of the Final Regular Estimate.

REVENUE.

Withdrawals.

8. The actual withdrawals have exceeded the Budget-Estimate by Rupees 62,816, and the Final Regular Estimate by Rupees 87,536.

9. As in the case of the Madras Railway the Budget and Final Regular Estimates included only the Company's own transactions, omitting the recoveries and adjustment of through traffic due to other Companies. To institute a fair comparison therefore between the actuals and estimates the through traffic belonging to Foreign Railways has to be eliminated from both sides of the actuals. With this alteration the result is as follows:—

Actuals more than Budget-Estimate	RS.
Deduct, through traffic due to Foreign Railways included in the actuals but not in the estimate	62,816
Actuals less than Budget-Estimate	1,00,113
Actuals more than Final Regular Estimate	37,297
Deduct, through traffic adjustments included in the Actuals as withdrawals but deducted from the receipts in estimate	87,536
Actuals less than Final Regular Estimate	1,00,113
Actuals less than Final Regular Estimate	12,577

10. The saving, as compared with the Budget Estimate, amounts to but 7.4 per cent. and would not appear to call for remark. The following, however, shows the variation between the estimate and expenditure of each department:—

Department.	Budget-Estimate.	Expenditure as per Revenue Account.	Saving.	Excess.
	RS.	RS.	RS.	RS.
Maintenance of Way, etc.	1,15,104	1,12,701	2,403	.....
Locomotive Expenses	1,98,450	1,76,369	22,081	.....
Carriage and Wagon	31,200	40,978	.....	9,778
Traffic	71,770	65,129	6,641	.....
General charges	65,826	50,377	15,449	.....
Special and Miscellaneous Expenditure	17,650	15,981	1,669	
Total	5,00,000	4,61,535	48,243	9,778

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11. Under General charges, the saving is owing to a smaller proportion of the cost of the Agency, Audit, Accounts, and Stores Departments having had to be borne by Revenue.

12. With regard to the Final Regular Estimate the discrepancy arises from the advances for January, February, and March having fallen short of the estimate which was framed from the transactions of the previous nine months by Rupees 15,935, while on the other hand the transfer adjustments exceeded the estimate on that account by Rupees 3,600, as stated in paragraph 6.

RECEIPTS.

13. The receipts during the year are in excess of the Budget and Final Regular Estimates by Rupees 1,87,325 and Rupees 1,18,402, respectively.

14. Deducting, however, the proportion of through traffic belonging to Foreign Railways referred to in paragraph 9, the comparison is as follows:—

	RS.
Actuals in excess of Budget-Estimate	1,87,325
Deduct, through traffic of other Companies	1,00,113
Actuals more than Budget-Estimate	87,212
Actuals in excess of Final Regular Estimate	1,18,402
Deduct, through traffic due to Foreign Railways	1,00,113
Actuals more than Final Regular Estimate	18,289

15. Of the increase over the Budget-Estimate, Rupees 47,000 is due to the Permanent-way material trains for the Nizam's State Railway. The receipts from this source having been larger than was expected is also the cause of the difference between the Actuals and Regular Estimate.

NET RESULT.

16. The net receipts exceed the Budget-Estimate by Rupees 1,24,509 or 35.5 per cent., and the Final Regular Estimate by Rupees 30,866 or 6.9 per cent.

CARNATIC RAILWAY.

CAPITAL.

Withdrawals.

The withdrawals during the year are less than the Budget-Estimate by Rupees 6,36,520, but more than the Final Regular Estimate by Rupees 9,180.

2. When the Budget was framed it was expected that the line from Madras to Cuddalore would be under construction for a considerable portion of the year. The estimates, however, were only submitted late in the year, and sanction was communicated in March. The difference between the Budget-Estimate and the Actuals, amounting 84.3 per cent, of the estimate, is owing to the non-commencement of construction work.

3. The discrepancy between the Final Regular Estimate and the Actuals is due to the advances for January, February, and March having exceeded the estimate for those months by Rupees 8,667 to a transfer of Rupees 149 in December which was not foreseen, and to the omission under a misconception of two items aggregating Rupees 331.

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RECEIPTS.

4. The receipts have exceeded the Budget-Estimate by Rupees 24,473, and the Final Regular Estimate by Rupees 1,573.
5. In the Budget no provision was made for receipts on Capital Account.
6. When the Regular Estimate was submitted the transfer adjustments had only been completed up to October, and the actuals for the following five months exceeded the estimate by Rupees 1,181. The cash receipts also for January, February, and March were Rupees 392, larger than was expected.

NET RESULT.

7. The net advances are Rupees 6,60,993 less than the Budget-Estimate, and Rupees 7,607 more than the Regular Estimate.

REVENUE.

Withdrawals.

8. The withdrawals on Revenue Account are in excess of the Budget and Regular Estimates by Rupees 7,166 and Rupees 13,649, respectively.
9. As in the case of the other two Railways, to obtain a fair comparison, the adjustments of through traffic due to Foreign Companies have to be deducted both from the withdrawals and receipts. With this alteration the result is as follows:—

Actuals more than Budget-Estimate	...	...	Rs.
Deduct, through traffic belonging to other Companies	...	...	7,166
Actuals less than Budget-Estimate	...	...	8,946
Actuals more than Final Regular Estimate	...	...	1,780
Deduct, Foreign Railways proportion of through traffic	...	...	13,649
Actuals more than Final Regular Estimate	...	...	8,946
	...	...	4,703

10. The following compares the expenditure under each main head with the Budget-Estimate:—

Departments.	Budget-Esti- mate, 1872-73.	Expenditure as per Revenue Account.	Saving.	Excess.
	RS.	RS.	RS.	RS.
Maintenance of Way, etc.	5,840	9,127	.....	3,287
Locomotive Expenses	6,790	5,707	1,083	.....
Carriage and Wagon	1,050	1,069	.....	19
Traffic	3,169	2,661	508	.....
General charges	8,851	5,402	3,449	.....
Special and Miscellaneous expenditure	300	57	243	.....
Total...	26,000	24,023	5,283	3,306

11. Under Maintenance, the excess is due to charges for flood damages.
12. From the 1st January 1872 the service was reduced from two trains to one train per day, and the saving in the Locomotive and Traffic Departments may be set down to this cause.
13. The discrepancy under General charges arises from a smaller proportion of the Home Establishment, Agency, Audit and Accounts, charges having had to be borne by Revenue than was anticipated.

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14. The difference between the Actuals and Regular Estimate arises from the repairs of the flood damages of November 1872 having been debited to Revenue, in accordance with a ruling to that effect passed subsequent to the submission of the estimate.

RECEIPTS.

15. The receipts for the year have exceeded the Budget-Estimate by Rupees 8,606, and the Final Regular Estimate by Rupees 8,776.

16. Deducting, however, the proportion of through traffic due to other Companies eliminated from the withdrawals as per paragraph 9, the comparison stands thus:—

Actuals more than Budget-Estimate	...	...	...	Rs.
Deduct, through traffic belonging to other Companies	...	...	...	8,606
Actuals less than Budget-Estimate	...	...	...	8,946
Actuals more than Final Regular Estimate	...	...	...	340
Deduct, through traffic of other Companies included in the Actuals	...	...	...	8,776
Actuals less than Final Regular Estimate	...	...	...	8,946
	...	...	...	170

The variations therefore under this head amount to but .9 and .4 per cent. respectively, and do not call for notice.

NET RESULT.

17. The net receipts of the year are more than the Budget by Rupees 1,440, and less than the Final Regular Estimate by Rupees 4,873.

(Signed) R. K. WILLIAMS,
Offg. Examiner of Railway Accounts, Madras.

FORM No. XV.
Statement of the transactions of the Madras Railway during the official year 1872-73.

	Actuals for 1872-73.	Budget Estimate for 1872-73 as passed in Budget Orders.	Final Regular Estimate adopted by the Government of India.	ACTUALS COMPARED WITH			
				Budget-Estimate.		Final Regular Estimate.	
				More.	Less.	More.	Less.
Capital.							
A. Capital Cash withdrawals	Rs. 14,00,000	P. 0	Rs.				
B. Book debits to Capital Account for transfers to Revenue	28,443	11 7					
C. Total Debits to Capital	14,28,443	11 7	14,00,000		11,97,556	28,444	
D. Capital Cash payments into Treasury	72,351	0 9					
E. Book credits to Capital Account for transfers from Revenue	12,13,688	0 2	15,00,000		2,13,961	40,039	
F. Total Credits to Capital	12,86,039	0 11	15,40,000		9,83,593		11,595
G. Net Capital Advances	1,42,404	10 8					
Revenue.							
H. Cash payments into Government Treasuries on Revenue Account	64,45,932	4 1					
I. Book credits to Revenue Account for transfers from Capital and from other Companies	2,26,671	10 10	61,91,072	1,72,604		4,81,532	
J. Total Credits to Revenue	66,72,603	14 11	33,62,426		98,252	1,39,322	
K. Cash withdrawals from Government Treasuries on Revenue Account	20,70,000	0 0	36,00,000				
L. Book debits to Revenue for transfers to Capital and to other Companies	14,31,747	12 0	28,28,646				
N. Total Debits to Revenue	35,01,747	12 0	29,00,000	2,70,856		3,42,210	
O. Net Receipts on Revenue Account	31,70,856	2 11					

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17th July 1873.

(Signed) R. K. WILLIAMS,
Officiating Examiner of Railway Accounts.

FORM No. XV.
Statement of the transactions of the Great Southern of India Railway during the official year 1872-73.

	Actuals for 1872-73.	Budget Estimate for 1872-73 as passed in Budget Orders.	Final Regular Estimate adopted by the Government of India.	ACTUALS COMPARED WITH			
				Budget-Estimate.		Final Regular Estimate.	
				More.	Less.	More.	Less.
Capital.							
A. Capital Cash withdrawals	Rs. 6,55,600	P. 8 4	Rs.				
B. Book debits to Capital Account for transfers to Revenue	23,256	9 2					
C. Total Debits to Capital	6,78,857	1 6	6,64,000		10,71,143	14,857	
D. Capital Cash payments into Treasury	23,68,729	3 0	25,43,000	23,57,365		4,365	
E. Book credits to Capital Account for transfers from Revenue	1,78,636	0 3	1,90,000				
F. Total Credits to Capital	25,47,365	3 3	18,53,000	34,23,508		10,492	
G. Net Capital Advances	18,68,503	1 9					
Revenue.							
H. Cash payments into Government Treasuries on Revenue Account	9,54,621	8 10					
I. Book credits to Revenue Account for transfers from Capital and from other Companies	82,703	12 9	9,18,923	1,87,325		1,18,402	
J. Total Credits to Revenue	10,37,325	5 7	8,50,000				
K. Cash withdrawals from Government Treasuries on Revenue Account	2,84,066	13 2	4,75,280				
L. Book debits to Revenue for transfers to Capital and to other Companies	2,78,749	7 0	5,00,000	62,816		87,536	
N. Total Debits to Revenue	5,62,816	4 2	4,43,643	1,24,509		30,866	
O. Net Receipts on Revenue Account	4,74,509	1 5	3,50,000				

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17th July 1873.

(Signed) R. K. WILLIAMS,
Officiating Examiner of Railway Accounts.

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14th August 1873.

Proceedings of the Madras Government, Public Works Department,
14th August 1873.

FORM No. XV.
Statement of the transactions of the Carnatic Railway during the official year 1872-73.

	Actuals for 1872-73.	Budget Estimate for 1872-73 as passed in Budget Orders.	Final Regular Estimate adopted by the Government of India.	ACTUALS COMPARED WITH			
				Budget-Estimate.		Final Regular Estimate.	
				More.	Less.	More.	Less.
Capital.							
A. Capital Cash withdrawals	ES. A. P. 1,18,181 12 8	ES.	ES.	ES.	ES.	ES.	ES.
B. Book debits to Capital Account for transfers to Revenue ...	299 0 3						
C. Total Debits to Capital...	1,18,480 12 11	7,55,000	1,09,300	...	6,36,520	9,180	...
D. Capital Cash payments into Treasury	13,652 12 1						
E. Book credits to Capital Account for transfers from Revenue.	10,820 13 0						
F. Total Credits to Capital...	24,473 9 1	.....	22,900	24,473	...	1,573	...
G. Net Capital Advances...	94,007 3 10	7,55,000	86,400	...	6,60,993	7,607	...
Revenue.							
H. Cash payments into Government Treasuries on Revenue Account	43,911 15 8						
I. Book credits to Revenue Account for transfers from Capital and from other Companies	694 6 11						
J. Total Credits to Revenue...	44,606 6 7	36,000	35,830	8,606	...	8,776	...
K. Cash withdrawals from Government Treasuries on Revenue Account	13,400 0 0						
L. Book debits to Revenue Account for transfers to Capital and to other Companies	19,766 4 4						
N. Total Debits to Revenue...	33,166 4 4	26,000	19,517	7,166	...	13,649	...
O. Net Receipts on Revenue Account...	11,440 2 3	10,000	16,313	1,440	...	...	4,873

MADRAS,
17th July 1873.
(Signed) R. K. WILLIAMS,
Officiating Examiner of Railway Accounts.

Proceedings of the Madras Government, Public Works Department,
14th August 1873.

No. 217.

ORDER THEREON, 14th August 1873, No. 2,019.

RAILWAY, No. 31.

ORDERED that these papers be forwarded to the Government of India :—
(Here enter No. 2,020, dated 14th August 1873.)
(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.
.. Examiner of Railway Accounts.

Exd. T. O'Connor.
Spare Copies.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 14th August 1873.

No. 218.

No. 2,620.

From

COLONEL G. W. WALKER, R.E.,
*Secretary to the Government of Madras,
Public Works Department.*

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

RAILWAY, No. 32.

No. 314, A. R., dated 18th October 1869.

SIR,—Adverting to the Proceedings quoted in the margin, I am directed by His Excellency the Governor in Council to forward, for submission to the Government of India, the accompanying review of the financial transactions of the Guaranteed Railways of this Presidency for the year 1872-73, in which the variations between the Actuals and the Budget and Final Regular Estimates are explained in detail.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. T. O'Connor.
Spare Copies.

Railway Department.

CONSULTING ENGINEER'S OFFICE.

No. 390

From

LIEUT.-COLONEL J. H. M. SHAW STEWART, R.E.,

Consulting Engineer for Railways,

To

COLONEL G. W. WALKER, R.E.,

Secretary to Government,

Public Works Department,

Fort Saint George.

SIR,

As directed in the
Order of Government No 66 of the 7th
January 1870, I have the honour to
forward for transmission to the Govern-
ment of India, a review of the
financial operations of the Madras,
Great Southern of India and Carnatic
Railway Companies for the year ended
31 March, 1872, accompanied by Form
No XV prescribed by the Government
of India in Public Works Department
Resolution No 1020-26 AR of the 10th
August

august 1872.

I have the honour to be.

Sir

Your most Obedient Servant.

Madras 2 W. M. M. M. Lt. Col.

24 July 1873 for. Com. Engineer for Railways

W. M. M. M.

Report on the transactions of the
Railways in the Madras Presidency
with Government Treasuries during
1872-73 as compared with the Budget
and Final Regular Estimates.

Capital.

The total amount allotted to
the Railways in this Presidency for
withdrawals on Capital Account in the
Budget and Final Regular Estimates
was Rs 51,31,000 and Rs 21,73,300 respectively.

The actuals have amounted to
Rs 22,25,782 and are less than the
Budget Estimate by 56.6 per cent, but
more than the Final Regular Estimate
by 2.4 per cent.

The anticipated receipts on
Capital Account in the Budget and
Final Regular Estimates were
Rs 16,90,000 and Rs 8,11,900 respectively.

RAILWAY DEPARTMENT.

Public Works 1873.
From 400 for 1873-74
The Consulting Engineer
for Railways.

To
The Secretary to Government,
P. W. Department,
Fort Saint George.

Dated 24th
Recd. 25th July 1873.

En: 4. No. 390
Dated 20th 9-2020-14 p. 14
for forwarding for
transmission to the Govt.
of India, a review of the
financial operations of the
Madras, Great Southern &
Coastal Railway Companies
for the year ended 31st March 1873
accompanied by forms
prescribed by the Govt. of
India in P. W. D. Resolution No. 1020
26 A-R. of 10 August 1872.

Oto 215

Recd. 25th 7/73
25/7/73

4. The actual receipts have been Rs 38,57,878 and are more than the Budget by 128.2 per cent and the Final Regular Estimate by 1.2 per cent.

5. In the Budget the net result was estimated as a withdrawal of Rs 34,41,000 and in the Final Regular Estimate as a receipt of Rs 16,38,600.

6. The actual result is a receipt of Rs 16,32,096 which differs from the Budget and Final Regular Estimates by 147.3 per cent and 0.5 per cent respectively.

Revenue

7. The allotment in the Budget and Final Regular Estimates for advances on Revenue Accounts was Rs 41,26,000 and Rs 38,57,223 respectively.

8. The actuals have amounted to Rs 40,97,730 and are 0.6 per cent less than the Budget but 6.2 per cent more than the Final Regular Estimate.

9. The total receipts were estimated in the Budget and Final Regular Estimates

25 H
Estimates at Rs 73,86,000 and Rs 71,65,125 respectively.

10. The actuals have amounted to Rs 77,82,535 and exceed the Budget by 5.0 per cent and the Final Regular Estimate by 8.5 per cent.

11. The net receipts were estimated in the Budget and Final Regular Estimates at Rs 32,60,000 and Rs 32,88,602 respectively.

12. The actual net receipts are Rs 36,56,805 and exceed the Budget Estimate by 12.2 per cent and the Final Regular Estimate by 11.2 per cent.

Capital and Revenue

13. Combining the capital and revenue transactions, the Budget provided for a net withdrawal from Treasury during the year of Rs 1,87,000 and the Final Regular Estimate for a net receipt of Rs 49,27,202.

14. There has been an actual net receipt of Rs 52,88,901 which differs from the Budget Estimate by

Work	Budget Estimate	Expenditure	Saving	Remarks
	Rs	Rs	Rs	
<u>Carrage and Wagon Dept</u>				
2840 Wagons to be fitted with axle box Rops (oil)	10,980	2,189	11,791	
292 Open sided goods to be converted into high sided				
open goods Wagons	2,6089	4864	2,1205	Not sanctioned during the year as early as was expected.
60 Coke Wagons to be converted into covered goods	6,260	82	6,168	
6. Goods Wagon Cars	8,870	Nil	8,870	
<u>Schedule B</u>				
<u>Engineering Dept</u>				
Clugger Bridge	69,571	3,471	66,100	Not sanctioned till the close of the year awaiting cylinders from England.
Protective Works Bridges				
S. M. Line	32,696	"	32,696	Sanctioned only in March 78
Protective Works Bridges				
S. M. Line	62,000	"	62,000	
Bar & Iron foundries and tank at Pambid	20,000	"	20,000	These works were not sanctioned during the year.
New Smithy Pambid	80,000	"	80,000	
Watering arrangements, New Control Station	5,859		5,859	
Alterations and Additions to Salma Station	8,900	177	8,723	Sanctioned in January 78
Alterations and Additions to Aram Station	11,247	"	11,247	
Refreshment Room at Sirin				
putty with kitchen & bedroom	6,363	"	6,363	
W. W. at Cuddapah	6,363	"	6,363	Not sanctioned during the year
W. W. at Gooly	5,557	"	5,557	
Whetani Bungalows for				
Locomotive Staff at Raichur	8,000		8,000	

Work	Budget Estimate	Expenditure	Saving	Remarks
<u>Raichur Station Works</u>				
Supplementary Estimate 10,916	10,916			Not sanctioned during the year.
Colhanore Junction Works	15,271	7,874	8,097	2-ones of works not sanctioned as anticipated.
Metakollim Station	20,000	34,193	16,807	
<u>Schedule C</u>				
<u>Locomotive Department</u>				
Minor Works	80,000	Nil	80,000	Included to meet the balance of account of the year and the balance of the year 77-78 not required.
Tools and plant	2,000		2,000	
Portable Locomotives	2,69,000	1,34,578	1,34,422	In the production and to increased the year 78-79 charges debited to Revenue.
Savings on sundry smaller estimates and miscellaneous items				
adjustments, etc.			128,914	

Total Savings compared with Budget Estimate 1,19,7556.

3. The variation compared with the Final Revision Estimate is due to two items of Rs 26,973 and Rs 14,70, the amount of transferies re-paid into the Treasury in England being entered in the actuals as transfers from Capital to Revenue for which provision was not made in the Estimate.

Receipts

1. The Actual Capital receipts have

have fallen short of the Budget by Rs. 13,961 but have exceeded the Final Regular Estimate by Rs. 40,039.

5. The Cash receipts of the year from the sale of Stores were only Rs. 72,351 against Rs. 2,74,513 in the previous year. The transfers from Revenue also for stores and Stores charges due by that account were somewhat less than was anticipated when the Budget was framed.

6. Compared with the Final Regular Estimate the excess arises thus:-

Actual receipts from sale of Stores during January February and March Rs. 22,036

Estimate of do do 13,437

Receipts in excess of Estimate 8,599

Transfers from Revenue from December to March in excess of Estimate for that period 21,253

39,852

7. There is always a liability to some considerable variation in the amount derived from the sale of Stores and where transactions of this nature are usually comparatively

small sales which cannot be foreseen may take place, causing a wide divergence from the Estimate.

8. The latter figure is attributable to the larger consumption of stores consequent on the running of special trains for the Prigani State Railway material.

Revenue

Withdrawals from Revenue

9. The Actual withdrawals on Revenue Account are Rs. 98,252 less than the Budget Estimate, but Rs. 1,09,522 more than the Final Regular Estimate.

10. The Budget dealt only with the Company's own transactions in the Final Regular Estimate also the proportion of through traffic due to other Companies was deducted from the receipts while in the statement of Actuals the transfers on this account are included in the withdrawals. Allowing for this the comparison will stand as follows:-

Actuals

Actuals less than Budget — Rs 98,252
 Add, though traffic transfers included in
 actuals but not provided for in the Budget 218,059
 Actuals less than Budget Estimate 316,311.

Actuals more than Final Regular Estimate Rs 139,322
 Deduct, though traffic transfers included in
 actual withdrawals but deducted from
 receipts in Estimate 218,059
 Actuals less than Final Regular Estimate 78,737

11. The difference compares with the
 Budget Estimate amounts to 5.7 per cent.
 The total expenditure during the year is
 considerably above that of the previous year
 but the full increase provided for in the
 Budget was not required. The following
 shows the variances in the different departments

	Budget Estimate	Actuals	Variance	Per cent
	Rs.	Rs.	Rs.	Pc.
Maintenance of Way &c	12,20,000	10,45,898		
Locomotive Expenses	2,63,441	11,11,385	152,053	25.898
Carriage & Wagon Expenses	2,48,475	216,615	21,860	
Tramway Expenses	5,59,911	5,28,181	31,730	
General Charges	3,81,010	3,31,619	49,391	
Special & Miscellaneous	1,27,163	85,170	41,993	
Total	36,00,000	33,18,868	2,81,132	7.81

12. In the Final Regular Estimate the
 withdrawals for January, February and March
 were estimated from the transactions of the previous
 nine months and are Rs 10,000 in excess of the
 actuals. On the other hand the transfers to
 Capital were under-estimated as explained
 in para 6, by Rs 21,263 making the net
 difference between the actuals and estimate
 of Rs 78,737.

Receipts

13. The actual receipts during the
 year have exceeded the Budget and Final
 Regular Estimates by Rs 1,72,604 and Rs 81,522
 respectively.

14. Eliminating the proportion of through
 traffic due to other Companies which is
 included in the Actuals on both sides
 of the account but is excluded in the
 Estimate as mentioned in para
 10, the following is the
 result:—

Actuals

Actuals more than Budget Estimate Rs. 1,72,604
Deduct through traffic due to other

Companies 2,15,009

Actuals less than Budget Estimate 48,485

Actuals more than Final Regular Estimate Rs. 2,24,522

Deduct through traffic due to other

Companies 2,15,009

Actuals more than Final Regular Estimate 2,08,473

15. Thus it is seen that the Actuals correspond very closely with the Budget Estimate, but it may be noticed that they include about Rs. 1,70,000 in the carriage of material for the Vizianag State Railway and that had it not been for this abnormal receipt, the anticipations formed in the Budget of increased traffic would not have been so nearly realized.

16. The difference between the Final Regular Estimate and the actuals is 4.26 per cent. The ordinary receipts during January, February and

35
and March rose above the average and so large a payment on account of the carriage of Vizianag State Railway material ^{that} which was made to the Company at the end of March was not expected when the Estimate was submitted.

Net Receipts.

17. The net receipts exceed the Budget Estimate by Rs. 2,70,856 and the Final Regular Estimate by Rs. 3,42,210.

10

Great Southern of India Railway.

Capital.

Withdrawals.

The withdrawals of the year have fallen short of the Budget Estimate by Rs 10,71,140, but have exceeded the Final Regular Estimate by Rs 14,807.

2. The large discrepancy compared with the Budget amounting to 61.2 per cent of the Estimate is due to the Southern Extension, owing to delay in receipt of sanction, not having been commenced as early as was anticipated and also to the works not having progressed with the rapidity for which provision was made. The expenditure on stores shows a saving compared with the estimate of Rs 1,43,000 but it is in articles relating to the Extension.

The

3. The variation from the Final Regular Estimate amounts to 2.2 per cent and arises, thus:-

Transfers not entered in the Estimate, but which were provided for in the revised estimate called in Accountant General's letter, No. 179 of the 17 February. — 23,255

Less, amounts by which the cash withdrawals for January, February, March fell short of the Estimate for that period 8,408
Rs. 14,847.

Receipts

4. The receipts of the year have exceeded the Budget Estimate by Rs 23,57,365 and the Final Regular Estimate by Rs 4,365.

5. The sale to Government of Permanent Way Material for the Mysore State Railways which could not be secured explains the large difference as compared with the Budget.

6. When the Final Regular Estimate was prepared, the transfers from Revenue

for

89 1/5
The transfers were only completed up to November and Rs 600 of the small discrepancy between the Estimate and Actual is due to the transfers from December to March having been larger than was anticipated.

Net Result

The net result differs from the Budget Estimate by Rs 5,28,008 there being a net receipt of Rs 18,68,008 instead of an estimated net advance of Rs 18,60,000, but this is within Rs 10,492 of the Final Regular Estimate.

Revenue

Withdrawals

8. The actual withdrawals have exceeded the Budget Estimate by Rs 62,816 and the Final Regular Estimate by Rs 87,536.

9. As in the case of the Madras Railway the Budget and Final Regular Estimates included only the Company's own transactions omitting the recoveries and

adjustment of through traffic due to other Companies. To institute a fair comparison, therefore, between the actuals and estimates the through traffic belonging to foreign Railways has to be eliminated from both sides of the actuals. With this alteration the result is as follows:-

Actuals more than Budget Estimate Rs 62,816
Deduct through ^{traffic} due to foreign Railways
included in the actuals but not in the
Estimate 100,113

Actuals less than Budget Estimate 37,297
Actuals more than Final Regular Estimate 37,536
Deduct through traffic adjustments in-
cluded in the actuals as withdrawal, but
deducted from the receipts in estimate - 100,113
Actuals less than Final Regular Estimate 12,577

10. The Saving as compared with the Budget Estimate amounts to but 7.4 per cent and would not appear to call for remark. The following, however, shows the variation between the estimate and expenditure of each department

Departments.	Budget estimate Rs.	Expenditure as per Rs.	Saving Rs.	Excess Rs.
Maintenance of Way ^{1st}	1,15,106	1,12,701	2,405	-
Locomotive Expenses	1,98,450	1,76,369	22,081	-
Car and Wagon	31,200	40,978	-	9,778
Traffic	71,770	65,129	6,641	-
General Charges	65,226	52,677	12,549	-
Special Services	17,650	15,950	1,669	-
Total	5,00,000	4,61,505	38,243	9,778

11. Under General Charges, the saving is owing to a smaller proportion of the costs of the Agency, Audit, Accounts, and Stores Departments having had to be borne by Revenue.

12. With regard to the Final Regular Estimate the discrepancy arises from the advance for January, February and March having fallen short of the estimate which was framed from the transactions of the previous nine months by Rs. 15,935, while on the other hand the transfer adjustments exceeded the estimate on that account by Rs. 36,50 as stated in para 6.

Receipts

Receipts

13. The receipts during the year are in excess of the Budget and Final Regular Estimates by Rs 1,87,325 and Rs 1,18,402 respectively.

14. Deducting, however, the proportion of through traffic belonging to foreign Railways referred to in para 9, the comparison is as follows:-

Actuals in excess of Budget Estimate	1,87,325
Deduct through traffic of other Companies	1,00,113
Actuals more than Budget Estimate	<u>87,212</u>
Actuals in excess of Final Regular Estimate	1,18,402
Deduct through traffic due to foreign Railways	1,00,113
Actuals more than Final Regular Estimate	<u>Rs 18,289</u>

15. Of the increase over the Budget Estimate, Rs 17,000 is due to the Permanent Way Material trains for the Vizag State Railway. The receipts from this source having been larger than was expected is also the cause of the difference between the

15

The actuals and Regular Estimates.

15

The net receipts exceed the Budget estimate by Rs 1,24,509 or 86.5 per cent and the Final Regular Estimate by Rs 1,00,866 or 8.9 per cent.

15

The actuals and Regular Estimates.

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Carnatic Railway
Capital
Withdrawals

- 1 The Withdrawals during the year are less than the Budget Estimate by Rs 636,520 but more than the Final Regular Estimate by Rs 9,180.
- 2 When the Budget was framed it was expected that the Line from Madras to Cuddalore would be under construction for a considerable portion of the year. The Estimates however were only submitted late in the year and sanction was communicated in March. The difference between the Budget Estimate and the Actual is amounting 54.3 per cent of the Estimate is owing to the non-commencement of construction work.
- 3 The discrepancy between the Final Regular Estimate and the Actual is due to the advances for January, February, and March having exceeded the Estimate for those months by Rs 8,667, to a transfer of Rs 149 in December which was not foreseen, and to the omission under a misconception.

of two items aggregating Rs 331.

Receipts

4. The receipts have exceeded the Budget Estimate by Rs 24,473 and the Final Regular Estimate by Rs 1,573.

5. In the Budget no provision was made for receipts on Capital Accounts.

6. When the Regular Estimate was submitted the transfer adjustments had only been completed up to October and the Actuals for the following five months exceeded the Estimate by Rs 1181. The cash receipts also for January, February, and March were Rs 392 larger than was expected.

Net Results

7. The Net advances are Rs 6,60,993 less than the Budget Estimate and Rs 7,607 more than the Regular Estimate.

Revenue

Withdrawals

8. The withdrawals on Revenue Account are in excess of the Budget and Regular Estimates by Rs 7,166 and Rs 13,649 respectively.

9. As in the case of the other two Railways, to obtain a fair comparison, the adjustments of

15
through traffic due to foreign companies have to be deducted both from the Withdrawals and Receipts. With this alteration the result is as follows:—

Actuals more than Budget Rs
Estimate — 7,166.

Deduct through traffic belonging
to other companies — 8,946

Actuals less than Budget Estimate 1,780.

Actuals more than Final
Regular Estimate — 13,649.

Deduct foreign railways proportion
of through traffic — 8,946.

Actuals more than Final Regular Estimate — 4,703.

10. The following compares the expenditure under each main head with the Budget Estimate.

Departments	Budget Estimate 1872-73 Rs	Expenditure as per Reg Est Rs	Saving Rs	Excess Rs
Maintenance of Way &c	5,840	9,127	.	3,287
Locomotive Expenses	6,790	5,707	1,083	.
Carriage & Wagon —	1,050	1,069	.	19
Traffic —	3,169	2,661	508	.
General Charges	8,851	5,402	3,449	.
Special & this expenditure	300	57	243	.
Total	26,000	24,023	5,283	3,306

11 Under Maintenance, the excess is due to charges for flood damages.

12 From the 1st January 1872 the Service was reduced from two trains to one train per day and the saving in the Locomotive and Traffic Department may be set down to this cause.

13 The discrepancy under General charges arises from a smaller proportion of the same Establishment, Agency, Audit & Accounts, charges having had to be borne by Revenue than was anticipated.

14 The difference between the Actuals and Regular Estimate arises from the repairs of the flood damages of November 72 having been debited to Revenue in accordance with a ruling to that effect passed subsequent to the submission of the Estimate.

Receipts

15 The receipts for the year have exceeded the Budget Estimate by Rs 8,606 and the Final Regular Estimate by Rs 8,776.

16 Deducting, however, the proportion of through traffic due to other companies eliminated from the withdrawals as per paragraph 9 the comparison stands thus:—

477
Actuals more than Budget
Estimate Rs 8,606.
Deduct through traffic belonging
to other companies Rs 8,946.
Actuals less than Budget Estimate 340.

Actuals more than Final Regular
Estimate Rs 8,776.
Deduct through traffic of other companies
included in the Actuals 8,946.
Actuals less than Final Regular Estimate 170.

The variations therefore under this head amount to but .9 and .4 per cent respectively, and do not call for notice.

Net Result.

17 The Net receipts of the year are more than the Budget by Rs 1,440 and less than the Final Regular Estimate by Rs 4873.

(Sd) A. H. Williams

(True Copy) Offg. Examiner Railway Accounts
Markar

A. H. Williams
Offg. Examiner Railway Accounts,
Markar

Compd

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4/12

P. W. 4169/73.

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Statement of the transactions of the Carnatic Railway

1872-73

during the official year 1872-73.

53
55

- A. Capital Cash Withdrawals
B. Book debits to Capital Cash Withdrawals to Govt.
C. Total Debits to Capital
D. Capital Cash payments into Govt.
E. Book credits to Capital Cash payments into Govt.
F. Total Credits to Capital
G. Net Capital Balance
H. Revenue Cash payments into Govt.
I. Book credits to Revenue Cash payments into Govt.
J. Total Credits to Revenue
K. Revenue Cash Withdrawals from Govt.
L. Book debits to Revenue Cash Withdrawals from Govt.
M. Total Debits to Revenue
N. Net Revenue Balance
O. Net Profit and Loss

Actuals	1872-73	Special Regular Estimate	Actuals compared with			
			Budget Estimate		Special Regular Estimate	
			More	Less	More	Less
	Rs	Rs	Rs	Rs	Rs	Rs
	1,18,000	1,04,300		6,66,520	9,180	✓
	1,18,000	22,900	24,473		1,573	✓
	1,18,000	56,400		6,60,993	7,607	✓
	1,18,000	35,830	8,606		8,776	✓
	1,18,000	19,517	7,166		13,649	✓
	1,18,000	16,313	1,440		4,873	✓

Madras
17th July 1873

Kimmins
Offg. Examiner Railway Accounts,
Madras

Statement of the transactions of the Madras Railway during the Official year 1872-73.

	Actuals for 1872-73 Rs & p	Budget Estimate for 1872-73 as passed in Budget Orders. Rs	Final Regular Estimate adopted by the Government of India. Rs	Actuals compared with			
				Budget Estimate more Rs	less Rs	Final Regular Estimate more Rs	less Rs
Capital							
A. Capital Cash Withdrawals	14,00,000						
B. Book debits to Capital Acct. for transfers to Revenue.	28,443 11 7						
C. Total Debits to Capital.	14,28,443 11 7	26,26,000	14,00,000		11,97,556	28,443 11 7	
D. Capital cash payments into Treasury	72,351 9						
E. Book credits to Capital Acct. for transfers from Revenue.	12,13,688						
F. Total Credits to Capital.	12,86,039 11	15,00,000	12,46,000		2,13,961	40,039	
G. Net Capital Advances	14,23,404 10 8	11,26,000	1,54,000		9,83,595		11,595
Revenue.							
H. Cash payments into Govt. Treasuries, on Revenue Acct.	64,45,932 4 1						
I. Book Credits to Revenue Acct. for transfers from Capital & from other Companies	2,26,671 10 16						
J. Total Credits to Revenue.	66,72,603 14 11	65,00,000	61,91,072	172,604		4,81,532	
K. Cash withdrawals from Govt. Treasuries, on Rev. Acct.	20,70,000						
L. Book debits to Revenue, for transfers to Capital & to other Companies	14,31,747 12						
N. Total Debits to Revenue.	35,01,747 12	36,00,000	33,62,426		98,252	1,39,322	
O. Net Receipts on Revenue Acct.	31,70,856 2 1	29,00,000	28,28,646	270,856		342,210	

Madras
17th July 1873
Comptroller

Williams
Off Examiner Railway Accounts,
Madras.

14
59

P. 2. 4. 59/-3.

Statement of the transactions of the Great Southern India Railway during the official year 1872-73.

	Actuals for 1872-73	Budget Estimate for 1872-73 as passed in Budget Orders	Final Regular Estimate adopted by the Government of India	Actuals compared with			
				Budget Estimate		Final Regular Estimate	
				More	Less	More	Less
Capital							
A. Capital Cash Withdrawals	Rs. 655,600 34						
B. Book debits to Capital Acct for transfers to Revenue	23,256 42						
C. Total Debits to Capital	6,78,857 1	17,50,000	6,64,000		10,71,143	14,857	✓
D. Capital Cash Payments into Treasury	23,68,729 3						
E. Book credits to Capital Acct for transfers from Revenue	1,78,636 5						
F. Total Credits to Capital	25,47,365 3	1,40,000	25,43,000	23,57,365		4,365	✓
G. Net Capital Advances		15,60,000				10,492	✓
Revenue							
H. Cash payments into Govt. Treasuries on Revenue Acct	9,54,621 8						
I. Book credits to Revenue Acct for transfers from Capital & from other Companies	82,703 12						
J. Total Credits to Revenue	10,37,325 5	8,50,000	9,18,923	1,87,325		1,18,402	✓
K. Cash Withdrawals from Govt. Treasuries on Revenue Acct	2,84,066 3						
L. Book debits to Revenue for transfers to Capital & to other Companies	2,78,749 7						
M. Total Debits to Revenue	5,62,816 4	5,00,000	4,78,280	62,816		87,536	✓
N. Net Receipts on Rev. Acct	4,74,509 1	3,50,000	4,43,643	1,24,509		30,866	✓

Makes
17th July 1873. } Compd

R. Williams
Offg. Examiner Railway Accounts,
Makos

23
No. 2019 P.M. D.
Rev. of the Madras Govt.

Read the following:-

From the General Sup. (H.R. No 390 of 24 July 73)

Ordered that these
papers be forwarded to
the Government of India

No. 2020

To The Secretary to the
Govt. of India

Sir Adverting to the Pro-

ceedings quoted in the
margin I am directed by
His Excellency the Governor
in Council to forward for
submission to the Govt. of
India the accompanying
review of the financial
transactions of the guaranteed
Railways of this Presidency
for the year 1872/73, in
which the variations between

75

The Comptroller for Revenue
Per R. J. Accto.
Dated 20/8/73

P.W. 4169/73.

P.O. 12017

No. 314 A.R. of 18. Oct. 69

Erwin

at 12.30 p.m. on 10/11/1911

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Fig. 2. 16-20

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10/1/19
Govt. of 1873

PUBLIC WORK

The Secretary
for Railways
To the Secretary to the
Govt of India

Date

Recd.

20/1/20

2019/20

20

No. 216-217-218

Railway Financial

The review of the
Financial transactions
of the Guaranteed Rail-
ways of this Presidency
for the year 1872/73
forwarded to the Govt.
of India.