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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	2250-57	Press
B.P. No.		Mis.

Dated

24-8-1957

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
24th August 1876. No. 2,251.*

No. 575. Read the following letter from Major C. J. SMITH, R.E., Officiating Consulting Engineer for Railways, to Major-General G. W. WALKER, R.E., Secretary to Government Public Works Department, dated Madras, 17th August 1876, No. 414:—

I HAVE the honor to enclose herewith, for transmission to the Government of India, a review of the financial transactions (Indian) of the Madras and South Indian Railways for the official year 1875-76, together with Form No. XXII prescribed in Government of India Resolution, No. 194-200 A.G.R., of the 10th April 1874.

2. The Examiner's report explains in full detail the causes that led to differences between the estimated expenditure and the actuals, and it does not appear necessary to add anything thereto.

MADRAS RAILWAY:

CAPITAL ACCOUNT.

REPORT upon the Statements of the Indian Transactions of the Madras and South Indian Railways with the Government Treasury during the official year 1875-76, as compared with the Budget and Regular Estimates.

Payments into Treasury.—The actuals have exceeded the Budget Estimate by Rs. 4,22,109 or 24.83 per cent., and the Regular Estimate by Rupees 30,109 or 1.44 per cent. In both cases the excess is due to the large consumption of stores upon Revenue Account which has averaged Rupees 1,55,009 per month. The Regular Estimate of transfer credits was based on actuals for eight months. The following special items of refund occurred in the months of December 1875 and January 1876, and the ordinary refunds for the last four months exceeded the average of the first eight months by Rupees 6,387 per month.

Debit to Revenue for original cost of 44 ballast wagons dismantled less	Rs.
value of ironwork as per G.O., No. 56, dated 11th January 1876...	50,259
Debit to Revenue for loss on 18 coke-wagons broken up as per same	
Government Order	22,324
Total ...	72,583

2. *Withdrawals from Treasury.*—The withdrawals from Treasury exceeded the Budget Estimate by Rupees 95,546 or nearly 8 per cent., and fell short of the Regular Estimate by Rupees 454 only. The discrepancy in the latter case is not worthy of remark, but in the former the excess is abnormal, the withdrawals from Treasury having never before exceeded the Budget Estimate. The expenditure during the year has, however, been less than the amount passed by Government of India for the Administrative Budget Estimate as shown in the following statement:—

Heads of Budget Estimate.	Budget Grants.	Outlay.	Mora.	Less.
	RS.	RS.	RS.	RS.
Engineer's Department...	3,68,991	1,80,763	...	1,88,228
Locomotive do.	6,508	1,285	...	5,223
Carriage and Wagon Department	43,013	17,838	...	25,205
Establishments	76,808	48,827	...	27,981
Stores	7,04,650	9,17,719	2,13,069	...
Total ...	12,00,000	11,66,432	2,13,069	2,46,637
Net decrease in expenditure ...	...	...	...	33,563

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24th August 1876. No. 2,251.

3. *Engineer's Department.*—The short outlay in Engineer's Department is explained below. The following works for which provision was made in the Budget Estimate were not undertaken during the year:—

	Budget Allotment Rs.
200 second-class composites and 3rd-class carriages to be fitted with sun-shades	2,141
Making up ground for smithy and foundry and additional permanent-way and carriage turn-table at Perambore workshops ...	5,255
Watering arrangements at Perambore	13,863
Overbridge at Jollarpett station	5,760
Covering for goods transshipping platform at Jollarpett station ..	5,800
Ten locomotives with tenders	5,990
Signal office at Arcunum	1,600
Spare single-needle instruments for large stations	823
Dwelling-houses and latrines for Native fireman at Tripatti ...	762
Piping for water-supply at Royapooram	2,420
Maintenance of telegraph for two years from Coimbatore to Mettapolliem	316
Total ...	43,630

The provision in the Budget for the under-mentioned works was in excess of the outlay to the extent shown on each:—

	Rs.
Nilgiri branch line maintenance	13,308
Protective works, Palar Bridge	10,967
Do. Poiney bridge	31,747
Do. Goriathum bridge	27,853
Do. Naggary bridge	12,084
Piping for water-supply at Salt Cetaur	1,419
Guards' barracks at Salem station	1,130
Do. at Arcunum	1,964
Do. at Cuddapah	4,120
Watering accommodation at New Central Station	1,711
Fuel-keeper's bungalow at Coloor	107
Dwelling-houses for Native firemen at Gooty	400
Station Master's bungalow at Bellary	681
Proposed smithy required at Perambore workshops	21,584
Proposed iron and brass foundry do. do.	8,511
Total ...	1,41,486

On the other hand the expenditure on the following works exceeded the Budget allotments by the amount shown against each:—

	Rs.
Two 31-foot openings with wrought-iron girders at 105th mile, 11th telegraph post, South-West Line	636
Bridge over Huggery river	1,975
Forty dwelling-houses for Native firemen at Jollarpett station ...	2,237
Single Engine Driver's bungalow at Tripatti	974
Dwelling-houses for Native firemen at Raichore	742
Nine Clerk's houses at Jollarpett station	1,225
Extending north and south platform and constructing first-class latrine for Natives at Perambore	2,002

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Cheyaur bridge	Rs. 4,976
Total ...	14,824

The following works also were undertaken for which provision was not specially made in the Budget Estimate, but for which funds were provided from the allotments for unforeseen expenditure under their respective heads:—

	Rs.
Single 20-foot opening at 173rd mile, 1st telegraph post	2,440
Protective works, Tiger Rock, Bangalore branch	7,763
Madras Central Station	163
Additional siding for Traffic Department at Mullapooram	639
Latrines for Native passengers at Mettapolliem	1,302
Nine-foot opening with wrought-iron girders at 106th mile, 2nd telegraph post	2,473
Water-pandal at Jollarpett station	259
Additional water-supply at Adoni	306
Fixing planking under zinc-roof of passenger platform at Arcunum. Do. do. at Raichore.	1,116
Porter's hut at Avenashy station	210
Erecting iron tank at Pootoor station	132
Shed over open goods platform at Avenashy station	153
Protective works, Cadgoody bridge	930
Open platform at Mettapolliem station	2,112
Wrought-iron tank at Watkullee station	976
Constructing goods godown and platform at Karamady	181
Raising embankment at 373 and 377 miles, South-West Line ...	2,705
Checking and practising telegraph instruments for Traffic Department.	517
Catch-siding at Mullapuram station	691
Four huts for Conservancy staff at Jollarpett	1,662
Catch-siding at Vellore station	700
Do. at Arcot do.	133
Single 6-foot rail-girder opening at 71st mile, 7th telegraph post, North-West Line	247
Protective works in cutting south of Tiger Rock	30
Lean to verandah for Engine Machinery Shops at Perambore ...	892
Native latrines at Bellary station	7
Gate-keeper's lodge, Nilgiri branch	1,357
Total ...	114

There was a saving on the Minor Works grant of Rupees 259 only.

4. *Locomotive Department.*—The short outlay in this department is due to no expenditure having been incurred on the item of eleven locomotives with tenders for which a provision of Rupees 5,000 was made in Budget, but against this saving an expenditure of Rupees 1,285 was incurred on works for which no provision was made in Budget.

5. *Carriage and Wagon Department.*—The following works entered in the Budget Estimate were not undertaken:—

	Rs.
Six goods brake-vans (iron)	7,200
Thirty open-sided goods wagons to be converted into covered goods wagons (proportion chargeable to Capital)	11,043
Three 2nd-class sleeping carriages	3,870
Total ...	22,113

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The outlay fell short of the Budget provision for the two under-mentioned works to the extent noted against each :—

2,890 wagons to be fitted with axle-box oil-keeps	Rs. 1,735
Four double saloon 1st-class night carriages	608
Total ...	2,343

On the other hand there was excess expenditure on one work ..	Rs. 237
Expenditure on works not provided for... ..	3,174
Total ...	3,411

6. *Establishments.*—The decrease in the charge for Establishments is consequent on the diminution of the expenditure upon Works. The charge for Establishment is made at the percentage rates sanctioned in G.O., No. 2,609, dated 6th November 1872.

7. *Stores.*—Although the purchase of stores exceeded the Budget Estimate by Rs. 2,13,000, the balance of the Stores Suspense Account has been reduced during the year from Rs. 34,10,230 to Rupees 30,93,311.

8. The Capital Cash Balance at the end of March 1876 stood at Rupees 1,51,036.

REVENUE ACCOUNT.

9. The net payments into Treasury during the year are Rs. 1,98,743 or 8.83 per cent. less than the Budget Estimate and Rupees 8,743 or .42 per cent. less than the Regular Estimate.

10. *Payments into Treasury.*—The payments into Treasury have exceeded the Budget Estimate by Rupees 5,08,023 or 8.03 per cent., and the Regular Estimate for them by Rupees 4,45,964 or 7.29 per cent., and the Regular Estimate for them by Rupees 10,964 or .16 per cent. The transfer credits have exceeded the Budget Estimate for them by Rupees 62,059 or 29.55 per cent., and the Regular Estimate by Rupees 12,059 or 4.6 per cent. The increase in cash payments into Treasury and the large percentage of increase on transfer credits are due to the increased through traffic with the South Indian Railway on account of the opening of the Southern Extension from Trichinopoly to Tuticorin for traffic.

11. *Withdrawals from Treasury.*—The withdrawals from Treasury have exceeded the Budget Estimate by Rupees 7,06,766 or 17.34 per cent., and the Regular Estimate by Rupees 31,766 or .67 per cent. The excess in both cases has occurred in the transfer debits. The Budget Estimate for these was exceeded by Rupees 7,76,766 or 49 per cent., and the Regular Estimate by Rupees 31,766 or 1.37 per cent.

12. The actual expenditure on Revenue Account as compared with Budget Estimate is shown in the following statement :—

Heads of Service.	Budget Grant.	Actual Expenditure.	More.	Less.
	RS.	RS.	ES.	RS.
Maintenance of Way, Works and Stations	11,45,000	15,80,359	4,35,359	...
Locomotive expenses... ..	12,61,027	14,79,095	2,18,068	...
Carriage and Wagon expenses	2,30,212	3,94,039	1,63,827	...
Traffic expenses	6,63,792	6,32,151	...	31,641
General charges	4,70,573	4,35,065	...	35,508
Special and Miscellaneous expenses... ..	70,396	22,916	...	56,180
Total ...	33,50,000	45,43,625	8,17,254	1,23,629

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The excess in expenditure on maintenance of Way, Works and Stations, is due to the heavy repairs required to be carried out to the large bridges on the line owing to the heavy floods in the autumn of 1874. The excess in locomotive expenses is due to heavy expenditure on fuel and repairs, aggregating Rupees 10,89,481. The excess on carriage and wagon expenses is due to a debit of Rupees 72,583 on account of loss on ballast and coke wagons broken up and to heavy repairs to rolling stock.

SPECIAL FUND ACCOUNT.

13. No Budget Estimate of receipts and payments on account of Special Funds was prepared. In the Regular Estimate for Capital and Revenue transactions submitted on the 17th March 1876, a sum of Rupees 3,00,000 was entered for receipts and of Rupees 1,87,000 for payments on account of Special Funds. The actuals are very near these figures, being Rupees 2,96,971 and Rupees 1,85,313, respectively.

SOUTH INDIAN RAILWAY.

CAPITAL ACCOUNT.

14. *Payments into Treasury.*—The actuals for the year exceeded the Budget and final Regular Estimate by Rupees 96,804 or 22.5 per cent. and Rupees 4,554 or .87 per cent. respectively.

At the close of the year Rupees 2,81,900 were received for rolling stock sold to the Punjab Northern State Railway which were not contemplated in the Budget Estimate, but the effect of this was diminished by the payments from Revenue for stores having fallen short of the estimate, owing principally to the mileage open having been less than was expected.

The variation compared with the Regular Estimate would not seem to call for notice.

15. *Withdrawals from Treasury.*—The actuals fell short of the Budget Estimate by Rupees 5,65,384 or 15.7 per cent., but exceeded the final Regular Estimate by Rupees 54,616 or 1.83 per cent.

16. The following provision in Schedule B for Works which were not sanctioned, or not undertaken during the year, may be taken as accounting approximately for the short outlay :—

	Rs.	
Line from Conjeveram to Chingleput... ..	2,00,000	} Not yet sanctioned.
Conversion of Arconum Conjeveram Section... ..	1,34,000	
Salt-siding, Tuticorin	15,912	} Not undertaken during the year.
Do. Sydapett... ..	27,023	
Station building, Needamangalam	20,000	} Saving on provision for Negapatam to Trichinopoly section and sanction to conversion of line from Trichinopoly to Erode deferred.
General Stores building, Negapatam... ..	20,000	
Conversion of line, Negapatam to Erode, saving.	79,866	
Saving on Reserve to meet unforeseen requirements	15,051	
Total ...	5,11,852	

17. The question of the Conjeveram and Chingleput line is still pending, as also the conversion of the Arconum to Conjeveram line.

18. Excluding Schedule B, the expenditure in total accords fairly with the estimate, but there are considerable variations in detail.

The total expenditure as compared with Budget is as follows :—

Works.	Budget Allotment.	Expenditure.	Expenditure compared with Allotment.	
			More.	Less.
	RS.	RS.	ES.	RS.
Engineering Department	23,26,452	15,71,982	...	7,54,470
Locomotive do.	1,55,421	45,652	...	1,09,789
Establishment... ..	5,68,127	5,27,179	...	40,948
Stores	5,50,000	8,90,421	3,40,421	...
Total ...	36,00,000	30,35,214	3,40,421	9,05,207
Net decrease in expenditure ...	...	...	...	5,64,786

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19. The expenditure on the Southern Extension on Works in Schedule A exceeded the allotment by Rupees 48,579, which would seem to be due to a greater quantity of work under some heads, than was anticipated, having remained over from the previous year for completion, counterbalanced in a measure by some probable savings upon estimates.

20. On the Northern Extension the outlay fell short of the estimate by Rupees 2,21,197, owing generally to the progress of work having been slower than was estimated, especially on the Cuddalore to Tanjore section.

21. The provision for rolling stock exhibits a large saving. The work during the year was mainly the erection of stock received from England. There was but little construction in India, and the revised estimate for rolling stock shows a total labor expenditure of Rupees 1,71,815 only, against Rupees 4,13,000 previously anticipated.

22. Stores show a large expenditure in excess of allotment. Insufficient provision was made for expenses in connection with the receipt of stores and material from England, and there were large purchases during the year of material for construction purposes.

23. The difference under the final Regular Estimate is due to the cash payments at District Treasuries during March, and the transfer adjustments for the later months of the year having exceeded anticipations.

REVENUE ACCOUNT.

24. *Payments into Treasury.*—The actuals were less than the Budget Estimate by Rupees 3,43,845 or 19.1 per cent., but more than the final Regular Estimate by Rupees 66,155 or 4.75 per cent.

25. The estimate of earnings as reduced by Government contemplated an average open mileage during the year of 353 miles, but the actual was only 272 miles. Owing to this delay in the opening of new line the earnings fell short of the Administration Budget as follows.—

Head of Account.	Budget Estimate.	Actuals.	Actuals compared with Estimate.	
			More.	Less.
	RS.	RS.	RS.	RS.
Coaching	17,00,000	6,98,079	...	4,04,216
Goods		5,32,140	...	
Telegraph		12,795	...	
Sundries		52,770	...	
Total	17,00,000	12,95,784	...	4,04,216

26. On the other hand, the receipts on account of Foreign Railways exceeded the amount allowed in the financial estimate on this account, thus producing the more favorable result shown under the financial estimate.

27. The excess in actuals as compared with the final Regular Estimate is largely due to transfer adjustments with Capital which were not fully foreseen. The cash receipts during the closing month of the year also advanced beyond expectation.

28. *Withdrawals from Treasury.*—The advances during the year fell short of the Budget Estimate by Rupees 2,23,000 or 24 per cent., and exceeded the final estimate by Rupees 13,907 or 1.96 per cent.

29. The working expenses were less than the administrative estimate by Rupees 2,82,045, but, as in the case of the receipts, the transfer debits on account of proportion of traffic due to Foreign Railways were larger than estimated, thus producing the smaller difference shown under the financial estimate.

*Proceedings of the Madras Government, Public Works Department,
24th August 1876. No. 2,251.*

30. The following compares the expenditure under main heads with the Administrative Budget Estimate:—

Head of Account.	Budget Allotment.	Expenditure.	Expenditure compared with Allotment.	
			More.	Less.
	RS.	RS.	RS.	RS.
Maintenance of Way and Works ..	1,08,600	75,709	...	32,891
Locomotive expenses... ..	3,81,600	2,59,137	...	1,22,463
Carriage and Wagon expenses ...	52,300	30,636	...	21,664
Traffic expenses	1,58,100	1,22,990	...	35,110
General charges	1,33,400	76,858	...	56,542
Special and Miscellaneous expenditure... ..	16,000	2,625	...	13,375
Total	8,50,000	5,67,955	...	2,82,045

31. The short outlay is principally due to the difference between the estimated and actual mean open mileage of the year, but other circumstances also contributed to it.

32. Under Locomotive expenses, though a mean of 85 miles additional line was worked (272 in 1875-76 as against 187 in 1874-75) during the year, the cost of fuel was, owing to reduction in the price of coal and larger consumption of wood, a little less than in the previous year, and had the whole of the line expected been opened, there would still have been a considerable saving on the Budget provision for this head.

33. Under Special and Miscellaneous expenditure a saving of Rupees 10,000 was caused by the discontinuance of contributions to the Fire Insurance Fund.

34. Maintenance charges are not affected by the opening of new line. The saving under this head is principally on "Maintenance and Renewal of Permanent-way" which is considered to be due to a large extent to the conversion of the line from Negapatam to Trichinopoly by which the condition of the road was improved.

35. The transfer adjustments of through traffic for the closing months of the year having been larger than was estimated is the cause of the excess over the final Regular Estimate.

MADRAS,
28th July 1876.

(Signed) P. LAMBERT, Major, R.E.,
Examiner of Railway Accounts.

FORM No. XXII.

Statement of the Indian Transactions of the Madras Railway for the official year 1875-76.

	ACTUALS FOR 1875-76.			Budget Estimate as passed in Budget Orders.	Regular Estimate as passed in Budget Orders.	Final Regular Estimate as adopted by the Government of India.
	Cash.	Transfers.*	Total.			
	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
CAPITAL.						
Payments into Treasury and Credits	92,809 15 7	20,29,298 11 0	21,22,108 10 7	17,00,000	20,92,000	20,92,000
Withdrawals from Treasury and Debits	12,80,000 0 0	15,545 11 6	12,95,545 11 6	12,00,000	12,96,000	12,96,000
Net Withdrawals from Treasury ..	11,87,190 0 5	20,13,752 15 6	8,26,562 15 1	5,00,000	7,96,000	7,96,000

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24th August 1876. No. 2,251.*

Statement of the Indian Transactions of the Madras, &c.—(Concluded).

	ACTUALS FOR 1875-76.			Budget Estimate as passed in Budget Orders.	Regular Estimate as passed in Budget Orders.	Final Re- gular Esti- mate as adopted by the Govern- ment of India.
	Cash.	Transfers.	Total.			
REVENUE.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
Payments into Treasury and Credits ...	65,60,963 14 8	2,72,058 14 10	68,33,022 13 6	63,25,000	68,10,000	68,10,000
Withdrawals from Treasury and Debits ...	24,30,000 0 0	23,51,766 2 0	47,81,766 2 0	40,75,000	47,50,000	47,50,000
Net Payments into Treasury ...	41,30,963 14 8	20,79,707 8 2	20,51,256 11 6	22,50,000	20,60,000	20,60,000
SPECIAL FUNDS.						
Credits ...	2,96,615 13 8	355 11 9	2,96,971 8 5	---	---	---
Debits ...	1,85,313 4 4	---	1,85,313 4 4	---	---	---
GUARANTEED IN- TEREST.						
Withdrawals from Treasury ...	---	---	---	---	---	---

FORM No. XXII.

Statement of the Indian Transactions of the South Indian Railway for the official year 1875-76.

	ACTUALS FOR 1875-76.			Budget Estimate as passed in Budget Orders.	Regular Estimate as passed in Budget Orders.	Final Re- gular Esti- mate as adopted by the Govern- ment of India.
	Cash.	Transfers.	Total.			
CAPITAL.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
Payments into Treasury and Credits ...	32,350 10 7	4,91,453 6 8	5,26,204 0 10	4,30,000	5,22,250	5,22,250
Withdrawals from Treasury and Debits ...	29,91,375 11 3	43,210 7 2	30,34,616 3 5	30,00,000	29,80,000	29,80,000
Net Withdrawals from Treasury ...	29,59,025 0 8	4,51,212 15 1	25,07,612 1 7	31,70,000	24,57,750	24,57,750
REVENUE.						
Payments into Treasury and Credits ...	14,13,895 11 6	42,259 5 0	14,56,155 0 6	18,00,000	13,90,000	13,90,000
Withdrawals from Treasury and Debits ...	3,07,903 6 4	4,14,004 8 8	7,21,906 15 0	9,50,000	7,08,000	7,08,000
Net Payments into Treasury ...	11,05,993 5 2	3,71,745 8 8	7,34,243 1 6	8,50,000	6,82,000	6,82,000
SPECIAL FUNDS.						
Credits ...	---	---	---	---	---	---
Debits ...	---	---	---	---	---	---
GUARANTEED IN- TEREST.						
Withdrawals from Treasury ...	---	---	---	---	---	---

28th July 1876.

(Signed)

P. LAMBERT, Major, R.E.,
Examiner of Railway Accounts, Madras.

*Proceedings of the Madras Government, Public Works Department,
24th August 1876. No. 2,251.*

No. 576.

ORDER THEREON, 24th August 1876, No. 2,250.

RAILWAY, 60-A.

ORDERED to be forwarded to the Govern-
ment of India.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 577.

DOCKET No. 2,251, dated 24th August 1876.
COPY of the above forwarded to the Government of India.

(True Extract.)

Colonel,
Offg. Under Secy. to Govt., P.W.D.,
for Secretary to Government.

Exd. W. H. French.
Spare Copies

S.P. 12/3

Report upon the statements
of the Indian Transactions of the Madras
and South Indian Railways with the
Government Treasury during the official
year 1875-76, as compared with the Budget
and Regular Estimates.

Madras Railway
Capital Account.

Payments into Treasury. The actuals have
exceeded the Budget Estimate by Rs. 4,22,109 or
24.83 per cent and the Regular Estimate by
Rs. 30,109 or 1.44 per cent. In both cases the
excess is due to the large consumption of
stores upon Revenue Account which has
averaged Rs. 155,000 per month. The
Regular Estimate of Transfer credits was
based

based on actuals for 8 months. The following special items of refund occurred in the months of December 1875 and January 1876 and the ordinary refunds for the last four months exceeded the average of the first eight months by Rs. 6387 per month.

Debit to Revenue for original cost of 44 Ballast Wagons dismantled less value of iron work as per G. O. No. 56 dated 11 th January 1876	Rs. 50,259
Debit to Revenue for loss on 18 Coke Wagons broken up as per same G. O.	22,324
Total	72,583

2. Withdrawals from Treasury. The withdrawals from Treasury exceeded the Budget Estimate by Rs. 95,546 or nearly 8 per cent and fell short of the Regular Estimate by Rs. 454 only. The discrepancy in the latter case is ~~not~~ worthy of remark, but in the former the excess is abnormal, the withdrawals from Treasury having never before exceeded the Budget Estimate. The expenditure during the year

year has, however, been less than the amount passed by Government of India for the administrative Budget Estimate as shown in the following statement.

Heads of Budget	Estimate	Grants	Outlay	More	Less
	Rs.	Rs.	Rs.	Rs.	Rs.
Engineers' Department	368,991	1,30,763		1,88,228	
Locomotive do	6,508	1,285		5,223	
Carriage & Wagon do	43,043	17,838		25,205	
Establishments	76,808	48,827		27,981	
Stores	7,04,650	9,17,719	2,13,069		
Total	12,02,000	11,66,432	2,13,069	246,637	
Net decrease in expenditure					Rs. 33,568.

3. Engineers' Department. The short outlay in Engineers' Department is explained below. The following works for which provision was made in the Budget Estimate were not undertaken during the year.

	Budget Estimate
	Rs.
290 second class compartments and 3 rd class carriages to be fitted with sun shades	2,141
Making up ground for Smithy & Foundry with additional permanent way and carriage turn table at Perambur	
Workshops	5,255
Watering arrangements at Perambur	13,863
Overbridge at Jolarpett station	5,700
Covering for goods transhipping platform at Jolarpett station	5,805

Locomotives with tenders -	Rs. 1,000
Signal Office at Arcum -	5,000
Space single needle instruments for larger stations -	1,500
Dwelling Houses and Latrines for station men at Tripally -	433
Piping for water supply at Nagapooram -	762
Maintenance of telegraph for 5 years from Kumbakonam to Mettupalayam -	2,120
	316
Total	43,690

The provision in the Budget for the undermentioned works was in excess of the outlay to the extent shown on each.

Trilghur Branch Line Maintenance -	Rs. 13,308
Protective Works Palai Bridge -	10,967
do Pirney Bridge -	34,747
do Kooriatum -	27,853
do Naggary -	12,684
Piping for water supply at salt, Coim -	1,419
Guards Barracks at Salem station -	1,220
do at Arcum -	1,964
do Buddapah -	4,470
Watering accommodation at New Central station -	
Asst Keeper's Bungalow at Coim -	1,711
Dwelling Houses for station men at Coim -	107
Station Masters Bungalow, Bellary -	400
Proposed Smithy required at Pannaloni Workshops -	681
Proposed Iron & Brass Furniture - do - do -	21,584
	8,511
Total	1,41,486

On the other hand the expenditure on the following ^{works} exceeded the Budget Allotments by the amount shown against each.

Two thirty-foot openings with wrought iron girders at 108 1/2 mile N. Telegraph Post -	Rs. 686
S.M. Line -	
Bridge over Naggary River -	1,975
Forty dwelling houses for station foremen at Jolarpett station -	2,237
Single Engine Drivers' Bungalow at Tripally -	974
Dwelling Houses for station foremen at Kanchi -	742
9 blocks houses at Jolarpett station -	1,225
Extending North and South platform and constructing 1 st class latrine for station at Pannaloni -	2,009
Chygar bridge -	4,976
Total	14,824

The following ^{works} also were undertaken for which provision was not specially made in the Budget Estimate but for which funds were provided from the allotments for unforeseen expenditure under their respective heads.

Single 20 feet opening at 173 1/2 mile -	Rs. 2,460
Protective Works Tiger Rock Bangalore Branch -	7,763
Madras Central Station -	163
Additional siding for Traffic Department at Mullapooram -	639
Latrines for native Passengers at Mettupalayam -	1,302
9 feet opening with wrought iron girders at 106 1/2 mile -	2,473
Water Pond at Jolarpett station -	259
Additional water supply at Adoni -	306
Fixing planking under Lime roof of Passenger Platform at Arcum -	1,116
do do at Kanchi -	210

	Rs.
Porter's hut at Arcuachy station	132
Errecting Iron Lark at Eastern station	153
Shed over open goods platform at Arcuachy station	920
Protective works Badger's bridge	2,112
Open platform at Mottapallem station	976
Wrought Iron Lark at Nutkallu station	181
Constructing bridge over water level at Kuramady	2,705
Raising embankment at 8734 & 8777 miles S. N. Line	517
Shedding, repairing, & fitting of the structure	
ments for Traffic Department	691
Gate siding at Kullapuram station	1,662
4 huts for Conservancy staff at Jolla, pill	700
Gate siding at Vellur station	138
do do do	247
Single 6 ft. rail girder opening at 7117 miles S. N. Line	80
Protective works in cutting south of Tiger Rock	292
Loan to Mandah for Engine Machinery shops at Pambone	7
Native Latrines at Bellary station	1,357
Gatekeeper's Lodge Arilgherry branch	114
Total	30,215

There was a saving on the Minor Works Grant of Rs. 259 only.

4. Locomotive Department. The short outlay in this Department is due to no expenditure having been incurred on the item of 11 Locomotives ^{with} tenders for which a provision of Rs. 5,000 was made.

Budget

Budget, but against this saving an expenditure of Rs. 1285 was incurred on works for which no provision was made in Budget.

5. Carriage and Wagon Department. The

following works entered in the Budget

Estimate were not undertaken.

	Rs.
6 Goods Brake Vans (Lem)	7,200
36 Open sided Goods Wagons to be converted into covered Goods Wagons (proportion chargeable to Capital)	11,043
3 Second class sleeping carriages	3,870
Total	22,113

The outlay fell short of the Budget Provision for the two undermentioned works to the extent noted against each.

	Rs.
2890 Wagons to be fitted with axle box oil keps	1735
4 double saloon, 2nd class night carriages	608
Total	2343

On the other hand, there was

	Rs.
Excess expenditure on one work	237
Expenditure on works not provided for	3174
Total	3411

6. Establishments. The decrease in the charge for Establishments is consequent on the diminution of the expenditure upon works.

The

The charge for Establishment is made at the percentage rates sanctioned in G. O. No 2609 dated 6th November 1872.

7. Stores. Although the purchase of stores exceeded the Budget Estimate by Rs. 213,679 the balance of the Stores Disburse Account has been reduced during the year from Rs. 34,10,730 to Rs. 30,93,311.

8. The Capital Cash Balance at the end of March 1876 stood at Rs. 1,51,036.

Revenue Account.

9. The net payments into Treasury during the year are Rs. 1,98,743 or 8.83 per cent less than the Budget Estimate and Rs. 87,431 or 4.2 per cent less than the Regular Estimate.

10. Payments into Treasury. The Payments into Treasury have exceeded the

the Budget Estimate by Rs. 5,08,023 or 8.03 per cent and the Regular Estimate by Rs. 23,023 or .33 per cent. The Cash payments have exceeded the Budget Estimate for them by Rs. 4,45,964 or 7.29 per cent and the Regular Estimate for them by Rs. 10,964 or .16 per cent. The transfer credits have exceeded the Budget Estimate for them by Rs. 62,089 or 29.55 per cent and the Regular Estimate by Rs. 12,089 or 4.6 per cent. The increase in cash payments into Treasury and the large percentage of increase in Transfer Credits are due to the increased traffic with the South Indian Railway on account of the opening of the Southern Extension from Trichinopoly to Tuticorin for traffic.

11. Withdrawals from Treasury. The withdrawals from Treasury have exceeded the Budget

Budget Estimate by Rs. 7,06,766 or 17.34 per cent and the Regular Estimate by Rs. 31,766 or .67 per cent. The excess in both cases has occurred in the transfer debits. The Budget Estimate for this was exceeded by Rs. 7,76,766 or 19 per cent and the Regular Estimate by Rs. 31,766 or 1.37 per cent.

12. The actual expenditure on Revenue Account as compared with Budget Estimate is shown in the following statement.

Head of Service	Budget	Actual	Excess	Less
Maintenance of Way, Works & Stations	11,65,000	15,80,359	4,15,359	
Locomotive Expenses	12,61,027	14,77,075	2,16,048	
Carriage and Wagon Expenses	2,30,212	3,94,039	1,63,827	
Traffic Expenses	6,63,792	6,32,157		31,635
General Charges	4,70,572	4,35,065		35,507
Special & Miscellaneous Expenses	77,396	22,916		54,480
Total	32,50,000	45,45,625	12,95,625	1,23,629

The excess in expenditure on Maintenance

of Way, Works and Stations is due to the heavy repairs required to be carried out to the larger Bridges on the line owing to the heavy floods in the Autumn of 1874. The excess in Locomotive Expenses is due to heavy expenditure on Fuel and Repairs aggregating Rs. 10,89,481. The excess in Carriage and Wagon expenses is due to a debit of Rs. 72,383 on account of loss on Ballast and Coke Wagons broken up and to heavy repairs to Rolling stock.

Special Fund Account

13. No Budget Estimate of receipts and payments on account of Special Funds was prepared. In the Regular Estimate for Capital and Revenue transactions submitted on the 17th March 1876 a sum of Rs. 3,00,000 was entered for

for Receipts and of Rs. 1,87,000 for
payments on account of Special Funds.
The actuals are very near these figures
being Rs. 2,96,971 and Rs. 1,85,313 respectively.

South Indian Railway.

Capital Account.

14. Payments into Treasury. The actuals for
the year exceeded the Budget and final
Regular Estimate by Rs. 96,806 or 22.5 per cent
and Rs. 4,554 or .87 per cent respectively.

At the close of the year Rs. 2,31,900
were received for Rolling Stock sold to the
Punjab Northern State Railway, which were
not contemplated in the Budget Estimate,
but the effect of this was diminished by
the payments from Revenue for stores
having fallen short of the estimate owing
principally to the mileage open having
been less than was expected.

The variation compared with
the Regular Estimate would not seem to
call for notice.

15. Withdrawals from Treasury. The
actuals fell short of the Budget Estimate by
Rs. 5,65,384 or 15.7 per cent but exceeded the
final Regular Estimate by Rs. 54,616 or 1.83
per cent.

16. The following provision in
Schedule B for works which were not
sanctioned or not undertaken during the
year may be taken as accounting approxi-
mately for the short outlay.

	Rs.	
Line from Konjeveram to Chingleput	2,00,000	Not yet sanctioned.
Conversion from main line to Konjeveram section	1,34,000	
Salt Picking, Tuticorin	45,912	
do Tydapett	27,823	Not under- taken during the year.
Station Building, Nedamangalam	20,000	
General Stores Building, Negapatam	20,000	Saving on provision for Negapatam to Chingleput section and sanction to conversion of line from Tuticorin to Erode to be deferred.
Conversion of line Negapatam to Erode having	79,866	
Saving on Reserve to meet unforeseen requirements	15,051	
Total	5,11,852	

17. The question of the Benjaram line and Chingleput is still pending, as also the conversion of the Arcemann to Benjaram line.

18. Examining schedule B the expenditure in total accords fairly with the estimate, but there are considerable variations in detail.

The total expenditure as compared with Budget is as follows—

Works.	Budget		Expenditure	
	Allotment	Expenditure	Expenditure compared with Allotment	
	Rs.	Rs.	More	Less
Engineering Department	23,26,462	15,71,902	.	7,54,470
Locomotive do	1,55,421	45,632	.	1,09,789
Establishment	5,68,127	5,27,179	.	40,948
Stores	5,50,000	8,90,421	3,40,421	.
Total	36,00,010	30,35,134	5,64,876	705,207

Net decrease in expenditure . . Rs. 5,64,781.

19. The expenditure on the Southern Extension on works in Schedule A exceeded the allotment by Rs. 48,579, which would

Sum

be due to a greater quantity of work under some heads, than was anticipated, having remained over from the previous year for completion, counterbalanced in a measure by some probable savings upon estimates.

20. On the Northern Extension the outlay fell short of the estimate by Rs. 2,91,197 owing generally to the progress of work having been slower than was estimated, especially in the Buddalme to Tanjore section.

21. The provision for Rolling Stock exhibits a large saving. The work during the year was mainly the erection of stock received from England. There was but little construction in India and the revised estimate for Rolling stock shows a total labor expenditure of Rs. 1,71,815 only, against Rs. 4,13,000 previously anticipated.

Stores

22. Stores show a large expenditure in excess of allotment. Insufficient provision was made for expenses in connection with the receipt of stores and material from England, and there were large purchases during the year of material for construction purposes.

23. The difference under the final Regular Estimate is due to the cash payments at district treasuries during March and the transfer adjustments for the later months of the year having exceeded anticipations.

Revenue Account.

24. Payments into Treasury. The actuals were less than the Budget Estimate by Rs. 3,43,845 or 19.1 per cent. but more than the final Regular Estimate by Rs. 66,155

or 4.75 per cent.

25. The estimate of earnings as reduced by Government contemplated an average open mileage during the year of 353 miles, but the actual was only 272 miles. Owing to this delay in the opening of new line the earnings fell short of the administrative Budget, as follows—

Head of Account.	Budget Estimate.	Actuals.	Actuals compared with Estimate.	
	Rs.	Rs.	More.	Less.
Locomotive	17,00,000	6,98,079		
Goods		5,32,140		
Telegraph		12,795		
Landries		52,770		
Total	17,00,000	12,95,784		4,04,216

26. On the other hand the receipts on account of foreign Railways exceeded the amount allowed in the financial estimate on this account, thus producing the

the more favourable result shown under the financial estimate.

27. The excess in receipts as compared with the final Regular Estimate is largely due to transfer adjustments with Capital which were not fully foreseen. The cash receipts during the closing month of the year also advanced beyond expectation.

28. Withdrawals from Treasury. The advances during the year fell short of the Budget Estimate by Rs. 2,28,093 or 24 per cent and exceeded the final estimate by Rs. 13,907 or 1.96 per cent.

29. The working expenses were less than the administrative estimate by Rs. 2,82,045, but, as in the case of the receipts, the transfer debits on account of proportion of traffic due to foreign Railways were larger than estimated thus producing the smaller difference.

12
Difference shown under the financial estimate.

30. The following compares the expenditure under main heads with the administrative Budget Estimate.

Head of Account:	Budget	Expenditure	Expenditure compared with the estimate	
	Rs.	Rs.	Rs.	Rs.
Maintenance of ways & works	1,08,600	75,709		32,891
Locomotive expenses	3,81,600	2,59,137		1,22,463
Carriage & Wagon expenses	52,300	30,636		21,664
Traffic expenses	1,58,100	1,22,990		35,110
General charges	1,33,400	76,858		56,542
Special & misc. expenditure	16,000	2,625		13,375
Total	8,50,000	5,67,955		2,82,045

31. The short outlay is principally due to the difference between the estimated and actual mean open mileage of the year but other circumstances also contribute to it.

32. Under Locomotive expenses, though

though a mean of 85 miles additional line was worked (272 in 1875-76 as against 187 in 1874-75), during the year the cost of fuel, was, owing to reduction in the price of coal and larger consumption of wood, a little less than in the previous year and had the whole of the line expected been opened there would still have been a considerable saving on the Budget provision for this head.

33. Under Special and Miscellaneous expenditure a saving of Rs. 10,000 was caused by the discontinuance of contributions to the Fire Insurance Fund.

34. Maintenance charges are not affected by the opening of new line. The saving under this head is principally on Maintenance and Renewal of Permanent

14 13
Permanent Way" which is considered to be due to a large extent to the conversion of the line from Nagapatnam to Trichinopoly by which the condition of the road was improved.

35. The transfer adjustments of through traffic for the closing months of the year having been larger than was estimated is the cause of the excess over the final Regular Estimate.

Madras }
28th July 76 }

P. Lambert Major, R.E.
Examiner, Railway Section
Madras.

Encl.
H. J.

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *the Madras* RAILWAY FOR THE OFFICIAL
YEAR 1875-76.

	ACTUALS FOR 1875-76.						Budget Estimate as passed in Bud- get Orders.	Regular Estimate as passed in Bud- get Orders.	Final Regular Estimate as adopted by the Government of India.
	Cash.		Transfers.		TOTAL.				
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			
CAPITAL.									
Payments into Treasury and Credits ...	92,809	16 7	20,29,298	11 6	21,22,108	10 7	17,00,000	20,92,000	20,92,000
Withdrawals from Treasury and Debits ...	12,80,000	.	15,545	11 6	12,95,545	11 6	12,00,000	12,96,000	12,96,000
NET WITHDRAWALS FROM TREASURY ...	11,87,190	4 5							
REVENUE.									
Payments into Treasury and Credits ...	65,60,963	14 8	2,72,058	14 10	68,33,022	13 6	63,25,000	68,10,000	68,10,000
Withdrawals from Treasury and Debits ...	24,30,000	.	23,51,766	2 4	47,81,766	2 4	40,75,000	47,50,000	47,50,000
NET PAYMENTS INTO TREASURY ...	41,30,963	14 8			20,51,256	11 6	22,50,000	20,60,000	20,60,000
SPECIAL FUNDS.									
Credits ...	2,96,615	12 8	355	11 9	2,96,971	8 5	Nil	Nil	Nil
Debits ...	1,85,313	4 4			1,85,313	4 4	Nil	Nil	Nil
GUARANTEED INTEREST.									
Withdrawals from Treasury ...	Nil				Nil		Nil	Nil	Nil

Dated 28th July 1876.
O. S. G. P.—No. 74.—12-8-74.—50.D. Lambert, Esq., R.E.,
Examiner of Railway Accounts,
Madras.

1876

FORM No. XXII.

G. R. OF 1871

STATEMENT OF THE INDIAN TRANSACTIONS OF THE SOUTH INDIAN RAILWAY FOR THE OFFICIAL YEAR 1875-76.

	ACTUALS FOR 1875-76.						Budget Estimate as passed in Budget Orders.	Regular Estimate as passed in Budget Orders.	Final Regular Estimate as adopted by the Government of India.
	Cash.		Transfers.		TOTAL.				
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			
CAPITAL.									
Payments into Treasury and Credits	32,360	10 7	4,94,453	6 3	5,26,813	0 10	4,30,000	5,22,250	5,22,250
Withdrawals from Treasury and Debits	29,91,375	11 3	43,240	7 2	30,34,616	2 5	36,00,000	29,80,000	29,80,000
NET WITHDRAWALS FROM TREASURY	29,59,025	0 8			25,07,812	1 7	31,70,000	24,57,750	24,57,750
REVENUE.									
Payments into Treasury and Credits	14,13,895	11 6	42,259	5 0	14,56,155	0 6	18,00,000	13,90,000	13,90,000
Withdrawals from Treasury and Debits	3,07,902	6 4	4,14,004	8 8	7,21,906	15 2	9,50,000	7,08,000	7,08,000
NET PAYMENTS INTO TREASURY	11,05,993	5 2			7,34,249	1 6	8,50,000	6,82,000	6,82,000
SPECIAL FUNDS.									
Credits									
Debits									
GUARANTEED INTEREST.									
Withdrawals from Treasury									

Nil

Dated 28th July 1876.

O. S. G. P. - No. 74. - 12-8-71. - 50.

J. Lambert
Examiner of Railway Accounts.

E. S. G. P.

P.W.D.

19th 76

N.S.

RAILWAY DEPARTMENT.

CONSULTING ENGINEER'S OFFICE,

Madras, *17 Aug.* 1876.

No.

414

From

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

The Offs. Consulting Engineer for Railways,

To

MAJOR-GENERAL G. W. WALKER, R.E.,

Secretary to Government,

Public Works Department,

Fort Saint George.

SIR,

I have the honour to enclose herewith, for transmission to the Government of India, a review of the financial transactions (Indian) of the Madras and South Indian Railways for the official year 1875-'76, together with Form N^o XXII prescribed in Government of India Resolution N^o *194-200* of the 10th April 1874.

2. The Examiners report explains in full detail the causes that led to differences between the estimated

estimated expenditure and the actuals
and it does not appear necessary to
add anything thereto.

I have the honour to be,
Sir,
Your most Obedt Servant,
C. J. Smith Major R.E.
Off. for Eng. for Railways

486-11-72 No 2609
" 11-5-74 - 1273
" 2-8-75 - 2228 214
" 11-1-76 - 66

P.W.D.

184076

No 5752

No. 2250 of 24 Aug 76
Ordered to be forwarded
to the fort of Ludin
Lt. 2. No 2251 of 24 Aug 76
Copy of the above for-
warded to the fort of Ludin

By 23/8

No 575/77
Cii-22-8-76 - Peta 24-8-76
Despatch to Peta 18-8-76

Received 15th August 1876
Dated 15th August 1876
No. 4114
The Secretary to Government,
P. W. Department,
Fort Saint George.
From The Consulting Engineer
for Railway.
Railway Department.
The Secretary to Government,
P. W. Department,
Fort Saint George.
From The Consulting Engineer
for Railway.
Railway Department.

Comdng. In Chg.
Dated 19/8/76