

Public Works (1897) Department.

G.O., No.

42/R

DATED

16 Jan 1897

[Despatch Abstract.]

Indian Transactions of the Madras Railway :

Letter from the Examiner, Guaranteed Railway
Accounts, Submitting the Annual Statement
for the official year 1896-97 with a
review of receipts and charges, recorded
with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Examiner, Guaranteed Railway Accounts, to the Consulting Engineer for Railways, dated Madras, 14th July 1897, No. 423 A./S.

I have the honour to forward, herewith, the annual statement Form XXII of Indian transactions of the Madras Railway for the official year 1896-97 with a review of receipts and charges.

2. The attention of the Agent and Manager should be drawn to the following sections: *a* (viii), (ix) and (x), *b* (i) and *d* (iii) of paragraph 18.

ENCLOSURES.

REVIEW of receipts and charges to accompany Form No. XXII (year 1896-97).

1. The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1895-96 and the estimates for 1896-97; and the ensuing remarks contain an explanation of the most important fluctuations.

Payments into Treasury—Capital.

2. *Comparison with Actuals.*—(a) The payments into treasury during 1896-97 were Rupees 1,06,241 less than the actuals of 1895-96 as shown below:—

	RS.
(i) Decrease under other refunds	4,95,154
(ii) Increase of refunds for stores sold to revenue and others	3,88,913
Net decrease	1,06,241

(b) (i) The decrease under other refunds is due to the following:—

	Credits in 1895-96.	Credits in 1896-97.	1896-97.	
			More.	Less.
	RS.	RS.	RS.	RS.
Expenditure on Madras-Ennur Railway	2,90,431	3,885	..	2,86,546
Transfers to revenue for work done, etc.	26,385	1,672	..	24,713
Transfers to revenue on account of Home expenditure	1,20,785	1,15,505	..	5,280
Expenditure on surveys	24,377	78	..	24,299
Rolling stock erected for the South Indian Railway	44,133	..	..	44,133
Miscellaneous credits	62	25	..	37
English stores received for the Madras-Ennur Railway issued through Madras Railway subsequently written back	1,10,146	..	..	1,10,146
Total	6,16,319	1,21,165	..	4,95,154

(ii) The reduced credit under "expenditure on Madras-Ennur Railway" is due to the practical completion of the line during the early part of 1896.

(c) (i) The increase under stores sold to revenue and others is made up as follows:—

	RS.
(a) Increased issues of stores to revenue	2,51,585
(b) Transfer credits for stores sold to foreign railways	1,40,498
	3,92,083

Less—

(c) Decrease in cash credits for sale-proceeds of stores	3,170
Net increase	3,88,913

(ii) The increase in issues of stores to revenue is due to heavier renewals of the line with 30 feet bull-headed steel rails, and to a large increase in the consumption of fuel in the Locomotive Department.

(iii) The increase under transfer credits from foreign Railways is chiefly due to recoveries of heavy freight and landing charges from the Bezwada-Madras Railway on whose behalf consignments to Madras of certain stores were taken charge of by the Madras Railway and subsequently despatched to that line.

3. *Comparison with Budget estimate.*—(a) Compared with the budget estimate the actuals are less by Rs. 16,790 as under:—

	RS.
(i) Decrease under other refunds	3,78,835
Less—	
(ii) Increase of refunds for stores sold to revenue and others	3,62,045
Net decrease	16,790

(b) The decrease in the former case is mainly due to short receipts in connection with the Madras-Ennur Railway—*vide* paragraph 2 (b) (ii)—and the increase in the case of the latter to the causes referred to in paragraphs 2 (c) (ii and iii).

4. *Comparison with Revised estimate.*—The differences as compared with the revised estimate are unimportant and require no explanation.

Withdrawals from Treasury—Capital.

5. *Comparison with Actuals.*—(a) The actual outlay is Rs. 3,683 more than it was in 1895-96, the fluctuations being as under:—

	RS.
(i) Increased outlay on stores	3,13,890
(ii) Do. miscellaneous	333
	3,14,223
Less—	
(iii) Decreased outlay on works including establishment.	22,739
(iv) Do. suspense, miscellaneous	2,77,754
(v) Decrease in balance of Capital advance account	10,047
	3,10,540
Net increase	3,683

(b) The increased outlay on stores arose chiefly on Indian coal and is due to the large additional consumption on running engines—*vide* paragraph 2 (c) (iii).

(c) 42,294 tons of coal, costing Rs. 5,83,007, were purchased during the year as against 24,453, costing Rs. 3,37,987, obtained during 1895-96.

(d) The decrease under suspense miscellaneous outlay is made up as follows:—

	RS.
Decreases—	
Payments into treasury of gain by exchange on stores sold to foreign railways, &c.	10,082
Expenditure on the Madras-Ennur Railway and Government surveys	3,10,308
Increased refunds by book credits in respect of deductions from bills, &c., on account of tools lost, stores short landed and excess rates paid to contractors	1,23,485
Sundry items (net decrease)	10,561
	4,54,436

Increases—

	RS.
Expenditure on works for the Mysore Government	47,760
Adjustment of sale-proceeds of rails in suspense	6,363
Special adjustment in 1895-96 with the Madras-Ennur Railway in connection with English stores erroneously passed through the Madras Railway accounts.	1,22,559
	1,76,682
Net decrease	2,77,754

Withdrawals from Treasury—Revenue.

11. *Comparison with Actuals.*—(a) The treasury withdrawals of the year are Rs. 3,04,765 more than those of the previous year as under:—

	Rs.
(i) Increase in working expenses	2,02,201
(ii) „ in suspense	1,02,564
Total ...	3,04,765

(b) The increase in working expenses is made up as follows:—

Increased outlay on—		Rs.
(i) Maintenance	Abstract A	87,139
(ii) Locomotive expenses	„ B	18,040
(iii) Carriage and wagon expenses	„ C	82,606
(iv) Traffic expenses	„ D	14,353
(v) General charges	„ E	5,507
		2,07,645

Less—

(vi) Decreased outlay under special and miscellaneous expenditure	5,444
Net increase ...	2,02,201

(c) The increase under abstract A is due to heavier renewals of the line with 30 feet bull-headed steel rails and to the credit for returned stores being less than in the previous year.

(d) The increase in carriage and wagon expenses is chiefly due to a larger number of goods vehicles having been repaired and renewed during the year.

(e) The other variations are small and call for no remarks.

(f) The loss by exchange under all abstracts has decreased by Rs. 70,537 as compared with the actuals of 1895-96 as under:—

	Rs.
Abstract A	25,727
„ B	22,879
„ C	276
„ D	11,805
„ E	9,519
„ G	331
Total decrease ...	70,537

(g) The increase under suspense is chiefly due to larger revenue expenditure on the Madras-Ennur Railway.

(h) The suspense outlay of the year was Rs. 27,752 more than the suspense receipts; this amount was made up as follows:—

	Rs.
I. Increase on revenue outstandings	20,806
II. Decrease under demands payable	6,946
Total ...	27,752

The details of these two items are given below:—

I. Increased revenue outstandings, suspense earnings.

	Rs.
Traffic cash account	4,513
Foreign railways traffic account	2,153
	6,666
Suspense expenses—	
Refreshment-room account	853
General suspense account	1,872
Railway schools	532
Foreign railways, miscellaneous	15,670
Perambur church adjusted in April 1896	3
	12,410
Revenue cheques unpaid	3,959
Petty cash	2,229
	1,730
Total I ...	20,806

II. Decrease in demands payable.

Add—

	Rs.	Rs.
Revenue establishment	6,457	
Income-tax	132	
Unpaid salaries and wages	1,213	
Home payments suspense account	224	
Municipal tolls collected by Company	1,352	
Cheques payable, revenue	1,928	
Foreign railways, miscellaneous	14,762	
Foreign railways' traffic account, Kolar Gold Fields Railway	5,550	
Foreign railways' traffic account, Madras-Ennur Railway	7,902	
Total II ...	6,946	
Total decrease ...	27,752	

12. *Comparison with Budget Estimate.*—(a) Compared with the budget estimate the actuals are more by Rs. 1,29,899 as under:—

	Rs.
(i) Increased outlay on working expenses	37,398
(ii) Do. on suspense transactions	92,501
Total ...	1,29,899

(b) The increase in working expenses is chiefly under carriage and wagon expenses and is due to more renewals and repairs being carried out than provided for; the increase in suspense is mainly due to the heavy outlay on the maintenance of the Madras-Ennur Railway.

13. *Comparison with Revised estimate.*—(a) The actuals are in close accord with the revised estimate; the trifling difference of Rs. 101 being accounted for as under:—

	Rs.
(i) Decrease in suspense	7,499
<i>Less—</i>	
(ii) Increase in working expenses	7,398
Net decrease ...	101

Surplus Profits and Contribution to the Provident Fund.

14. When the budget estimate was framed it was anticipated that surplus profits would be realized during the calendar year 1896; owing however to unfavourable traffic and increase in expenditure it was subsequently found that a surplus could not be expected and the revised estimate which differs but slightly from the actuals provided merely for the payment to the Company of the balance of surplus profits due for 1895-96.

15. The suspense balances on capital and revenue accounts at the close of the year stood as under:—

Capital.

(a) Stores—

	Rs.
General stores account	3,37,979
Locomotive stores and workshop accounts	15,01,401
Engineering store and workshop account	4,89,422
Traffic store account	137
Stores in transitu	2,80,137
Materials lost account	40
Telegraph store and workshop account	1,12,100
Total (a) ...	27,20,942

Dr. Cr.
Rs. Rs.

(b) Her Majesty's Government of India Capital Advance account 19,743

	Dr. RS.	Cr. RS.
<i>Add—</i>		
Balances of the following accounts dealt with in Government Examiner's books but treated by the Company as separate suspense accounts—		12,207
Sales account	39,072	...
Purchase account	...	...
Government Examiner's balance on capital advance account	7,122	...
Capital suspense accounts—		
Cashier	14,538	...
Sales account	12,207	...
Refunds to Government	...	12,823
Cheques payable, capital	...	8,933
Purchase account	...	39,072
Advance account	6,455	...
Institute at Bangalore City	20,506	...
Total (b) ...	60,828	60,828

Revenue.

(a) Her Majesty's Government of India Revenue advance account	...	14,604
(b) Suspense Revenue advance account—General suspense account	...	484
Refreshment-rooms account	9,884	...
Railway schools account	258	...
Cashier	4,946	...
Total (a) and (b) ...	15,088	15,088

(c) Suspense Revenue account—		
Traffic cash account	1,43,784	...
Foreign railways' traffic account	3,304	...
Revenue establishment	...	2,56,611
Income-tax	...	2,290
Unpaid salaries and wages	...	6,500
Home payments suspense account	...	331
Municipal tolls collected by Company	...	2,179
Cheques payable, revenue	...	5,177
Foreign railways (miscellaneous)	15,670	...
Kolar Gold Fields Railway	...	85,840
Madras-Ennur Railway	...	14,949
Cashier	3,484	...
Total (c) ...	1,66,242	3,73,877

Balance agreeing with Revenue Treasury working account thus:—
 Revenue deposits 17,87,930

<i>Less—</i>		
Net revenue (March quarter) not yet transferred to net revenue account ...	15,80,295	2,07,635
Total ...	3,73,877	3,73,877

16. The following were the balances of the special and private funds of the Company on 31st March 1897:—

Government Special Funds Account.

	Dr. RS.	Cr. RS.
Government of India special funds account, Bank of Madras	4,32,924	...
Employes' Guarantee Fund	...	6,47,876
Contractors' Security Fund	...	66,360
Cashier cheques unpaid	1,005	...
Buildings, Plant and Fire Insurance Fund	...	3,27,321

	Dr. RS.	Cr. RS.
Goods traffic Fire Insurance Fund	...	36,129
Bank of Madras, Madras Railway, Fire Insurance Fund	8,172	...
Government Securities, Fire Insurance Fund	3,55,278	...
Provident Fund invested with Government	...	1,893
Government Securities, Employes' Guarantee Fund	2,73,200	...
" Contractors' Security Fund	9,000	...
Total ...	10,79,579	10,79,579

Private Funds.

(a) Madras Railway Provident Fund—		
Provident Fund	...	7,32,421
Government securities	7,30,528	...
Invested with Government Special Fund	1,893	...
Total (a) ...	7,32,421	7,32,421

(b) Sick and Allowance Fund—		
Madras Railway Sick and Allowance Fund	...	89,009
Government securities	84,656	...
New Oriental Bank	393	...
Bank of Madras	4,657	...
Madras Railway Library Association	...	11,197
Government securities, Madras Railway Library Association	10,500	...
Total (b) ...	1,00,206	1,00,206

17. *Financial Results.*—(i) The net amount of capital withdrawn in England and in India during and to the end of 1896-97, is given below:—

	During 1896-97.			To the end of 1896-97.		
	RS.	A.	P.	RS.	A.	P.
In England	8,16,447	2	2	7,73,68,429	15	3
In India	3,30,577	12	2	4,40,09,322	11	11
Total ...	4,85,869	6	0	12,13,77,752	11	2

(ii) The net earnings as shown in the Administrative accounts yield a return of 4.55 per cent. on the capital shown above as having been expended to the end of the year.

(iii) The outlay in England, as above stated, is Rs. 53,138-9-10 less than the sum credited in the boys' Indian books and the balance shown in the London treasury account in the books of this office.

(iv) The difference probably represents stores taken to account in the Indian books but not paid for by the Board during the year.

18. The following explanatory remarks are offered regarding the suspense balances enumerated in paragraph 15:—

(a) *Stores.*—(i) The store balances have increased by Rs. 91,120 during the year as under:—

Account.	1895-96.	1896-97.	Difference.	
			1896-97. More.	1896-97. Less.
General store account	RS. 3,75,448	RS. 3,37,979	...	37,469
Locomotive store and workshop account	14,98,428	15,01,401	2,973	...
Engineering store account	6,32,950	4,89,422	...	1,43,528
Traffic store account	73	137	...	210
Stores in transitu	47,651	2,80,137	2,32,486	...
Materials lost account	103	40	...	68
Telegraph store and workshop account	75,164	1,12,100	36,936	...
Total ...	26,29,822	27,20,942	91,120	...

(ii) The decrease under General stores is due to increased issues for revenue consumption and that under Engineering store and workshop account to large issues of 30 feet bull-headed rails for renewals and to a large quantity of permanent-way material indented for not having been landed during the year (*vide* paragraph (iii) below).

(iii) The increase under Stores *in transitu* is due to engines and tenders and a large consignment of permanent-way material shipped during the year not having been received by 31st March 1897.

(iv) The increase of about 50 per cent. in the Telegraph store and workshop account balance is wholly due to the purchase in December 1896 and March 1897 of large quantities of Burma teak timber for workshop purposes.

(v) The detailed stock lists or inventories of the General Stores Department at the close of December 1896 are Rs. 16,203 in excess of the balance of the general books on that date; it is proposed that this amount should be retained at credit of stock adjustment account to cover expected losses in sales of surplus stock.

(vi) The Locomotive store and workshop account balance at 31st December 1896 was as under:—

	Rs.
Store account	13,89,385
Workshop account	81,993
Total	14,71,378

(vii) The price lists agree with the Audit Office balance.

(viii) The price lists of stores in the custody of up-country Foreman contain several items of unpriced stores which should be valued and brought on to the store account.

(ix) The workshop balance includes the following expenditure incurred in advance of receipt of deposits:—

	RS.	A.	P.
Madras Harbour Works	1,331	14	5
Bezwada-Madras Railway	728	8	4
Total	2,063	6	9

(x) The stock lists of the Engineering stores at 31st December 1896 works up to the Audit Office book balance; the details of the following items are, however, not given:—

	RS.
(a) Second-hand serviceable stores	602
(b) Miscellaneous do.	1,098

(xi) The detailed stock lists of the Telegraph stores agree with the general books balance on 31st December 1896.

(b) *Capital Advance Suspense Accounts.*—(i) The balances under this head are, with the following exceptions, regular, current and efficient.

(a) The purchase account contains a debit item of Rs. 7-6-0, being amount paid to the Great Indian Peninsula Railway in March 1897 but not debited to General stores until a subsequent month.

(b) *Refunds to Government.*—The deposit of Rs. 770-2-10 received from the Bezwada-Madras Railway for a lock-up shed to be constructed at Perambur has been exceeded, at 31st March 1897, by Rs. 26-0-4. Steps are being taken to obtain a further deposit from the foreign railway.

(ii) The details of the balance of the refunds to Government account at 31st March 1897 are as under:—

	RS.	A.	P.
Balance of advances received from the Mysore Darbar for works for the Kolar Gold Fields Railway and from merchants and others for sidings, buildings, &c., to be constructed ...	12,363	15	1
Sale-proceeds of stores awaiting adjustment	30	0	0
Haulage charges recovered from a merchant awaiting adjustment	6	4	0
Recoveries from the staff on account of damages and materials lost adjusted in April 1897	74	14	1
Amount of royalty on telegraph instruments recovered from the Madras-Ennur Railway and paid to the patentee in May 1897	400	0	0
Less—Expenditure incurred in excess of deposit received from the Bezwada-Madras Railway	26	0	4
Net Total	12,849	0	10

(iii) The imprest advances included in the advance account are as under:—

	RS.
Chief Engineer	100
Locomotive Superintendent	4,000
Railway schools	5
Traffic Manager	1,000
Telegraph Engineer	200
General Store-keeper	50
Municipality for Plumbers' licenses	100
Collector of Sea Customs for import-duty on stores	1,000
Total	6,455

(c) *Revenue Advance Suspense Accounts.*—(i) The balances under this head are current and efficient.

(ii) A further dividend of Rs. 53-1-2 has been received from the liquidators of the new Oriental Bank (*vide* paragraph 17 (c) (ii) of last year's report) and has been credited as under:—

	RS.	A.	P.
(a) Sick and Allowance Fund	27	12	8
(b) Revenue account	25	4	6
Total	53	1	2

(d) *Revenue Suspense Accounts.*—(i) With the exception noted below, the balances under this head are all current and efficient.

(ii) The balance of the traffic cash account shows an increase of Rs. 4,513 as under:—

	1895-96.	1896-97.	Increase in 1896-97.
Station and ledger accounts	1,39,752	1,52,785	13,033
<i>Foreign Railways' Traffic Account.</i>			
Southern Mahratta Railway	550	2,514	1,964
Telegraph Department	3	85	88
Great Indian Peninsula Railway	2,875	13,858	10,983
South Indian Railway	1,847	2,258	411
Total	1,39,271	1,43,784	4,513

(iii) The following station outstandings have been in arrears for over a year and prompt steps should be taken to recover or adjust them:—

	RS.	A.	P.
Salt Cotaurs—December 1895 and March 1896	23	7	0
Mailpatti—May 1896	10	14	0
Mettupalaiyam—March 1896	2	8	0
Ottapalam—November 1895	2	9	0
Total	39	6	0

(iv) The balance of foreign railways' traffic and miscellaneous accounts is made up as under:—

	RS.	A.	P.
Amount due by the South Indian Railway—Net	3,112	0	6
Do. Southern Mahratta Railway	6	0	0
Do. Bombay-Baroda and Central India Railway	28	6	0
Do. Deputy Examiner, State Railway Stores	144	0	0
Do. Telegraph Department	18	2	6
Do. Southern Mahratta Railway for joint station expenses at Bangalore City and expenses of joint booking office in the Petta for half-year ending December 1896	11,746	7	11
Amount due by the Great Indian Peninsula Railway for joint station expenses at Raichur for half-year ended December 1896	18,421	0	2
Total	33,476	1	1
Less—Amount due to the Southern Mahratta Railway on account of Guntakal joint station expenses for half-year ending December 1896	14,502	5	8
Net Total	18,973	11	5

FORM No. XXII.

STATEMENT of the Indian transactions of Madras Railway for the official year 1896-97.

	Actuals for 1896-97.						Budget Estimate as passed in budget orders.	Revised Estimate as passed in budget orders.
	Cash.		Transfers.		Total.			
Capital.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	RS.
Payments into Treasury and credits ..	2,30,095	6 10	23,53,114	11 10	25,83,210	2 8	26,00,000	26,50,000
Withdrawals from Treasury and debits.	20,04,547	8 7	2,48,084	13 11	22,52,632	6 6	23,00,000	23,50,000
Net withdrawals from treasury ..	17,74,452	1 9	21,05,029	13 11	3,30,577	12 2	3,00,000	3,00,000
Revenue.								
Payments into Treasury and credits ..	1,16,34,722	1 11	9,55,854	5 8	1,25,90,576	7 7	1,29,00,000	1,25,00,000
Withdrawals from Treasury and debits.	36,99,021	15 0	34,00,877	2 5	70,99,899	1 5	69,70,000	71,00,000
Net payments into Treasury ..	79,35,700	2 11	24,45,022	12 9	54,90,677	6 2	59,30,000	54,00,000
Special Funds.								
Credits	..	..	1,37,510	1 1	1,37,510	1 1	..	..
Debits	..	..	1,86,162	13 6	1,86,162	13 6	..	..
Net payments into Treasury ..	..	..	48,652	12 5	* 48,652	12 5	..	..
Withdrawals { Surplus profits ..	1,438	4 1	..	..	1,438	4 1	79,000	1,960
from trea- { Contribution to Provident Fund ..	29	0 11	..	..	29	0 11	15,000	40
sury. { Guaranteed interest ..	..	..	..	..	..	..	..	..
Interest on overdrawn capital ..	7,713	8 10	..	..	7,713	8 10	..	..

* For details, please see statement attached.

Note.—The gain by exchange on stores consumed by revenue, &c., during 1896-97 is Rs. 3,50,073.

MADRAS RAILWAY.

DETAILS of Special Funds transactions for the year 1896-97.

Details.	Cash.	Transfers.	Total.
Employees' Guarantee Fund.			
Payments into Treasury and credits ..	..	RS. A. P. 25,754 15 4	RS. A. P. 25,754 15 4
Withdrawals from Treasury and debits ..	..	23,995 8 1	23,995 8 1
Net payments into Treasury ..	..	1,759 7 3	1,759 7 3
Contractor's Security Fund.			
Payments into Treasury and credits ..	..	26,615 0 11	26,615 0 11
Withdrawals from Treasury and debits ..	..	19,222 10 2	19,222 10 2
Net payments into Treasury ..	..	7,392 3 9	7,392 6 9
Provident Fund.			
Payments into Treasury and credits ..	..	85,140 0 10	85,140 0 10
Withdrawals from Treasury and debits ..	..	1,42,944 11 3	1,42,944 11 3
Net payments into Treasury ..	..	57,804 10 5	57,804 10 5
Total payments into Treasury of Special Funds	..	48,652 12 5	48,652 12 5

APPENDIX TO REVIEW OF RECEIPTS AND CHARGES FOR THE YEAR 1896-97.

Actual Receipts and Charges of 1896-97, compared with the Actuals of 1895-96.

Head.	Actuals, 1896-97.	Actuals, 1895-96.	1896-97.	
			More.	Less.
INDIA.	RS.	RS.	RS.	RS.
Capital Indian Cash Outlay.				
On works including establishment	1,59,144	1,81,883	..	22,739
Stores	20,62,095	17,48,205	3,13,890	..
Miscellaneous	3,235	2,902	333	..
Suspense miscellaneous	18,758	2,96,512	..	2,77,754
Increase or decrease of balance of Capital Advance account ..	9,400	19,447	..	10,047
Total, Cash Outlay ..	22,52,632	22,48,949	3,683	..
Capital Receipts.				
Refunds for stores sold to revenue and others	24,62,045	20,73,132	3,88,913	..
Other refunds, Home expenditure, &c.	1,21,165	6,16,319	..	4,95,154
Total, Capital Receipts ..	25,83,210	26,89,451	..	1,06,241
Net cash demand of the year on Capital account	3,30,578	4,40,502	1,09,924	..
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	45,46,792	47,38,352	..	1,91,560
Goods traffic	62,66,154	61,21,191	1,44,963	..
Electric telegraph earnings	20,194	20,302	..	108
Sundries	1,92,687	1,63,443	29,244	..
Total, Administrative Receipts ..	1,10,25,827	1,10,43,288	..	17,461
Suspense	15,64,749	16,25,059	..	60,310
Total payment into Treasury ..	1,25,90,576	1,26,68,347	..	77,771
Expenses.				
Maintenance	12,48,591	11,61,452	87,139	..
Locomotive expenses	20,88,417	20,70,377	18,040	..
Carriage and wagon expenses	6,53,029	6,70,423	82,606	..
Traffic expenses	8,52,204	8,37,851	14,353	..
General charges	5,79,018	5,73,511	5,507	..
Special and miscellaneous expenses	86,139	81,583	..	5,444
Total, Administrative Expenses ..	55,07,398	53,05,197	2,02,201	..
Suspense	15,92,501	14,89,937	1,02,564	..
Total withdrawals from Treasury ..	70,99,899	67,95,134	3,04,765	..

ACTUAL Receipts and Charges of 1896-97, compared with the Budget Estimate, 1896-97.

Head.	Actuals, 1896-97.	Budget Estimate, 1896-97.	Actuals.	
			More.	Less.
INDIA.	RS.	RS.	RS.	RS.
Capital Indian Cash Outlay.				
On works including establishment	1,59,144	6,08,223	..	4,49,079
Stores	20,62,095	16,51,777	4,10,318	..
Miscellaneous	3,235	5,000	..	1,765
Suspense miscellaneous	18,758	35,000	..	16,242
Increase or decrease of balance of Capital Advance account	9,400	..	9,400	..
Total ..	22,52,632	23,00,000	..	47,368
Capital Receipts.				
Refunds for stores sold to revenue and others	24,62,045	21,00,000	3,62,045	..
Other refunds, Home expenditure, &c.	1,21,165	5,00,000	..	3,78,835
Total, Capital Receipts ..	25,83,210	26,00,000	..	16,790
Net cash demand of the year on Capital account	3,30,578	3,00,000	..	30,578

FORM No. XXII.

STATEMENT of the Indian transactions of Madras Railway for the official year 1896-97.

	Actuals for 1896-97.			Budget Estimate as passed in budget orders.	Revised Estimate as passed in budget orders.
	Cash.	Transfers.	Total.		
Capital.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.
Payments into Treasury and credits ..	2,30,095 6 10	23,53,114 11 10	25,83,210 2 8	26,00,000	26,50,000
Withdrawals from Treasury and debits ..	20,04,547 8 7	2,48,084 13 11	22,52,632 6 6	23,00,000	23,50,000
Net withdrawals from treasury ..	17,74,452 1 9	21,05,029 13 11	3,30,577 12 2	3,00,000	3,00,000
Revenue.					
Payments into Treasury and credits ..	1,16,34,722 1 11	9,55,854 5 8	1,25,90,576 7 7	1,29,00,000	1,25,00,000
Withdrawals from Treasury and debits ..	36,99,021 15 0	34,00,877 2 5	70,99,899 1 5	69,70,000	71,00,000
Net payments into Treasury ..	79,35,700 2 11	24,45,022 13 9	54,90,677 6 2	59,30,000	54,00,000
Special Funds.					
Credits ..	..	1,37,510 1 1	1,37,510 1 1	..	..
Debits ..	..	1,86,162 13 6	1,86,162 13 6	..	..
Net payments into Treasury ..	..	48,652 12 5	48,652 12 5	..	..
Withdrawals { Surplus profits from trea- Contribution to Provi- sury. dent Fund ..	1,438 4 1	..	29 0 11	15,000	40
Interest on overdrawn capital ..	7,713 8 10	..	7,713 8 10	..	..

* For details, please see statement attached.

Note.—The gain by exchange on stores consumed by revenue, &c., during 1896-97 is Rs. 3,50,073.

MADRAS RAILWAY.

DETAILS of Special Funds transactions for the year 1896-97.

Details.	Cash.	Transfers.	Total.
Employees' Guarantee Fund.			
Payments into Treasury and credits ..	..	RS. A. P.	RS. A. P.
Withdrawals from Treasury and debits ..	..	25,754 15 4	25,754 15 4
Net payments into Treasury ..	..	23,995 8 1	23,995 8 1
Contractor's Security Fund.			
Payments into Treasury and credits ..	..	1,759 7 3	1,759 7 3
Withdrawals from Treasury and debits ..	..	..	..
Net payments into Treasury ..	..	..	..
Provident Fund.			
Payments into Treasury and credits ..	..	26,615 0 11	26,615 0 11
Withdrawals from Treasury and debits ..	..	19,222 10 2	19,222 10 2
Net payments into Treasury ..	..	7,392 3 9	7,392 3 9
Total payments into Treasury of Special Funds ..	..	57,804 10 5	57,804 10 5

APPENDIX TO REVIEW OF RECEIPTS AND CHARGES FOR THE YEAR 1896-97.
Actual Receipts and Charges of 1896-97, compared with the Actuals of 1895-96.

Head.	Actuals, 1896-97.	Actuals, 1895-96.	1896-97.	
			More.	Less.
INDIA.	RS.	RS.	RS.	RS.
Capital Indian Cash Outlay.				
On works including establishment ..	1,59,144	1,81,883	..	22,739
Stores ..	20,62,095	17,48,205	3,13,890	..
Miscellaneous ..	3,235	2,902	333	..
Suspense miscellaneous ..	18,758	2,96,512	..	2,77,754
Increase or decrease of balance of Capital Advance account ..	9,400	19,447	..	10,047
Total, Cash Outlay ..	22,52,632	22,48,949	3,683	..
Capital Receipts.				
Refunds for stores sold to revenue and others ..	24,62,045	20,73,132	3,88,913	..
Other refunds, Home expenditure, &c. ..	1,21,165	6,16,319	..	4,95,154
Total, Capital Receipts ..	25,83,210	26,89,451	..	1,06,241
Net cash demand of the year on Capital account ..	3,30,578	4,40,502	1,09,924	..
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic ..	45,46,792	47,38,352	..	1,91,560
Goods traffic ..	62,66,154	61,21,191	1,44,963	..
Electric telegraph earnings ..	20,194	20,302	..	108
Sundries ..	1,92,687	1,63,443	29,244	..
Total, Administrative Receipts ..	1,10,25,827	1,10,43,288	..	17,461
Suspense ..	15,64,749	16,25,069	..	60,310
Total payment into Treasury ..	1,25,90,576	1,26,68,347	..	77,771
Expenses.				
Maintenance ..	12,48,591	11,61,452	87,139	..
Locomotive expenses ..	20,88,417	20,70,377	18,040	..
Carriage and wagon expenses ..	6,53,029	6,70,423	82,606	..
Traffic expenses ..	8,52,204	8,37,851	14,353	..
General charges ..	5,79,018	5,73,511	5,507	..
Special and miscellaneous expenses ..	86,139	91,583	..	5,444
Total, Administrative Expenses ..	55,07,398	53,05,197	2,02,201	..
Suspense ..	15,92,501	14,89,937	1,02,564	..
Total withdrawals from Treasury ..	70,99,899	67,95,134	3,04,765	..

ACTUAL Receipts and Charges of 1896-97, compared with the Budget Estimate, 1896-97.

Head.	Actuals, 1896-97.	Budget Estimate, 1896-97.	Actuals.	
			More.	Less.
INDIA.	RS.	RS.	RS.	RS.
Capital Indian Cash Outlay.				
On works including establishment ..	1,59,144	6,08,223	..	4,49,079
Stores ..	20,62,095	16,51,777	4,10,318	..
Miscellaneous ..	3,235	6,000	..	1,765
Suspense miscellaneous ..	18,753	35,000	..	16,242
Increase or decrease of balance of Capital Advance account ..	9,400	..	9,400	..
Total ..	22,52,632	23,00,000	..	47,368
Capital Receipts.				
Refunds* for stores sold to revenue and others ..	24,62,045	21,00,000	3,62,045	..
Other refunds, Home expenditure, &c. ..	1,21,165	5,00,000	..	3,78,835
Total, Capital Receipts ..	25,83,210	26,00,000	..	16,790
Net cash demand of the year on Capital account ..	3,30,578	3,00,000	..	30,578

Actual Receipts and Charges of 1896-97, compared with the Budget Estimate, 1896-97—cont.

Head.	Actuals, 1896-97.	Budget Estimate, 1896-97.	Actuals.	
			More.	Less.
REVENUE ACCOUNT.				
	RS.	RS.	RS.	RS.
<i>Receipts.</i>				
Coaching traffic	45,46,792	47,25,000	..	1,78,208
Goods traffic	62,66,154	64,95,000	..	2,28,846
Electric telegraph	20,194	20,000	194	..
Sundries	1,92,687	1,60,000	32,687	..
Total, Administrative Receipts ..	1,10,25,827	1,14,00,000	..	3,74,173
Suspenses	15,64,749	15,00,000	64,749	..
Total, Payments into Treasury ..	1,25,90,576	1,29,00,000	..	3,09,424
<i>Expenses.</i>				
Maintenance	12,48,591	12,05,000	43,591	..
Locomotive expenses	20,88,417	20,98,500	..	10,083
Carriage and wagon expenses	6,53,029	5,78,500	74,529	..
Traffic expenses	8,52,204	8,59,500	..	17,296
General charges	5,79,018	6,15,500	..	36,482
Special and miscellaneous expenses ..	86,139	1,03,000	..	16,861
Total, Administrative Expenses ..	55,07,398	54,70,000	37,398	..
Suspense	15,92,501	15,00,000	92,501	..
Total withdrawals from Treasury ..	70,99,899	69,70,000	1,29,899	..

ACTUAL Receipts and Charges of 1896-97, compared with the Revised Estimate, 1896-97.

Head.	Actuals, 1896-97.	Revised Estimate, 1896-97.	Actuals.	
			More.	Less.
INDIA.				
Capital Indian Cash Outlay.				
On works including establishment	1,59,144	2,25,578		
Stores	20,62,095	18,99,422		66,434
Miscellaneous	3,235	5,000	1,02,673	
Suspense miscellaneous	18,758	2,20,000		1,765
Increase or decrease of balance of Capital Advance account	9,400			2,01,242
Total, Cash Outlay	22,52,632	23,50,000	9,400	
Capital Receipts.				
Refunds for stores sold to revenue and others	24,62,045	24,50,000		
Other refunds, Home expenditure &c.	1,21,165	2,00,000	12,045	
Total, Capital Receipts	25,83,210	26,50,000		78,835
Net cash demand of the year on Capital account	3,30,678	3,00,000		66,790
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	45,46,792	46,20,000		
Goods traffic	62,66,154	61,00,000		73,208
Electric telegraph earnings	20,194	20,000	1,66,154	
Sundries	1,92,687	1,60,000	194	
Total, Administrative Receipts	1,10,25,827	1,09,00,000	32,687	
Suspense	15,64,749	16,00,000	1,25,827	
Total payments into Treasury	1,25,90,576	1,25,00,000		85,251
Expenses.				
Maintenance	12,48,591	12,23,700	90,578	
Locomotive expenses	20,88,417	21,05,900	19,891	
Carriage and wagon expenses	5,53,029	6,36,000		17,483
Traffic expenses	8,52,204	8,50,400	17,029	
General charges	5,79,018	5,89,500	1,804	
Special and miscellaneous expenditure	86,139	89,500		10,482
Total, Administrative Expenses	55,07,398	55,00,000		3,391
Suspense	15,92,501	16,00,000	7,398	
Total withdrawals from Treasury	70,99,899	71,00,000		7,499
				101

SUB-HEADS OF REVENUE AND EXPENDITURE.
COMPARISON between Actuals of 1895-96 and 1896-97.

Main head.	Sub-head.	Actuals, 1896-97.	Actuals, 1895-96.	1896-97.	
				More.	Less.
Maintenance of way, works and stations.		RS.	RS.	RS.	RS.
	1. General superintendence	2,51,880	2,56,994	..	5,114
	2. Maintenance and renewal of permanent-way	5,33,835	4,48,611	85,224	..
	3. Repairs of bridges, &c., wages and materials	1,14,988	1,06,534	8,454	..
	4. Do. stations and buildings	1,69,571	1,31,142	38,429	..
	5. Maintenance by contract	15,557	12,494	3,063	..
	6. New minor works	1,94,869	2,23,267	..	28,398
	7. Unclassified expenditure	..	..	..	..
	Total	12,70,700	11,79,042	91,658	..
	Deduct—Sum chargeable to F.I. fund	..	106	..	106
Locomotive expenses.		RS.	RS.	RS.	RS.
	1. General superintendence	1,37,705	1,34,317	3,388	..
	2. Running expenses	3,49,140	3,55,864	..	6,724
	3. Fuel	8,74,879	8,34,294	40,585	..
	4. Water	30,921	26,301	4,620	..
	5. Oil, tallow and other stores	47,185	38,701	8,484	..
	6. Maintenance and renewal of locomotive engines	5,09,223	5,11,535	..	2,312
	6A. Do. of machinery, tools and plant	15,175	14,166	1,009	..
	7. New minor works	..	..	..	..
	8. Payments to other lines	..	..	..	..
Carriage and wagon expenses.		RS.	RS.	RS.	RS.
	9. Unclassified expenditure	1,67,275	1,85,886	..	18,611
	Total	21,31,503	21,01,074	30,429	..
	Deduct—Sum chargeable to F.I. Fund	..	317	..	317
	1. General superintendence	21,31,503	21,00,757	30,746	..
	2. Running expenses	31,206	30,330	876	..
	3. Fuel	21,00,297	20,70,377	29,920	..
	4. Water	11,880	..	11,880	..
	5. Oil, tallow and other stores	..	..	..	..
	6. Maintenance and renewal of locomotive engines	..	..	..	..
Traffic expenses.		RS.	RS.	RS.	RS.
	7. New minor works	..	..	..	..
	8. Payments to other lines	..	..	..	..
	9. Unclassified expenditure	..	..	..	..
	Total	20,88,417	20,70,377	18,040	..
	Deduct—Sum chargeable to F.I. Fund	..	..	..	..
	1. General superintendence	39,407	43,012	..	3,605
	2. Repairs and renewals of vehicles	4,91,187	4,05,504	85,683	..
	2A. Do. of machinery, tools and plant	12,168	9,413	2,755	..
	3. Cleaning carriages and wagons and oiling	63,262	61,108	2,154	..
	4. New minor works	..	..	..	..
	5. Unclassified expenditure	60,201	60,162	39	..
	Total	6,66,225	5,79,199	87,026	..
	Deduct—Sum chargeable to F.I. Fund	599	15	584	..
	1. General superintendence	6,65,626	5,79,184	86,442	..
	2. Running expenses	9,118	8,762	356	..
	3. Fuel	6,56,568	5,70,422	86,086	..
	4. Water	3,479	..	3,479	..
	5. Oil, tallow and other stores	..	..	..	..
	6. Maintenance and renewal of locomotive engines	..	..	..	..
	7. New minor works	..	..	..	..
	8. Payments to other lines	..	..	..	..
	9. Unclassified expenditure	..	..	..	..
	Total	6,53,029	5,70,422	82,607	..
	Deduct—Sum chargeable to F.I. Fund	..	..	..	..
	1. Salaries, wages, &c.	6,38,333	6,29,805	8,528	..
	2. Fuel, lighting, water and general stores	1,05,128	85,004	20,124	..
	3. Clothing	11,157	10,123	1,034	..
	4. Printing, stationery and tickets	70,453	77,031	..	6,578
	5. Charges for delivery and collection of goods	2,394	1,967	427	..
	6. Miscellaneous expenses	4,305	5,374	..	1,069
	7. Payments to other lines	23,210	14,699	8,511	..
	8. Unclassified expenditure	14,583	26,162	..	11,579
	Total	8,69,563	8,50,165	19,398	..
	Deduct—Sum chargeable to F.I. Fund	239	23	216	..
	1. General superintendence	8,69,324	8,50,142	19,182	..
	2. Running expenses	12,284	12,291	..	7
	3. Fuel	8,57,040	8,37,851	19,189	..
	4. Water	4,836	..	4,836	..
	5. Oil, tallow and other stores	..	..	..	..
	6. Maintenance and renewal of locomotive engines	..	..	..	..
	7. New minor works	..	..	..	..
	8. Payments to other lines	..	..	..	..
	9. Unclassified expenditure	..	..	..	..
	Total	8,62,204	8,37,851	14,353	..

Comparison between Actuals of 1895-96 and 1896-97—cont.

Main head.	Sub-head.	Actuals, 1896-97.	Actuals, 1895-96.	1896-97.	
				More.	Less.
General charges.	1. Home expenditure ..	Rs. 72,226	Rs. 74,269	Rs. 8,941	Rs. 2,043
	2. Salaries of Indian management including offices ..	2,83,494	2,74,553	1,629	..
	3. Police ..	38,367	36,738	678	..
	4. Advertising (all advertisements of all departments) ..	5,367	4,689	9,280	..
	5. Electric telegraph ..	1,44,317	1,35,097	..	10,229
	6. Clearing accounts with other lines ..	..	..	..	..
	7. Unclassified expenditure ..	54,724	64,953	..	..
	Total ..	5,98,555	5,90,299	8,256	..
	Deduct—Sum chargeable to F. I. Fund ..	7,930	8,228	..	298
	Total ..	5,90,625	5,82,071	8,554	..
Special and miscellaneous expenditure.	Deduct—Cost of working Kolar Gold Fields Railway ..	8,822	8,560	..	238
	Total ..	5,82,303	5,73,511	8,792	..
	Deduct—Cost of working Madras-Ennur Railway ..	3,285	..	3,285	..
	Total ..	5,79,018	5,73,511	5,507	..
	1. Law charges ..	1,579	8,688	..	2,109
	2. Compensation ..	2,079	2,036	43	..
	3. Rates and taxes (including municipal water-rates) ..	23,560	23,633	927	..
	4. Payments to other lines ..	657	5,510	..	4,853
	5. Prizes for station gardens, &c. ..	478	550	..	72
	6. Contribution to Railway Provident Institution ..	41,860	41,643	217	..
Special and miscellaneous expenditure.	7. Miscellaneous ..	18,084	16,942	1,142	..
	Total ..	88,297	93,032	..	4,735
	Deduct—Sum chargeable to F. I. Fund ..	446	1	445	..
	Total ..	87,851	93,031	..	5,180
	Deduct—Cost of working Kolar Gold Fields Railway ..	1,225	1,448	..	223
	Total ..	86,626	91,583	..	4,957
	Deduct—Cost of working Madras-Ennur Railway ..	487	..	487	..
	Total ..	86,139	91,583	..	5,444

ORDER—No. 471 R., dated 16th July 1897.

Recorded.

2. The attention of the Agent and Manager, Madras Railway, is drawn to sections (a) (viii), (ix) and (x), (b) (i) and (d) (iii) of paragraph 18.

(True Extract.)

Under Secy. to Government,
Railway Branch.

To the Agent and Manager, Madras Railway.
" Examiner, Railway Accounts, Madras.

Exd. W. D' Moss.

Review of Receipts and Expenditure of
Company Form No. XXII (year 1896-97).

1. The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1895-96 and the estimates for 1896-97; and the ensuing remarks contain an explanation of the most important fluctuations.

Payments into Treasury - Capital.

2. Comparison with actuals. (a) The payments into Treasury during 1896-97 were Rs 1,06,241 less than the actuals of 1895-96 as shown below:-

(i) Decrease under other surpluses. 4,95,154

(ii) Increase of surpluses for stores sold to Revenue and others— 3,88,913.

Net decrease .. 1,06,241.

(b) (i). The decrease under other surpluses is due to the following:-

	Credits in 1895-96.	Credits in 1896-97	1896-97.	
			Home	Abroad
Expenditure on Madras & Enner Railway	2,90,431	3,885	"	2,86,546
Transfers to Revenue for work done etc.	26,385	1,672	"	24,713
Transfers Rev. on account of Home Expenditure	1,20,785	1,15,505	"	5,280
Expenditure on Surveys	24,377	78	"	24,299
Rolling Stock erected for the South Indian Ry.	14,133	"	"	14,133
Miscellaneous credits	62	25	"	37
English stores received for the Madras & Enner Ry. issued through Madras Ry. subsequently written back.	1,10,146	"	"	1,10,146
Total.	6,16,319	1,21,165	"	4,95,154

(ii) The reduced credit under "expenditure on Madras & Enner Railway" is due to the practical completion of the line during the early part of 1896.

(c) (i). The increase under stores sold to Revenue and others is made up as follows:-

(a) Increased issues of stores to Revenue. " " " " Rs. 2,51,585

(b) Transfer credits for stores sold to foreign railways. " 1,40,498.

Less (c) Decrease in cash credits for sale proceeds of stores " 3,170

Net Increase. 3,88,913.

(ii)

(ii) The Increase in issues of stores to Revenue is due to heavier renewals of the line with 30-foot bull-headed steel rails, and to a large increase in the consumption of fuel in the Locomotive Department.

(iii) The Increase under transfer credits from foreign railways is chiefly due to recoveries of heavy freight and landing charges from the Bywade & Madras Railway, on whose behalf consignments to Madras of certain stores were taken charge of by the Madras Railway and subsequently despatched to that line.

3. Comparison with Budget Estimate.

(a) Compared with the budget estimate the actuals are less by Rs. 16,790 as under:-

(i) Decrease under other refunds Rs. 3,78,835

Less (ii) Increase of refunds for stores

sold to Revenue & others. " 3,62,045

Net Decrease " 16,790

(b) The decrease in the former case is mainly due to short receipts in connection with the Madras & Enner Railway - Vide para 2 (b) (ii) - and the increase in the case of the latter to the causes referred to in para 2 (c) (ii & iii).

4. Comparison with Revised Estimate. The differences as compared with the revised estimate are unimportant and require no explanation.

Withdrawals from Treasury - Capital

5. Comparison with Actuals - (a) The actual outlay is Rs 3.683 more than it was in 1895-96, the fluctuations being as under:-

(i) Increased outlay on stores	Rs 3.13.890
(ii) Do miscellaneous "	533
	<u>3.14.223.</u>

Less.

(iii) Decreased outlay on works including establishment Rs ..	22.739.
(iv) Do Do Suspense miscellaneous	2.77.754.
(v) Decrease in balance of Cap: Adv: Acct:	10.047

	<u>3.10.540</u>
Net Increase	<u>3.683</u>

(b) The increased outlay on stores arose chiefly on Indian coal and is due to the large additional consumption on running engines - vide para 2 (c) (iii).

(c) 42.294 tons of coal, costing Rs 5.83.007 were purchased during the year as against 24,153 costing Rs 3.37.987 obtained during 1895-96.

(d) The decrease under suspense miscellaneous outlay is made up as follows:-

546
713
280
299
133
37

6.

4.

Decreases:-

Payments into Treasury of gain by exchange on stores sold to foreign railways etc.	10.082
Expenditure on the Madras - Enner Railway and Government surveys.	3.10.308
<u>Increased refunds by book credits in respect of deductions from bills etc on account of</u>	
bills lost, stores short landed and excess rates paid to contractors.	1.23.185
Sundry items (not decrease)	10.561.
	<u>4.54.136.</u>

Increases:-

Expenditure on works for the Mysore Government. Rs 47.760	
Adjustment of sale proceeds of rails in suspense "	6.363
Special adjustment in 1895-96 with the Madras Enner Railway in connection with English stores erroneously passed through the Madras Railway accounts	1.22.559
	<u>1.76.682</u>
Net Decrease	<u>2.77.754</u>

(6) Comparison with Budget Estimate (a)
 Compared with the budget estimate the
 actuals are less by Rs 47,368 due to the
 following:-

(i) Lapse on works including
 establishment. 4,49,079
 (ii) Lapse on works miscellaneous .. 1,765
 (iii) " " suspense " 16,242
Total.. 4,67,086

Less. Rs
 (iv) Increase on stores .. 4,10,318
 (v) " in balance
 of Cap. Adv. Acct. 9,400.
4,19,718
Net decrease.. 47,368

(b) The decrease of Rs 4,49,079 on works in-
 cluding establishment is accounted for
 as under:-

Name of work.	Provision in Budget.	Actual Outlay.	Actual Outlay less.
Converting the 30 feet arch bridge at 168 1/2 miles, Bangalore branch into a girder opening...	5,300	391	4,909
Third siding at Washermanpett	5,826	3,614	2,212
Extension of the erecting shed & foreman's office and tool store at Perambur works..	15,000	7,533	7,467
Assistant Traffic Manager's bungalow at Jolarpett.	5,843	6,017	174
<u>Total Carried over</u>	<u>31,969</u>	<u>17,555</u>	<u>14,414</u>

Name of work.	Provision in Budget	Actual Outlay	Actual Outlay less.
^{Brought Forward} Estimate for alterations and additions to station house platform etc at Bangalore City	31,969	17,555	14,414
Purchasing loco foreman's bungalow at Bangalore City.	102,810	12,008	90,802
Alterations and additions to station house at Podanur	10,000	-	10,000
Conversion of Mandalur into an engine changing station	7,686	8,640	954
Fitting Automatic Vacuum brake gear for 50 carriages	23,113	20,004	3,109
Four composite carriages	5,000	3,922	1,078
Twenty third class carriages	8,200	11,942	9,958
First and Second class Composite carriages (logie)	13,700	-	5,300
Export & import sheds & sidings at Rayapuram	5,300	-	5,300
Branch line and sidings for Harbour Coal Traffic at Rayapuram	7,000	-	7,000
Madras Ry. & South Indian Ry. joint station and line within the limits of Rayapuram yard.	5,156	-	5,156
Branch line from Washermanpett to Salt Cotawars	15,000	-	15,000
Junction station at Washermanpett & extension to Rayapuram	54,100	-	54,100
Junction arrangement at Salt Cotawars in connection with East Coast Railway.	19,000	-	19,000
Alterations & additions etc at Tiruvallur	80,000	-	80,000
New well at Jolarpett etc.	6,230	4,139	2,091
Station house at Palghat.	13,514	-	13,514
Piping to be laid in from the Cheyann and a storage tank built at Mandalur.	14,998	-	14,998
Two complete trial stations	6,238	-	6,238
Fitting Automatic Vacuum brake gear for 50 carriages	9,236	-	9,236
Other minor works.	5,000	2,989	2,011
	1,65,773	77,945	87,828
	<u>6,08,223</u>	<u>1,59,144</u>	<u>4,49,079</u>

(c) The increase on stores arose on the following items:-

<u>Under estimates.</u>	Rs	Rs
Firewood	118,811	
Oil of sorts	16,770	
Cotton waste	1,588	
Coal Indian	43,007	
Timber of all kinds	18,119	
Manufacture of stores	34,738	
Printing and Stationery	65,282	
Hardware	48,212	
Tallow	574	
Sundry stores.	1,02,831	

4,49,932

<u>Over estimates</u>	
Wooden Sleepers.	12,239
Wooden keys	13,575
Material for carpenters	2,212
Freight and landing charges	11,588
	39,614
Net Increase ..	4,10,318

(d) The increase on firewood and Indian coal is due to larger supplies being required by the Locomotive Department to meet increased consumption.

(e) No provision was made in the budget for printing stationery and hardware and the excess on sundry stores is chiefly due to increased license fees paid on firewood and to

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large purchases of cement for bridges & buildings a portion of the license fees paid was subsequently recovered from the Madras Municipality and credited to Capital as cash receipts for stores sold.

f. Comparison with Revised Estimate (a) Compared with the revised estimate the actuals are less by Rs 97,368 due to the following:-

(i) Decreased outlay on work etc.	Rs 66,434
(ii) " " " Miscellaneous	1,765
(iii) " " Suspense "	2,01,242
	2,69,441

<u>Less</u>	Rs
(iv) Increased outlay on stores	1,62,673
(v) Increase in balance of Cap: Ad: Account..	9,400
	1,72,073
Net decrease ..	97,368

(b) The lapse on the provision for works occurred chiefly on the estimate for alterations etc at the Bangalore City Station and on minor works costing less than Rs 5,000.

(c) The decrease under suspense miscellaneous is due to the transactions passed through this head having been incorrectly estimated and the increased outlay on stores

stores arose chiefly on Indian Coal and
lumber stores.

Payments into Treasury - Revenue -

Comparison with Actuals. (a). The
payments of revenue into Treasury
during the year are less than those of
1895-96 by Rs 77,771 as under:-

(i) Earnings	Rs. 17,461
(ii) Suspense	60,310
Total	<u>77,771</u>

(b) The differences are small and require
no explanation.

7. Comparison with Budget Estimate. (a)
Compared with the budget estimate the
actuals are less by Rs 309,424 as under:-

(i) Decrease in Earnings ..	Rs 3,74,173
Less	
(ii) Increase in Suspense ..	<u>64,749</u>
	<u>309,424</u>

(b) The decrease in earnings is due to both
coaching and goods traffic having been
unfavourable and is attributable in
the case of the former to the reduction
made in 1896 of third class fares for
short distances by day trains and in
the case of the latter to reduced traffic in
grain and pulse (owing chiefly to
Mysore merchants holding back their
Stocks

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stocks in anticipation of famine) timber
(due to smaller consignments for the gold
mines at Kolar) and provisions.

(c) The increase in suspense is small
and requires no explanation

10. Comparison with Revised Estimate. (a)

Compared with the revised estimate, the
actuals are more by Rs 90,576 or 7.2 per
cent. The increase is made up as follows:-

(i) Increase in Earnings	Rs 1,25,827
Less	
(ii) Decrease in Suspense ..	<u>35,251</u>
Net Increase ..	<u>90,576</u>

(b) The increase in earnings which is
1.15 per cent of the revised estimate
arose almost wholly on goods traffic and
is due to the improvement during the
latter part of the year in the traffic in
grains, hides, and skins and railway
plant and rolling stock.

Withdrawals from Treasury - Revenue.

11. Comparison with actuals. (a) - The
Treasury withdrawals of the year are
Rs 3,04,765 more than those of the previous
year as under:-

(i) Increase in working expenses	Rs 2,02,201
(ii) " " Suspense ..	<u>1,02,564</u>
Total ..	<u>3,04,765</u>

(b) The increase in working expenses is made up as follows:-

Increase outlay on -		Rs
(i) Maintenance... ..	Abstract A...	87,139
(ii) Locomotive expenses... ..	" B...	18,040
(iii) Carriage and wagon expenses. "	C...	82,606
(iv) Traffic expenses	" D...	14,353
(v) General charges.. ..	" E...	5,507
		<u>2,07,645</u>

Less	
(vi) Decreased outlay under special and miscellaneous expenditure.	<u>5,444.</u>
Net Increase <u>2,02,201</u>	

(c) The increase under abstract A is due to heavier renewals of the line with 30 feet bull-headed steel rails and to the credit for returned stores being less than in the previous year.

(d) The increase in carriage and wagon expenses is chiefly due to a larger number of goods vehicles having been repaired and renewed during the year.

(e) The other variations are small and call for no remarks.

(f) The loss by exchange under all abstracts has decreased by Rs. 70,537 as compared with the actuals of 1895-96 as under:-

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Abstract	A.	Rs.
"	B.	22,879
"	C.	276
"	D.	11,805
"	E.	9,519
"	F.	331
Total Decrease.		<u>70,537.</u>

(g) The increase under suspense is chiefly due to larger Revenue expenditure on the Madras-Coimbatore Railway.

(h) The suspense outlay of the year was Rs. 27,752 more than the suspense receipts; this amount was made up as follows:-

I Increase on revenue outstandings.	Rs. 20,806
II Decrease under demands payable.	6,946
Total ...	<u>27,752.</u>

The details of these two items are given below:-

I Increased revenue outstandings suspense earnings.		Rs.	Rs.
Traffic cash account		4,513	
Foreign Pys: Traffic account.		<u>2,153</u>	
			6,666

Suspense expenses -

Refreshment room account.	653
General Suspense account	1,872
Railway Schools.	532
Foreign Pys: Miscellaneous.	15,670
Purchase of Church adapted in April 96.	3
Total carried over.	<u>19,076</u>

(b)	Brought forward.	19,076.
(i)	Revenue cheques unpaid. Rs 3,959	
	Petty cash	2,229.
		<u>1,730.</u>
(ii)	Total I ...	20,806.

(iii) II Decrease in demands payable.

(iv)	Add-	
(v)	Revenue establishment	6,457
	Income tax	132
	Unpaid Salaries and wages	1,213
(vi)	Home payments suspense &c.	224
	Municipal tolls collected by Company	1,352
	Cheques payable, revenue.	1,928
	Foreign Rys: Miscellaneous.	14,762
	Foreign Rys: Traffic account, Nolar Gold Fields Railway	5,550
	Foreign Rys: Traffic account, Macdonald-Ennis Railway	7,902
	Total II ...	<u>6,946</u>
	Total Decrease.	<u>27,752.</u>

(12) Comparison with budget estimate-(a)

Compared with the budget estimate the actuals are more by Rs 1,29,899 as under:-

(i)	Increased outlay on working expenses	37,398
(ii)	Increased outlay on suspense transactions	92,501
	Total	<u>1,29,899.</u>

(b) The increase in working expenses is chiefly under carriage and wagon expenses and is due to more renewals and repairs being carried out than provided for; the increase in suspense is mainly due to heavy outlay on the maintenance of the Macdonald-Ennis Railway.

13. Comparison with Revised Estimate (a)

The actuals are in close accord with the revised estimate, the trifling difference of Rs 101 being accounted for as under:-

(i)	Decrease in Suspense.	7,499
	Less	
(ii)	Increase in working expenses.	7,398
	Net Decrease ...	<u>101.</u>

Surplus Profits and contribution to the Provident Fund.

14. When the budget estimate was framed it was anticipated that surplus profits would be realized during the calendar year 1896; owing however to unfavourable traffic and increase in expenditure it was subsequently found that a surplus could not be expected and the revised estimate which differs but slightly from the actuals provided merely for the payment to the Company of the balance of Surplus profits due for 1895-96.

15. The suspense balances on Capital and Revenue accounts at the close of the year stood as under:-

II Capital.

(a) Stores —	Rs
General stores account	337,979
Locomotive stores & workshop accounts	15,01,401
Traffic store account	137
Stores in transit	2,80,137
Materials lost account	40
Telegraph store & workshop account	1,12,100
Engineering store & workshop acct.	4,89,422
Total (a)	27,20,942

(b) Her Majesty's Govt. of India —	Rs	6
Capital Advance Account.	Rs	Rs
—	—	19,743

Add — Balances of the following accounts dealt with in Govt. Examiners' books but treated by the Company as separate suspense accounts —

Sales account.	—	12,207
Purchase " "	39,072	—
Govt. Examiner's balance on Cap. Adv. Acct.	7,122	—
Capital Suspense Accounts —		
Cashier	14,538	—
Sales account	12,207	—
Refunds to Government	—	12,823
Cheques payable, Capital	—	8,933
Purchase account	—	39,072
Advance " "	64,55	—
Institute at Bangalore Co. idy.	20,506	—

Revenue.

(a) Her Majesty's Government of India Revenue Advance Account	Rs	6
—	—	14,604
(b) Suspense Revenue Advance Acct —		
General suspense account	—	484
Refreshment rooms account	9,884	—
Railway schools account	258	—
Cashier	4,946	—
Total (a) and (b)	15,088	15,088

(c) Suspense Rev. Acct. —

Traffic Cash Account	1,43,784	—
Foreign Railways' Traffic Account	3304	—
Revenue establishment	—	256,611
Income tax	—	2,290
Unpaid salaries and wages	—	6,500
Home payments suspense account	—	331
Municipal tolls collected by Comt ^y	—	2,179
Cheques payable, Revenue	—	5,177
Foreign Railways (Miscellaneous)	15,670	—
Kolar Gold Fields Railway	—	85,840
Madras - Ennur Railway	—	14,949
Cashier	3,484	—

Total (c) ... 166,242 3,73,877

Balance agreeing with Revenue

Treasury working p. Thus — Rs.

Revenue deposits 17,87,930

Less — Net Revenue (March

quarter) not yet transferred to

Net Revenue account 15,80,295

2,07,635

3,73,877 3,73,877

16. The following were the balances of the special and private funds of the Company on 31st March 1897:-

<u>Government Special Funds Account:</u>		
	Rs.	P.
Government of India Special Funds account, Bank of Madras. ...	4,32,924	-
Employers' Guarantee Fund. ...	-	64,876
Contractors' Security Fund. ...	-	66,360
Cashier cheques unpaid. ...	1,005	-
Buildings, Plant & F. I. Fund. ...	-	327,321
Goods Traffic, F. I. Fund. ...	-	36,129
Bank of Madras, M. Ry. F. I. Fund. ...	8,172	-
Govt. Securities, F. I. Fund. ...	355,278	-
Provident Fund invested with Govt. ...	-	1,893
Govt. Securities, Employers' Guar. Fund. ...	2,73,200	-
" Contractors' Security. "	9,000	-
Total.	10,79,579	10,79,579

Private Funds.

(a) Madras Railway Provident Fund.		
Provident Fund. ...	-	7,32,421
Government Securities. ...	7,30,528	-
Invested with Govt. Special Funds. ...	1,893	-
Total (a).	7,32,421	7,32,421

(b) Sick and Allowance Fund.		
M. Ry. Sick and Allowance Fund. ...	-	89,009
Government Securities. ...	84,656	-
New Oriental Bank. ...	393	-
Bank of Madras. ...	4,657	-
Madras Ry. Library Association. ...	-	11,197
Govt. Securities, M. Ry. Library. ...	10,500	-
Total (b).	1,00,206	1,00,206

17. Financial Results.— (i). The net amount of Capital with drawn in England and in India during and to the end of 1896-97 is given below:-

	During 1896-97.		To the end of 1896-97.	
	Rs.	As. P.	Rs.	As. P.
In England. ...	8,16,447	- 2 - 2	7,73,684	29 - 15 - 3
In India. ...	530,577	- 12 - 2	4,40,093	22 - 11 - 11
	4,55,869	- 6 - 0	12,13,777	52 - 11 - 2

(ii) The net earnings as shown in the administrative accounts yield a return of 4.55 per cent. on the capital shown above as having been expended to the end of the year.

(iii) The outlay in England, as above stated, is Rs 53,138-9-10 less than the sum credited in the Govt's Indian books and the balance shown in the London Treasury account in the books of this office.

(iv) The difference probably represents stores taken to account in the Indian books, but not paid for by the Board during the year.

18. The following explanatory remarks are offered regarding the suspense balances enumerated in paragraph 15.

(a) Stores.— (i) The store balances have increased by Rs 91,120 during the year as under:-

Carried over

Account.	1895-96.	1896-97	Difference	
			1896-97 more	1896-97 less.
General Store account.	375,448	337,979	-	37,469
Saco: store and workshop account.	44,984.28	15,014.01	2,973	-
Engineering Store account.	632,950	4,894.22	-	113,528
Office Store account.	73	137	-	210
Stores in transit.	47,651	280,137	232,486	-
Materials lost account.	108	40	-	68
Telegraph store and workshop acct.	75,164	112,100	36,936	-
Total.	262,982.28	272,094.2	91,120	-

(ii) The decrease under general stores is due to increased issues for Revenue consumption and that under Engineering store and workshop account to large issues of 30 foot bull-headed rails for renewals and to a large quantity of Permanent Way material indented for not having been landed during the year. Vide para iii below.

(iii) The increase under stores in transit is due to engines and tenders and a large consignment of Permanent Way material shipped during the year not having been received by 31st March 1897.

(iv) The increase of about 50 per cent in the Telegraph store and workshop account balance is wholly due to the purchase in Decr: 96 and March: 97 of large quantities of Burma teak timber for workshop purposes.

(v) The detailed stock lists or inventories of the general stores Department at the close of December 1896. are Rs 16,203 in excess of the balance of the general books on that date; It is proposed that this amount should be retained at credit of Stock adjustment Account to cover expected losses in sale of surplus stock.

(vi) The Locomotive store and workshop account balance at 31st December 1896 was as under:-

Store account...	Rs 13,89,385
Workshop account...	" 81,993
Total ..	<u>14,71,378.</u>

(vii) The price lists agree with the audit office balance.

(viii) The price lists of stores in the custody of upcountry Foreman contain several items of unpriced stores which should be valued and brought on the store account.

(ix). The workshop balance includes the following expenditure incurred in advance of receipt of deposits:-

Madras Harbour works	Rs 1,334-14-5
Bezwada Madras Railway	" 728-8-4.
Total ..	<u>2,063-6-9</u>

(x)

(X) The stock lists of the Engineering stores at 31st December 1896 works up to the audit office book balance; the details of the following items are however not given.

- (a) Second hand serviceable stores Rs. 602
- (b) Miscellaneous - Do. - " 1098

(XI) The detailed stock lists of the Telegraph stores agree with the general books balance on 31st December 1896.

(b) Capital Advance Suspense Accounts.

(i) The balances under this head are with the following exceptions regular current and efficient.

(a) The purchase account contains a debit item of Rs 7-6-0, being amount paid to the Great Indian Peninsula Railway in March 1897; but not debited to general stores until a subsequent month.

(b) Refunds to Government - The deposit of Rs 770-2-10 received from the Bezwada-Madras Railway for a lock up shed to be constructed at Perambur has been exceeded at 31st March 1897 by Rs 26-0-4. Steps are being taken to obtain a further deposit from the foreign Railway.

(iii) The details of the balance of the refunds to Government account at 31st March 1897 are as under:-

(V)
Revenue.

Balance of advances received from the Mysore Durbar for works for the Kolar Gold Fields Railway and from merchants and others for sidings, buildings etc to be constructed ... 12,363-15-1

Sale proceeds of stores awaiting adjustment. ... 30-0-0

Haulage charges recovered from a merchant awaiting adjustment. 6-4-0

Recoveries from the staff on account of damages and materials lost - adjusted in April 1897. ... 74-14-1

Amount of Royalty on telegraph instruments recovered from the Madras-Cannur Railway and paid to the patentee in May 1897. ... 400-0-0

12,875-1-2.

Less - Expenditure incurred in excess of deposit received from the Bezwada-Madras Railway... 26-0-4

Net Total... 12,849-0-10.

(iii) The Imprest advances included in the advance account are as under:-

Chief Engineer. ... 100

Locomotive Superintendent... 4,000

Railway schools ... 5 0

Traffic Manager. ... 1,000

Telegraph Engineer. ... 200 0

Total Carried over: 5,305 -6

Brought Forward. 5.305

General Store keeper	50
Municipality for Plumbers licenses	100
Collector of Sea Customs for import duty on stores...	1.000
Total...	6.455

(c) Revenue advance Suspense Accounts: (i)

The balances under this head are current and efficient.

(ii) A further dividend of Rs 53-1-2 has been received from the liquidators of the New Oriental Bank - vide paragraph 17 (c) (iii) of last years report - and has been credited as under:-

	Rs.	As.	P.
(a) Sick Allowance Fund...	27	12	8
(b) Revenue Account...	25	4	6
Total..	53	1	2

(d) Revenue Suspense Accounts: (1) With

the exception noted below; the balances under this head are all current and efficient:-

(ii) The balance of the traffic cash acct. shows an increase of Rs 4,513 as under:-

	1895-96	1896-97	Increase in 1896-97.
	Rs	Rs	Rs
Station and ledger accounts.	139,752	152,785	13,033.
<u>Foreign Railways Traffic Account</u>			
Southern Mahratta Railway	550	2,514	1,964
Telegraph Department.	3	85	88
Great Indian Peninsula Railway...	2,875	13,858	10,983.
South Indian Railway	1,847	2,258	411.
Total...	139,271	143,784	4,513

(iii) The following station outstandings have been in arrears for over a year and prompt steps should be taken to recover or adjust them:-

	Rs.	As.	P.
Salt Coatawis - Decr. 95 & March 96. ...	23	7	0
Mailpatti - May 96 -	10	14	0
Mettapalaiyam - March 96..	2	8	0
Ottapalam - November 95..	2	9	0
Total...	39	6	0

(iv) The balance of Foreign Railways Traffic and miscellaneous accounts is made up as under:-

	Rs.	As.	P.
Amount due by the South Indian Ry. ...	3	12	0
— 100 — Southern Mahratta Ry. ...	6	0	0
— 100 — Bombay Baroda and Central Indian Railway. ...	28	6	0
— 100 — Deputy Examiners, State Railway Stores. ...	144	0	0
Carried over	32	90	6

Brought Forward. 3290-6-6

Amount due by Telegraph Department. 18-2-6

190 - Southern & Maharashtra Ry.
for joint station expenses
at Bangalore City and
expenses of Joint book-
-ing office in the Petta
for half year ending Decr 96 11.746-7-11

190 - Great Indian Peninsula
Railway for joint station
expenses at Raichur for
half year ended Decr 96 18421-0-2

33.476-1-1

Less

Amount due to the Southern Mah-
-ratta Railway on account of
Guntakal Joint station expenses
for half year ending Decr 1896. ... 14502-5-8

Net Total ... 18973-11-5.

Madras
14th July 1897

E. W. Allen
Major, R. E.,
Examiner Railway Accounts.
Madras.

Vide G. of I., P. W. D., No. 210 A. R. dated 13th March 1886.]
FORM NO. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *Madras* RAILWAY FOR THE OFFICIAL
YEAR 1896-97.

ACTUALS FOR 1896-97.										Budget Estimate as passed in Budget Orders.	Revised Estimate as passed in Budget Orders.			
			Cash.			Transfers.			TOTAL.					
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.	
CAPITAL.														
Payments into Treasury and Credits ...			230.095	6	10	2353.114	11	10	2583.210	2	8	2600.000	2650.000	
Withdrawals from Treasury and Debits ...			2004.547	8	7	2480.84	13	11	2252.632	6	6	2300.000	2350.000	
NET WITHDRAWALS FROM TREASURY ...			1774.452	1	9	2105.029	13	11	330.577	12	2	300.000	3.00.000	
REVENUE.														
Payments into Treasury and Credits ...			11634.722	1	11	955.854	5	8	12590.576	7	7	12900.000	125.00.000	
Withdrawals from Treasury and Debits ...			3699.021	15	0	3400.877	2	5	7099.899	1	5	6970.000	7100.000	
NET PAYMENTS INTO TREASURY			7935.700	2	11	2445.022	12	9	5490.677	6	2	5930.000	54.00.000	
SPECIAL FUNDS.														
Credits ...			-	-	-	137.510	1	1	137.510	1	1	-	-	
Debits ...			-	-	-	186.162	13	6	186.162	13	6	-	-	
Net payments into Treasury.			-	-	-	48.652	12	5	48.652	12	5	-	-	
Withdrawals from Treasury.	Surplus Profits ...		1438	4	1	-	-	-	1438	4	1	79.000	1960	
	Contribution to Provident Fund }		29	0	11	-	-	-	29	0	11	15.000	40	
	Guaranteed Interest		6	-	-	-	-	-	-	-	-	-	-	
Interest on Overdrawn Capital			7.713	8	10	-	-	-	7.713	8	10	-	-	

Note - The gain by exchange on stores consumed by Rev. etc during 1896-97 is Rs. 350.073.
* For details please see statement attached.
Dated 14th July 1897.

E. W. Allen
Major, R. E.,
Examiner of Railway Accounts.

MADRAS RAILWAY.

Details of Special Funds Transactions for the ^{year} month of 1896-97 189 .

Details.	Cash.			Transfers.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EMPLOYEE'S GUARANTEE FUND.									
Payments into Treasury and credits				25,754	15	4	25,754	15	4
Withdrawals from Treasury and debits				23,995	8	1	23,995	8	1
Net payments into Treasury ..	-	-	-	1,759	7	3	1,759	7	3
CONTRACTORS' SECURITY FUND.									
Payments into Treasury and credits				26,615	0	11	26,615	0	11
Withdrawals from Treasury and debits				19,222	10	2	19,222	10	2
Net payments into Treasury ..	-	-	-	7,392	6	9	7,392	6	9
PROVIDENT FUND.									
Payments into Treasury and credits				85,140	0	10	85,140	0	10
Withdrawals from Treasury and debits				142,944	11	3	142,944	11	3
Net payments into Treasury ..	-	-	-	57,804	10	5	57,804	10	5
Total payments into Treasury of Special Funds ..	-	-	-	48,652	12	5	48,652	12	5

MADRAS,

14th July 1897.

G. W. Allen, M. A., F. R. S.

Examiner, Railway Accounts, Madras.

Appendix to Review of Receipts and Charges for the year 1896-97.
Actual Receipts and charges of 1896-97 compared with the actual
of 1895-96.

Head.	Actuals.		1896-97	
	1896-97	1895-96	above	below.
	Rs	Rs	Rs	Rs
<u>India.</u>				
<u>Capital Indian Cash Outlay</u>				
On works, including establishment	159,144	1,81,883		22,739
Stores	2062,095	17,48,205	3,13,890	
Miscellaneous	3,235	2,902	333	
Suspense & Miscellaneous	18,758	2,96,512		2,77,754
Increase or decrease of balance of Cap: Adv: Acct:	9,400	19,447		10,047
Total Cash Outlay	2252,632	22,48,949	3,683	
<u>Capital Receipts</u>				
Refunds for stores sold to Rev: & others	2462,045	20,73,132	3,88,913	
Other refunds, Home Expend etc.	121,165	6,16,319		4,95,154
Total Capital Receipts	2583,210	26,89,451		1,06,241
Net Cash demand of the year on Cap: Acct:	330,578	4,40,502	1,09,924	
<u>Revenue Account.</u>				
<u>Receipts</u>				
Coaching Traffic	45,46,992	47,38,352		1,91,560
Goods Traffic	62,66,154	61,21,191	1,44,963	
Electric Telegraph earnings	20,194	20,302		108
Sundries	1,92,687	1,63,443	29,244	
Total Administrative receipts	1,10,25,827	1,10,43,288	-	17,461
Suspense	15,64,749	16,25,059	-	60,310
Total payment into Treasury	1,25,90,576	1,26,68,347	-	77,771
<u>Expenses</u>				
Maintenance	12,48,591	11,61,452	87,139	
Loco: Expenses	20,88,417	20,70,377	18,040	
Carriage and Wagon Expenses	6,53,029	5,70,423	82,606	
Traffic Expenses	8,52,204	8,37,851	14,353	
General Charges	5,79,018	5,73,511	5,507	
Special and Miscellaneous expenses	86,139	91,583		5,444
Total Administrative Expenses	55,07,398	53,05,197	20,201	
Suspense	15,92,501	14,89,937	10,564	
Total withdrawals from Treasury	70,99,899	67,95,134	30,4765	

Annual receipts and charges of 1896-97 compared with the Budget Estimate 1896-97. 18

Head.	Actuals	Budget	Actuals	
	1896-97	Estimate	1896-97	1896-97
	Rs.	Rs.	Rs.	Rs.
<u>India</u>				
<u>Capital Indian Cash Outlay</u>				
On works including establishment	159,144	608,223		4,49,079
Stores	20,62,095	1,65,777	4,10,318	
Miscellaneous	3,235	5,000		1,765
Suspense Miscellaneous	18,758	35,000		16,242
Increase or decrease of Balance of Cap. Acct. Acct.	9,400	-	9,400	
Total	22,52,632	23,00,000		47,368
<u>Capital Receipts</u>				
Refunds for stores sold to Rev. & others	24,62,045	21,00,000	3,62,045	
Other refunds, Home Expenditure etc.	1,21,165	5,00,000		3,78,835
Total Capital Receipts	25,83,210	26,00,000		16,790
Net Cash demand of the year on Cap. Acct.	3,30,573	3,00,000		30,578
<u>Revenue Account.</u>				
<u>Receipts.</u>				
Coaching traffic	4,54,672	4,725,000		1,78,208
Goods traffic	62,66,154	64,95,000		2,28,846
Electric Telegraph	20,194	20,000	194	
Sundries	1,92,687	1,60,000	32,687	
Total Administrative receipts	11,02,587	11,400,000		3,74,173
Suspense	15,64,749	15,00,000	64,749	
Total payments into Treasury	12,590,576	12,900,000		3,09,424
<u>Expenses.</u>				
Maintenance	1,24,859	1,205,000	43,591	
Loco. Expenses	20,88,417	20,98,500		10,083
Carriage & Wagon expenses	653,029	5,78,500	74,529	
Traffic expenses	8,52,204	8,69,500		17,296
General charges	5,79,018	6,15,500		36,482
Special & Miscellaneous expenses	86,139	1,03,000		16,861
Total Administrative expenses	5,50,739	54,70,000	37,398	
Suspense	15,92,501	15,00,000	92,501	
Total Withdrawals from Treasury	7,099,899	69,70,000	129,899	

Actual Receipts and charges of 1896-97 compared with the Revised estimate 1896-97.

Head.	Actuals Revised		Actuals	
	1896-97.	Estimate 1896-97.	More	Less.
	Rs.	Rs.	Rs.	Rs.
<u>India</u>				
<u>Capital Indian Cash Outlay</u>				
On works including Establishment	159,144	225,578		66,434
Stores	206,209	189,942	1,62,673.	
Miscellaneous	3,235	5,000		1,765.
Suspense Miscellaneous	13,758	2,20,000		2,01,242.
Increase or decrease of balance				
of Capl. Adv. Acct.	9,400	-	9,400	
Total Cash Outlay.	2252,632.	23,50,000		97,368.
<u>Capital Receipts</u>				
Refunds for stores sold to Rev. & others	246,204	24,50,000	12,045	
Other refunds, Home Exp ^{ts} etc.	1,21,165	2,00,000		78,835
Total Capital Receipts.	25,83,210	26,50,000		66,790
Net Cash Demand of the year on Cap. a/c.	3,30,578	3,00,000		30,578
<u>Revenue Account.</u>				
<u>Receipts.</u>				
Coaching Traffic	454,679	4,62,000		73,208
Goods Traffic	62,66,154	61,00,000	1,66,154	
Electric Telegraph Earnings	20,194	20,000	194	
Sundries	1,92,687	1,60,000	32,687	
Total Administrative Receipts	11,02,582	10,90,000	12,582	
Suspense.	15,64,749	16,00,000		3,5,251
Total payments into Treasury.	12,59,057	12,50,000	90,576	
<u>Expenses.</u>				
Maintenance.	12,43,591	12,28,700	19,891	
Voco. Expenses	20,88,417	21,05,900		17,483.
Carriage & Wagon Expenses	6,53,029	6,36,000	17,029	
Traffic Expenses	8,52,204	8,50,400	1,804	
General charges	5,79,018	5,89,500		10,482.
Special & Miscellaneous Exp ^{ts}	86,139	89,500		3,361
Total Administrative Expenses	55,07,398	55,00,000	7,398	
Suspense.	15,92,501	16,00,000		7,499
Total with Drawals from Treasury.	70,99,899	71,00,000		101

*Sub-heads of Revenue Expenditure
Comparison between Actuals of 1895-96. and 1896-97*

Main Head.	Sub-head.	Actuals.		1896-97	
		1896-97.	1895-96.	More	Less.
		Rs.	Rs.	Rs.	Rs.
Maintenance of way works & Stations	1. General Superintendence.	251.880	256.994		5114
	2. Maintenance & Renewal of Port. Way	533.835	448.611	85224	
	3. Repair of bridges etc. Wagon & Materials	114.988	106.534	8454	
	4. — do — Stations & buildings	159.571	131.142	28429	
	5. Maintenance by contract	-	-		
	6. New Minor Works.	15.557	12.494	3063	
	7. Unclassified expenditure	194.869	223.267		28.398
	Total	1270700	1179.042	91.658	
	Deduct — Sum chargeable to F. I. Fund.	-	106		106
		1270.700	1178.936	91.764	
	Deduct — Cost of working K. G. F. Ry.	22109	17.484	14.625	
	Total	1248.591	1161.452	87.139	
Locomotive expenses.	1. General Superintendence	137.705	134.327	3378	
	2. Running expenses	349.140	355.864		6724
	3. Fuel.	874.879	834.294	40.585	
	4. Water	30921	26.301	4620	
	5. Oil, Tallow & other stores	47.185	38.701	8484	
	6. Maintenance & renewal of loco. engines	509223	511.535		2.312
	6(a) — do — of machinery tools & plant	15.175	14.166	1009	
	7. New Minor Works	"	"		
	8. Payments to other lines	"	"		
	9. Unclassified expenditure	167.275	185.886		18.611
	Total.	2131.503	2101.074	30.429	
	Deduct — Sum chargeable to F. I. Fund.	"	317		317
		2131.503	2100.757	30.746	
	Deduct — Cost of working K. G. F. Ry.	31.206	30.380	826	
	— do — — do — M. E. Ry.	2100.297	2070.377	29.920	
		11.880	"	11.880	
	Total.	2088.417	2070.377	18.040	

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Main head.	Sub-head.	Actuals & details		1896-97	
		1896-97	1895-96	More	Less.
Carriage and wagon expenses.	1. General Superintendence	39,407	43,012		3,605
	2. Repairs and renewals of vehicles	491,187	405,504	85,683	
	2(a) - do - of machinery tools & plant	12,168	9,413	2,755	
	3 Cleaning Carriages & wagons & riling	63,262	61,108	2,154	
	4 & New minor Trunks	"	"		
	5 Unclassified Expenditure	60,201	60,162	39	
	Total.	666,225	579,199	87,026	
	Deduct - Sum chargeable to F.I. Fund.	599	15	584	
		665,626	579,184	86,442	
	Deduct - Cost of working N.E. & N.Y.	9,118	8,762	356	
Traffic Expenses.		656,508	570,422	86,086	
	Deduct - do - N.E. & N.Y.	3,479	"	3,479	
	Total.	653,029	570,422	82,607	
	1. Salaries, Wages &c.	638,333	629,805	8,528	
	2. Fuel, Lighting, Water & general stores	105,128	85,004	20,124	
	3. Clothing	11,157	10,123	1,034	
	4. Printing Stationery & tickets	70,453	77,031		6,578
	5. Charges for delivery & collection of goods	2,394	1,967	427	
	6. Miscellaneous expenses	4,305	5,374		1,069
	7. Payments to other lines	23,210	14,699	8,511	
	8. Unclassified Expenditure	14,583	26,162		11,579
	Total	869,563	850,165	19,398	
	Deduct - Sum chargeable to F.I. Fund.	239	23	216	
		869,324	850,142	19,182	
	Deduct - Cost of working N.E. & N.Y.	12,284	12,291		7
		857,040	837,851	19,189	
	Deduct - do - N.E. & N.Y.	4,836	"	4,836	
	Total.	852,204	837,851	14,353	

Main head	Sub-heads.	Actuals		1896-97.
		1896-97	1895-96	more less
General Charges.	1. Home Expenditure.	72.226	74.269	2.043
	2. Salaries of Indian Management ^{including} _{officers}	283.494	274.553	8941
	3. Police	38.367	36.738	1629
	4. Advertising (all advertisements of all Rly's)	5.367	4.689	678
	5. Electric Telegraph.	144.377	135.097	9.280
	6. Clearing accounts with other lines	"	"	
	7. Unclassified Expenditure.	54.724	64.953	10.229
	Total	598.555	5.90.299	8.256
	Deduct. Sum chargeable to F. I. Fund.	7.930	8.228	298.
		590.625	582.071	8.554
	Deduct. Cost of working K. G. F. Railway	8.322	8.560	238
		582.303	573.511	8.792
	Deduct. — do — M. & B. Railway	3.285	"	3.285
	Total	579.018	573.511	5.507
Special and Miscellaneous Expend.	1. Law charges	1.579	3.688	2.109
	2. Compensation	2.079	2.036	43
	3. Rates & Taxes (including municipal water rates)	23.560	22.633	927
	4. Payments to other lines	657	5.540	4.883
	5. Payers for station Gardens etc.	2178	550	72
	6. Contributions to Ry. Provident Institution	41.860	41.643	217
	7. Miscellaneous.	18.084	16.942	1.142
	Total	88.297	93.032	4.735
	Deduct. Sum chargeable to F. I. Fund.	446	1	445
		87.851	93.031	5.180
	Deduct. Cost of working K. G. F. Railway	1.225	1.448.	223
		86.626	91.583	4.957
	Deduct. — do — M. & B. Railway	487	"	487
	Total.	86.139	91.583	5.444

ENG. No. 1 TO E. R. C. No. 3057 OF 1007.
LETTER No. 423 ^a 14.7.97
FROM CR S.

(Form No. 1.)

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

No. 423 ^a / S.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

Madras, 14th July.

1897.

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS.

To

The Consulting Engineer for Railways
Madras.

SIR,

I have the honour to forward herewith
the annual statement Form XXII of Indian
transactions of the Madras Railway for the
official year 1896-97 with a review of
receipts and charges.

The attention of the Agents and
Managers should be drawn to the
following sections: a (viii), (ix) and
(x); b (ii) and d (iii) of paragraph 18.

I have the honour to be,

Sir,

Your most obedient Servant,

E. Waller

Major, R.E.,

Examiner, Railway Accounts,

Madras.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

No. _____

Dated _____

189 .

No. of Enclosures _____

SUBJECT.

(R.) Form No. 3.

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Letter from the Examiner of
Revenue of Cankilund. } H.S.N. = 423 d/s 7/14 July 1897

Recorded.

2. The attention of the
Agent & Manager En. R.
is drawn to sections a (VIII),
(IX) & (11) and (d) III
of paragraph 18.

7. The Agent & Manager H.R.
Examiner of Cankilund
Madras

14/7/97
A.S.R.

14-7-97

14/7/97

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No 440. Dated 16.7.97