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MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

G.O. No.	1984-	~~Press~~
B.P. No.		~~Mis.~~ ✓
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Dated,	22.7-1874-195-	

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Report on the transactions of the Railways
in the Madras Presidency with Government
Treasuries during 1873-74, as compared with the
Budget, the Regular and the Final Regular Estimates.

Madras Railway

Capital

Payments into Treasury and Credits.

The payments were more than the Budget,
the Regular, and the Final Regular Estimates
Rs 4.73.324, 1.83.324, and 22.224 or 33.8, 10.84, and
1.2 per cent, respectively.

The divergence from the Budget Estimate
attributable to a large increase in the consumption
of stores on Revenue consequent upon the running
of special trains for the carriage of the Hyderabad
State Railway Materials, expenditure on the Chaya
bridge, the opening of the Nulgherry Branch Line
and the enhanced cost of fuel in consequence of
the rise in the price of English coal from 10s per
ton in 1872-73 to 17s in 1873-74. The value of stores
issued to Revenue in 1872-73 was Rs 11,44,886 against

Rs 16.86.025 in the Official Year, under review, showing an increase of Rs 5.41.139 or 47 per cent. Departmental Returns would seem to have almost fully provided for these increases in their working expenses, but the estimate of Refunds which was drawn up in the Account Office was, it would appear, based upon the previous year's actuals instead of upon the current year's Departmental Returns, hence the excess under Refunds is considerably more than that under Revenue Withdrawals.

The increase of 10.84 per cent, as compared with the Regular Estimate, is due to the Store expenditure on the Gleaner Bridge having been larger than was anticipated, and to a transfer debit to G.I. P. Railway of Rs 17.217 on account of stores purchased by that company.

Withdrawals from Treasury and Debits

The withdrawals fell short of the Budget and the Regular Estimates by Rs 5.64.464 and Rs 2.54.464 or 35.27 and 19.72 per cent, respectively; but exceeded the Final Regular Estimate by Rs 36.

The differences in the former cases are due to

short outlay as particularized in the accompanying Memorandum.

Revenue

Payments into Treasury and Debits

The payments were less than the Budget and the Final Regular Estimates by Rs 22.461 and 7.461 or 0.3 and 0.1 per cent, respectively, which do not appear to call for remark; but were more than the Regular Estimate by Rs 4.07.539 or 6.26 per cent.

The Regular Estimate as accepted by this Government was set down at Rs 67.11.000. This was reduced by the Government of India to Rs 65.00.000 on the ground that the earnings up to 7th February 1874 plus estimated receipts for the remainder of the year, both of which were based, it is believed, upon the published Weekly Traffic Returns, did not warrant a higher figure. The calculation thus arrived at, however, was mis-

Proceeds sales of Revenue stores

Rents of houses and refreshment rooms

leading in as much as it did not take into consideration the Miscellaneous earnings of the

company, amounting during the year to rather more than Rs 2,00,000 and which are not included in these returns. If, therefore, the figures accepted by the Madras Government had been adopted the difference would have been only Rs 1,96,539 or 2.92 per cent, which may be regarded as a very fair forecast considering that the Neilgherry Branch had but just been opened and it was difficult to estimate the amount of traffic it might be expected to yield; while, on the other hand, allowance had to be made for the depression in the grain trade in consequence of the famine in Bengal and the threatened scarcity in the Southern Districts of this Presidency.

Withdrawals from Treasury and debits.

The withdrawals were more than the Budget, the Regular, and the Final Regular Estimates by Rs 1,82,495, 3,02,495, and 42,495 or 4.53, 7.75, and 1 per cent, respectively.

The differences as regards the Budget, and

the Regular Estimates are due to a larger consumption of stores than was anticipated, as explained under Capital Refunds, increased expenditure in the Locomotive and Traffic Departments in consequence of the acceleration of the Mail Train Service introduced in September last, and to a marked increase in the debits against this company on account of through traffic transactions with the G. I. P. Railway. In 1872-73 the net balance against Madras Railway, after allowing for the carriage of the Hyderabad State Railway Materials, was only Rs 27,000, while in 1873-74 it amounted to Rs 1,27,000.

Combining both Capital and Revenue transactions the net result is as follows:—

Budget Estimate	Actuals
Payments Rs 83,30,000.	87,80,863
Withdrawals — 56,20,000.	52,38,061
27,10,000.	35,42,832.

Net payments in excess of Estimate by
Rs 8,32,832 or 30 per cent.

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Great Southern of India Railways
Capital.

Payments into Treasury and credit:-

The payments were more than the Budget, the Regular and the Final Regular Estimates by Rs 179,701, 14,701, and 13,201 or 163.36, 5.34 and 4.77 per cent, respectively.

The difference as compared with the Budget is owing to the extra expenditure on Revenue having been insufficiently provided for. The actual issues in 1872-73 amounted to Rs 1,67,094 against Rs 2,03,000 in 73-74, showing an increase of 51.4 per cent which corresponds very nearly with the increase on the Madras Railways. The running of special trains for the carriage of materials for the Nizam's State Railway and for the Southern Extension necessarily involved additional consumption of stores which was fully anticipated by the Consulting Engineer who suggested a provision

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of Rs. 2,00,000 to represent the Refunds derivable from Revenue Stores. The Govt. of India, however, apparently considered this excessive, and reduces the estimate to Rs. 1,00,000. It will be seen from the actuals that the Consulting Engineer's estimate fell short of the mark by Rs. 80,000 of which Rs. 21,927 was a credit in keeping from a transfer to Revenue in adjustment of the increased percentage in account of General Charges, and the remainder may fairly be taken to represent the enhanced cost of fuel in consequence of the rise in the English coal market, a contingency which could not have been foreseen when the Budget was prepared.

The variations as compared with the Regular and Final Regular Estimate are fairly approximate, and do not appear to call for explanation.

Withdrawals from Savings

The withdrawals are less than the Budget Regular, and the Final Regular Estimate by

by Rs. 10,29,145, 6,25,045 and 29,245 or 42, 27.62 and 2.08 per cent, respectively.

The short outlay as compared with the Budget and the Regular Estimate explanations, is owing to delay in the transfer of land in the Simmelly District, uncertainty with regard to the pension arrangements at Triching and to delay in receipt from England of the P. May Materials and of the iron work for the rolling stock. A statement is appended showing the expenditure under the several Main heads of account as compared with the Budget.

Revenue

Payments into Savings and credits.

The payments into Savings are more than the Budget, the Regular and the Final Regular Estimates by Rs. 1,63,001, 131,301 and 2,001 or 17, 15.13.37 and 0.18 per cent, respectively.

The improvement in the earnings as compared with the Budget and the Regular Estimates

Carriage Railway Capital.

Payments into Treasury and C.R. Co.
The payments have exceeded the Budget, the Regular and the Final Regular Estimate by Rs. 19,895, 3,895 & 3,195, respectively.

The difference as regards the Budget is due to the Refund from Revenue other being taken altogether omitted from the Estimate; and as regards the Regular and Final Regular Estimates, to a transfer credit of Rs. 3,074 on account of stores sold to the G. S. S. Railway in March 1914.

Withdrawals from Treasury and C.R. Co.
The withdrawals have fallen short of Budget and the Regular Estimate by Rs. 48,100 and Rs. 1,66,099, respectively, but exceeded the Final Regular Estimate by Rs. 5,600.

The cause of the short withdrawals owing to the works of construction not having

having been put in hand till towards the close of 1873. A full explanation of the circumstances of this delay was furnished by the Consulting Engineer to the Govt. of Madras, and by the latter to the Govt. of India under despatch No. 3052 of the 18th December last. A statement is appended showing the expenditure and savings on the several main heads of account compared with the Budget.

Revenue.

Payments into Treasury and C.R. Co.
The payments exceeded both the Budget and the Regular Estimate by Rs. 10,996, and approached the Final Regular Estimate very nearly.

The traffic receipts, both from Passengers and Goods show a steady improvement as compared with

and

any previous similar period since the opening of the line. The improvement under goods is believed to be due to the reduction in the merchandise rates which was introduced in April '72.

Withdrawals from Treasury & Estts.

The withdrawals were more than the Budget, the Regular, and the Funds Regular Estimates by Rs. 21,779, 18,779 and Rs. 1579, respectively.

The differences compared with the Budget and the Regular Estimates are due to insufficient provision for the expenditure in consequence of the increased cost of fuel and to exceptional repairs rendered necessary by the floods of November '72.

Adding Capital Revenue transactions together the net result is as follows—

	Budget Estimate	Actuals
Payments	16,99,000	2,72,679
Net Withdrawals	16,99,000	84,891
		1,87,788

Withdrawals less than estimate by Rs. 14,57,212, or 88 per cent.

Summary.

Combining the whole of the transactions of the several Railways in this presidency the result of their operations with the Treasury during the official year under review is as follows—

	Budget Estimate	Actuals	Actuals less by
Payments			
Madras Ry.	83,30,000	87,80,863	
G. S. I. —	10,60,000	14,02,702	
Canal —	52,000	81,891	
Total Payts.	94,42,000	1,02,65,456	8,24,456

	Budget Estimate	Actuals	Actuals less by
Withdrawals			
Madras Ry.	56,20,000	52,28,021	
G. S. I. —	29,30,000	20,18,309	
Canal —	16,99,000	272,679	
Total Withds.	1,02,49,000	72,69,009	29,80,991
Net Withdrawals	8,05,000	2,98,891	5,06,109

The Budget contemplated a net withdrawal of Rs. 8,05,000, the actuals, however, show the payments in excess of the withdrawals by Rs. 29,82,437 thus producing a difference as compared with the Budget of Rs. 35,67,437 or 440 per cent, which is reduced in the Regular estimate to 89.81 per cent.

Simla

Madras
June 18/73

Off. Secy. Ry. Board
Madras

Madras Railway.

List of works the expenditure on which has fallen short of the Budget Estimate for 1873-74

Works	Budget Estimate	Expenditure	Saving	Remarks
<u>Engineering Dept.</u>				
Nailgherry Branch	1,00,000	69,493	30,507	Budgeted for with reference to unexpended Balances of Estimates on which there have been considerable savings.
Huggery Bridge	1,28,642			
<i>transferred to Madras Central Station</i>	18,000			
	1,10,642	11,520	99,122	Delay in receipt of cylinders in consequence of rise in price of iron in Home market.
<u>Protective Works</u>				
Poing				
Palar				
Goriam				
Bridges	2,66,757	18,131	2,53,626	No Executive Officer available to take charge of works, the Engineering staff being short handed in consequence of sickness.
<u>Loco. Department</u>				
Minor Works, &c.	1,38,421	93,749	44,672	chiefly owing to provision of Rs 78,491 to meet cost of labor and stores for articles manufactured for other Departments - only a small portion of which was actually expended.
Establishment	1,43,335	58,041	88,294	Over estimated - provision having been made for direct charges to Capital on acct. of staff employed on certain construction works, as well as for the percentage rate on total estimated cash outlay.
Add savings on Laundry small Estimates				
			48,243	
Total saving			5,64,464	

Madras
19th June 1874

Principal
Offg. Examiner Railway Accts
Madras

Ex 2213

Rs. 323 paid 11/14
18/5/74
W. 3829/74

Great Southern of India Railway. — 107

Comparative Statement of Budget provision and expenditure during 1873-74. —

Detail	Budget			Remarks
	Expend.	Provision	Surplus	
I. Preliminary Expenses	..	..	..	
II. Construction of line				
Earthwork	2,75,760	2,52,530	23,230	
Minor Bridges	2,66,000	2,25,468	40,532	Delay in transfer of
Large Bridges	1,69,487	1,63,690	5,797	in the Simmerville bid
Level crossings	65,500	6,657	58,843	for progress of work
Leasing	22,805	10,288	12,517	not anticipated as was expected
III. Rolling Stock				
Locomotives	97,000	3,623	93,377	has mainly to the
Permanent Way	3,71,000	35,022	3,35,978	arrival of the Permanent Way and materials
IV. Stations and Buildings	342,100	22,593	2,21,507	Relay and station furniture arranged at the beginning
V. Electric Telegraph	..	2,042	..	Provided for by transfer from Rolling Stock
VI. Plant				
Engineering Plant	50,000	3,996	46,004	Set aside to meet local purchases and alterations
Station & Office	4,000	121	3,879	are not included in the budget
VII. Rolling Stock	71,523	19,100	52,423	has to be arranged for for Rolling Stock
VIII. Maintenance	..	..	..	
IX. Establishment	88,520	27,805	60,715	Establishment in view of regular
X. Contingencies	31,500	1,982	29,518	do do
Stores	2,50,000	31,179	2,18,821	Provided for by transfer from other heads of account
	34,06,000	13,51,836	20,54,164	
			24,025	Net Cash balance p.
			10,29,145	Net Savings.

W. A. 2100
19th June 1874

Prinsep
Off. Secy. N. of India

Ms. 723 July 1974
In MS 5057

Ms. 3829/74
2

Carnatic Railway.

Comparative Statement of Budget provision & expenditure during
1873-74.

Detail	Budget provision	Expenditure	Saving	Remarks.
I. Preliminary Expenses		568		No Budget provision
II. Construction of line				
Earthwork	2,80,100	36,908	2,43,192	
Minor Bridges	1,24,920	5243	1,29,677	
Large Bridges	62,985	153	62,832	
Junct. Crossings	30,975	62	30,912	
Sinking	8,820	581	8,239	Work not put in
III. Ballg. & Permanent Way				hand till towards the end of the year
Ballasting	81,225		81,225	
Permanent Way	68,385		68,385	
IV. Stations & Buildings	235,768	2293	3,32,475	
V. Electric Telegraph				
VI. Plant	46,762	2395	44,367	
VII. Rolling Stock	1,00,000		1,00,000	
VIII. Maintenance				
IX. Establishment				
X. Contingencies	2,25,000	1,54,728	1,00,272	Estimate increased of requirements.
Stores	2,50,000	36,815	2,13,185	
Extension to Penitentiary	50,000		50,000	No expenditure
	16,75,000	2,09,747	14,65,253	
		17,153		Actual Cash Balance
			14,48,100	Net saving.

M. S. S. S.
19 June 1874

E. S. S.

Printed

Off. Engineer R. S. S. S.
No. 201

M. 3829/74.
3

24. 7. 23 July 1874
In 18. 11. 5007

Mr. 3829/74
 4
 1905-1088
 11/11/14
 23.8.11/14
 1905-1088

Form No XXII.
 Statement of the Indian Transactions of the Madras Railway
 for the Official year 1873-74.

Actuals for 1873-74			Budget Estimate as passed in	Regular Estimate as passed in	Final Regular Estimate as adopted by the Govt of India
Cash	Transfers	Total	Budget orders	Regular orders	Final Estimate
Rs & P	Rs & P	Rs & P	Rs	Rs	Rs
Payments into Treasury & credits					
71,160 7 4	180,216 3 5	91,878 3 2	1400 000	1690 000	1851 100
Withdrawals from Treasury & debits					
102,500 0	105,35 13 1	102,553 7 3	1600 000	1290 000	1035 500
Net withdrawals from Treasury			9,53,398 8	200 000	

Revenue.

Payments into Treasury & credits					
67,25,650 5	18,188 9 16	69,07,539 66	69,30 000	65,00 000	69,15 000
Withdrawals from Treasury & debits					
2,150 000	20,52,494 11 2	2,42,02,494 11 2	4,020 000	39,00 000	4,160 000
Net payments into Treasury			4,27,650 5	27,050 4 11 4	29,10 000
			2,600 000		27,55 000

Madras.
 19th June 1874

Exd 2015

[Signature]
 Off Examiner Railway Accounts,
 Madras.

Form No XXII.

Statement of the Indian Transactions of the Great Southern
of India Railway for the Official year 1873-74.

Actuals for 1873-74 Budget Regular Final
Estimate Estimate Estimate
as passed as passed as adopted
Cash Transfers Total Budget Budget by the
orders orders Government
Rs & P Rs & P Rs & P Rs Rs Rs
of India

Capital.

Payments into Treasury & Credits 9633 411 230,067 9 289,700 13 110,000 275,000 276,500
Withdrawals from Treasury & Credits 134,095 7 136 34,896 9 6 137,885 4 7 240,500 190,000 140,500
Net Withdrawals from Treasury 133,132 4 8 7 108,615 3 9 1 22,950 0 0 16,250 9 0 11,28 6 00

Revenue

Payments into Treasury & Credits 107,393 8 9 39,062 3 10 111,300 13 6 950,000 981,700 1111,000
Withdrawals from Treasury & Credits 2,61,000 37,845 3 11 6 63,945 3 11 6 525,000 561,000 620,000
Net payments into Treasury 81,298 8 8 75,457 2 4 425,000 420,700 491,000

Rs. 923 July 14
In Rs. 5057
Mr. 3829/74
5-7/74

Madras.

19th June 1874

Ex^{rs}

Quinlan

Off Examiner Railway Accounts,
Madras.

Statement of the Indian Transactions of the Carnatic Railway for the official year 1873-74.

Actuals for 1873-74	Budget Regular Estimate	Final Regular Estimate
	as proposed	as adopted
Cash Transfers Total	Budget orders	Budget orders by the Govt of India
Rs 40	Rs 40	Rs 40

Capital

Payments into Treasury & credits	13,240 12	15,653 96	31,894 56	12,000	28,000	28,700
Withdrawals from Treasury & debits	22,218 11 8	4,717 14 9	27,689 10 5	16,750 00	392,998	2,21,300

Net withdrawals from Treasury	2,089 40 15 8	19,500 5 4 11	16,630 00	364,998	192,600
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Revenue

Payments into Treasury & credits	52,471 6 11	52,534	52,996 10 3	42,000	42,000	52,600
Withdrawals from Treasury & debits	17,257 12	28,521 5 8	45,779 1 8	24,000	27,000	44,200

Net payments into Treasury	35,213 10 11	24,012 4	7,217 8 7	18,000	15,000	8,400
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Mr. 3829/74.
6
1873 July 14
1874

Madras. 3
19th June 1874

Exd

Off Examiner Railway Accounts,
Madras.

Railway Department.

CONSULTING ENGINEER'S OFFICE.

No. 363

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,

Enclosures 7

As directed in the order
of Government No 66 of the 9th January
1870 I have the honour to enclose
herewith, for transmission to the
Government of India, a review
by the Examiner of Railway
Accounts of the financial opera-
tions of the Madras, Great Southern
of India, and Carnatic Railways,
during the official year 1873-74
together

125. 223 28/74
In 1871. 5209
Mr 3879/74

together with revised Form XXII pre-
scribed in Resolution / Public Works
Department / No 194-200 A.G. R of
the 10th April 1874.

I have the honor to be

Sir

Your most obedient servant

Warranted L. G. R.

Genl Engineer for Railways

Madras
22 June
1874

P. W. 1874 Sept.
No. 3829

RAILWAY DEPARTMENT.

From
The Consulting Engineer
for Railways,

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

Dated 24 June 1874.
Recd. 24

No. 363

Submitting for trans-
mission to the Govt of India
Review of the financial
operations of the Madras
Great Southern of India
and Northern Railways
during the official
year 1873-74

1984

Ordered that these Reviews be
forwarded to the Govt of India
under No. 1985-87
Copy of the above forward
to the Govt of India.

5057 504

30.6.1874

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Copy to Govt of India