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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3144	Press
B.P. No.		Mis.
Dated	5-11	1875
		195.

Not to be folded or roughly handled

7077
Govt. of Madras.

PUBLIC WORKS.

To Messrs. Messrs. for
Messrs. Messrs.

Date

For

Recd

Encl

G. O. 5th Nov 1875 No. 3144

NCE. 169 - 110

Receipts & Charges on account
of the Guaranteed Railways
for 1874-75 - Cons: of the
Govt of India, forwarding
a review of the Comd.
to the Cong Engineer for
Railways -

*Proceedings of the Madras Government, Public Works Department,
5th November 1875.*

Oudh and Rohilkhand Railway were also considerably underestimated. Transactions of an exceptional nature, such as the sale of 25 engines and of a large quantity of sleepers and other stores to the Main Line by the Jubbulpore Line, account for the Budget Estimate of the Jubbulpore Line being so greatly exceeded. The variation in the Oudh and Rohilkhand Railway figures is apparently owing to the estimate being insufficient

CAPITAL

Withdrawals from Treasury.

5 The Budget Estimate of the withdrawals has proved, for all the Railways, less accurate than the receipts. They have been over estimated in the majority of instances, particularly so in the case of the South Indian, the Oudh and Rohilkhand, and the Scinde, Punjab and Delhi Railways. The savings from the estimates in the case of the two former Railways are due to the estimates of Construction expenditure having been excessive, a too sanguine view having been taken of the Construction operations of the year

6 In the case of the Scinde, Punjab and Delhi Railway, provision was made to meet the adjustment of the expenditure incurred in restoring the works damaged by the floods of 1871 and 1872, by debiting Capital and crediting Revenue with the amount of the outlay previously charged to Revenue, which, it has been decided, should be borne by Capital. The adjustment was sanctioned in Public Works Department, No 108 Q—R, dated 15th January 1874, and although nineteen months have elapsed since this sanction was given, and although provision was made to meet the expenditure both in the Budget and in the Regular Estimates of the year, I regret to say the necessary adjustments have not yet been carried out. The explanation sent forward for this omission has been received in a letter from the Examiner, and is not satisfactory; the great bulk of the expenditure was incurred in past years, and its incidence settled and sanctioned over a year and a half ago. The Auditor states that the work of recasting the accounts of the period concerned has been very heavy, and although endeavours have been made to clear the accounts, he has not yet been able to do so. The Examiner under date the 12th August last writes —

"The new break in the Scinde, Punjab and Delhi Railway has thrown heavy extra work on every department of the Railway, and I much doubt if the restoration works accounts will be completed with the half-year ending 30th June 1875."

7 The estimate of withdrawals for the Bombay, Baroda and Central India Railway was also largely in excess of the actuals, this is chiefly "owing to provision having been made in the framing of the estimate for a large expenditure on the Wadhwan Extension which was not incurred"

8 The actuals of the East Indian Railway, Main Line, exceeded the Budget Estimate by a large sum. The exceptional transactions referred to in the 4th paragraph of the note have given rise to the increased outlay

REVENUE

Payments into Treasury

9 In the case of the East Indian Railway, Main Line, the actuals exceeded the Budget Estimate by nearly 18 per cent, of the Jubbulpore Line by 32½ per cent, of the Oudh and Rohilkhand Railway by 16 per cent, of the South Indian Railway by 10½ per cent. In the case of Scinde, Punjab and Delhi the actuals fell short of the estimate by nearly 14 per cent. The disturbing element in the case of the East Indian Railway was the increased traffic due to the famine, of which it was not possible to form a very close estimate. The Oudh and Rohilkhand Railway being newly opened for traffic, correct data were not available upon which to base the estimate, and the results proved more favorable than was anticipated. For the South Indian Railway the foreign traffic receipts were omitted to be provided for. The reason for

*Proceedings of the Madras Government, Public Works Department,
5th November 1875.*

the difference between the actuals and the Budget Estimate in the case of the Scinde, Punjab and Delhi Railway has already been explained.

10 With the exception of that for the Scinde, Punjab and Delhi Railway, the Regular Estimates were fairly correct, and the actuals altogether only fell short of this estimate by 7 per cent only

REVENUE

Withdrawals from Treasury

11 The provision in the Budget Estimate for withdrawals on Revenue Account was insufficient on the following lines —

East Indian Railway, Main Line	28½ per cent
Eastern Bengal Railway	11½ "
Madras Railway	6½ "
South Indian Railway	9½ "
Oudh and Rohilkhand Railway	4½ "

while the actual requirement fell short of the estimate on the—

Bombay, Baroda and Central India Railway Company by	14½ per cent
and on the Scinde, Punjab and Delhi Railway Company by	11½ "

In the case of the East Indian Railway, the under-estimate was partly due to the following charges not having been provided for in the Budget —

- Adjustment on account of five condemned engines.
- Hire of stock from foreign lines
- Jubbulpore Line proportion of through traffic
- Heavy renewals to rolling-stock and permanent-way

The Eastern Bengal Railway expenditure proved greater than was expected. On the Madras Railway the increase is owing to the extensive repairs and renewals of bridges, &c. The withdrawals on account of through traffic proportion of foreign lines was not estimated for on the South Indian Railway. For the Oudh and Rohilkhand Railway, the Bombay, Baroda and Central India Railway and the Scinde, Punjab and Delhi Railway, the estimates proved incorrect

The Regular Estimate of withdrawals on Revenue Account was a fair approximation. The total actual withdrawals exceeded that estimate by Rupees 8,72,000, or 1.87 per cent. The actual net revenue exceeded the Budget Estimate by Rupees 23,91,000 or 6.09 per cent, and fell short of the Regular Estimate by Rupees 15,03,000 or 3.48 per cent. The chief individual difference between the Regular Estimate and the actuals appears in the case of Scinde, Punjab and Delhi Railway and the Oudh and Rohilkhand Railway. The Scinde, Punjab and Delhi Railway actuals fell short of the Regular Estimate by 39.6 per cent, and those of the Oudh and Rohilkhand Railway exceeded that estimate by 17.65 per cent

Proceedings of the Madras Government, Public Works Department,
5th November 1875

Summary of the Financial Operation of the Government Railways for the Official year 1874-75

PAYMENTS INTO TREASURY										WITHDRAWALS FROM TREASURY									
ACTUALS										ACTUALS									
Net										Net									
Budget Estimate										Budget Estimate									
Final Regular Estimate										Final Regular Estimate									
Railway										Railway									
Cash										Cash									
Transfer										Transfer									
Total										Total									
Rs										Rs									
A P										A P									
85,59,297 4 2										29,38,692 1 5									
11,12,077 12 7										45,056 2 11									
8,09,253 4 3										6,73,807 3 6									
52,22,552 0 7										13,74,730 2 6									
17,84,105 14 9										19,84,260 2 0									
17,55,184 6 11										12,51,043 11 8									
12,96,284 11 3										20,806 11 10									
16,50,966 4 2										11,582 0 7									
2,56,425 15 3										6,01,597 11 8									
5,45,460 12 10										2,61,070 13 6									
7,73,856 15 2										28,86,720 5 3									
1,40,70,730 10 10										1,84,28,000									
1,60,30,412 11 2										1,54,50,000									
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*Proceedings of the Madras Government, Public Works Department,
5th November 1875.*

RESOLUTION —The Note by the Accountant-General, Public Works Department, submitting a statement showing under Capital and Revenue the Indian transactions of the Guaranteed Railways for the official year 1874-75, as recorded in the accounts of the Public Works Department, explains the causes of the important differences that exist between the Budget and Regular Estimates and the actual results

2. The delay that has been permitted to occur on the Scinde, Punjab and Delhi Railway in the adjustment of the charges, connected with the flood damages of 1871 and 1872 is very unsatisfactory, and no effort should be spared to settle the transaction at once. The Consulting Engineer explains that it was not possible to adjust the expenditure on the restoration works in the accounts of the year 1874-75; but the Government of India are of opinion that as the amount involved was so large as to seriously affect the Finance and Revenue Account of the Empire, the orders of Government should have been taken on the matter before the accounts for the year were closed

3 This course should be followed in similar cases in future. It should be carefully borne in mind by the officers connected with the Guaranteed Railways that the transaction of these undertakings largely affect the general accounts and finances of the State, and that consequently the estimates should be prepared with great care, and every endeavour should be made to work up to the estimates as passed. All differences between estimates and actuals should be susceptible of the fullest explanation, and the Government of India expect to be supplied with explanation for all such differences with the final accounts of each year.

ORDER —Ordered, that this Resolution be communicated to the Governments of Madras and Bombay, and to the Consulting Engineers to the Government of India at Calcutta, Lahore, and Lucknow for information and guidance

Ordered also, that a copy be forwarded to the Financial Department, and the Accountant-General, Public Works Department, for information.

(Signed) J. J. McLEOD INNES, Lieut.-Colonel, R.E.,
Deputy Secy. to the Govt. of India.

No. 110.

ORDER THEREON, 5th November 1875, No. 3,144.

RAILWAY, No 22.

COMMUNICATED to the Consulting Engineer for Railways, and to the Examiner of Railway Accounts for information and guidance.

(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways
" Examiner of Railway Accounts
Exd. S T Austin.
Spare Copies

W. 10/10 Dep.
No: 4044

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT

ACCOUNT
Guaranteed Railways

To

THE GOVERNMENTS OF MADRAS AND BOMBAY
THE CONSULTING ENGINEERS TO THE GOVERN-
MENT OF INDIA FOR GUARANTEED RAILWAYS,
CALCUTTA, LAHORE, AND LUCKNOW
THE FINANCIAL DEPARTMENT
THE ACCOUNTANT GENERAL, PUBLIC WORKS
DEPARTMENT

Nos 317—23 ^A/_{G-R}

Dated SIMLA, October 25, 1875.
Received *hmr. Lin*

No: 317 ^{2A}/_{8R}

Review of receipts and charges on account of the
Guaranteed Railways for the year 1874-75.

*Account for Dep-
ment by cells.*

5 Hrs/75

guidance.

hmr

No 3144

*Communicated to the Consulting Engineer for Rail
and to the Secy of Railway Accounts for information*

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