Public Works (1898) Depart.

RAILWAY BRANCH.

G.O., No. 938 Ry.

DATED 18th July 1898.

Prospectus 100/3

[Despatch Abstract.]

Indian transactions of the Madras Railway and the Calicut-Tanmanore 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.

Indexed.

4.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

RAILWAY.

Government {1898} of Madras.

PUBLIC WORKS.

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.

Enclosures.

Form No. XXII.

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

	Actuals for 1897–98.			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 ..	2,27,782 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	..	9[illegible],000
Withdrawals from treasury. Contribution to Provident fund	10,223 13 2	..	10,223 13 2	..	8,500
Withdrawals from treasury. Guaranteed interests ..	..	..	..	..	..
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.
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.	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 :—

	Rs.	Rs.
(i) Decreased Revenue outstandings—		
Suspense earnings—		
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	...	79,455
Cheques payable, Capital	...	4,236
Purchase account	...	77,832
Final location, Shoranur-Cochin survey	...	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	28,500	11,911
Foreign railways (miscellaneous)	587	...
Cashier	...	...
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	3,36,800	15,007
Government securities, Employés' Guarantee fund ...	23,100	...
„ Contractors' Security fund ...	...	...
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	..	..	..	..
	9. Unclassified expenditure	1,66,818	1,67,275	..	457
	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	..
	Deduct—Cost of working Kolar Gold Fields Railway	8,55,888	8,69,324	..	13,436
		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	..
	Deduct—Cost of working Kolar Gold Fields Railway	5,95,120	5,90,625	4,495	..
		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	..
	Deduct—Cost of working Kolar Gold Fields Railway	1,10,766	87,851	22,915	..
		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.
Capital.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.
Payments into treasury and credits	..	..	..	..	..
Withdrawals from treasury and debits	..	50,484 3 10	50,484 3 10	..	..
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.

FORM No. 2.

[250—18-4-98.]

GOVERNMENT OF INDIA. P. W. DEPARTMENT.

RAILWAY BRANCH.

3352
15-7-98

No. 4018 Madras, 15th July 1898.

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

The Consulting Engineer for Railways,
Madras.

SIR,

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 previews 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

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

E. W. Mason, R. E.
Examiner Railway Accounts.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

To

No.———

Dated———————————— 189 .

No. of Enclosures———

SUBJECT.

Print

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 1897-98.

	ACTUALS FOR 1897-98.									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	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	6,50,000
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	-	91,500
Withdrawals from Treasury. — Contribution to Provident Fund	10,223	13	2	-	-	-	10,223	13	2	-	8,500
Withdrawals from Treasury. — Guaranteed Interest	-	-	-	-	-	-	-	-	-	-	-
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 Rly: Ste during 97-98 is Rs. 32,983-1-1.

Dated 15th July 1898.

E Wallace Major. R.E.
Examiner of Railway Accounts.

C G P—No. 57 Ry—16-7-96—100.

Form No. 32. [100 / 12-7-97.]

Print

3

MADRAS RAILWAY.

Details of Special Funds Transactions for the ~~month of~~ year 1897-98

Details.	Cash.			Transfers.			Total.		
	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.
& Contractors Security Fund. EMPLOYES' GUARANTEE ~~FUND~~.									
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 ~~payments into~~ withdrawals from Treasury ..	-	-	-	80.180	11	6	80.180	11	6
~~CONTRACTORS' SECURITY FUND.~~									
~~Payments into Treasury and credits~~									
~~Withdrawals from Treasury and debits~~									
~~Net payments into Treasury~~ ..									
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

MADRAS,
15th July 1898.

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

(283)

Print

Madras Railway.

L & SR

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 Rs 2,22,068 more than the actuals of 1896-97 as shewn below:–

	Rs
(i) Refunds for Stores Sold to Rev: & 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 made up as follows:–

1. Increased issues of Stores to revenue	36,736
2. Transfer credits for Stores sold to foreign Railways	90,011
Less 3. Decrease in cash credits for sale proceeds of Stores	2,313
Net increase	1,24,434

(ii)

(ii) The fluctuations detailed above do not appear to call for any special remarks except the 2nd 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
Expenditure on Madras Emmet Ry:-	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	115,505	129,587	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

Print 5 SP

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 105.278 as under:-

(i) Refunds for stores sold to Revenue and others 86,479

(ii) Other refunds. 18,799

Total increase 105.278

(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.

Withdrawls 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:-

(i)

	Rs
(i) Decreased outlay on Stores.... ...	168.976
(ii) ——— Do ——— Miscellaneous	178
(iii) Decrease in balance of Capital Advance Account	85,423
	2.54.577
Less	
(iv) Increased outlay on works.	107047
(V) — Do — Suspense Mis:	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 1st 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

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.

Mundalore 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 deposit received from the Bezwada Madras Ry: for-

	Rs
Constructing Rolling Stock	94.712
Manufacturing tarpaulins	15,029
——— Do ——— Signals	25,000
	1.34.741
Sundry Items (net increase)	6,999.
	141.740

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. Comparision with Budget Estimate. (a) Compared with the Budget Estimate the actuals are less by Rs 5.03.119 due to the following :—

(i)	Short outlay on works including establishment	336.302
(ii)	Short outlay on Stores	4.388
(iii)	——— Do ——— Miscellaneous. ...	1.943
(iv)	——— Do ——— 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 etc) other foreign Railways, private firms etc. than anticipated and provided for.

(d) The decrease in the Capital Advance Account balance is due to large deposits received from other Railways etc. having been credited to this head pending future adjustment.

Print 7.25

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

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

Print

(b) The increase under Earnings arose as under.

(i) Increased Goods traffic ...	Rs 5.36.408	
(ii) — do — Sundry earnings	" 61.867	
		5.98.275
Less		
(iii) Decreased coaching traffic	Rs 1.09.677	
(iv) Decreased Telegraph earnings	Rs 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 subheads of abstract K and more especially under mileage and demurrage of vehicles over foreign line owing to the movement of grain, consequent on the famine and under workshop profits consequent on the large ~~am~~ 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 larger movement of grain on account of famine and on the ~~Consequence~~ 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 183.629. The increase is made up as follows:—

(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

Print

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 para 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...	6.787
Total decrease	25.972

(c) The Suspense receipts of the year were Rs 9.001 more than the Suspense outlay; this amount ~~cost~~ 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

Traffic Cash ~~outlay~~ 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 ...	12830	12,573
Revenue cheques unpaid ...	2347	
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
Total II carried over	3336

10 SP

Print

Total II Brot. forward ...	3336
Cheques payable revenue	4147
Railway Schools	838
Foreign railways traffic account. Kolar Gold Fields Railway	12.568
Foreign railways traffic account Madras Emmer 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:-

(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 ~~a~~ 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:-

(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 -

			Rs.
(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 Abstract 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 para 12 (b).

Surplus Profits and contribution to the Provident Fund.

14. 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 reported 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.

Print

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

Capital

	Dr. 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 Store and workshop account ...	93.334	
Total (a)	25.76.909	
	Dr. Rs.	Cr. Rs.
(b) Her Majesty's Government of India Cap: Ad: Ac.	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 Examiners balance on Cap: Ad. A/c.	1.31.570	-
Capital Advance Suspense Accounts -		
Cashier	13.673	-
Sales Account	2.542	-
Advance Account	6.755	-
Calicut Cannanore Extension ...	334	-
Institute at Bangalore city ...	6.663	-
Refunds to Government	-	79.455
Cheques payable Capital	-	4.236
Purchase Account	-	77.832
Final location Shoranur Cochin Survey	-	14
Total (b) ...	161.537	161.537

Revenue

Revenue

	Dr.	Cr.
(a) Her Majesty's Government of India		
Revenue Advance Account		15.376
(b) Suspense Revenue Advance Acc:—		
General Suspense Account ...	56	
Refreshment rooms account ...	9.346	
Cashier	5.974	
Total (a) & (b)	15.376	15.376
(c) Suspense Revenue Account—		
Traffic cash account	129.521	-
Foreign Railways Traffic account	746	-
Revenue Establishment	-	2.47.916
Income tax	-	2.449
Unpaid salaries and wages ...	-	11.294
Home payments Suspense acct:	-	271
Municipal tolls collected by ~~Comp~~ 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) ...	159.354	376.761
Balance agreeing with Rev: Treasury working account; thus:—		
Revenue deposits	16.77.984	
Less. Net Revenue (March quarter) not yet transferred to Net Rev: A/c.	1460.577	2.174.07 -
Total ...	3.76.761.	3.76.761

Print

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

Government Special Funds Account.

	Dr.	Cr.
Govt: of India Special Funds A/c Bank of Madras.	3.71.815	
Employes Guarantee Fund	-	644.898
Contractors Security Fund	-	71.810
Provident Fund invested with Govt: ...	-	15.007
Govt: securities Employes Guarantee Fund.	3.36.800	-
——— Do ——— Contractors Security Fund.	23.100	-
Total ...	7.31.715	7.31.715
Buildings, Plant and Stores Fire Insurance Fund.	-	3.24.091
Goods traffic, Fire Insurance Fund	-	37.403
Bank of Madras, Madras Ry: Fire Insc. Fund	5.955	-
Government securities, ——— Do ———	355.279	
Cashier, Cheques unpaid, ——— Do ———	260	
Total ...	3.61.494	3.61.494

Private Funds.

(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
Govt: Securities, Madras Ry: Library association	9.450	-
Total (b)	96.762	96.762

18

17. Financial Results - (i) The net amount ~~of~~ 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	8.19400-8-0	7.81.87830-7-3
In India	5.83.397-1-0	4.34.25925-1011
Total	2.36.003-7-0	12.16.13756 22

(ii) The net earnings as shewn in the Administrative accounts yield a return of 4·84 per cent on the Capital shewn 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 shewn 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)

Print

(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	Difference 1897-98 Less.
General Store	3.37.979	3.23.614	...	14.365
Loco: Store and workshop	15.01.401	13.08.513	...	1,97.888
Engineering Store	4.89.422	5.97.650	1.08.228	...
Traffic Stores	137	70	67	...
Stores in transitu	2.80.137	2.53.820	...	26.317
Materials lost	40	48	8	...
Telegraph Store workshop ...	112.100	93.334	...	18,766
Total	27,20,942	25,76,909	...	1,44,033

(ii) The decrease in the Loco: 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 para 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 -

(iii)

iii 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.

(iv) The detailed Stock lists at 31st December 1897 of the Loco:, Engineering and Telegraph departments agree with the Audit office balances on that date, the lists of the General Stores department are however in Rs 12.334 in excess of the balance in the General books at the end of 1897.

(v) This sum represents the balance of the excess of Rs 40.826 referred to in para 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.

(vi) Loco: Store and Workshop Account - The balance of this account at 31st December 1897 consists of —

Stock on hand	12.45.727
Workshop account	74.045
	13.19.772

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

(viii)

Print

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

Library Association	
Jalarpet, Perambur & Rayapuram ...	131-15-10
Madras Railway Volunteers	372-0-7
Government of Madras	5.585-14-4
Private firms and individuals	460-7-7

(ix) The expenditure of Rs 24.674 shewn in the workshop returns 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.

(x) 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 Accts (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 12662-4-6 being amount paid to the Great Indian Peninsula Ry: 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

22.

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:-

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:-

Chief Engineer	400
Locomotive Superintendent	4.000
Manager Railway Schools	5
Traffic Manager	1.000
Telegraph Engineer	200
General Store Keeper	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 balances 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 ...	152.785	127040	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 ...	143.784	129521	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 Colours. November 1896	.14-7-0
Raichur — July 1897	65-7-0
Bangalore Cantt: July 1897	76-3-0

(iv) The balance of the foreign Railways traffic and miscellaneous accounts is made us as under:-

Print

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
— Do — Do — Southern Mahratta Ry: Bangalore City	14.642-0-5.
— Do — Do — South Indian Railway Kalpadi	4.222-4-2
— Do — Do — South Indian Railway Ranipenta.	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 ...	29246-2-8

Madras
11th/15th July 1898

Edwallen Major. R.E.
Examiner Railway Accounts.

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.

17

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 Cap: Ad: Ac:	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 Cap: Ac.	583.397	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	15.64749	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	21.63.395	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
	Rs	Rs	Rs	Rs.
India				
Capital Indian Cash Outlay				
On works including establishment	2.66.191	6.02.493	...	336.302
Stores	1893.119	1897.507	...	4.388
Miscellaneous	3.057	5.000	...	1.943
Suspense Miscellaneous	135.537	2.20.000	...	84.463
Increase or decrease of balance of Cap: Ad: account	76.023	...	"	76.023
Total	22.21.881	27.25.000	-	503.119
Capital Receipts				
Refunds for Stores sold to Rly: and others	25,86,479	25.00.000	86.479	...
Other refunds, Home Expdtre, &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 Cap: Ac	5.83.397	25.000	-	608.397
Revenue Account				
Receipts				
Coaching traffic	44.90323	46.00.000	...	409.677
Goods traffic	66.56.408	61.20.000	536.408	...
Electric Telegraph.	19.703	20.000	...	297
Sundries	2.21.867	160.000	61.867	...
Total Administrative Receipts	113.88.301	109.00.000	488.301	...
Suspenses	1795.328	16.00.000	1.95.328	...
Total payments into Treasury	1.31.83629	125.00.000	6.83.629	...
Expenses.				
Maintenance	12.41.243	1331.100	...	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.	1786.327	16.00.000	186.327	...
Total withdrawals from Treasury	72.92.159	72.08.000	92.159	...

Actual Receipts and Charges of 1897-98 Compared with the Revised Estimate 1897-98.

19

Head	Actuals 1897-98	Revised Estimate 1897-98	Actuals More	Actuals Less
	₹	₹	₹	₹
India.				
Capital Indian Cash Outlay.				
New Works including Establishments	2.66.191	3.57.088	...	90.897
Stores	18.93.119	1787.912	1.55.207	...
Miscellaneous	3.057	5.000	...	1.943
Suspence Miscellaneous	1.35.537	1.50.000	...	14.463
Increase or decrease(-) balance of Capital Adv. acct	76.023	...	...	76023
Total Cash outlay.	22.21.881	22.50.000	...	28.119
Capital Receipts				
Refunds for Stores sold to Rev: and others	2586.479	25.00.000	86.479	...
Other refunds, Home Expenditure etc.	2.18.799	3.00.000	...	81.201
Total Capital Receipts	2805.278	28.00.000	5.278	...
Net Cash demand of the year on Cap: acct	5.83.397	5.50.000	33.397	...
Revenue Account				
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	114.00.000	...	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
Loco: Expenses.	21.33.395	21.60.000	...	26.605
Carriage & 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 & 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

Sub-head	Actuals 1897-98	Actuals 1896-97	1897-98 More	1897-98 Less
	Rs	Rs	Rs	Rs
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 & wages & materials	1.06.239	1.14.988	...	8.749
4. — Do — 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 F.I. Fund	7	...	7	...
	12.69.695	12.70.700	...	1005
Deduct - Cost of working K. G. F. Railway	28.452	22.109	6.343	...
Total.	12.41.243	12.48.591	...	7.348
1. General Superintendence	1.32.578	1.37.705		5127
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 locomotives	5.18.800	5.09.223	9.577	..
6A — Do — of machinery & tools & plant	16.232	15.175	1.057	..
7 New Minor Works	...	...	..	..
8. Payments to other lines	...	...	..	..
9. Unclassified expenditure	1.66.818	1.67.275	...	457
Total	21.85.631	21.31.503	54.128	...
Deduct Sum chargeable to F.I. Fund.	...	...	..	..
	21.85.631	21.31.503	54.128	..
Deduct cost of working B. Tilda Railway	40.439	31.206	9.233	..
	21.45.192	21.00.297	44.895	..
Deduct — do — M. C. Railway	11.797	11.880	..	83
Total.	21.33.395	20.88.417	44.978	..

Sub heads of Revenue Expenditure.

Comparison between actuals of 1896-97-1897-98.

21

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	414.459	491.187	...	46.728
	2.A. — Do — Machinery, tools and plant	12.929	12.168	761	...
	3. Cleaning carriages and wagons & 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 T.I. Fund	...	599	...	599
		6.20.427	6.65.626	...	45.199
	Deduct Cost of working K.G.T. Railway	11.638	9.118	2.520	...
		6.08.789	6.56.508	...	47.719
	Deduct Cost of working M.C. Railway	3.344	3.479	...	135
	Total	6.05.445	6.53.029	...	47.584
Traffic Expenses	1. Salaries, wages &c.	6.57.908	6.38.333	21575	...
	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 T.I. Fund	272	239	33	...
		8.55.888	8.69.324	...	13.436
	Deduct. Cost of working Kolar G.T. Ry	15.121	12.284	2.837	...
		8.40.767	8.57.040	...	16.273
	Deduct — Do — M.C. Railway	4597	4.836	..	239
	Total.	8.36.170	8.52.204	...	16.034

Comparison between actuals of 1896-97 and 1897-98. (contd)

22

Prov.

Main Head	Sub-heads.	Actuals 1897-98	Actuals 1896-97	1897-98 More	1897-98 Less
General charges.	1. Home Expenditure	84.796	72.226	12.570	...
	2. Salaries of Indian management including offices	283.941	283.494	447	...
	3. Police	37.986	38.367	...	381
	4. Advertising (all advertisements of all depts)	6.338	5.367	971	...
	5. Electric Telegraph	142.347	144.377	...	2.030
	6. Clearing accounts with other lines	...	...	...	...
	7. Unclassified Expenditure	51.585	54.724	...	3.139
	Total	606.993	598.555	8.438	...
	Deduct. Sums chargeable to J.I. Fund	11873	7930	3.943	...
		595.120	590.625	4.495	...
	Deduct. Cost of working K.G. & Ry.	10.604	8.322	2.282	...
		584.516	582.303	2.213	...
	Deduct. — do — M.R. Ry.	3236	3285	...	49
	Total.	581.280	579.018	2.262	
Special and Miscellaneous Expenditure.	1. Law charges.	2.031	1.579	452	...
	2. Compensation	3.502	2079	1423	—
	3. Rates & taxes (including municipal water rates)	23.143	23.560	...	417
	4. Payments to other lines.	38	657	...	619
	5. Prizes for Station Gardens &c	443	478	...	35
	6. Contribution to Ry: Pro: Institution	41.561	41.860	...	299
	7. Miscellaneous.	40.847	18.084	22.763	...
	Total.	111.565	88.297	23.268	...
	Deduct. sums chargeable to J.I. Fund	799	446	353	...
		110.766	87.851	22.915	...
	Deduct. Cost working K.G. & Ry.	1878	1225	653	...
		108.888	86.626	22.262	...
	Deduct. — do — M.R. Ry.	589	487	102	...
	Total	108.299	86.139	22.160	...

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

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF Calicut Cannanore RAILWAY FOR THE OFFICIAL YEAR 1897-98.

	ACTUALS FOR 1897-98.									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	.	.	.	.	.	.	.	.	.	.	.
Withdrawals from Treasury and Debits	.	.	.	50.484	3	10	50.484	3	10	.	.
NET WITHDRAWALS FROM TREASURY ...	.	.	.	50.484	3	10	50.484	3	10	.	.
REVENUE.											
Payments into Treasury and Credits											
Withdrawals from Treasury and Debits											
NET PAYMENTS INTO TREASURY											
SPECIAL FUNDS.											
Credits											
Debits											
Withdrawals from Treasury. — Surplus Profits ...											
Withdrawals from Treasury. — Contribution to Provident Fund											
Withdrawals from Treasury. — Guaranteed Interest											
Interest on Overdrawn Capital											

Madras

Dated 4th/15th July 1898.

E. Wallen Major, R.E.
Examiner of Railway Accounts.

C G P—No. 57 Ry—16-7-98—100.

Draft C

Calicut Cannanore Extension.

2/4 Sd

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 Rs 7375.000 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.

Despatched on

4. Of the expenditure incurred during the year, Rs 36.000 represents the outlay incurred on Surveys of the line and not in the first instance from State funds.

5. There are no Suspense heads in connection with the accounts of the Extension.

Madras
4th/15th July 1898.

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

3352 of 98
401 8 15-7-98
CR

Form No. 1.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

Papers to be read in Proceedings:—

Again G.O. dated 189 , No.
Again G.O., dated 189 , No.
Current No. 3352 of 1898, dated 15-7-98 , from CR
" " " 189 , " , "
" " " 189 , " , "

ORDER. No 938 Ry. dt 18/7/98.

Recorded.

2. The attention of the Agent and Manager M.K. is drawn to paragraph 18 of the Remarks.

Print

JWS
R
16/7/98 16-7-98

The Agent & Manager M.K.
Examiner of Dr. Accts
Consg. Engr. for Rys

Despatched on 22/8/98