# Public Works (1898) Department.

RAILWAY BRANCH.

G.O., No. 1217 Ry.

DATED 5 Oct 1898

Root 120/3

H. L. for approval. 5/10.

[Despatch Abstract.]

Indian Transactions of the Madras Railway & the Calicut - Cannanore Extension.

Ordering that the revised paragraphs 7 and revised report on the Calicut - Cannanore & Arcot Ramipet Extensions be substituted for those printed at pages 5 & 17 respectively of Globe 938 Rys of 18th July '98, ~~regarding~~ recording with ~~observations~~ remarks the Annual statements of ——— for the Official Year 1897-98.

Indexed

## BACK PAPERS.

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RAILWAY.

# Government {1898} of Madras.

## PUBLIC WORKS.

*Recd.* } 1898. *Enclosures*

*Regd.* } *Spare copies*

**G.O., No. 1217 Ry., 5th October 1898.**

**OCTOBER.**

**Indian Transactions of the Madras Railway and the Calicut-Cannanore Extension**

Ordering that the revised paragraph 7 and revised report on the Calicut-Cannanore and Arcot-Ranipet extensions be substituted for those printed at pages 5 and 17, respectively, of G.O., No. 938 Ry., dated 18th July 1898, recording, with remarks, the annual statements of — for the official year 1897-98.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

**Railway.**

Read again the following paper :—

G.O., No. 938 Ry., dated 18th July 1898.

Read also the following paper :—

From—The Examiner, Guaranteed Railway Accounts, Madras.
To—The Consulting Engineer for Railways, Madras.
Dated—Madras, 29th September 1898, No. 518.

Order—No. 1217 Ry., dated 5th October 1898.

The attached revised paragraph 7 and revised report on the Calicut-Cannanore and Arcot-Ranipet extensions will be substituted for those printed at pages 5 and 17, respectively, of G.O., No. 938 Ry., dated 18th July 1898.

(True Extract.)

Francis J. E. Spring,
Joint Secretary.

To the Agent and Manager, Madras Railway.
„ Examiner of Railway Accounts, Madras.
„ Consulting Engineer for Railways.

Exd. Shaik Karim.

7. *Comparison with revised estimate.*—(*a*) Compared with the revised estimate the actuals are only Rs. 28,119 or 1·25 per cent. less, but as the revised estimate as shown in the appendix hereto attached included a sum of Rs. 1,50,000 allotted by the Government of India for extensions, these actuals, after excluding the outlay on the Arcot-Ranipet branch, are, as will be seen from the subjoined table, more than the net revised grant for the Madras Railway by Rs. 1,14,900 :—

| Head. | Actuals, 1897-98. | Revised estimate, 1897-98. | Actuals, more. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Total cash outlay in India for Madras Railway including extensions .. .. .. .. .. .. .. | 22,21,881 | 22,50,000 | 28,119 |
| *Less*— | | | |
| Expenditure incurred on the Arcot-Ranipet branch .. .. | 6,981 | .. | 6,981 |
| Revised estimate for extensions .. .. .. .. | .. | 1,50,000 | 1,50,000 |
| Net for Madras Railway .. | 22,14,900 | 21,00,000 | 1,14,900 |

(*b*) The increase is made up as under :—

| | | Rs. |
|---|---|---|
| Increased outlay on works including establishment ... ... | | 52,122 |
| „ on stores „ „ ... ... | | 1,55,207 |
| | | 2,07,329 |
| *Less*— | | |
| Decreased miscellaneous outlay ... ... ... | 1,943 | |
| „ suspense miscellaneous ... ... ... | 14,463 | |
| Decrease in balance of Capital Advance Account ... | 76,023 | |
| | | 92,429 |
| Net increase ... | | 1,14,900 |

(*c*) The increased outlay on works was due to the removal of the restriction placed on railway expenditure owing to financial pressure from 1st January 1898 and the consequent execution of several works both special and ordinary which had been postponed for some months.

(*d*) The increase on stores is principally due to larger outlay on the following items during the last four months of the official year than anticipated at the time the revised estimate was framed :—

| | Rs. |
|---|---|
| Coal, Indian ... ... ... ... ... ... ... ... | 50,610 |
| Manufacture of Stores ... ... ... ... ... ... | 82,153 |
| Freight and landing charges ... ... ... ... ... ... | 20,340 |
| Total ... | 1,53,103 |

## THE CALICUT-CANNANORE AND ARCOT-RANIPET EXTENSIONS.

REVIEW of Receipts and Charges to accompany Form No. XXII (year 1897–98).

The above extensions are being undertaken by the Madras Railway Company as extensions of the Madras Railway under terms differing from those applicable to the parent line in respect to the rate of exchange for conversion of sterling expenditure and capital raised in England into Indian currency and to the division of surplus profits between Government and the company.

2. The Secretary of State has accorded his provisional sanction to an estimate of Rs. 73,75,000 for the Calicut-Cannanore extension and his final sanction to an estimate of Rs. 2,98,000 for the Arcot-Ranipet extension. The Government of India have, however, approved of work being commenced on the first 26 miles only of the former line, pending the submission of revised plans and estimates after re-investigation of the alignment.

3. The funds provided for the extensions during 1897–98 were included in the Madras Railway grants as it was at first intended to incorporate the accounts of the extensions with those of the main line; under instructions subsequently received, however, the accounts of the Calicut-Cannanore extension have been separated from those of the open line.

4. Of the expenditure, viz., Rs. 50,484 incurred on the Calicut-Cannanore extension during the year, Rs. 36,000 represents the outlay incurred on surveys of the line and met in the first instance from State funds. Out of the total expenditure of Rs. 6,981 on the Arcot-Ranipet branch during the year, the major portion, viz., Rs. 5,762 was incurred on permanent way.

5. Compared with the revised estimate for the extensions, viz., Rs. 1,50,000, the actuals which amounted to Rs. 57,465 are less by Rs. 92,535. This difference is made up as under:—

| | | Rs. |
|---|---|---|
| Decreased outlay on Calicut-Cannanore extension | ... ... ... | 85,516 |
| „ on Arcot-Ranipet branch | ... ... ... ... | 7,019 |
| Total decrease | ... | 92,535 |

The large lapse on the Calicut-Cannanore extension is due to (1) limitation of works to be undertaken pending decision of the Government of India as to the gauge on which the extension is to be constructed, and (2) the difficulty in securing the staff required to start works within the anticipated time.

6. There are no suspense heads in connection with the accounts of the extensions.

RAILWAY.

# Government {1898} of Madras.

## PUBLIC WORKS.

1017 R

*Recd.* } 1898. *Enclosures*

*Regd.* } *Spare copies*

**G.O., No. 938 Ry., 18th July 1898.**

**JULY.**

**Indian Transactions of the Madras Railway and the Calicut-Cannanore Extension**

Letter from the Examiner, Guaranteed Railway Accounts, Madras, submitting the annual statements of — for the official year 1897–98, 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, Madras.
To—The Consulting Engineer for Railways, Madras.
Dated—Madras, 15th July 1898, No. 401-S.

I have the honour to forward herewith the annual statements (Form No. XXII) of Indian transactions of the Madras Railway and the Calicut-Cannanore Extension for the official year 1897–98 accompanied by reviews of receipts and charges.

2. The attention of the Agent and Manager should be drawn to the points noticed in paragraph 18 of the Madras Railway Review.

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Enclosures.

Form No. XXII.

Statement of Indian Transactions of the Madras Railway for the official year 1897–98.

| — | Actuals for 1897–98. Cash. | Transfers. | Total. | Budget estimate as passed in budget orders. | Revised estimate as passed in budget orders. |
|---|---|---|---|---|---|
| *Capital.* | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. | Rs. |
| Payments into treasury and credits .. | 2,27,782 13 11 | 25,77,495 10 2 | 28,05,278 8 1 | 27,00,000 | 28,00,000 |
| Withdrawals from treasury and debits. | 17,99,531 7 9 | 4,22,349 15 4 | 22,21,881 7 1 | 27,25,000 | 22,50,000 |
| Net withdrawals from treasury .. | 15,71,748 9 10 | 21,55,145 10 10 | 5,83,397 1 0 | 25,000 | 5,50,000 |
| *Revenue.* | | | | | |
| Payments into treasury and credits .. | 1,22,10,907 7 8 | 9,72,721 4 11 | 1,31,83,628 12 7 | 1,25,00,000 | 1,30,00,000 |
| Withdrawals from treasury and debits. | 37,87,227 9 2 | 35,04,931 15 5 | 72,92,159 8 7 | 72,00,000 | 73,00,000 |
| Net payments into treasury .. | 84,23,679 14 6 | 25,32,210 10 6 | 58,91,469 4 0 | 53,00,000 | 57,00,000 |
| *Special Funds.* | | | | | |
| Credits .. .. .. .. | .. | 73,109 13 1 | 73,109 13 1 | .. | .. |
| Debits .. .. .. .. | .. | 1,40,316 7 9 | 1,40,316 7 9 | .. | .. |
| Net withdrawals from treasury .. | .. | 67,206 10 8 | * 67,206 10 8 | .. | .. |
| Withdrawals from treasury. Surplus profits .. .. | 85,968 10 5 | .. | 85,968 10 5 | .. | .. |
| Withdrawals from treasury. Contribution to Provident fund .. .. | 10,223 13 2 | .. | 10,223 13 2 | .. | 91,500 |
| Withdrawals from treasury. Guaranteed interests .. | .. | .. | .. | .. | 8,500 |
| Interest on overdrawn capital .. | .. | 25,196 2 10 | 25,196 2 10 | .. | .. |
| | | | | .. | .. |

* For details please see statement attached.

Note.—The gain by exchange on stores consumed by Revenue, &c., during 1897–98 is Rs. 3,29,983-1-1.



Madras Railway.

Details of Special Funds Transactions for the year 1897–98.

| Details. | Cash. | Transfers. | Total. |
|---|---|---|---|
| *Employés' Guarantee and Contractors' Security Fund.* | | Rs. A. P. | Rs. A. P. |
| Payments into treasury and credits .. | .. | 16,878 11 7 | 16,878 11 7 |
| Withdrawals from treasury and debits .. | .. | 97,059 7 1 | 97,059 7 1 |
| Net withdrawals from treasury .. | .. | 80,180 11 6 | 80,180 11 6 |
| *Provident Fund.* | | | |
| Payments into treasury and credits .. | .. | 56,231 1 6 | 56,231 1 6 |
| Withdrawals from treasury and debits .. | .. | 43,257 0 8 | 43,257 0 8 |
| Net payments into treasury .. | .. | 12,974 0 10 | 12,974 0 10 |
| Total payments into treasury of special funds .. .. .. .. | .. | 67,206 10 8 | 67,206 10 8 |

Review of Receipts and Charges to accompany Form No. XXII (year 1897–98).

1. The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1896–97 and the estimates for 1897–98, 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 1897–98 were Rupees 2,22,068 more than the actuals of 1896–97 as shown below :—

| | Rs. |
|---|---|
| (i) Refunds for stores sold to Revenue and others ... ... | 1,24,434 |
| (ii) Other refunds, Home expenditure, &c. ... ... ... | 97,634 |
| Total ... | 2,22,068 |

(*b*) (i) The increase under stores sold to Revenue and others is made up as follows :—

| | Rs. |
|---|---|
| (1) Increased issues of stores to Revenue ... ... ... ... | 36,736 |
| (2) Transfer credits for stores sold to foreign railways ... ... | 90,011 |
| | 1,26,747 |
| *Less*— | |
| (3) Decrease in cash credits for sale-proceeds of stores ... ... | 2,313 |
| Net increase ... | 1,24,434 |

(ii) The fluctuations detailed above do not appear to call for any special remarks except the second item of Rs. 90,011 which is due to deposits received for erecting rolling-stock and manufacture of signals and tarpaulins for the Bezwada-Madras Railway.

(*c*) (i) The increase under other refunds is due to the following :—

| — | Credits in 1896–97. | Credits in 1897–98. | 1897–98. More. | 1897–98. Less. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | |
| Expenditure on Madras-Ennur Railway .. .. .. | 3,885 | 17,285 | 13,400 | .. |
| Transfers to Revenue for work done, &c. .. .. | 1,672 | 14,760 | 13,088 | .. |
| Transfers to Revenue on account of Home expenditure .. | 1,15,505 | 1,29,587 | 14,082 | .. |
| Expenditure on surveys .. .. .. .. .. | 78 | 1,710 | 1,632 | .. |
| Miscellaneous credits .. .. .. .. .. | 25 | 250 | 225 | .. |
| Expenditure on Calicut-Cannanore extension .. .. .. | .. | 55,207 | 55,207 | .. |
| Total .. | 1,21,165 | 2,18,799 | 97,634 | .. |

(ii) The only item that requires any explanation is the refund on account of expenditure on the Calicut-Cannanore extension. The item of Rs. 55,207 represents the total outlay incurred in India both on the original surveys and on the final location from State funds and on construction from Madras Railway funds subsequently transferred to the extension by credit to "41. Miscellaneous Railway Expenditure" and the Madras Railway owing to a separate set of accounts for that extension being kept up in the Guaranteed Railway form under instructions from the Accountant-General, Public Works Department.

3. *Comparison with Budget estimate.*—(*a*) Compared with the budget estimate the actuals are more by Rs. 1,05,278 as under:—

| | Rs. |
|---|---|
| (i) Refunds for stores sold to Revenue and others ... ... ... | 86,479 |
| (ii) Other refunds ... ... ... ... ... ... ... | 18,799 |
| Total increase ... | 1,05,278 |

(*b*) The increase under the first item is due to increased store issues to the Bezwada-Madras Railway which were not anticipated at the time the budget was framed.

4. *Comparison with Revised estimate.*—The actuals as compared with the revised estimate show a trifling increase of Rs. 5,278 which calls for no explanation.

*Withdrawals from Treasury—Capital.*

5. *Comparison with Actuals.*—(*a*) The actual outlay is Rs. 30,751 less than it was in 1896-97, the fluctuations being as under:—

| | Rs. | Rs. |
|---|---|---|
| (i) Decreased outlay on stores ... ... ... ... ... | | 1,68,976 |
| (ii) ,, miscellaneous ... ... ... ... | | 178 |
| (iii) Decrease in balance of Capital Advance account ... ... | | 85,423 |
| | | 2,54,577 |
| *Less*— | | |
| (iv) Increased outlay on works ... ... ... | 1,07,047 | |
| (v) ,, suspense miscellaneous ... | 1,16,779 | |
| | | 2,23,826 |
| Net decrease ... | | 30,751 |

(*b*) The decreased outlay on stores is chiefly due to the purchase of the following stores during the year having been less than in the previous year:—

| | Rs. |
|---|---|
| Coal, Indian ... ... ... ... ... ... ... ... ... | 66,697 |
| Timber ... ... ... ... ... ... ... ... ... ... | 93,068 |
| Firewood ... ... ... ... ... ... ... ... ... | 8,753 |
| Total decrease ... | 1,68,518 |

The smaller outlay on the first two items was due to the purchase of 38,024 tons of coal in 1897-98 against 42,294 in the previous year and to a smaller quantity of timber purchased during the year owing to a large balance having been in stock at the end of the previous year. The decrease on firewood was due to the reduced rates paid in 1897-98.

(*c*) The increased outlay on works is chiefly due to the additional engines and rolling-stock constructed for working the Madras-Ennur section of the Bezwada-Madras Railway and to the following large works being on hand during the year:—

Alterations and additions to Bangalore City station.
Nundalur station works.
Gas-making plant, lamps and fittings and fitting automatic vacuum brake gear to engines and carriages.

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

*Increases*—

Expenditure against the deposits received from the Bezwada-Madras Railway for—

| | Rs. | Rs. |
|---|---|---|
| Constructing rolling-stock ... ... ... ... ... | | 94,712 |
| Manufacturing tarpaulins ... ... ... ... ... | | 15,029 |
| ,, signals ... ... ... ... ... | | 25,000 |
| | | 1,34,741 |
| Sundry items (net increase) ... | | 6,999 |
| | | 1,41,740 |



| | Rs. |
|---|---|
| *Increases* ... ... ... ... ... ... ... ... | 1,41,740 |
| *Decrease*— | |
| Refunds by book credits in respect of retentions from bills, &c., on account of tools lost, stores short landed and excess rates paid in the purchase of contracted articles ... ... ... | 24,961 |
| Net increase ... | 1,16,779 |

6. *Comparison with Budget estimate.*—(*a*) Compared with the budget estimate, the actuals are less by Rs. 5,03,119 due to the following:—

| | Rs. |
|---|---|
| (i) Short outlay on works including establishment ... ... | 3,36,302 |
| (ii) ,, on stores ... ... ... ... ... ... | 4,388 |
| (iii) ,, miscellaneous ... ... ... ... ... | 1,943 |
| (iv) ,, suspense miscellaneous ... ... ... ... | 84,463 |
| (v) Decrease in balance of capital advance account ... ... | 76,023 |
| Total decrease ... | 5,03,119 |

(*b*) The decrease of Rs. 3,36,302 on works including establishment is due to the construction of several large works entered in the budget having been postponed in consequence of the financial pressure.

(*c*) The decrease under suspense miscellaneous is due to less work having been undertaken for the Bezwada-Madras Railway (landing and despatching of stores, &c.), other foreign railways, private firms, &c., than anticipated and provided for.

(*d*) The decrease in the Capital Advance account balance is due to large deposits received from other railways, &c., having been credited to this head pending future adjustment.

7. *Comparison with Revised estimate.*—(*a*) Compared with the revised estimate the actuals are only Rs. 28,119 less or only 1·25 per cent.

(*b*) Although the total outlay is in close accord with the revised estimate, the following variations in works and stores appear to call for remarks:—

| | Rs. |
|---|---|
| (i) Decrease on works including establishment ... ... ... | 90,897 |
| (ii) Increase on stores ... ... ... ... ... ... | 1,55,207 |

(*c*) The decrease on works is due to the estimated outlay, viz., Rs. 1,36,000, on the Calicut-Cannanore extension having been provided for against this head; the actual expenditure has, however, under instructions from the Accountant-General, Public Works Department, been separately recorded from that of the main line.

(*d*) The increase on stores is principally due to larger outlay on the following items during the last few months of the official year than anticipated at the time the revised estimate was framed:—

| | Rs. |
|---|---|
| Coal, Indian ... ... ... ... ... ... ... ... | 50,610 |
| Manufacture of stores ... ... ... ... ... ... | 82,153 |
| Freight and landing charges ... ... ... ... ... | 20,340 |
| Total ... | 1,53,103 |

*Payments into Treasury—Revenue.*

8. *Comparison with Actuals.*—(*a*) The payments of revenue into treasury during the year are more than those of 1896-97 by Rs. 5,93,053 as under:—

| | Rs. |
|---|---|
| (i) Earnings ... ... ... ... ... ... ... ... ... | 3,62,474 |
| (ii) Suspense ... ... ... ... ... ... ... ... ... | 2,30,579 |
| Total ... | 5,93,053 |

(*b*) The increase in earnings arose almost wholly on goods traffic and is due to the improvement during the year in the traffic in grain and pulse and also to a slight extent in coal carried for the public.

(*c*) The increase of suspense receipts was chiefly due to the increase of through traffic transactions of the Great Indian Peninsula Railway owing to the movement of troops and stores during the third quarter of the year on account of the frontier expeditions.

9. *Comparison with Budget estimate.*—(*a*) Compared with the budget estimate, the actuals are more by Rs. 6,83,629 as under :—

| | | Rs. |
|---|---|---|
| (i) Earnings | ... | 4,88,301 |
| (ii) Suspense | ... | 1,95,328 |
| Total | ... | 6,83,629 |

(*b*) The increase under earnings arose as under :—

| | | Rs. |
|---|---|---|
| (i) Increased goods traffic | ... | 5,36,408 |
| (ii) Increased sundry earnings | ... | 61,867 |
| | | 5,98,275 |
| *Less*— | | |
| (iii) Decreased coaching traffic | 1,09,677 | |
| (iv) Decreased telegraph earnings | 297 | |
| | | 1,09,974 |
| Net increase | ... | 4,88,301 |

(*c*) The increased goods traffic was chiefly due to abnormally large movements of grain owing to the famine that prevailed during the year in the north of India and in the northern districts of the Madras Presidency.

(*d*) The increase in sundry earnings arose under almost all the sub-heads of abstract K and more especially under mileage and demurrage of vehicles over foreign lines owing to the movement of grain consequent on the famine, and under workshop profits consequent on the large amount of private orders executed in the workshops both for State lines and for the public.

(*e*) The decrease in coaching traffic was all under passengers and was principally due to the famine that was prevalent during the year in many parts of Northern India and in the northern districts of the Madras Presidency.

(*f*) The increase under suspense receipts was chiefly due to the development of through traffic with foreign railways consequent on the large movement of grain on account of famine and on the conveyance of troops and stores over the Great Indian Peninsula Railway on account of the frontier war.

10. *Comparison with Revised estimate.*—(*a*) Compared with the revised estimate, the actuals are more by Rs. 1,83,629. The increase is made up as follows :—

| | | Rs. |
|---|---|---|
| (i) Increase in suspense | ... | 1,95,328 |
| *Less*— | | |
| (ii) Decrease in earnings | ... | 11,699 |
| Net increase | ... | 1,83,629 |

(*b*) The increase in suspense is due to the causes mentioned in paragraph 9 (*f*) above.

(*c*) The decrease in earnings was Rs. 11,699 or only ·10 per cent. Although the total actual earnings have been pretty close to the revised estimate, there has been a large deficit of Rs. 1,09,677 under coaching traffic owing to the falling off in passenger traffic during the last quarter of the official year which was nearly wholly compensated for by increased goods traffic and sundry earnings.

*Withdrawals from Treasury—Revenue.*

11. *Comparison with Actuals.*—(*a*) The treasury withdrawals of the year are Rs. 1,92,260 more than those of the previous year as under :—

| | | Rs. |
|---|---|---|
| (i) Increase in suspense | ... | 1,93,826 |
| *Less*— | | |
| (ii) Decrease in working expenses | ... | 1,566 |
| Net increase | ... | 1,92,260 |

(*b*) The increased suspense withdrawals are due to the same causes as those that led to increased suspense receipts and referred to in paragraph 8 (*c*) above.

(*c*) The decrease in working expenses is trifling and as there have not been any large fluctuations under the several abstracts between the actuals of the two years, no remarks appear necessary.



(*d*) The loss by exchange under all abstracts has decreased by Rs. 25,972 as compared with the actuals of 1896–97 as under :—

| | | Rs. |
|---|---|---|
| Abstract A | ... | 624 |
| „ B | ... | 9,040 |
| „ C | ... | 11,600 |
| „ D | ... | 4,901 |
| „ E | ... | 6,544 |
| „ G | ... | **6,737** |
| Total decrease | ... | 25,972 |

(*e*) The suspense receipts of the year were Rs. 9,001 more than the suspense outlay; this amount was made up as follows :—

| | | Rs. |
|---|---|---|
| (i) Decrease on Revenue outstandings | ... | 6,116 |
| (ii) Increase under demands payable | ... | 2,885 |
| Total | ... | 9,001 |

The details of these two items are given below :—

| | | | |
|---|---|---|---|
| (i) Decreased Revenue outstandings— | | | |
| Suspense earnings— | | Rs. | |
| Traffic cash account | ... | 14,263 | |
| Foreign railways traffic account | ... | 2,557 | |
| | | | 16,820 |
| Suspense expenses— | | | |
| Refreshment-room account | ... | 539 | |
| General suspense account | ... | **540** | |
| Railway schools | ... | 258 | |
| Foreign railways, miscellaneous | ... | **12,830** | |
| | | | **12,573** |
| Revenue cheques unpaid | ... | 2,347 | |
| Petty cash | ... | **478** | |
| | | | 1,869 |
| Total (i) | ... | | 6,116 |
| (ii) Increase in demands payable— | | | |
| Revenue establishment | ... | | **8,695** |
| Income-tax | ... | | 159 |
| Unpaid salaries and wages | ... | | 4,794 |
| Home payments, suspense account | ... | | **60** |
| Municipal tolls collected by Company | ... | | 466 |
| Cheques payable, Revenue | ... | | **4,147** |
| Railway schools | ... | | 838 |
| Foreign railways traffic account— | | | |
| Kolar Gold Fields Railway | ... | | 12,568 |
| Madras-Ennur Railway | ... | | **3,038** |
| Total (ii) | ... | | 2,885 |

12. *Comparison with Budget estimate.*—(*a*) Compared with the budget estimate, the actuals are more by Rs. 92,159 or only 1·28 per cent., the increase being made up as under :—

| | | Rs. |
|---|---|---|
| (i) Increased suspense withdrawals | ... | 1,86,327 |
| *Less*— | | |
| (ii) Decreased working expenses | ... | 94,168 |
| Net increase | ... | 92,159 |

(*b*) The increase under suspense was due to through traffic with other lines having risen abnormally and to an extent not anticipated when the budget was framed.

(*c*) The decrease under working expenses is small and calls for no remarks.

13. *Comparison with Revised estimate.*—(*a*) The actuals fell short of the revised estimate by Rs. 7,841 as under :—

| | | Rs. |
|---|---|---|
| (i) Decrease in working expenses ... ... ... ... ... | | 1,94,168 |
| *Less*— | | |
| (ii) Increase in suspense ... ... ... ... ... ... | | 1,86,327 |
| Net decrease ... | | 7,841 |

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

| | | |
|---|---|---|
| Decreased outlay on— | | |
| (i) Maintenance ... ... ... ... ... | (Abstract A) | 58,757 |
| (ii) Locomotive expenses ... ... ... ... | ( „ B) | 26,605 |
| (iii) Carriage and wagon expenses ... ... | ( „ C) | 4,555 |
| (iv) Traffic expenses ... ... ... ... | ( „ D) | 43,830 |
| (v) General charges ... ... ... ... | ( „ E) | 68,720 |
| | | 2,02,467 |
| *Less*— | | |
| (vi) Increased outlay under special and miscellaneous expenditure ... ... ... ... ... | ( „ G) | 8,299 |
| Net decrease ... | | 1,94,168 |

(*c*) None of these variations are of sufficient importance to require explanation.

(*d*) The increase in suspense withdrawals is due to the causes mentioned in paragraph 12 (*b*).

14. *Surplus Profits and Contribution to the Provident Fund.*—No provision was made under this head in the budget estimate, as it was not then anticipated that the half-year ended 30th June 1897 would result in a surplus ; owing, however, to the large increase in earnings already referred to, it was subsequently found that a surplus was likely to be realized and the revised estimate, with which the actuals are in close accord, included the necessary provision.

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

*Capital.*

| | Rs. |
|---|---|
| (*a*) Stores— | |
| General stores account ... ... ... ... ... ... | 3,23,614 |
| Locomotive stores and Workshop account ... ... ... ... | 13,08,513 |
| Engineering stores and Workshop account ... ... ... | 5,97,650 |
| Traffic store account ... ... ... ... ... ... | 70 |
| Stores *in transitu* ... ... ... ... ... ... | 2,53,820 |
| Materials lost account ... ... ... ... ... ... | 48 |
| Telegraph stores and Workshop account ... ... ... ... | 93,334 |
| Total (*a*) ... | 25,76,909 |

| | *Dr.* Rs. | *Cr.* Rs. |
|---|---|---|
| (*b*) Her Majesty's Government of India Capital Advance account ... ... ... ... ... | 56,280 | ... |
| *Add*—Balances of the following accounts dealt with in Government Examiner's books but treated by Company as separate suspense accounts— | | |
| Sales account ... ... ... ... ... ... | ... | 2,542 |
| Purchase account ... ... ... ... ... | 77,832 | ... |
| Government Examiner's balance on Capital Advance account ... ... ... ... ... ... | 1,31,570 | ... |
| Capital Advance Suspense account— | | |
| Cashier ... ... ... ... ... ... | 13,673 | ... |
| Sales account ... ... ... ... ... ... | 2,542 | ... |
| Advance account ... ... ... ... ... | 6,755 | ... |
| Calicut-Cannanore extension ... ... ... | 334 | ... |
| Institute at Bangalore City ... ... ... ... | 6,663 | ... |
| Refunds to Government ... ... ... ... | ... | ... |
| Cheques payable, Capital ... ... ... ... | ... | 79,455 |
| Purchase account ... ... ... ... ... | ... | 4,236 |
| Final location, Shoranur-Cochin survey ... ... | ... | 77,832 |
| | ... | 14 |
| Total (*b*) ... | 1,61,537 | 1,61,537 |



*Revenue.*

| | *Dr.* Rs. | *Cr.* Rs. |
|---|---|---|
| (*a*) Her Majesty's Government of India Revenue Advance account ... ... ... ... ... ... | ... | 15,376 |
| (*b*) Suspense Revenue Advance account— | | |
| General suspense account ... ... ... ... | 56 | ... |
| Refreshment-rooms account ... ... ... | 9,346 | ... |
| Cashier ... ... ... ... ... ... | 5,974 | ... |
| Total (*a*) and (*b*) ... | 15,376 | 15,376 |
| (*c*) Suspense Revenue account— | | |
| Traffic cash account ... ... ... ... ... | 1,29,521 | ... |
| Foreign railways traffic account ... ... ... | 746 | ... |
| Revenue establishment ... ... ... ... ... | ... | 2,47,916 |
| Income-tax ... ... ... ... ... ... | ... | 2,449 |
| Unpaid salaries and wages ... ... ... ... ... | ... | 11,294 |
| Home payments suspense account ... ... ... ... | ... | 271 |
| Municipal tolls collected by Company ... ... ... | ... | 2,645 |
| Cheques payable, Revenue ... ... ... ... .. | ... | 1,030 |
| Railway schools ... ... ... ... ... ... | ... | 838 |
| Kolar Gold Fields Railway ... .. ... ... ... | ... | 98,407 |
| Madras-Ennur Railway ... ... ... ... ... | ... | 11,911 |
| Foreign railways (miscellaneous) ... ... ... ... | 28,500 | ... |
| Cashier ... ... ... ... ... ... | 587 | ... |
| Total (*c*) ... | 1,59,354 | 3,76,761 |

Balance agreeing with Revenue treasury working account, thus :—

| | Rs. | | |
|---|---|---|---|
| Revenue deposits ... ... ... | 16,77,984 | | |
| *Less*—Net revenue (March quarter) not yet transferred to net revenue account ... ... ... ... | 14,60,577 | | |
| | | 2,17,407 | ... |
| Total ... | | 3,76,761 | 3,76,761 |

16. The following were the balances of the special and private funds of the Company on 31st March 1898 :—

*Government Special Funds Account.*

| | *Dr.* Rs. | *Cr.* Rs. |
|---|---|---|
| Government of India special funds account, Bank of Madras .. ... .. ... ... ... | 3,71,815 | ... |
| Employés' Guarantee fund ... ... ... ... | ... | 6,44,898 |
| Contractors' Security fund .. ... ... ... | ... | 71,810 |
| Provident fund invested with Government ... ... | ... | 15,007 |
| Government securities, Employés' Guarantee fund ... | 3,36,800 | ... |
| „ Contractors' Security fund ... | 23,100 | ... |
| Total ... | 7,31,715 | 7,31,715 |
| Building, plant and stores Fire Insurance fund ... | ... | 3,24,091 |
| Goods traffic Fire Insurance fund ... ... ... | ... | 37,403 |
| Bank of Madras, Madras Railway, Fire Insurance fund... ... ... ... ... ... ... | 5,955 | ... |
| Government securities Fire Insurance fund ... ... | 3,55,279 | ... |
| Cashier, cheques unpaid, „ „ ... | 260 | ... |
| Total ... | 3,61,494 | 3,61,494 |

*Private Funds.*

| | Dr. | Cr. |
|---|---|---|
| | Rs. | Rs. |
| (*a*) Madras Railway Provident fund— | | |
| Provident fund ... ... ... ... ... | ... | 8,33,685 |
| Government securities ... ... ... ... | 8,18,204 | ... |
| Invested with Government special fund ... ... | 15,007 | ... |
| Cashier ... ... ... ... ... ... | 474 | ... |
| Total (*a*) ... | 8,33,685 | 8,33,685 |
| (*b*) Sick and Allowance fund— | | |
| Madras Railway Sick and Allowance fund... ... ... | ... | 85,524 |
| Government securities ... ... ... ... ... | 83,779 | ... |
| Bank of Madras ... ... ... ... ... | 3,533 | ... |
| Madras Railway, Library association ... .. | ... | 11,238 |
| Government securities, Madras Railway, Library association ... ... ... ... ... ... | 9,450 | ... |
| Total (*b*) ... | 96,762 | 96,762 |

17. *Financial results.*—(i) The net amount of capital withdrawn in England and in India during and to the end of 1897–98 is given below :—

| | During 1897–98. | | | To the end of 1897–98. | | |
|---|---|---|---|---|---|---|
| | Rs. | A. | P. | Rs. | A. | P. |
| In England ... ... ... ... | 8,19,400 | 8 | 0 | 7,81,87,830 | 7 | 3 |
| In India ... ... ... ... | **5,83,397** | **1** | **0** | 4,34,25,925 | 10 | 11 |
| Total ... | 2,36,003 | 7 | 0 | 12,16,13,756 | 2 | 2 |

(ii) The net earnings as shown in the administrative accounts yield a return of 4·84 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. 1,22,202–15–0 less than the sum credited in the Company'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 decreased by Rs. 1,44,033 during the year as under :—

| Account. | 1896–97. | 1897–98. | Difference. | |
|---|---|---|---|---|
| | | | 1897–98. More. | 1897–98. Less. |
| | Rs. | Rs. | Rs. | Rs. |
| General store .. .. .. .. .. | 3,37,979 | 3,23,614 | .. | 14,365 |
| Locomotive store and workshop .. .. .. | 15,01,401 | 13,08,513 | .. | 1,92,888 |
| Engineering store .. .. .. .. .. | 4,89,422 | 5,97,650 | 1,08,228 | .. |
| Traffic store .. .. .. .. .. | **137** | **70** | 67 | .. |
| Stores *in transitu* .. .. .. .. .. | 2,80,137 | 2,53,820 | .. | 26,317 |
| Materials lost .. .. .. .. .. | 40 | 48 | 8 | .. |
| Telegraph store workshop .. .. .. .. | 1,12,100 | 93,334 | .. | 18,766 |
| Total .. | 27,20,942 | 25,76,909 | .. | 1,44,033 |

(ii) The decrease in the Locomotive store and workshop balance is due to the heavy store expenditure on capital works on hand and to larger issues of coal for running purposes.

(iii) The increase in the balance of the Engineering store account is attributable to the receipts in September 1897 of a large consignment of 30 feet bull-headed steel rails, with which the line is now being renewed. This supply was in addition to the stores *in transitu* at the end of March 1897—*vide* paragraph 18 (*a*) (ii) of the review for 1896–97—and it was not found possible to lay down the whole of the material on hand during the year.



(iv) The balance against stores *in transitu* although somewhat below that of the preceding year is abnormally high, which is due to large shipments of permanent-way material having been on the way out at the close of 1897–98.

(v) The detailed stock lists at 31st December 1897 of the Locomotive, Engineering and Telegraph departments agree with the Audit office balances on that date, the lists of the General Stores department are however Rs. 12,334 in excess of the balance in the general books at the end of 1897.

(vi) This sum represents the balance of the excess of Rs. 40,826 referred to in paragraph 17 (*a*) (vi) of the review for 1895–96; the difference of Rs. 28,492 having been applied, from time to time, to meeting losses arising on sales of surplus stores and depreciation.

(vii) *Locomotive Store and Workshop Account.*—The balance of this account at 31st December 1897 consists of—

| | Rs. |
|---|---|
| Stock on hand ... ... ... ... ... ... ... | 12,45,727 |
| Workshop account ... ... ... ... ... ... ... | 74,045 |
| Total ... | 13,19,772 |

(viii) A few items are included in foremen's half-yearly returns of stores without value.

(ix) The workshop balance includes the following items of outlay on uncompleted works for outsiders from whom deposits have not been received :—

*Library Association.*

| | Rs. | A. | P. |
|---|---|---|---|
| Jalarpet, Perambur and Rayapuram ... ... ... ... | 131 | 15 | 10 |
| Madras Railway Volunteers ... ... ... ... ... | 372 | 0 | 7 |
| Government of Madras .. ... ... ... ... ... | 5,585 | 14 | 4 |
| Private firms and individuals ... ... ... ... ... | 460 | 7 | 7 |

(x) The expenditure of Rs. 24,674 shown in the workshop return as having been incurred on iron vacuum brake fittings for carriages should have been charged off to the open capital estimates for fitting this gear to vehicles.

(xi) *Engineering Store Account.*—(*a*) Similar articles are borne on the lists of the several districts at different rates. This has been brought to the notice of the Chief Auditor and is receiving attention.

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

(ii) The purchase account contains a debit item of Rs. 12,662–4–6 being amount paid to the Great Indian Peninsula Railway in March 1898, but not debited to General Stores until a subsequent month.

(iii) Expenditure to the extent of Rs. 938–15–3 was incurred during the year on works for the Kolar Gold Fields Railway in advance of receipt of deposits which have, however, since been obtained.

(iv) The details of the balance of the refunds to Government account at 31st March 1898 are as under :—

| | Rs. | A. | P. |
|---|---|---|---|
| Balance of advances received from the Mysore Durbar for works for the Kolar Gold Fields Railway and from merchants and others for sidings, buildings, &c., to be constructed ... ... ... ... ... ... ... | 80,387 | 3 | 5 |
| Sale-proceeds of stores awaiting adjustment ... ... | 0 | 2 | 8 |
| Haulage charges recovered from a merchant awaiting adjustment ... ... ... ... ... ... ... | 6 | 4 | 0 |
| | 80,393 | 10 | 1 |
| *Less*—Expenditure incurred on two works for the Kolar Gold Fields Railway prior to receipt of deposits ... ... | 938 | 15 | 3 |
| Net total ... | 79,454 | 10 | 10 |

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

| | Rs. |
|---|---|
| Chief Engineer | 400 |
| Locomotive Superintendent | 4,000 |
| Manager, Railway schools | 5 |
| Traffic Manager | 1,000 |
| Telegraph Engineer | 200 |
| General Storekeeper | 50 |
| President, Madras Municipality, for plumbers' licenses | 100 |
| Collector of Sea Customs, Madras, for import duty on stores | 1,000 |
| Total | 6,755 |

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

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

(ii) The balance of the traffic cash account shows a decrease of Rs. 14,263 as under :—

| — | 1896–97. | 1897–98. | Decrease in 1897–98. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Station and ledger accounts | 1,52,785 | 1,27,040 | 25,745 |
| *Foreign Railways Traffic Account.* | | | |
| Southern Mahratta Railway | 2,514 | 2,198 | 316 |
| Telegraph department | 85 | 210 | 125 |
| Great Indian Peninsula Railway | 13,858 | 58 | 13,800 |
| South Indian Railway | 2,258 | 131 | 2,127 |
| Total | 1,43,784 | 1,29,521 | 14,263 |

(iii) The following station outstandings at 31st March 1898 remained unadjusted on the date of preparation of this note :—

| | Rs. | A. | P. |
|---|---|---|---|
| Mount Road, August 1897 | 1 | 5 | 0 |
| Salt Cotaurs, November 1896 | 14 | 7 | 0 |
| Raichur, July 1897 | 65 | 7 | 0 |
| Bangalore Cantonment, July 1897 | 76 | 3 | 0 |

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

| | Rs. | A. | P. |
|---|---|---|---|
| Amount due by the Great Indian Peninsula Railway compensation claim | 232 | 0 | 0 |
| Amount due on account of joint station expenses for half-year ended 31st December 1897—Great Indian Peninsula Railway, Raichur | 17,563 | 12 | 4 |
| Amount due on account of joint station expenses for half-year ended 31st December 1897—Southern Mahratta Railway, Bangalore City | 14,642 | 0 | 5 |
| Amount due on account of joint station expenses for half-year ended 31st December 1897—South Indian Railway, Katpadi | 4,222 | 4 | 2 |
| Amount due on account of joint station expenses for half-year ended 31st December 1897—South Indian Railway, Renigunta | 5,068 | 3 | 4 |
| Amount due by South Indian Railway for rent of Erode Junction for half-year ending December 1897 | 514 | 2 | 8 |
| Total | 42,242 | 6 | 11 |
| *Less*— | | | |
| Amount due to Southern Mahratta Railway for Guntakal joint station expenses for half-year ending December 1897 | 12,996 | 4 | 3 |
| Net total | 29,246 | 2 | 8 |



Appendix to Review of Receipts and Charges for the year 1897–98.

Actual Receipts and Charges of 1897–98, compared with the Actuals of 1896–97.

| Head. | Actuals, 1897–98. | Actuals, 1896–97. | 1897–98. More. | 1897–98. Less. |
|---|---|---|---|---|
| India. | Rs. | Rs. | Rs. | Rs. |
| *Capital Indian Cash Outlay.* | | | | |
| On works including establishment | 2,66,191 | 1,59,144 | 1,07,047 | .. |
| Stores | 18,93,119 | 20,62,095 | .. | 1,68,976 |
| Miscellaneous | 3,057 | 3,235 | .. | 178 |
| Suspense miscellaneous | 1,35,537 | 18,758 | 1,16,779 | .. |
| Increase or decrease of balance of Capital Advance account | 76,023 | 9,400 | .. | 85,423 |
| Total, Cash Outlay | 22,21,881 | 22,52,632 | .. | 30,751 |
| *Capital Receipts.* | | | | |
| Refunds for stores sold to Revenue and others | 25,86,479 | 24,62,045 | 1,24,434 | .. |
| Other refunds, Home expenditure, &c. | 2,18,799 | 1,21,165 | 97,634 | .. |
| Total, Capital Receipts | 28,05,278 | 25,83,210 | 2,22,068 | .. |
| Net cash demand of the year on Capital Account | 5,83,397 | 3,30,578 | .. | 2,52,819 |
| Revenue Account. | | | | |
| *Receipts.* | | | | |
| Coaching traffic | 44,90,323 | 45,46,792 | .. | 56,469 |
| Goods traffic | 66,56,408 | 62,66,154 | 3,90,254 | .. |
| Electric telegraph earnings | 19,703 | 20,194 | .. | 491 |
| Sundries | 2,21,867 | 1,92,687 | 29,180 | .. |
| Total Administrative Receipts | 1,13,88,301 | 1,10,25,827 | 3,62,474 | . |
| Suspense | 17,95,328 | 15,64,749 | 2,30,579 | .. |
| Total, Payments into Treasury | 1,31,83,629 | 1,25,90,576 | 5,93,053 | .. |
| *Expenses.* | | | | |
| Maintenance | 12,41,243 | 12,48,591 | .. | 7,348 |
| Locomotive expenses | 21,33,395 | 20,88,417 | 44,978 | .. |
| Carriage and wagon expenses | 6,05,445 | 6,53,029 | .. | 47,584 |
| Traffic expenses | 8,36,170 | 8,52,204 | .. | 16,034 |
| General charges | 5,81,280 | 5,79,018 | 2,262 | .. |
| Special and miscellaneous expenses | 1,08,299 | 86,139 | 22,160 | .. |
| Total, Administrative Expenses | 55,05,832 | 55,07,398 | .. | 1,566 |
| Suspense | 17,86,327 | 15,92,501 | 1,93,826 | .. |
| Total, Withdrawals from Treasury | 72,92,159 | 70,99,899 | 1,92,260 | .. |

Actual Receipts and Charges of 1897–98 compared with the Budget Estimate, 1897–98.

| Head. | Actuals, 1897–98. | Budget estimate, 1897–98. | Actuals. More. | Actuals. Less. |
|---|---|---|---|---|
| India. | Rs. | Rs. | | Rs. |
| *Capital Indian Cash Outlay.* | | | | |
| On works including establishment | 2,66,191 | 6,02,493 | .. | 3,36,302 |
| Stores | 18,93,119 | 18,97,507 | .. | 4,388 |
| Miscellaneous | 3,057 | 5,000 | .. | 1,943 |
| Suspense miscellaneous | 1,35,537 | 2,20,000 | .. | 84,463 |
| Increase or decrease of balance at Capital Advance account | 76,023 | .. | .. | 76,023 |
| Total | 22,21,881 | 27,25,000 | .. | 5,03,119 |

## Actual Receipts and Charges of 1897–98 compared with the Budget Estimate, 1897–98—*cont.*

| Head. | Actuals, 1897–98. | Budget estimate, 1897–98. | Actuals. More. | Actuals. Less. |
|---|---|---|---|---|
| *Capital Receipts.* | Rs. | Rs. | Rs. | Rs. |
| Refunds for stores sold to Revenue and others | 25,86,479 | 25,00,000 | 86,479 | .. |
| Other refunds, Home expenditure, &c. | 2,18,799 | 2,00,000 | 18,799 | .. |
| Total, Capital Receipts | 28,05,278 | 27,00,000 | 1,05,278 | .. |
| Net cash demand of the year on Capital Account | 5,83,397 | 25,000 | .. | 6,08,397 |
| Revenue Account. | | | | |
| *Receipts.* | | | | |
| Coaching traffic | 44,90,323 | 46,00,000 | .. | 1,09,677 |
| Goods traffic | 66,56,408 | 61,20,000 | 5,36,408 | .. |
| Electric Telegraph | 19,703 | 20,000 | .. | 297 |
| Sundries | 2,21,867 | 1,60,000 | 61,867 | .. |
| Total, Administrative Receipts | 1,13,88,301 | 1,09,00,000 | 4,88,301 | .. |
| Suspenses | 17,95,328 | 16,00,000 | 1,95,328 | .. |
| Total, Payments into Treasury | 1,31,83,629 | 1,25,00,000 | 6,83,629 | .. |
| *Expenses.* | | | | |
| Maintenance | 12,41,243 | 13,31,100 | .. | 89,857 |
| Locomotive expenses | 21,33,395 | 20,87,400 | 45,995 | .. |
| Carriage and wagon expenses | 6,05,445 | 6,37,900 | .. | 32,455 |
| Traffic expenses | 8,36,170 | 8,37,500 | .. | 1,330 |
| General charges | 5,81,280 | 6,08,400 | .. | 27,120 |
| Special and miscellaneous expenses | 1,08,299 | 97,700 | 10,599 | .. |
| Total, Administrative Expenses | 55,05,832 | 56,00,000 | .. | 94,168 |
| Suspense | 17,86,327 | 16,00,000 | 1,86,327 | .. |
| Total, Withdrawals from Treasury | 72,92,159 | 72,00,000 | 92,159 | .. |

## Actual Receipts and Charges of 1897–98 compared with the Revised Estimate, 1897–98.

| Head. | Actuals, 1897–98. | Revised estimate, 1897–98. | Actuals. More. | Actuals. Less. |
|---|---|---|---|---|
| India. | | | | |
| *Capital Indian Cash Outlay.* | Rs. | Rs. | Rs. | Rs. |
| On works including establishment | 2,66,191 | 3,57,088 | .. | 90,897 |
| Stores | 18,93,119 | 17,37,912 | 1,55,207 | .. |
| Miscellaneous | 3,057 | 5,000 | .. | 1,943 |
| Suspense miscellaneous | 1,35,537 | 1,50,000 | .. | 14,463 |
| Increase or decrease of balance of Capital Advance account | 76,023 | .. | .. | 76,023 |
| Total, Cash Outlay | 22,21,881 | 22,50,000 | .. | 28,119 |
| *Capital Receipts.* | | | | |
| Refunds for stores sold to Revenue and others | 25,86,479 | 25,00,000 | 86,479 | .. |
| Other refunds, Home expenditure, &c., | 2,18,799 | 3,00,000 | .. | 81,201 |
| Total, Capital Receipts | 28,05,278 | 28,00,000 | 5,278 | .. |
| Net cash demand of the year on Capital account | 5,83,397 | 5,50,000 | 33,397 | .. |



## Actual Receipts and Charges of 1897–98 compared with the Revised Estimate, 1897–98—*cont.*

| Head. | Actuals, 1897–98. | Revised estimate, 1897–98. | Actuals. More. | Actuals. Less. |
|---|---|---|---|---|
| Revenue Account. | Rs. | Rs. | Rs. | Rs. |
| *Receipts.* | | | | |
| Coaching traffic | 44,90,323 | 46,00,000 | .. | 1,09,677 |
| Goods traffic | 66,56,408 | 66,00,000 | 56,408 | .. |
| Electric Telegraph earnings | 19,703 | 20,000 | .. | 297 |
| Sundries | 2,21,867 | 1,80,000 | 41,867 | .. |
| Total, Administrative Receipts | 1,13,88,301 | 1,14,00,000 | .. | 11,699 |
| Suspense | 17,95,328 | 16,00,000 | 1,95,328 | .. |
| Total, Payments into Treasury | 1,31,83,629 | 1,30,00,000 | 1,83,629 | .. |
| *Expenses.* | | | | |
| Maintenance | 12,41,243 | 13,00,000 | .. | 58,757 |
| Locomotive expenses | 21,33,395 | 21,60,000 | .. | 26,605 |
| Carriage and wagon expenses | 6,05,445 | 6,10,000 | .. | 4,555 |
| Traffic expenses | 8,36,170 | 8,80,000 | .. | 43,830 |
| General charges | 5,81,280 | 6,50,000 | .. | 68,720 |
| Special and miscellaneous expenditure | 1,08,299 | 1,00,000 | 8,299 | .. |
| Total, Administrative Expenses | 55,05,832 | 57,00,000 | .. | 1,94,168 |
| Suspense | 17,86,327 | 16,00,000 | 1,86,327 | .. |
| Total, Withdrawals from Treasury | 72,92,159 | 73,00,000 | .. | 7,841 |

## Sub-heads of Revenue Expenditure.

### Comparison between Actuals of 1896–97 and 1897–98.

| Main head. | Sub-head. | Actuals, 1897–98. | Actuals, 1896–97. | 1897–98. More. | 1897–98. Less. |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| Maintenance of way, works and stations. | 1. General superintendence | 2,38,790 | 2,51,880 | .. | 13,090 |
| | 2. Maintenance and renewal of permanent-way | 5,65,466 | 5,33,835 | 31,631 | .. |
| | 3. Repairs of bridges, &c., wages and materials | 1,06,239 | 1,14,988 | .. | 8,749 |
| | 4. " " stations and buildings | 1,40,592 | 1,59,571 | .. | 18,979 |
| | 5. Maintenance by contract | .. | .. | .. | .. |
| | 6. New minor works | 22,567 | 15,557 | 7,010 | .. |
| | 7. Unclassified expenditure | 1,96,048 | 1,94,869 | 1,179 | .. |
| | Total | 12,69,702 | 12,70,700 | .. | 998 |
| | *Deduct*—Sum chargeable to Fire Insurance fund | 7 | .. | 7 | .. |
| | | 12,69,695 | 12,70,700 | .. | 1,005 |
| | *Deduct*—Cost of working Kolar Gold Fields Railway | 28,452 | 22,109 | 6,343 | .. |
| | Total | 12,41,243 | 12,48,591 | .. | 7,348 |
| Locomotive expenses. | 1. General superintendence | 1,32,578 | 1,37,705 | .. | 5,127 |
| | 2. Running expenses | 3,52,971 | 3,49,140 | 3,831 | .. |
| | 3. Fuel | 9,07,593 | 8,74,879 | 32,714 | .. |
| | 4. Water | 36,533 | 30,921 | 5,612 | .. |
| | 5. Oil, tallow and other stores | 54,106 | 47,185 | 6,921 | .. |
| | 6 Maintenance and renewal of loco. engines | 5,18,800 | 5,09,223 | 9,577 | .. |
| | 6-A. " " of machinery, tools and plant | 16,232 | 15,175 | 1,057 | .. |
| | | .. | .. | .. | .. |
| | 7. New minor works | .. | .. | .. | .. |
| | 8. Payments to other lines | 1,66,818 | 1,67,275 | .. | 457 |
| | 9. Unclassified expenditure | .. | .. | .. | .. |
| | Total | 21,85,631 | 21,31,503 | 54,128 | .. |
| | *Deduct*—Sum chargeable to Fire Insurance fund | .. | .. | .. | .. |
| | | 21,85,631 | 21,31,503 | 54,128 | .. |
| | *Deduct*—Cost of working Kolar Gold Fields Railway | 40,439 | 31,206 | 9,233 | .. |
| | | 21,45,192 | 21,00,297 | 44,895 | .. |
| | *Deduct*—Cost of working Madras-Ennur Railway | 11,797 | 11,880 | .. | 83 |
| | Total | 21,33,395 | 20,88,417 | 44,978 | .. |

Comparison between Actuals of 1896–97 and 1897–98—*cont.*

| Main head. | Sub-head. | Actuals, 1897–98. | Actuals, 1896–97. | 1897–98. More. | 1897–98. Less. |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| Carriage and wagon expenses. | 1. General superintendence | 40,175 | 39,407 | 768 | .. |
| | 2. Repairs and renewals of vehicles | 4,44,459 | 4,91,187 | .. | 46,728 |
| | 2A. Repairs and renewals of machinery, tools and plant. | 12,929 | 12,168 | 761 | .. |
| | 3. Cleaning carriages and wagons and oiling | 74,897 | 63,262 | 11,635 | .. |
| | 4. New minor works | .. | .. | .. | .. |
| | 5. Unclassified expenditure | 47,967 | 60,201 | .. | 12,234 |
| | Total | 6,20,427 | 6,66,225 | .. | 45,798 |
| | *Deduct*—Sum chargeable to Fire Insurance fund | .. | 599 | .. | 599 |
| | | 6,20,427 | 6,65,626 | .. | 45,199 |
| | *Deduct*—Cost of working Kolar Gold Fields Railway | 11,638 | 9,118 | 2,520 | .. |
| | *Deduct*—Cost of working Madras-Ennur Railway | 6,08,789 | 6,56,508 | .. | 47,719 |
| | | 3,344 | 3,479 | .. | 135 |
| | Total | 6,05,445 | 6,53,029 | .. | 47,584 |
| Traffic expenses. | 1. Salaries, wages, &c. | 6,59,908 | 6,38,333 | 21,575 | .. |
| | 2. Fuel, lighting, water and general stores | 80,837 | 1,05,128 | .. | 24,291 |
| | 3. Clothing | 11,661 | 11,157 | 504 | .. |
| | 4. Printing, stationery and tickets | 70,828 | 70,453 | 375 | .. |
| | 5. Charges for delivery and collection of goods | 2,318 | 2,394 | .. | 76 |
| | 6. Miscellaneous expenses | 5,835 | 4,305 | 1,530 | .. |
| | 7. Payments to other lines | 14,932 | 23,210 | .. | 8,278 |
| | 8. Unclassified expenditure | 9,841 | 14,583 | .. | 4,742 |
| | Total | 8,56,160 | 8,69,563 | .. | 13,403 |
| | *Deduct*—Sum chargeable to Fire Insurance fund | 272 | 239 | 33 | .. |
| | | 8,55,888 | 8,69,324 | .. | 13,436 |
| | *Deduct*—Cost of working Kolar Gold Fields Railway | 15,121 | 12,284 | 2,837 | .. |
| | *Deduct*—Cost of working Madras-Ennur Railway | 8,40,767 | 8,57,040 | .. | 16,273 |
| | | 4,597 | 4,836 | .. | 239 |
| | Total | 8,36,170 | 8,52,204 | .. | 16,034 |
| General charges. | 1. Home expenditure | 84,796 | 72,226 | 12,570 | .. |
| | 2. Salaries of Indian management including offices | 2,83,941 | 2,83,494 | 447 | .. |
| | 3. Police | 37,986 | 38,367 | .. | 381 |
| | 4. Advertising (all advertisements of all departments) | 6,338 | 5,367 | 971 | .. |
| | 5. Electric telegraph | 1,42,347 | 1,44,377 | .. | 2,030 |
| | 6. Clearing accounts with other lines | .. | .. | .. | .. |
| | 7. Unclassified expenditure | 51,585 | 54,724 | .. | 3,139 |
| | Total | 6,06,993 | 5,98,555 | 8,438 | .. |
| | *Deduct*—Sum chargeable to Fire Insurance fund | 11,873 | 7,930 | 3,943 | .. |
| | | 5,95,120 | 5,90,625 | 4,495 | .. |
| | *Deduct*—Cost of working Kolar Gold Fields Railway | 10,604 | 8,322 | 2,282 | .. |
| | *Deduct*—Cost of working Madras-Ennur Railway | 5,84,516 | 5,82,303 | 2,213 | .. |
| | | 3,236 | 3,285 | .. | 49 |
| | Total | 5,81,280 | 5,79,018 | 2,262 | .. |
| Special and miscellaneous expenditure. | 1. Law charges | 2,031 | 1,579 | 452 | .. |
| | 2. Compensation | 3,502 | 2,079 | 1,423 | .. |
| | 3. Rates and taxes (including municipal water-rates) | 23,143 | 23,560 | .. | 417 |
| | 4. Payments to other lines | 38 | 657 | .. | 619 |
| | 5. Prizes for station garden, &c. | 443 | 478 | .. | 35 |
| | 6. Contribution to Railway Provident institution | 41,561 | 41,860 | .. | 299 |
| | 7. Miscellaneous | 40,847 | 18,084 | 22,763 | .. |
| | Total | 1,11,565 | 88,297 | 23,268 | .. |
| | *Deduct*—Sum chargeable to Fire Insurance fund | 799 | 446 | 353 | .. |
| | | 1,10,766 | 87,851 | 22,915 | .. |
| | *Deduct*—Cost of working Kolar Gold Fields Railway | 1,878 | 1,225 | 653 | .. |
| | *Deduct*—Cost of working Madras-Ennur Railway | 1,08,888 | 86,626 | 22,262 | .. |
| | | 589 | 487 | 102 | .. |
| | Total | 1,08,299 | 86,139 | 22,160 | .. |



Form No. XXII.

Statement of the Indian Transactions of Calicut-Cannanore Railway for the official year 1897–98.

| — | Actuals for 1897–98. Cash. | Transfers. | Total. | Budget estimate as passed in budget orders. | Revised estimate as passed in budget orders. |
|---|---|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. | Rs. |
| *Capital.* | | .. | .. | .. | .. |
| Payments into treasury and credits | .. | 50,484 3 10 | 50,484 3 10 | .. | .. |
| Withdrawals from treasury and debits | .. | .. | .. | .. | .. |
| Net withdrawals from treasury | .. | 50,484 3 10 | 50,484 3 10 | .. | .. |

Calicut-Cannanore Extension.

*Review of Receipts and Charges to accompany Form No. XXII (year 1897–98).*

1. The Calicut-Cannanore Railway is being undertaken by the Madras Railway Company as an extension of the Madras Railway under terms differing from those applicable to the parent line in respect to the rate of exchange for conversion of sterling expenditure and capital raised in England into Indian currency, and to the division of surplus profits between Government and the Company.

2. The Secretary of State has accorded his provisional sanction to an estimate of Rupees 73,75,000 for the whole line; but the Government of India have approved of work being commenced on the first 26 miles only pending the submission of revised plans and estimates after re-investigation of the alignment.

3. The funds provided for the extension during 1897–98 were included in the Madras Railway grants as it was at first intended to incorporate the accounts of the extension with those of the main line; under instructions subsequently received, however, the two accounts are kept quite distinct.

4. Of the expenditure incurred during the year, Rs. 36,000 represents the outlay incurred on surveys of the line and met in the first instance from State funds.

5. There are no suspense heads in connection with the accounts of the extension.

Order—No. 938 Ry., dated 18th July 1898.

Recorded.

2. The attention of the Agent and Manager, Madras Railway, is drawn to paragraph 18 of the review.

(True Extract.)

Francis J. E. Spring,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" Examiner, Railway Accounts.
" Consulting Engineer for Railways.

Exd. A. F. Eccleston.

1217R

Copy of letter No. 519 R dated, Simla, 2nd 1898
from the Accountant-General, P. W. D., to
aminer of Guaranteed Railway Accounts, Cal

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I have the honour to point out that in the statement of the Indian transactions of the Madras Railway open lines for the year 1897-98 received with your letter No. 400 S. dated 5th July 1898, the revised estimate of Capital outlay has been stated at Rs 22.50.000 which includes the sum of Rs 1.50.000 entered separately in the Budget orders (Reso: $\frac{8}{B\,O\,A\,R}$ dated 22nd March 1898) as for the extensions. The amount of the revised estimate for the open line is Rs 21.00.000 and I request that the explanation given in para 7 of the review thereof, which at present deals with the difference between the actual outlay on open line and the combined grants for open line and extensions, may be revised so as to deal only with the excess over the open line grant and submitted at an early date.

2. I have also to request that you will furnish a revised review pertaining to the extensions, explaining the difference between the actual outlay on the extensions and the sum of Rs 1.50.000 entered in the Revised Estimate for the purpose.

/ True copy /

Madras
29th Sept 98

Offg Chief Accountant
Office of Examiner Ry: Accts:

Copy of letter No. 511 dated, Madras, 27th September 1898, from the Examiner of Guaranteed Railway Accounts, to the Accountant-General P.W.D. Simla.

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I have the honour in compliance with the request contained in your letter No. 519 R. of 2nd instant to submit herewith a revised paragraph 7 which it is requested may be substituted for the one in the Review already submitted by this office.

2. The revised review for the Calicut-Cannanore and Arcot-Ramipet Extensions called for in paragraph 2 of your letter under reply is also submitted herewith

True Copy

J. W. Smith
Offg. Chief Accountant.
Office of Examiner Ry: Accounts.

Madras
29th Sept 1898

Encl

The Calicut-Cannanore & Arcot-Ranipet Extensions

—

Review of receipts and charges to accompany Form No. XXII (year 1897-98).

1. The above extensions are being undertaken by the Madras Railway Company as extensions of the Madras Railway, under terms differing from those applicable to the parent line in respect to the rate of exchange for conversion of Sterling expenditure and capital raised in England into Indian currency and to the division of Surplus Profits between Government and the Company.

2. The Secretary of State has accorded his provisional sanction to an estimate of Rs 73.75.000 for the Calicut-Cannanore Extension and his final sanction to an estimate of Rs 2.98.000 for the Arcot-Ranipet extension. The Government of India have however approved of work being commenced on the first 26 miles only of the former line, pending the submission of revised plans and estimates after reinvestigation of the alignment.

3. The funds provided for the Extensions during 1897-98 were included in the Madras Railway grants as it was at first intended to incorporate the accounts of the Extensions with those of the main line; under instructions subsequently received, however the accounts of the Calicut Cannanore Extension

have been separated from those of the Open line.

4. Of the expenditure viz Rs 50484 incurred on the Calicut-Cannanore Extension during the year Rs 36.000 represents the outlay incurred on Surveys of the line and met in the first instance from Stock funds. Out of the total expenditure of Rs 6981 on the Arcot-Ranipet Branch during the year the major portion viz Rs 5.762 was incurred on Permanent Way.

5. Compared with the Revised Estimate for the extensions viz Rs 1.50.000 the actuals which amounted to Rs 57.465 are less by Rs 92.535. This difference is made up as under:-

| | Rs |
|---|---|
| Decreased outlay on Calicut-Cannanore Extn | 85.516 |
| ——— do ——— Arcot-Ranipet Branch. | 7.019 |
| Total decrease. | 92.535 |

The large lapse on the Calicut-Cannanore Extension is due to (1) limitation of works to be undertaken pending decision of the Govt of India as to the gauge on which the extension is to be constructed and (2) the difficulty in securing the staff required to start works within the anticipated time.

6. There are no Suspense heads in connection with the accounts of the Extensions

/True Copy/

T. M. Chetty

Offg Chief Accountant.

Madras
the 29th Sept 98

Office of Examiner Ry: Accts:

7. Comparison with Revised Estimate-(a) Compared with the revised estimate the actuals are only Rs 28.119 or 1.25 per cent less but as the revised estimate as shown in the appendix hereto attached included a sum of Rs 150.000 allotted by the Government of India for extensions, these actuals after excluding the outlay on the Arcot-Ranipet Branch are, as will be seen from the subjoined table, more than the net Revised grant for the Madras Railway by Rs 114.900.

| Head. | Actuals 1897-98. | Revised Estimate 1897-98. | Actuals more. |
|---|---|---|---|
| Total cash outlay in India for Madras Railway including Extensions ... ... ... ... ... | 22.21.881 | 22.50.000 | 28.119 |
| Less. | | | |
| Expenditure incurred on the Arcot-Ranipet Branch ... ... | 6.981 | ... | 6.981 |
| Revised Estimate for extensions | ... | 150.000 | 150.000 |
| Net for Madras Railway | 22.14.900 | 21.00.000 | 1.14.900 |

(b) The increase is made up as under:-

| | | |
|---|---|---|
| Increased outlay on works including Establishment. | 52.122 | |
| ——— do ——— Stores ——— | 155.207 | |
| | | 207.329 |
| Less | | |
| Decreased miscellaneous Outlay ... ... | 1.943 | |
| ——do—— Suspense miscellaneous... | 14.463 | |
| Decrease in balance of Cap: Adv: A/c. | 76.023 | 92.429 |
| Net increase | | 1.14.900 |

(c) The increased outlay on works was due to the removal of the restriction placed on Railway expenditure owing to financial pressure from 1st January 1898 and the consequent execution of several works both Special and ordinary which had been postponed for some months.

(d) The increase on Stores is principally due to larger outlay on the following items during the last four months of the official year than anticipated at the time the Revised Estimate was framed—

| | £ |
|---|---|
| Coal Indian ... ... ... ... ... ... | 50.610 |
| Manufacture of Stores ... ... ... ... | 82.153 |
| Freight and landing charges ... ... ... | 20.340 |
| Total ... | 153.103. |

True Copy

V. M. Shetty

Madras
29th Sept 98

Offg Chief Accountant.
Office of Examiner Ry. Accts.

Encl.

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Form No. 2.

[250—18-4-98.]

GOVERNMENT OF INDIA. P. W. DEPARTMENT.

RAILWAY BRANCH.

4623
30.9.98

No. 518 Madras, 29th September 1898.

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

The Consulting Engineer for Railways,
Madras.

Sir,

P. W. No. 938 R
18/7

Letter No. 519 R dated 29.9.98 from Accountant General P.W.D. to Examiner Railway Accounts, Madras
" 511 dated 27.9.98 from Examiner Railway Accounts to Accountant General P.W.D. with enclosures.

Flag Q

Referring to my letter No. 401 S of 15th July 1898, I have the honour to forward herewith copies of communication between the Accountant General, Public Works Department, and this office as noted in the margin and to request that the revised paragraph 7 may be substituted for the one bearing the same number in the report printed with M. G. O. No. 938 Ry; dated 18th July 1898 and that the revised report on the Extensions may also be substituted for the one printed with the above G. O.

I have the honour to be,
Sir,
Your most Obedient Servant,

E. Waller Major R. E.
Examiner, Railway Accounts

Encl.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

To

No.———

Dated———————————— 189 .

No. of Enclosures———.

SUBJECT.

Form No. 1.

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

Papers to be read in Proceedings:—

Again G.O., dated 18th July 1898, No. 938 Rlt 19th

Again G.O., dated 189 , No.

E.R. Current No. 4523 of 1898, dated 30-9-98, from CR

" " " 189 , " , "

" " " 189 , " , "

No 1217 Rly & 5/10/98.

ORDER.

The attached revised paragraph 7 and revised report on the Calcutt Pamban Arrest Ramp at Extensions will be substituted for those printed at pages 5 and 17 respectively of G.O. No: 938 Rlt of 18 July 98.

To The Agent & Manager M.R.
" Executive of R.Z. Coch Line
" Chief Engr: for Rly.

Despatched on 28/10/98

DR
5-10-98