Public Works (1899) Department.

RAILWAY BRANCH.

G.O., No. 707. Ry.

DATED 29th June 1899.

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[Despatch Abstract.]

Indian Transactions of the Madras Ry.

Recording, with remarks, Letter from the Sec.y, Ed. Ry. Accts., Madras, submitting the annual Statements of — for the offl year 1898-99, with a review of receipts and Charges.

BACK PAPERS.

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RAILWAY.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

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G.O., No. 707 Ry., 29th June 1899.

JUNE.

Indian Transactions of the Madras Railway

Recording, with remarks, letter from the Examiner, Guaranteed Railway Accounts, Madras, submitting the annual statements of — for the official year 1898–99, with a review of receipts and charges.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From—The Examiner, Guaranteed Railway Accounts.
To—The Consulting Engineer for Railways, Madras.
Dated— Madras 22nd June 1899 No. 413 S./A.

I have the honour to forward, herewith, the annual statements (Form No. XXII) of Indian transactions of the Madras Railway for the official year 1898-99, accompanied by a review of receipts and charges.

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

—

Enclosures.

Form No. XXII.

Statement of the Indian Transactions of the Madras Railway for the official year 1898-99.

—	Actuals for 1898-99. 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 ..	2,53,242 3 7	25,98,536 2 8	28,51,778 6 3	28,00,000	30,00,000
Withdrawals from treasury and debits	18,62,050 5 3	3,34,842 15 0	21,96,893 4 3	28,25,000	22,00,000
Net withdrawals from treasury ..	16,08,808 1 8	22,63,693 3 8	6,54,885 2 0	25,000	8,00,000
Revenue.					
Payments into treasury and credits ..	1,12,89,378 5 4	8,13,960 11 8	1,21,03,339 1 0	1,26,00,000	1,20,50,000
Withdrawals from treasury and debits	36,67,276 11 6	33,89,461 12 8	70,56,738 8 2	71,00,000	71,00,000
Net payments into treasury ..	76,22,101 9 10	25,75,501 1 0	50,46,600 8 10	55,00,000	49,50,000
Special Funds.					
Credits	..	90,931 3 11	90,931 3 11	..	..
Debits	..	41,508 9 10	41,508 9 10	..	..
Net Payments into Treasury ..	..	49,422 10 1	* 49,422 10 1	..	..
With- drawals from treasury. Surplus profits ..	81,593 12 0	..	81,593 12 0	..	94,114
With- drawals from treasury. Contribution to Provident fund ..	21,074 10 4	..	21,074 10 4	..	48,886
With- drawals from treasury. Guaranteed interest ..	..	..	..	..	..
Interest on overdrawn capital ..	..	3,348 5 1	3,348 5 1	..	..

* For details please see statement attached.

Note.—The gain by exchange on stores consumed by Revenue, etc., during 1898-99 is Rs. 2,65,459-3-11.

Details of Special Funds Transactions for the year 1898-99.

Details.	Cash.	Transfers.	Total.
Employes' Guarantee and Contractors' Security Fund.		Rs. A. P.	Rs. A. P.
Payments into treasury and credits ..	..	20,020 3 6	20,020 3 6
Withdrawals from treasury and debits ..	..	13,520 14 5	13,520 14 5
Net payments into treasury ..	..	6,499 5 1	6,499 5 1
Provident Fund.			
Payments into treasury and credits ..	.	70,911 0 5	70,911 0 5
Withdrawals from treasury and debits ..	..	27,987 11 5	27,987 11 5
Net payments into treasury ..	..	42,923 5 0	42,923 5 0
Total payments into treasury of Special funds ..	..	49,422 10 1	49,422 10 1

—

Review of Receipts and charges for the year 1898-99.

The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1897-98, and the estimates for 1898-99; and the following remarks contain an explanation of the more important differences :—

Payments into Treasury—Capital.

2. *Comparison with actuals of the previous year.*—(*a*) The payments into treasury during the year exceeded the actuals of 1897-98 by Rs. 46,500 as shown below :—

	Rs.
Increase in other refunds, home expenditure, etc.	1,69,773
Less—Decrease in refunds for stores sold to Revenue and others ...	1,23,273
Net increase ...	46,500

(*b*) Details of the increase of Rs. 1,69,773 are given in the following table :—

—	Credits in 1897-98.	Credits in 1898-99.	1898-99. More.	1898-99. Less.
	Rs.	Rs.	Rs.	Rs.
Expenditure on M.E. Railway	17,285	1,555	..	15,730
Transfers to Revenue for work done, etc.	14,760	19,273	4,513	..
,, ,, on account of home expenditure	1,29,587	81,347	..	48,240
Expenditure on surveys	1,710	31,037	29,327	..
Miscellaneous credits	250	..	..	250
Expenditure on C.C. extensions	55,207	2,55,360	2,00,153	..
Total ..	2,18,799	3,88,572	1,69,773	..

The decrease in recoveries from revenue on account of home expenditure is due to the revised procedure adopted in 1897-98 of adjusting such charges monthly instead of half-yearly, which resulted in fifteen months' transactions being brought to account in that year.

The large increase against the last item is attributable to the fact that the extensions were under construction during the whole of the year, against but a few months in 1897-98.

It may here be mentioned that the practice of passing cash withdrawals from the treasury at Madras, for extension purposes through the main line books, has been discontinued from April 1899—*vide* Accountant-General, Public Works Department, letter No. O-82 R., dated 20th March 1899, to this office.

(*c*) The decrease of Rs. 1,23,273 in refunds for stores sold to Revenue and others is made up as follows :—

		Rs.
(i) The decrease in issues of stores to Revenue		2,04,301
Less—(ii) Increase in transfer credits for stores sold to foreign railways	55,569	
(iii) Increase in cash credits	25,459	81,028
Net decrease		1,23,273

The causes which led to the decrease in consumption of stores by revenue are referred to in paragraph 11 (*b*) and (*c*).

The increase in recoveries from foreign railways is mainly due to the receipt of a large deposit in January 1899 from the Bezwada-Madras Railway in connection with the erection of rolling stock for that line in the Madras Railway workshops.

3. *Comparison with budget estimate.*—The actuals are only Rs. 51,778 in excess of the budget estimate, and no explanation of this comparatively small difference appears necessary.

4. *Comparison with revised estimate.*—The actual receipts fell short of the revised estimate by Rs. 1,48,222, owing chiefly to recoveries from the Calicut-Cannanore Extension having been less than anticipated, in consequence of various causes having led to a lapse on the grant, as explained in the separate review on the transactions of the extensions.

Withdrawals from Treasury—Capital.

5. *Comparison with actuals of the previous year.*—(*a*) The actual outlay is Rs. 18,007 less than that of the previous year, the fluctuations being as under :—

		Rs.
(i) Decrease in outlay on works		64,702
(ii) ,, on stores		89,892
		1,54,594
Less—	Rs.	
(iii) Increase in outlay on miscellaneous	399	
(iv) ,, on suspense miscellaneous ...	90,544	
(v) Increase of balance of Capital Advance accounts ...	45,644	
		1,36,587
Net decrease ...		18,007

The decrease in connection with works is due to some of the large works in progress during the previous year having been practically completed by the end of March 1898 and to lapses having occurred on the provision for a few of the more important works included in the estimates for the current year.

The short outlay on stores is, considering the large expenditure on this head, comparatively unimportant, and requires no explanation.

The heavier expenditure during the year on the Calicut-Cannanore extension accounts for the increase under suspense miscellaneous.

The decrease in the credit balance of the Capital Advance account is mainly due to the outlay incurred on the Nilgiri Railway in excess of deposits received (*vide* paragraph 18).

6. *Comparison with Budget estimate.*—There has been a lapse of Rs. 6,28,107 on the budget estimate, which is made up of the following principal items :—

Works.—The lapse of Rs. 4,63,344 is due to several large works entered in the budget not having been put in hand for want of sanction, and to various causes having prevented the full expenditure provided for being incurred on other works.

Stores.—The saving of Rs. 2,08,921 on the provision in the budget arose mainly on the following items :—

Firewood. | Coal, Indian. | Timber of all kinds.

Great difficulty has been experienced in obtaining supplies of firewood, both at Jalarpet and on the West Coast, owing to plague, an abnormally heavy monsoon and the extension of the use of wood fuel in mills and factories.

Coal was obtained at a cheaper rate than expected, and the quantity estimated for was in excess of requirements.

The stock of timber was found sufficient for the works undertaken, which were not as numerous as anticipated, and hence a smaller quantity than estimated for was obtained during the year.

7. *Comparison with Revised estimate.*—The main items comprised in the net saving of Rs. 3,107 are a decrease of Rs. 1,69,919 on suspense miscellaneous and an increase of Rs. 1,62,819 on stores.

The decrease is due to the short outlay on the Calicut-Cannanore Extension, and the increase to excess purchases of miscellaneous stores.

Payments into Treasury—Revenue.

8. *Comparison with actuals of the previous year.*—(*a*) The payments of revenue into treasury during the year are less than those of 1897-98 by Rs. 10,80,290, as under :—

	Rs.
(i) Earnings	10,68,336
(ii) Suspense	11,954
Total ...	10,80,290

(*b*) The heavy decline in earnings is due to the following causes :—

Coaching traffic, Rs. 7,77,791.—The prevalence of plague, and the irksome, although doubtless necessary, precautions adopted to prevent its spread, seriously interfered with the movements of passengers, who were subjected to frequent examinations, and liable to detention at wayside stations, segregation, &c.

Goods traffic, Rs. 2,63,288.—The receipts during the previous year were exceptional, owing to the abnormal grain traffic which arose in consequence of the famine in the north of India and in the northern districts of the Madras Presidency.

9. *Comparison with budget estimate.*—(*a*) Compared with the budget estimate the actuals are less by Rs. 4,96,661 as below :—

		Rs.
Decrease in earnings		6,80,035
Less—Increase in suspense		1,83 374
Net decrease ...		4,96,661

The decrease in earnings is made up as under :—

		Rs.
Decreases—		
Coaching traffic		8,87,468
Electric telegraph		2,567
		8,90,035
	Rs.	
Less—Increases—		
Goods traffic	1,93,120	
Sundries	16,880	
		2,10,000
Net decrease ...		6,80,035

(*b*) The loss on coaching traffic may be ascribed to the plague, as already stated above; and as the epidemic also affected the traffic in some articles of general merchandise, there would have been a loss on goods traffic as well, but for a large increase in consignments of coal and cotton.

(*c*) The increase in suspense is due to larger through traffic transactions than anticipated; the necessary increased provision was made in the revised estimate—*vide* paragraph 12 (*c*).

10. *Comparison with Revised estimate.*—The actuals are Rs. 53,339 in excess of the revised estimate; there has been a decrease of Rs. 1,12,468 in coaching traffic, which, however, has been more than compensated for by an increase of Rs. 1,75,120 in goods traffic.

Withdrawals from Treasury—Revenue.

11. *Comparison with actuals of the previous year.*—(*a*) The withdrawals are Rs. 2,35,420 less than those of the previous year as under:—

	Rs.
Decrease in locomotive expenses	99,293
„ in carriage and wagon expenses	2,03,996
„ (net) in other heads of expenditure	13,794
	3,17,083
Less—Increase in suspense	81,663
Net reduction ...	2,35,420

(*b*) The reduction in locomotive expenses is due to the usual number of engines not having been renewed during the year, owing to the strike in the Engineering trade in England having delayed the compliance with indents by the Board. The strike of the Perambur workshop labourers in May 1898 also tended to retard repairs and renewals in both the locomotive and the carriage and wagon departments.

(*c*) As regards carriage and wagon expenses, the decrease is due to the cause mentioned above, and to the renewal of a large number of covered goods wagons, which had been in hand for several years, having been nearly completed by the close of 1897–98.

In both departments the charges for loss by exchange were necessarily low, in consequence of the small consumption of English material.

(*d*) The increase in suspense is due to larger debits from other lines on account of through traffic, &c.

(*e*) The loss by exchange under all abstracts has decreased by Rs. 62,534 as compared with the actuals of 1897–98, as under:—

	Rs.
Abstract A	**18,747**
„ B	52,528
„ C	17,707
„ D	**2,501**
„ E	6,913
„ G	6,634
Total decrease ...	62,534

(*f*) The suspense outlay of the year was Rs. 84,616 more than the suspense receipts; this amount was made up as follows:—

	Rs.
(i) Increase on Revenue outstandings	74,539
(ii) Decrease under demands payable	10,077
Total ...	84,616

The details of these two items are given below:—

(i) Increased Revenue outstandings—

	Rs.	Rs.
Suspense earnings—		
Traffic cash account	58,855	
Foreign railways traffic account	**746**	
		58,109
Suspense expenses—		
Refreshment-room account	244	
General suspense account	**6**	
Foreign railways miscellaneous	**3,163**	
		2,925
Revenue cheques unpaid	18,440	
Petty cash	915	
		19,355
Total (i) ...		74,539

(ii) Decrease in demands payable—

	Rs.
Revenue establishment	**11,161**
Income-tax	70
Unpaid salaries and wages	419
Home payments, suspense account	**233**
Municipal tolls collected by Company	604
Cheques payable, Revenue	2,532
Railway schools	**684**
Foreign railways miscellaneous	177
Foreign Railways traffic account—	
Kolar Gold Fields Railway	**29,150**
Madras-Ennur Railway	4,824
Adjustment between Revenue and Special Funds postponed to April 1899	203
Total (ii) ...	**10,077**

12. *Comparison with Budget estimate.*—(*a*) Compared with the budget estimate, the actuals are less by Rs. 43,261 as under:—

	Rs.
(i) Decrease in working expenses	3,11,251
Less—Increase in suspense	2,67,990
Net decrease ...	43,261

(*b*) The saving on the provision for working expenses occurred chiefly in the Locomotive and carriage and wagon departments; the causes which prevented outlay to the average extent being incurred will be found in paragraph 11 *ante*.

(*c*) The increase in suspense is due to large through traffic transactions with other lines, and to adjustments in connection with special funds, etc., having exceeded the usual average. The increase follows on the increase in suspense receipts—*vide* paragraph 9 (*c*).

13. *Comparison with Revised estimate.*—(*a*) The small saving of Rs. 43,261 on the revised estimate is made up of unimportant variations under all abstracts and in suspense.

14. *Surplus profits and contribution to the Provident Fund.*—(*a*) The budget grant of Rs. 60,000 proposed by the Madras Government was not sanctioned by the Government of India; but as surplus profits were earned during half-years ended 31st December 1897 and 30th June 1898, a grant of Rs. 1,24,000 was subsequently sanctioned in Government of India letter No. 668 A.R., dated 16th December 1898.

(*b*) The revised estimate contained provision to the extent of Rs. 1,43,000, against which the actuals amounted to only Rs. 1,02,668; the saving being due to the additional contribution, payable to the Provident Institution under the new regulations, not having been disbursed during the year, as formal sanction to the adoption of the revised rules had not been received. In a recent issue of the *Gazette of India* the State Railway Provident Fund rules have, subject to certain modifications, been extended to the Madras and other Companies' lines.

(*c*) The traffic earnings during the first-half of 1898 were very poor; and no surplus would have been realized, but for the exceptionally low expenditure during the period; the various causes which contributed towards the restriction of outlay have been referred to in other portions of this review.

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	2,91,435
Locomotive stores and workshop account	10,36,6 0
Engineering „ „	6,79,022
Traffic stores account	**14**
Stores *in transit*	2,08,404
Materials lost account	8
Telegraph stores and workshop accounts	1,23,992
Total (*a*) ...	23,39,437

		Dr.	Cr.
		Rs.	Rs.
(*b*) Her Majesty's Government of India Capital advance account		86,658	...
Add—Balances of the following accounts dealt with in Government Examiner's books but treated by Company as separate suspense account:—			
Sales account		...	3,590
Purchase account		46,768	...
Government Examiner's balance on Capital advance account		1,23,836	...
Capital Advance Suspense account—			
Cashier		22,272	...
Sales account		3,590	...
Advance account		7,115	...
Refunds to Government		...	1,14,386
Cheques payable, Capital		...	1,377
Purchase account		...	40,768
Final location, Shoranur-Cochin survey		...	282
Total (*b*)		1,56,813	1,56,813
Revenue.			
(*a*) Her Majesty's Government of India—			
Revenue advance account		...	33,161
(*b*) Suspense Revenue advance account—			
General suspense account		49	...
Refreshment-rooms account		9,590	...
Cashier		23,522	...
Total (*a*) and (*b*)		33,161	33,161
(*c*) Suspense Revenue account—			
Traffic cash account		1,88,376	...
Foreign railways traffic account		...	177
Revenue establishment		...	2,59,076
Income-tax		...	2,520
Unpaid salaries and wages		...	11,713
Home payments suspense account		...	38
Municipal tolls collected by Company		...	3,249
Cheques payable, Revenue		...	3,561
Railway schools		...	154
Kolar Gold Fields Railway		...	69,257
Madras-Ennur Railway		...	16,735
Foreign Railways (miscellaneous)		25,337	...
Cashier		2,394	...
Amount adjusted with special funds in April 1899		989	...
Amount adjusted with private funds in April 1899		...	1,192
Total (*c*)		2,17,096	3,67,672

Balance agreeing with Revenue Treasury working account, thus:—

	Rs.	Rs.	Rs.
Revenue deposits	12,40,464	...	...
Less—Net revenue (March quarter) not yet transferred to net Revenue account	10,89,888	1,50,576	...
Total		3,67,672	3,67,672

16. The following were the balances of the special and private funds of the Company on 31st March 1899:—

Government Special Funds Account.

	Dr.	Cr.
	Rs.	Rs.
Government of India special funds account, Bank of Madras	4,21,237	...
Employes' Guarantee fund	...	6,18,433
Contractors' Security fund	...	83,025
Provident fund invested with Government	...	57,931
Government securities, Employes' Guarantee fund	3,12,300	...
Government securities, Contractors' Security fund	23,500	...
Cashier cheques unpaid	3,341	...
Amount due from Revenue adjusted in April 1899	...	989
Total	7,60,378	7,60,378
Building plant and stores, Fire Insurance fund	...	3,08,897
Goods traffic, Fire Insurance fund	...	39,164
Bank of Madras, Madras Railway, Fire Insurance fund	5,015	...
Government securities, Fire Insurance fund	3,43,046	...
Total	3,48,061	3,48,061

Private Funds.

(*a*) Madras Railway Provident fund—		
Provident fund		9,30,422
Government securities	8,71,299	...
Invested with Government special fund	57,931	...
Amount due to Revenue adjusted in April 1899.	1,192	...
	9,30,422	9,30,422
(*b*) Sick and Allowance fund—		
Madras Railway Sick and Allowance fund	...	84,704
Government securities	79,041	...
Bank of Madras	8,312	...
Madras Railway Library Association	...	12,100
Government securities, Madras Railway Library Association	9,450	...
Total (*b*)	96,804	96,804

17. *Financial results.*—(i) The net amount of capital withdrawn in England and in India during and to the end of 1898–99 is given below:—

	During 1898–99.	To the end of 1898–99.
	Rs. As. Ps.	Rs. As. Ps.
In England	9,13,407 13 8	7,91,01,238 4 11
In India	**6,54,885 2 0**	4,27,71,040 8 11
Total	2,58,522 11 8	12,18,72,278 13 10

(ii) The net earnings as shown in the administrative accounts yield a return of 4·21 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. 68,524–10–9 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, and the value of stores consigned for the extensions but brought on to the main line books; adjustments not having in all cases been made in the statements of classification of issues.

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

(*a*) *Stores.*—(i) The stores balances have decreased by Rs. 2,37,442 during the year as under:—

Account.	1897–98.	1898–99.	Difference: 1898–99, More.	Difference: 1898–99, Less.
	Rs.	Rs.	Rs.	Rs.
General stores	3,23,614	2,91,435	..	32,179
Locomotive stores and workshop	13,08,513	10,36,620	..	2,71,893
Engineering stores and workshop	5,97,650	6,79,022	81,372	..
Traffic stores	70	14	56	..
Stores *in transit*	2,53,820	2,08,404	..	45,416
Materials lost	48	8	..	40
Telegraph stores and workshop	93,334	1,23,992	30,658	..
Total ..	25,76,909	23,39,467	..	2,37,442

(ii) The decrease in the balance of the Locomotive stores and workshop account is due to the restricted supply of material by the Board in consequence of the Engineer's strike, to the issues of boilers, boiler plates, and tubes and engine tyres, during the second half of 1898, having exceeded the normal issues by about Rs. 1,00,000, and to short purchases of firewood, Indian coal and timber.

(iii) The increase under Engineering stores is attributable to the renewal of permanent-way with 30 feet bull-headed rails during the earlier part of the year having, owing to unavoidable circumstances, fallen short of the prescribed rate of replacement.

(iv) The decrease in stores in transit is due to a large consignment of permanent-way material having been on the voyage out at the close of the previous year. The existing balance of the account is mainly composed of under-frames and other stores for the Locomotive Department.

(v) With the exception of the general stores, the detailed stock lists at 31st December 1898, prepared by the several store departments, agree with the balances in the general books on that date.

(vi) The general store lists are Rs. 8,485 in excess of the Audit office balance at the close of December 1898. The excess of Rs. 40,826 discovered in 1894–95 and referred to in last year's review has been applied, from time to time, in meeting losses arising on sales, depreciation, &c., and has thus been reduced to the amount stated above.

(vii) *Locomotive stores and workshop account.*—Several works, uncompleted at the end of December 1898, were undertaken for the Madras Railway volunteers, other public bodies and private individuals from whom deposits were not obtained.

(viii) If the iron fittings for carriage vacuum brakes, on which the expenditure on 31st December amounted to Rs. 69,858, were manufactured for sanctioned works, and not merely for stock, the outlay should have been transferred to the debit of such works during the second half of 1898, instead of the charge being held over until the work is completed.

(ix) *Engineering stores and workshop account.*—As brought to notice in the previous year's review, some articles of the same description are borne on the lists of the different districts at dissimilar rates, *e.g.*—

		First District.	Second District.	Third District.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Pot sleepers	each ...	2 12 0	2 7 2	2 10 10
Tiebars	„ ...	1 3 4	0 14 3	1 2 4
Trenails, iron	„ ...	0 4 9	0 5 6	0 3 3
Chairs, cast iron	„ ...	...	1 5 6	0 15 9
Stoney's and Winter's patent points, complete	„ ...	...	233 9 10	193 9 1

(x) *Telegraph stores and workshop account.*—This account comprises the balances of the telegraph stores, telegraph workshop and the engineering workshop at Arkonam. Included in the balance of the latter is a sum of Rs. 4,650–11–5, representing the value of what is termed working machinery, consisting of engines and machines—weighing, drilling, screw-cutting, punching and shearing, &c. If, as appears to be the case, these articles are in use in the shops, their value should not be borne on the stock books, but should be charged off to workshop plant on duly sanctioned estimates. This was brought to the Chief Auditor's notice in a test audit report, and is receiving his attention.

(*b*) *Capital advance suspense account.*—(i) The balances under this head are with the following exceptions regular, current and efficient.

(ii) The purchase account contains three debit items, amounting to Rs. 100–11–1, which, however, have since been adjusted in the accounts for April 1899.

(iii) A cheque for Rs. 2,860 was issued and cashed on the 30th March 1899, but not included in the cash book until the 1st April following, with the result that the balance of the cheques payable to capital account was incorrectly reduced by debit having been raised in advance of the credit. The delay in recording the transaction in the cash book was irregular.

(iv) The expenditure on a work undertaken for the Kolar Gold Fields Railway exceeded the deposits by Rs. 23–11–8, and steps have been taken to recover the amount.

(v) The outlay on the Nilgiri Railway, in repairing the damages caused by boulder slips, and in generally improving the stability of the line, exceeds, by Rs. 78,652, the deposits received during the year from that Railway Company, and, although further sums have since been remitted to the Madras Railway, there is still a large amount due at this date.

The matter has more than once been specially reported to the Accountant-General, Public Works Department, and the Consulting Engineer for Railways, Madras, and frequent references have also been made by the Agent and Manager, Madras Railway, to his Board, who are in communication with the London representatives of the Nilgiri Railway Company.

(vi) A sum of Rs. 6–4–0, which is understood to be an excess deposit, has been outstanding in the refunds to Government account since December 1896. If there is no likelihood of the amount being claimed, it might be transferred to Revenue.

(vii) The details of the balance of the refunds to Government account at 31st March 1899 are as under:—

	Rs. A. P.	Rs. A. P.
Balances of advances received from the Mysore Durbar for works for the Kolar Gold Fields Railway, from the Bezwada-Madras Railway for the erection of rolling-stock and from merchants and others for sidings, buildings, &c., to be constructed ...	1,88,154 9 4	
Sale-proceeds of stores awaiting adjustment	4,901 1 8	
Haulage charges recovered from a merchant awaiting adjustment ...	6 4 0	
		1,93,061 15 0
Less—		
Expenditure incurred on one work for the Kolar Gold Fields Railway in excess of deposit	23 11 8	
Expenditure incurred on the Nilgiri Railway in excess of deposits ...	78,652 4 11	
		78,676 0 7
Net Total ...		1,14,385 14 5

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

	Rs.
Chief Engineer	300
Locomotive Superintendent	4,000
Manager, Railway Schools	5
Traffic Manager	1,000
Telegraph Engineer	200
General Storekeeper	300
President, Madras Municipality, for plumbers' licenses	100
Collector of Sea Customs, Madras, for import duty on stores ...	1,000
Medical officer	10
Engineer, First District	200
Total ...	7,115

(*c*) *Revenue advance suspense accounts.*—The balances under this head are current and efficient.

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

(ii) The balance of the traffic cash account shows an increase of Rs. 58,855 as under :—

——	1897-98.	1898-99.	Increase in 1898-99.
	Rs.	Rs.	Rs.
Station and ledger accounts	1,27,040	1,98,720	71,680
Foreign Railways Traffic Account.			
Southern Mahratta Railway	2,198	889	1,309
Telegraph Department	210	10	200
Great Indian Peninsula Railway	58	10,539	10,481
South Indian Railway	131	1,967	1,836
East Coast State Railway	..	2,671	2,671
Total ..	1,29,521	1,88,376	58,855

(iii) The following station outstandings at 31st March 1899 remained unadjusted on the 9th June 1899 :—

	Rs.	A.	P.
Timmancherla, May 1898	5	0	0
Adoni, August 1898	1	4	0
Bowringpet, January 1898	10	2	0
Malur, August 1897	55	10	10
Bangalore City, February, June and August 1898	4	8	0
Salem, July 1898	28	10	6
Mettupalaiyam, January, June, July and August 1898 ...	61	15	6

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

	Rs. A. P.	Rs. A. P.
Sundry petty items (net)	265 3 8	
Amount due on account of joint station expenses for half-year ended 31st December 1898, Great Indian Peninsula, Raichur	14,986 0 0	
Amount due on account of joint station expenses for half-year ended 31st December 1898, Southern Mahratta Railway, Bangalore City.	15,722 0 0	
Amount due on account of joint station expenses for half-year ended 31st December 1898, South Indian Railway, Katpadi	5,088 0 0	
Amount due on account of joint station expenses for half-year ended 31st December 1898, South Indian Railway, Renigunta	5,919 0 0	
Total		41,980 3 8
Less—		
Amount due to Southern Mahratta Railway for Guntakal joint station expenses for half-year ending December 1898		16,820 0 0
Net Total		25,160 3 8

Appendix to Review of Receipts and Charges for the year 1898-99.

Actual Receipts and Charges of 1898-99 compared with the actuals of 1897-98.

Head.	Actuals, 1898-99.	Actuals, 1897-98.	1898-99. More.	1898-99. Less.
	Rs.	Rs.	Rs.	Rs.
India.				
Capital Indian cash outlay.				
On works including establishment	1,94,508	2,59,210	..	64,702
Stores	18,03,227	18,93,119	..	89,892
Miscellaneous	3,456	3,057	399	..
Suspense miscellaneous	2,26,081	1,35,537	90,544	..
Increase or decrease of balance of capital advance account.	30,379	76,023	45,644	..
Total, Cash outlay ..	21,96,893	22,14,900	..	18,007
Capital Receipts.				
Refunds for stores sold to revenue and others	24,63,206	25,86,479	..	1,23,273
Other refunds, Home expenditure, &c.	3,88,572	2,18,799	1,69,773	..
Total, Capital receipts ..	28,51,778	28,05,278	46,500	..
Net cash demand of the year on capital account ..	6,54,885	5,90,378	..	64,507
Revenue Account.				
Receipts.				
Coaching traffic	37,12,532	44,90,323	..	7,77,791
Goods traffic	63,93,120	66,56,408	..	2,63,288
Electric telegraph earnings	17,433	19,703	..	2,270
Sundries	1,96,880	2,21,867	..	24,987
Total, Administrative receipts ..	1,03,19,965	1,13,88,301	..	10,68,336
Suspense	17,83,374	17,95,328	..	11,954
Total, Payments into treasury ..	1,21,03,339	1,31,83,629	..	10,80,290
Expenses.				
Maintenance	12,55,381	12,41,243	14,138	..
Locomotive expenses	20,34,102	21,33,395	..	99,293
Carriage and wagon expenses	4,01,449	6,05,445	..	2,03,996
Traffic expenses	8,44,383	8,36,170	8,213	..
General charges	5,62,656	5,81,280	..	18,624
Special and miscellaneous expenses	90,778	1,08,299	..	17,521
Total, Administrative expenses ..	51,88,749	55,05,832	..	3,17,083
Suspense	18,67,990	17,86,327	81,663	..
Total, Withdrawals from treasury ..	70,56,739	72,92,159	..	2,35,420

Actual Receipts and Charges of 1898-99 compared with the Budget Estimate, 1898-99.

Head.	Actuals, 1898-99.	Budget estimate, 1898-99.	Actuals. More.	Actuals. Less.
	Rs.	Rs.	Rs.	Rs.
India.				
Capital Indian cash outlay.				
On works including establishment	1,94,508	6,57,852	..	4,63,344
Stores	18,03,227	20,12,148	..	2,08,921
Miscellaneous	3,456	5,000	..	1,544
Suspense miscellaneous	2,26,081	1,50,000	76,081	..
Increase or decrease of balance of capital advance account .. .. Total ..	30,379	..	..	30,379
	21,96,893	28,25,000	..	6,28,107

Actual Receipts and Charges of 1898-99 compared with the Budget Estimate, 1898-99—*cont.*

Head.	Actuals, 1898-99.	Budget estimate, 1898-99.	Actuals. More.	Actuals. Less.
Capital Receipts.	Rs.	Rs.	Rs.	Rs.
Refunds for stores sold to Revenue and others	24,63,206	25,00,000	..	36,794
Other refunds, Home expenditure, &c.	3,88,572	3,00,000	88,572	..
Total, Capital receipts	28,51,778	28,00,000	51,778	..
Net cash demand of the year on capital account	6,54,885	25,000	..	6,79,885
Revenue Account.				
Receipts.				
Coaching traffic	37,12,532	46,00,000	..	8,87,468
Goods traffic	63,93,120	62,00,000	1,93,120	..
Electric telegraph	17,433	20,000	..	2,567
Sundries	1,96,880	1,80,000	16,880	..
Total, Administrative receipts	1,03,19,965	1,10,00,000	..	6,80,035
Suspenses	17,83,374	16,00,000	1,83,374	..
Total, Payments into treasury	1,21,03,339	1,26,00,000	..	4,96,661
Expenses.				
Maintenance	12,55,381	13,00,000	..	44,619
Locomotive expenses	20,34,102	21,00,000	..	65,898
Carriage and wagon expenses	4,01,449	5,50,000	..	1,48,551
Traffic expenses	8,44,383	8,50,000	..	5,617
General charges	5,62,656	6,05,000	..	42,344
Special and miscellaneous expenses	90,778	95,000	..	4,222
Total, Administrative Expenses	51,88,749	55,00,000	..	3,11,251
Suspense	18,67,990	16,00,000	2,67,990	..
Total, Withdrawals from Treasury	70,56,739	71,00,000	..	43,261

Actual Receipts and Charges of 1898-99 compared with the Revised Estimate, 1898-99.

Head.	Actuals, 1898-99.	Revised estimate, 1898-99.	Actuals. More.	Actuals. Less.
India.	Rs.	Rs.	Rs.	Rs.
Capital Indian cash outlay.				
On works including establishment	1,94,508	1,59,592	34,916	..
Stores	18,03,227	16,40,408	1,62,819	..
Miscellaneous	3,456	4,000	..	544
Suspense miscellaneous	2,26,081	3,96,000	..	1,69,919
Increase or decrease of balance of capital advance account	30,379	..	..	30,379
Total, Cash outlay	21,96,893	22,00,000	..	3,107
Capital Receipts.				
Refunds for stores sold to Revenue and others	24,63,206	24,50,000	13,206	..
Other refunds, Home expenditure, &c.	3,88,572	5,50,000	..	1,61,428
Total, Capital receipts	28,51,778	30,00,000	..	1,48,222
Net cash demand of the year on capital account	6,54,885	8,00,000	1,45,115	..

Actual Receipts and Charges of 1898-99 compared with the Revised Estimate, 1898-99—*cont.*

Head.	Actuals, 1898-99.	Revised estimate, 1898-99.	Actuals. More.	Actuals. Less.
Revenue Account.	Rs.	Rs.	Rs.	Rs.
Receipts.				
Coaching traffic	37,12,532	38,25,000	..	1,12,468
Goods traffic	63,93,120	62,18,000	1,75,120	..
Electric telegraph earnings	17,433	17,000	433	..
Sundries	1,96,880	1,90,000	6,880	..
Total, Administrative receipts	1,03,19,965	1,02,50,000	69,965	..
Suspense	17,83,374	18,00,000	..	16,626
Total, Payment into treasury	1,21,03,339	1,20,50,000	53,339	..
Expenses.				
Maintenance	12,55,381	12,52,000	3,381	..
Locomotive expenses	20,34,102	20,62,000	..	27,898
Carriage and wagon expenses	4,01,449	4,41,000	..	39,551
Traffic expenses	8,44,383	8,53,000	..	8,617
General charges	5,62,656	5,90,000	..	27,344
Special and miscellaneous expenditure	90,778	1,02,000	..	11,222
Total, Administrative expenses	51,88,749	53,00,000	..	1,11,251
Suspense	18,67,990	18,00,000	67,990	..
Total, Withdrawals from treasury	70,56,739	71,00,000	..	43,261

Sub-heads of Revenue Expenditure.

Comparison between Actuals of 1897-98 and 1898-99.

Main head.	Sub-head.	Actuals, 1898-99.	Actuals, 1897-98.	Actuals. 1898-99. More.	Actuals. 1898-99. Less.
		Rs.	Rs.	Rs.	Rs.
Maintenance of way, works and stations.	1. General superintendence	2,59,561	2,38,790	20,771	..
	2. Maintenance and renewal of permanent-way	5,79,103	5,65,466	13,637	..
	3. Repairs of bridges, &c., wages and materials	83,010	1,06,239	..	23,229
	4. " " stations and buildings	1,03,642	1,40,592	..	36,950
	5. Maintenance by contract	..	..	..	..
	6. New minor works	17,125	22,567	..	5,442
	7. Unclassified expenditure	2,39,294	1,96,048	43,246	..
	Total	12,81,735	12,69,702	12,033	..
	Deduct—Sum chargeable to Fire Insurance Fund	26	7	19	..
		12,81,709	12,69,695	12,014	..
	Deduct—Cost of working Kolar Gold Fields Railway	26,328	28,452	..	2,124
	Total	12,55,381	12,41,243	14,138	..
Locomotive expenses.	1. General superintendence	1,42,276	1,32,578	10,398	..
	2. Running expenses	3,47,402	3,52,971	..	5,569
	3. Fuel	9,29,088	9,07,593	21,495	..
	4. Water	36,687	36,533	154	..
	5. Oil, tallow and other stores	53,338	54,106	..	768
	6. Maintenance and renewal of locomotive engines	4,61,234	5,18,800	..	57,566
	6-A. Maintenance and renewal of machinery, tools and plant	13,010	16,232	..	3,222
	7. New minor works	854	..	854	..
	8. Payments to other lines	..	..	..	..
	9. Unclassified expenditure	1,12,941	1,66,818	..	53,877
	Total	20,97,530	21,85,631	..	88,101
	Deduct—Sum chargeable to Fire Insurance Fund	12,695	..	12,695	..
		20,84,835	21,85,631	..	1,00,796
	Deduct—Cost of working Kolar Gold Fields Railway	42,506	40,439	2,067	..
	Deduct—Cost of working Madras-Ennur Railway	8,227	11,797	..	3,570
	Total Deductions	50,733	52,236	..	1,503
	Total	20,34,102	21,33,395	..	99,293

Form 2 Pr

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

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF the Madras RAILWAY FOR THE OFFICIAL YEAR 1898-99.

	ACTUALS FOR 1898-99.									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	253.242	3	7	2598.536	2	8	2851.778	6	3	2800.000	30.00.000
Withdrawals from Treasury and Debits	18.62.050	5	3	3,34,842	15	0	21.96.893	4	3	25.25.000	22.00.000
NET WITHDRAWALS FROM TREASURY ...	1608.808	1	8	2163.693	3	8	6,54,885	2	0	25.000	8.00.000
REVENUE.											
Payments into Treasury and Credits	1.1289.378	5	4	8.13.960	11	8	1.21.03339	1	0	1.2600.000	1.2050.000
Withdrawals from Treasury and Debits	36.67.276	11	6	3389.461	12	8	70.56.738	8	2	71.00.000	71.00.000
NET PAYMENTS INTO TREASURY	7622.101	9	10	25,75,501	1	0	5046.600	8	10	55.00.000	49.50000
SPECIAL FUNDS.											
Credits	—	-	-	90.931	3	11	90.931	3	11	—	—
Debits	—	-	-	41.508	9	10	41.508	9	10	—	—
Net payments into Treasury.	—	-	-	49.422	10	1	* 49.422	10	1	—	—
Withdrawals from Treasury. — Surplus Profits ...	81.593	12	0	—	-	-	81.593	12	0	—	94.114
Withdrawals from Treasury. — Contribution to Provident Fund	21.074	10	4	—	-	-	21.074	10	4	—	48.886
Withdrawals from Treasury. — Guaranteed Interest	—	-	-	—	-	-	—	-	-	—	—
Interest on Overdrawn Capital	...	-	-	3348	5	1	3348	5	1	—	—

* For details please see statement attached.

Note — The gain by exchange on stores consumed by Revenue etc. during 1898-99 is Rs 2,65459-3-11.

Dated 22nd: June 1899.

F. G. Heaven
Guaranteed
Examiner of Railway Accounts.

C G P—No. 57 Ry—16-7-96—100.

1 To R.S. No. 3223/99.
4138. dt 22.6.99
FROM CR.

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

Found

3 Pr

MADRAS RAILWAY.

Details of Special Funds Transactions for the ~~month of~~ year 1898-1899.

Details.	Cash. Rs.	A.	P.	Transfers. Rs.	A.	P	Total. Rs.	A.	P.
& Contractors Security EMPLOYES' GUARANTEE FUND.									
Payments into Treasury and credits	—	-	-	20.020	3	6	20.020	3	6
Withdrawals from Treasury and debits	—	-	-	13.520	14	5	13.520	14	5
Net payments into Treasury ..	—	-	-	6499	5	1	6499	5	1
~~CONTRACTORS' SECURITY FUND.~~									
~~Payments into Treasury and credits~~									
~~Withdrawals from Treasury and debits~~									
~~Net payments into Treasury~~ ..									
PROVIDENT FUND.									
Payments into Treasury and credits	—	-	-	70.911	-	5	70.911	-	5
Withdrawals from Treasury and debits	—	-	-	27.987	11	5	27.987	11	5
Net payments into Treasury ..	—	-	-	42.923	5	-	42.923	5	-
Total payments into Treasury of Special Funds ..	—	-	-	49.422	10	1	49.422	10	1

MADRAS,
22nd June 1899.

J. G. Heaven

of Guaranteed ~~Major, R.E.,~~
Examiner Railway Accounts, Madras.

2 To ERs cr. 3223/99
4138 22-6-99
CR

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Madras Railway. 451

Review of receipts and charges for the year 1898-99.

1. The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1897-98 and the estimates for 1898-99; and the following remarks contain an explanation of the more important differences.

Payments into Treasury - Capital.

2. Comparison with actuals of the previous year.

(a) The payments into treasury during the year exceeded the actuals of 1897-98 by Rs 46,500 as shewn below:—

	Rs
Increase in other refunds Home expenditure etc	1,69,773
Less	
Decrease in refunds for stores sold to Revenue and others	1,23,273
Net increase ...	46,500

(b) Details of the increase of Rs 1,69,773 are given in the following table:—

	Credits in 1897-98	Credits in 1898-99	1898-99 More	1898-99 Less
	Rs	Rs	Rs	Rs
Expenditure on N.G. Railway	17,285	1,555	...	15,730
Transfers to Rev. for work done, &c	14,760	19,273	4,513	...
" " on account of Home expenditure	129,587	81,347	...	48,240
Expenditure on Surveys	1,710	31,037	29,327	...
Miscellaneous credits	250	...	...	250
Expenditure on S.G. Extension	55,207	255,360	2,00,153	...
Total	218,799	388,572	169,773	...

The decrease in recoveries from Revenue on account of Home expenditure is due to the revised procedure adopted in 1897-98 of adjusting such charges monthly instead of half-yearly, which resulted in 15 months transactions being brought to account in that year.

The large increase against the last item is attributable to the fact that the Extensions were under construction during the whole of the year, against but a few months in 1897-98.

It may here be mentioned that the practice of passing cash withdrawals from the Treasury at Madras, for extension purposes, through the main line books has been discontinued from April 1899 - vide Accountant-General P.W.D. letter No. 082-R. dated 20th March '99 to this office.

(c) The decrease of Rs 1.23.273 in refunds for stores sold to Revenue and others is made up as follows :—

	Rs	Rs
(i) Decrease in issues of Stores to Revenue	2.04.301	
Less		
(ii) Increase in transfer credits for stores sold to foreign Railways	55.569	
(iii) Increase in cash credits	25.459	81.028
Net decrease.		1.23.273

The

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The causes which led to the decrease in consumption of stores by Revenue are referred to in para 11 (b) and (c).

The increase in recoveries from foreign railways is mainly due to the receipt of a large deposit in January 1899 from the Bezwada Madras Railway in connection with the erection of rolling stock for that line in the Madras Railway workshops.

3. Comparison with Budget estimate - The actuals are only Rs 51.778 in excess of the budget estimate and no explanation of this comparatively small difference appears necessary.

4. Comparison with Revised estimate - The actual receipts fell short of the revised estimate by Rs 1.48.222, owing chiefly to recoveries from the Calicut Cannanore Extension having been less than anticipated, in consequence of various causes having led to a lapse on the grant, as explained in the separate review on the transactions of the Extensions.

Withdrawals from Treasury - Capital -

5. Comparison with actuals of the previous year -

(a) The actual outlay is Rs 18.007 less than that of the previous year; the fluctuations being as under :—

(I) Decrease in outlay on works — —		64.702
(II) — Do — " on Stores — —		89.892
		1.54.594
Less		
	Rs	
(III) Increase " on Misc:	399	
(IV) " " on Suspense	90.544	
(V) " of balance of Cap: Adv: A/c	45.644	1.36.587
Net decrease —		18.007

The decrease in connection with works is due to some of the large works in progress during the previous year having been practically completed by the end of March 1898 and to lapses having occured on the provision for a few of the more important works included in the estimates for the current year.

The short outlay on stores is, considering the large expenditure on this head, comparatively unimportant, and requires no explanation.

The heavier expenditure during the year on the Calicut Cannanore Extension accounts for the increase under suspense miscellaneous.

The decrease in the credit balance of the Capital Advance account is mainly due to the outlay incurred on the Nilgiri Railway in excess of deposits received - vide paragraph 18.

6. Comparison with Budget estimate - There has been a lapse of Rs 6.28.107 on the budget estimate, which is made up of the following principal items.

Works. The lapse of Rs 4.63.344 is due to several large works entered in the budget not having been put in hand for want of sanction, and to various causes having prevented the full expenditure provided for being incurred on other works:-

Stores - The saving of Rs 2.08.921, on the provision in the budget arose mainly on the following items:—

Firewood,
Coal, Indian,
Timber of all kinds.

great difficulty has been experienced in obtaining supplies of firewood, both at Jalarpet and on the west coast, owing to plague, an abnormally heavy moonsoon and the extension of the use of wood fuel in mills and Factories.

Coal was obtained at a cheaper rate than expected, and the quantity estimated for was in excess of requirements.

The

(I) Decrease in outlay on works — —		64.702
(II) — Do — " on Stores — —		89.892
		1.54.594
Less		
	Rs	
(III) Increase " on Misc:	399	
(IV) " " on Suspense	90.544	
(V) " of balance of Cap: Adv: A/c	45.644	1.36.587
Nett decrease —		18.007

The decrease in connection with works is due to some of the large works in progress during the previous year having been practically completed by the end of March 1898 and to lapses having occured on the provision for a few of the more important works included in the estimates for the current year.

The short outlay on stores is, considering the large expenditure on this head, comparatively unimportant, and requires no explanation.

The heavier expenditure during the year on the Calicut Cannanore Extension accounts for the increase under suspense miscellaneous.

The decrease in the credit balance of the Capital Advance account is mainly due to the outlay incurred on the Nilgiri Railway in excess of deposits received - vide paragraph 18.

6. Comparison with Budget estimate - There has been a lapse of Rs 6.28.107 on the budget estimate, which is made up of the following principal items.

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Stores - The saving of Rs 2.08.921, on the provision in the budget arose mainly on the following items:—

Firewood,
Coal, Indian,
Timber of all kinds.

great difficulty has been experienced in obtaining supplies of firewood, both at Jalarpet and on the west coast, owing to plague, an abnormally heavy moonsoon and the extension of the use of wood fuel in mills and factories.

Coal was obtained at a cheaper rate than expected, and the quantity estimated for was in excess of requirements.

The

(I) Decrease in outlay on works	—	64.702
(II) — Do — " on Stores	—	89.892
		1.54.594
Less	Rs	
(III) Increase " on Misc:	399	
(IV) " " on Suspense	90.544	
(V) " of balance of Cap: Adv: A/c	45.644	1.36.587
Net decrease	—	18.007

The decrease in connection with works is due to some of the large works in progress during the previous year having been practically completed by the end of March 1898 and to lapses having occured on the provision for a few of the more important works included in the estimates for the current year.

The short outlay on Stores is, considering the large expenditure on this head, comparatively unimportant, and requires no explanation.

The heavier expenditure during the year on the Calicut Cannanore Extension accounts for the increase under Suspense miscellaneous.

The decrease in the credit balance of the Capital Advance account is mainly due to the outlay incurred on the Nilgiri Railway in excess of deposits received - vide paragraph 18.

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6. Comparison with Budget estimate. There has been a lapse of Rs 6 28.107 on the budget estimate, which is made up of the following principal items.

Works. The lapse of Rs 4.63.344 is due to several large works entered in the budget not having been put in hand for want of sanction, and to various causes having prevented the full expenditure provided for being incurred on other works:-

Stores - The saving of Rs 2.08.921, on the provision in the budget arose mainly on the following items:—

Firewood,
Coal, Indian,
Timber of all kinds.

great difficulty has been experienced in obtaining supplies of firewood, both at Jalarpet and on the west coast, owing to plague, an abnormally heavy moonsoon and the extension of the use of wood fuel in mills and Factories.

Coal was obtained at a cheaper rate than expected, and the quantity estimated for was in excess of requirements.

The

The stock of timber was found sufficient for the works undertaken, which were not as numerous as anticipated, and hence a smaller quantity than estimated for was obtained during the year.

7. Comparison with Revised Estimate-
The main items comprised in the net saving of Rs 3,107 are a decrease of Rs. 169.919 on Suspense - miscellaneous and an increase of Rs 1.62.819 on Stores.

The decrease is due to the short outlay on the Calicut-Cannanore Extension, and the increase to excess purchases of miscellaneous Stores.

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Payments into Treasury. Revenue.

8. Comparison with actuals of the previous year.

(a) The payments of revenue into treasury during the year are less than those of 1897-98 by Rs 10.80.290, as under:-

	Rs.
(i) Earnings	10.68.336
(ii) Suspense	11.954
Total	10.80.290

(b) The heavy decline in earnings is due to the following causes:-

Coaching traffic Rs 7.77.791. The prevalence of plague, and the irksome, although doubtless necessary, precautions adopted to prevent its spread, seriously interfered with the movements of passengers, who were subjected to frequent examinations, and liable to detention at wayside stations, segregation etc-

Goods traffic Rs 2.63.288 The receipts during the previous year were exceptional, owing to the abnormal grain traffic which arose in consequence of the famine in the North of India and in the Northern districts of the Madras Presidency.

9 Comparison with Budget Estimate

(a) Compared with the budget estimate the actuals are less by Rs 4.96.661 as below:-

Decrease

	Rs
Decrease in earnings	6.80.035
Less	
Increase in Suspense	1.83.374
Net decrease	4.96.661

The decrease in earnings is made up as under:-

Decreases		
Coaching traffic	8.87.468	
Electric telegraph	2.567	
	8.90.035	
Less Increases		
Goods traffic	1.93.120.	
Sundries	16.880	2.10.000
Net decrease.		6.80.035

(b) The loss on coaching traffic may be ascribed to the plague, as already stated above; and as the epidemic also affected the traffic in some articles of general merchandise, there would have been a loss on goods traffic as well, but for a large increase in consignments of coal and cotton

(c) The increase in suspense is due to larger through traffic transactions than anticipated; the necessary increased provision was made in the revised estimate - vide para 12(c)

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10. Comparison with Revised estimate - The actuals are Rs 53.339 in excess of the revised estimate; there has been a decrease of Rs 1.12.468 in coaching traffic, which, however, has been more than compensated for by an increase of Rs 175.120 in goods traffic.

Withdrawals from Treasury - Revenue.

11. Comparison with actuals of the previous year.

(a) The withdrawals are Rs 2.35.420 less than those of the previous year as under:-

	Rs:
Decrease in Loco expenses	99.293
" Carriage & wagon expenses	2.03.996
" (nil) in other heads of Expdre:	13.794
	3.17.083.
Less. Increase in Suspense...	81.663
Net reduction	2.35.420

(b) The reduction in locomotive expenses is due to the usual number of engines not having been renewed during the year, owing to the strike in the Engineering trade in England having delayed the compliance with indents by the Board. The strike of the Perambur workshop labourers in May 1898 also tended to retard repairs and renewals in both the locomotive and the carriage and wagon departments.

(c)

(c) As regards carriage and wagon expenses, the decrease is due to the cause mentioned above, and to the renewal of a large number of covered goods wagons, which had been in hand for several years, having been nearly completed by the close of 1897-98.

In both departments the charges for loss by exchange were necessarily low, in consequence of the small consumption of English material.

(d) The increase in Suspense is due to larger debits from other lines on account of through traffic etc.

(e) The loss by exchange under all abstracts has decreased by Rs 62.534 as compared with the actuals of 1897-98, as under:-

Abstract A.	18.747.
" B.	52.528
" C	17.707
" D	2.501
" E.	6.913
" G.	6.634
Total decrease.	62.534.

(f) The suspense outlay of the year was Rs 84,616 more than the suspense receipts; this amount was made up as follows:-

	Rs.
(i) Increase on Revenue Outstandings ...	74.539
(ii) Decrease under demands payable ...	10.077
Total	84.616

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The details of these two items are given below:-

(i) Increased Revenue outstandings-

		Rs
Suspense earnings-		
Traffic cash account	58.855	
Foreign railways traffic account	746	58,109
Suspense expenses-		
Refreshment-room acct...	244.	
General Suspense " ..	6.	
Foreign railways misc: ..	3163	2,925
Revenue cheques unpaid ..	18,440	
Petty cash.	915	19,355
Total (i)		74,539.

(ii) Decrease in demands payable-

	Rs.
Revenue establishment ...	11,161
Income tax.	70
Unpaid salaries and wages ...	419.
Home payments, suspense account.	233
Municipal tolls collected by Company	604
Cheques payable, Revenue ...	2,532
Railway schools	684
Foreign railways miscellaneous ..	177
Foreign Railways traffic account-	
Kolar Gold Fields Railway ...	29,150
Madras-Ennur Railway ...	4,824
Adjustment between Revenue .. and Special Funds postponed to April 1899	203
Total (ii)	10,077

12. Comparison with Budget estimate.—
(a). Compared with the budget estimate, the actuals are less by Rs 43,261 as under;—

	Rs:
(i) Decrease in working expenses	3,11,251
Less—	
Increase in suspense	2,67,990
Net decrease ..	43,261

(b) The saving on the provison for working expenses occured chiefly in the locomotive and carriage and wagon departments; the causes which prevented outlay to the average extent being incurred will be found in paragraph 11 ante.

(c) The increase in Suspense is due to large through traffic transactions with other lines, and to adjustments in connection with special funds &c. having exceded the usual average. The increase follows on the increase in Suspense receipts, vide paragraph 9(c).

13. Comparison with Revised estimate—
(a) The small saving of Rs 43,261. on the revised estimate is made up of unimportant variations under all abstracts and in Suspense.

14. Surplus Profits and Contribution to the Provident Fund.— (a) The budget grant of Rs 60,000 proposed by the Madras Govt.

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Government was not sanctioned by the government of India; but as surplus profits were earned during half years ended 31st December 1897 and 30th June 1898, a grant of Rs 1,24,000 was subsequently sanctioned in Government of India letter No. 668 A. R, dated 16th December 1898.

(b) The revised estimate contained provision to the extent of Rs 1.43,000, against which the actuals amounted to only Rs 1,02,668; the saving being due to the additional contribution, payable to the Provident Institution under the new regulations, not having been disbursed during the year, as formal sanction to the adaption of the revised rules had not been received. In a recent issue of the gazette of India the State Railway Provident Fund rules have, subject to certain modifications, been extended to the Madras and ~~among~~ other companies' lines.

(c) The traffic earnings during the first half of 1898 were very poor; and no surplus would have been realised; but for the exceptionally low expenditure during the period; the various causes which contributed towards the restriction of outlay have been referred to in other portions of this review.

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

Capital.

(a) Stores—	Dr.
	Rs
General Stores account.	2,91,435
Locomotive stores & workshop acct	10,36,620
Engineering " "	6,79.022
Traffic stores account	14
Stores in transit	2,08,404
Materials lost account	8
Telegraph stores & workshop acct	1,23,992
Total (a)	23,39,467.

	Dr:	Cr:
	Rs	Rs
(b) Hon Majesty's Govt of India		
Capital Adv: account...	86.658	...
Add— Balances of the following accounts dealt with in Govt: Examiner's books but treated by company as separate Suspense accts—		
Sales account...		3,590
Purchase account ...	40,768	
Govt: Examiner's balance on Capital Advance acct	1,23,836.	
Capital Advance Suspense account—		
Cashier	22.272.	
	1,46,108	...

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	Dr.	Cr.
	Rs.	Rs.
Brought forward...	1,46,108	...
Sales account ...	3,590	
Advance account ...	7,115	
Refunds to Government ...		1,14,386
Cheques payable, Capital ...		1,377
Purchase account ...		40,768
Trial location, Shoranur—		
Cochin Survey		282
Total (b) ..	1,56,813	1,56,813.

Revenue.

(a) Hon Majesty's Govt of India		
Revenue Advance account...		33,161
(b) Suspense Rev: Adv: account—		
General Suspense account ...	49	—
Refreshment-rooms " ...	9,590	—
Cashier	23,522	—
Total (a) and (b) ..	33.161	33,161.
(c) Suspense Revenue account—		
Traffic Cash account	1,88,376	...
Foreign Rys: traffic account	...	177
Revenue establishment	...	2,59,076
Income tax	...	2,520
Unpaid Salaries and wages	...	11,713
Home payments Suspense acct	...	38
Municipal tolls collected by Coy:	...	3,249
Cheques payable, Revenue	...	3,561
Railway schools	...	154
	1,88,376.	2,80,488

	Dr.	Cr.
	Rs	Rs.
Brought forward.	1,88,376	2,80,488
Kolar Gold Fields Railway		69.257
Madras Ennur Railway		16,735
Foreign railways (miscellaneous)	25,337	...
Cashier	2,394	...
Amount adjusted with Special Funds in April 1899.. ...	989	
Amount adjusted with Private Funds in April 1899..		1192
Total (c) ...	2,17,096	3,67,672.
Balance agreeing with Revenue Treasury working account, thus:-		
Revenue deposits ...	Rs 12,40,464	
Less - Net revenue (March quarter) not yet transferred to net Revenue account	10,89,888	1,50,576 ...
Total ...	3,67,672.	3,67,672.

16. The following were the balances of the special and private funds of the Company on 31st March 1899:-

Government Special Funds account.

	Dr	Cr.
	Rs	Rs
Govt. of India special funds account, Bank of Madras..	4.21,237.	...
Employés' Guarantee Fund		6,18,433
Contractors' Security Fund		83,025
	4.21,237.	7.01.458

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	Dr:	Cr:
	Rs	Rs
Brought forward ...	421,237	7014,58
Provident fund invested with Government ...		57,931
Govt. securities, Employés' Guarantee fund	3.12.300	...
Govt. securities Contractors' Security fund	23,500	...
Cashier cheques unpaid	3,341	...
Amount due from Revenue adjusted in April 1899		989
Total ...	760,378	760,378
Building, plant and stores F. I. Fund.		308897
Goods traffic Fire Insurance Fund.		39,164
Bank of Madras, Madras Railway, Fire Insurance fund	5,015	
Govt. Securities Fire Insurance Fund.	3,43,046.	...
Total ...	348,061	348061

Private Funds

(a) Madras Railway Provident fund -		
Provident fund ...		930,422
Govt. Securities	8,71,299	
Invested with Govt. special fund.	57,931	
Amount due to Rev. adjusted in April 1899		1192
	930,422	930,422

(b)

Dr. Cr.

	Dr. Rs	Cr. Rs
(b) Sick and Allowance fund –		
Madras Railway Sick and Allowance fund		84,704
Government securities	79,041	...
Bank of Madras	8,312	...
Madras Ry: Library association		12,100
Govt: Securities, Madras Railway Library Association	9,450	...
Total (b) ...	96,804	96,804

17. Financial results.– (i) The net amount of capital withdrawn in England and in India during and to the end of 1898-99 is given below:–

	During 1898-99 Rs A P	To the end of 1898-99 Rs A P
In England	9,13,407-13-8	7,91,01,238-4-11
In India	6,54,885-2-0	4,27,71,040-8-11
Total	2,58,522-11-8	12,18,72,278-13-10

(ii) The net earnings as shown in the administrative accounts yield a return of 4.21 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 68,524-10-9 less than the sum credited in the Company's Indian books and the balance

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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, and the value of stores consigned for the Extensions but brought on to the Main line books; adjustments not having in all cases been made in the statements of classification of issues.

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

(a) Stores.– (i) The stores balances have decreased by Rs 2,37,442 during the year as under:–

Account	1897-98	1898-99	Difference 1898-99 More	Difference 1898-99 Less.
General Stores	3,23,614	2,91,435	...	32,179
Loco: Stores & workshop	13,08,513	10,36,620	...	2,71,893
Engineering and workshop Stores ...	5,97,650	6,79,022	81,372	...
Traffic Stores	70	14	56	...
Stores in Transit	2,53,820	2,08,404	...	45,416
Materials lost	48	8	...	40
Telegraph Stores & workshop	93,334	1,23,992	30,658	...
Total ...	25,76,909	23,39,467	...	2,37,442

(ii) The decrease in the balance of the Locomotive Stores and workshop account is due to

to the restricted supply of material by the Board in consequence of the Engineers' strike, to the issues of boilers, boiler plates, and tubes and engine tyres, during the second half of 1898, having exceeded the normal issues by about Rs 100,000, and to short purchases of firewood, Indian coal and timber.

(iii) The increase under Engineering Stores is attributable to the renewal of permanent-way with 30 feet bull-headed rails during the earlier part of the year having, owing to unavoidable circumstances, fallen short of the prescribed rate of replacement.

(iv) The decrease in Stores in Transit is due to a large consignment of permanent-way material having been on the voyage out at the close of the previous year. The existing balance of the account is mainly composed of under-frames and other stores for the Locomotive Department.

(v) With the exception of the general stores, the detailed stock lists at 31st December 1898, prepared by the several store departments agree with the balances in the general books on that date.

(vi) The General Store lists are Rs 8,485 in excess of the Audit office balance at the close of the Company's Indian books and the balance

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of December 1898. The excess of Rs 40,826 discovered in 1894-95 and referred to in last years review, has been applied, from time to time, in meeting losses arising on sales, depreciation etc. and has thus been reduced to the amount stated above.

(vii) Loco: Stores & Workshop account. Several works, uncompleted at the end of December 1898 were undertaken for the Madras Railway Volunteers, other public bodies and private individuals from whom deposits were not obtained.

(viii) Of the iron fittings for carriage vacuum brakes, on which the expenditure, on 31st December amounted to Rs 69,858, were manufactured for sanctioned works, and not merely for stock, the outlay should have been transferred to the debit of such works during the second half of 1898, instead of the charge being held over until the work is completed.

(ix) Engineering Stores and Workshop account. As brought to notice in the previous years review some articles of the same description are borne on the lists of the different districts at dissimilar rates. e g.

		1st District.		2nd Dist.		3rd Dist.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Pot Sleepers	each	2 - 12 -	"	2 - 7 - 2		2 - 10 - 10	
Tiebars ...	"	1 - 3 - 4	"	14 - 3		1 - 2 - 4	
Spikenails Iron	"	" - 4 - 9	"	5 - 6		" - 3 - 3	
Chairs cast	"	" ...		1 - 5 - 6		" - 15 - 9	
Stoney's and Winter's patent points complete	"	...		233 - 9 - 10		193 - 9 - 1	

(x) Telegraph Stores and workshop accounts.

This account comprises the balances of the Telegraph Stores, Telegraph workshop and the Engineering workshop at Arkonam. Included in the balance of the latter is a sum of Rs 4,650-11-5 representing the value of what is termed working machinery, consisting of engines and machines - weighing, drilling, screw-cutting, punching and shearing, etc. - It has appeared to be the case, there articles are in use in the shops, their value should not be borne on the stock books, but should be charged off to workshop plant on duly sanctioned estimates. This was brought to the Chief Auditor's notice in a Test Audit report, and is receiving his attention.

(b) Capital Advance Suspense Accounts -

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

(ii)

(ii) The purchase account contains 3 debit items, amounting to Rs 100-11-1 which, however, have since been adjusted in the accounts for April 1899.

(iii) A cheque for Rs 2,860 was issued and cashed on the 30th March 1899 but not included in the cash-book until the 1st April following, with the result that the balance of the cheques payable Capital account was incorrectly reduced by debit having been raised in advance of the credit. The delay in recording the transaction in the cash book was irregular.

(iv) The expenditure on a work undertaken for the Kolar Gold Fields Railway exceeded the deposits by Rs 23-11-8 a.c. and steps have been taken to recover the amount.

(v) The outlay on the Nilgiri Railway, in repairing the damages caused by boulder slips, and in generally improving the stability of the line, exceeds, by Rs 78,652, the deposits received during the year from that Railway Company, and, although further sums have since been remitted to the Madras Railway, there is still a large amount due at this date.

The matter has more than once been specially reported to the Accountant General

Public Works Department and the Consulting Engineer for Railways, Madras, and frequent references have also been made by the Agent and Manager, Madras Railway, to his Board, who are in communication with the London representatives of the Mulgere Railway Company.

(vi). A sum of Rs 6-4-0, which is understood to be an excess deposit, has been outstanding in the Refunds to Government account since December 1896. If there is no likelihood of the amount being claimed it might be transferred to Revenue.

(vii) The details of the balance of the refunds to Government account at 31st March 1899 are as under:-

	Rs.	A.	P.	
Balances of advances received from the Mysore Durbar for works for the Kolar Gold Fields Railway from the Bezwada Madras Railway for the erection of rolling stock and from merchants and others for sidings, buildings, &c, to be constructed	1,88,154	9	4	
Sale proceeds of stores awaiting adjustment	4,901	1	8	
Haulage charges recovered from a merchant awaiting adjustment	6	4	0	1,93,061-15-0

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	Rs	A.	P.		
Brought forward ...	1,93,061	15	0		
Less Expenditure incurred on one work for the Kolar Gold Fields Railway in excess of deposit ... Rs 23-11-8					
Expenditure incurred on the Mulgere Railway in excess of deposits ...	„ 78,652	4	11	78,676	0 7
Net balance				1,14,385	14 5

(viii) The imprest advances included in the advance account are as under:-

	Rs
Chief Engineer	300
Locomotive Superintendent	4000
Manager, Railway Schools	5
Traffic Manager	1,000
Telegraph Engineer	200
General Storekeeper	300
President, Madras Municipality, for plumber's licenses	100
Collector of Sea Customs, Madras, for import duty on stores	1000
Medical Officer	10
Engineer 1st District	200
Total ...	7,115

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

(d)

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

(ii) The balance of the Traffic Cash account shows an increase of Rs 58,855 as under:-

—	1897-98	1898-99	Increase in 1898-99.
	Rs.	Rs.	Rs.
Station and ledger accounts ...	127,040	1,98,720	71,680
Foreign Railways Traffic account ...			
Southern Mahratta Railway ...	2,198	889	1,309
Telegraph Department ...	210	10	200
Great Indian Peninsula Railway ...	58	10,539	10,481
South Indian Railway	131	1,967	1,836
East Coast State Railway.. ...	...	2,671	2,671
Total	1,29,521	1,88,376	58,855

(iii) The following station outstandings at 31st March 1899 remained unadjusted on the 9th June 1899:-

		Rs. A. P.
Jemmancherla	May 1898..	5-"-"
Adoni	August 1898.	1-4-"
Bawingpet	January 1898.	10-2-"
Malur	August 1897	55-10-10
Bangalore City	Feby: June and August 1898	4-8-"
Salem	July 1899	28-10-6
Mettupalaiyam,	Jany; June, July & August 1898.	61-15-6.

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

	Rs. A. P.	Rs. A. P.
Sundry Petty items (net) ...	265-3-8	
Amount due on account of Joint Station expenses for half year ended 31st December 1898- Great Indian Peninsula, Raichur ...	14,986 "-"	
Amount due on account of Joint Station expenses for half year ended 31st December 1898, Southern Mahratta Railway- Bangalore City ...	15,722 "-"	
Amount due on account of Joint Station expenses for half year ended 31st December 1898- South Indian Railway- Kalpadi ...	5,088 "-"	
Amount due on account of Joint Station expenses for half year ended 31st December 1898- South Indian Railway Renigunta...	5,919 "-"	
Total		41,980-3-8
Less-		
Amount due to Southern Mahratta Railway for Sundry Joint Station expenses for half-year ending December 1898.	16820-"-"	
Net total ...		25160-3-8

F.G. Fraser

Examiner, Guaranteed Railway Accounts.

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Appendix to Review of Receipts and charges for the year 1898-99.

Actual Receipts and charges of 1898-99 compared with the Actuals of 1897-9

Head.	Actuals 1898-99	Actuals 1897-98	1898-99 More	1898-99 Less.
	Rs	Rs	Rs	Rs.
~~India~~ Capital Indian cash outlay.				
On works including establishment	194 ~~508~~	259 210	.	64.702
Stores	18.03 227	1893 119	.	~~68.068~~
Miscellaneous.	3456	3057	399	89.892
Suspense miscellaneous.	~~2.26.081~~ 2.27.417	1.35.537	28.544 ~~93.940~~	
Increase or decrease of balance of Capital Advance account.	30.379	76023 ~~70023~~	45.644	
Total Cash outlay —	21.96893	22.14.900		18.007
Capital receipts.				
Refunds for Stores Sold to Revenue and others.	24.63 206	25.86.479	.	123273
Other refunds, Home expenditure, &c.	388 572	218.799	169.773	
Total, Capital Receipts.	28.51.778	28.05.278	46.500	
Net cash demand of the year on capital Account	654.885	590.378	.	64.507
Revenue Account.				
Receipts.				
Coaching Traffic.	3712.532	4490323	.	777.791
Goods Traffic	6393.120	6656.408	.	263.288
Electric telegraph earnings.	17433	19.703	.	2270
Sundries.	196 880	221.867	.	24.987
Total Administrative Receipts —	10319965	11388.301	.	1068336
Suspense.	1783.374	1795.328	.	11.954
Total, payments into Treasury.	12.103.339	13.183.629	.	1080290
Expenses.				
Maintenance	12.55381	1241243	14.138	.
Locomotive expenses	2034102	2133.395	.	99.293
Carriage and wagon expenses	401449	605445	.	203.996
Traffic Expenses	844383	836 170	8213	.
General charges.	562.656	581 280	.	18.624
Special and Miscellaneous expenses.	90.778	108.299	.	17.521
Total, Administrative Expenses.	5188749	5505832	.	317083
Suspense.	1867.990	1786.327	81663	.
Total, withdrawals from Treasury.	7056739	7292.159	.	235420

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Actual Receipts and charges of 1898-99 Compared with the Budget Estimate 1898-99.

Head.	Actuals 1898-99	Budget Estimate 1898-99	Actuals More	Actuals Less.
India	Rs	Rs	Rs	Rs.
Capital Indian Cash outlay.				
On works including establishment	~~194508~~ 194148	657852	.	463344 ~~466708~~
Stores	1803227	2012148	.	208921
Miscellaneous	3456	5000	.	1544
Suspense Miscellaneous	~~226081~~ 226081	150000	~~76081~~ 76081	.
Increase or decrease of balance at Capital Advance Account	30379			30379.
	2196893	2825000	.	628107

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Actual Receipts and charges of 1898-99 Compared with the Budget Estimate, 1898-99. (Cont'd).

Head.	Actuals 1898-99	Budget Estimate 1898-99	Actuals More	Actuals Less.
Capital Receipts.				
Refunds for Stores Sold to Revenue and others.	2463206	2500000	.	36794
Other refunds, Home Expenditure, &c.	388572	300000	88572	.
Total Capital Receipts	2851778	2800000	51778	.
Net Cash demand of the year on Capital Account	654885	25000	.	679885
Revenue Account.				
Receipts.				
Coaching Traffic	3712532	4600000	.	887468
Goods Traffic	6393120	6200000	193120	.
Electric Telegraph	17433	20000	.	2567
Sundries	196880	180000	16880	
Total Administrative Receipts.	10319965	11000000	.	680035
Suspenses	1783374	1600000	183374	.
Total Payments into Treasury.	12103339	12600000	.	496661
Expenses.				
Maintenance	1255381	1300000		44619
Locomotive Expenses	2034102	2100000		65898
Carriage and wagon Expenses	401449	550000		148551
Traffic Expenses	844383	850000		5617
General charges	562656	605000		42344
Special and Miscellaneous Expenses.	90778	95000		4222
Total Administrative Expenses.	5188749	5500000		311251
Suspense.	1867990	1600000	267990	.
Total Withdrawals from Treasury.	7056739	7100000		43261.

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Actual Receipts and charges of 1898.99 compared with the Revised Estimate 1898.99.

Head.	Actuals 1898.99	Revised Estimate 1899.99	Actuals More	Actuals Less
India	Rs	Rs	Rs	Rs.
Capital Indian Cash outlay.				
On works including establishment	194508	159592	34916	.
Stores	1803227	1640408	162819	.
Miscellaneous	3456	4000	.	544
Suspense Miscellaneous.	226081	396000	.	169919
Increase or decrease of balance of capital Advance Account.	30379.	.	.	30379
Total, Cash outlay —	2196893	2200000	.	3107
Capital Receipts.				
Refunds for Stores Sold to Revenue and others.	2463206	2450000	13206	.
Other refunds, Stores Expenditure &c.	388572	550000	.	161428
Total Capital Receipts	2851778	3000000	.	148222
Net cash demand of the year on capital Acc.	654885	800000	145115	.

Actual Receipts and charges of 1898-99 compared with the Revised Estimate 1898-99

Head.	Actuals 1898-99	Revised Estimate 1898-99	Actuals More	Actuals Less
	Rs	Rs	Rs	Rs.
Revenue Account.				
Receipts.				
Coaching Traffic	37,12,532	38,25,000	.	1,12,468
Goods Traffic	63,93,120	62,18,000	1,75,120	
Electric Telegraph earnings.	17,433	17,000	433	
Sundries	1,96,880	1,90,000	6,880	
Total, Administrative Receipts	103,19,965	102,50,000	69,965	
Suspense	1,83,374	1,80,000	.	16,626
Total, payment into Treasury	1,21,03,339	1,20,50,000	53,339	.
Expenses.				
Maintenance	12,55,381	12,52,000	3,381	.
Locomotive Expenses	20,34,102	20,62,000	.	27,898
Carriage and wagon Expenses.	4,01,449	4,41,000	.	39,551
Traffic Expenses.	8,44,383	8,53,000	.	8,617
General charges	5,62,656	5,90,000		27,344
Special and Miscellaneous Expenditure	90,778	1,02,000		11,222
Total, Administrative Expenses	51,88,749	53,00,000		1,11,251
Suspense.	18,67,990	18,00,000	67,990	
Total Withdrawals from Treasury	70,56,739	71,00,000		43,261.

Sub. Heads of Revenue Expenditure.

Comparison between Actuals of 1897-98 and 1898-99.

Main head	Sub. head.	Actuals 1898-99	Actuals 1897-98	1898-99 More	1898-99 Less
		Rs	Rs	Rs	Rs
Maintenance of way, works and Stations	1. General Superintendence	259561	238790	20771	.
	2. Maintenance and renewal of Permanent way.	579103	565466	13637	.
	3. Repairs of bridges & wages and Materials.	83010	106239	.	23229
	4. ——— " ——— " ——— Stations and buildings.	103642	140592	.	36950
	5. Maintenance by Contract.	.	.	.	.
	6. New minor works	17125	22567		5442
	7. Unclassified Expenditure	239294	196048	43246	.
	Total	1281735	1269702	12033	
	Deduct. Sum chargeable to Fire Insurance Fd.	26	7	19	
		1281709	1269695	12014	
	Deduct. Cost of working Kolar Gold Fields Ry.	26328	28452		2124
	Total.	1255381	1241243	14138	
Locomotive Expenses.	1. General Superintendence	142976	132578	10398	.
	2. Running Expenses	347402	352971	.	5569
	3. Fuel	929088	907593	21495	
	4. Water	36687	36533	154	
	5. Oil tallow and other Stores.	53338	54106		768
	6. Maintenance and renewal of Loco. engines	461234	518800		57566
	6.A. ——— " ——— " ——— of Machinery, tools and plant.	13010	16232		3222
	7. New minor works	854	.	854	.
	8. Payments to other lines	.	.		
	9. Unclassified Expenditure	112941	166818	.	53877
	Total	2097530	2185631	.	88101
	Deduct. Sum chargeable to Fire Insurance Fund	12695	.	12695	.
		2084835	2185631		100796
	Deduct. Cost of working Kolar Gold Fields Ry.	42506	40439	2067	
	Deduct. Cost of working Madras. Ennore Ry.	8227	11797		3570
	Total deductions	50733	52236		1503
	Total.	2034102	2133395		99293

Comparison between Actuals of 1897-98 and 1898-99 - cont.

Main head.	Sub head.	Actuals 1898-99	Actuals 1897-98	1898-99 More	1898-99 Less
		Rs	Rs	Rs	Rs
Carriage and wagon expenses.	1. General Superintendence	38206	40,175	.	1969
	2. Repairs and renewals of vehicles	268.489	4,44459		175.970
	2A " " " of machinery tools & plant	7441	12.929		5.488
	3. Cleaning carriages & wagons & oiling	69.357	74897		5540
	4 New minor works	..	..		..
	5 Unclassified expenditure	29.577	47.967		18.390
	Total	413070	6.20427		207357
	Deduct cost of working K. G. F. Railway	9720	11.638		1.918
	" " M. E. Railway	1901	3.344		1.443
	Total deductions	11.621	14902		3.361
	Total	401.449	6.05445		203.996
Traffic expenses.	1 Salaries, wages &c.	659.950	659.908	42	
	2. Fuel lighting water & general stores	82.382	80.837	1545	
	3 Clothing	11.754	11,661	93	
	4. Printing, Stationery and tickets	76.625	70.828	5797	
	5. Charges for delivery & collection of goods	2.543	2.318	225	
	6 Miscellaneous expenses	5.758	5,835		77
	7 Payments to other lines	14.818	14,932		114
	8 Unclassified expenditure	12.008	9.841	2167	...
	Total	865838	8.56.160	9.678	...
	Deduct sum chargeable to F. I. Fund	214	272	...	58
		865.624	8.55.888	9736	...
	Deduct cost of working K. G. F. Railway	17.767	15.121	2646	..
	" " M. E Railway	3474	4.597	...	1123
	Total deductions	21.241	19.718	1523	...
	Total	8.44383	8.36.170	8213	...

Comparison between Actuals of 1897-98 and 1898-99. cont: 252

Main head.	Sub head.	Actuals 1898-99	Actuals 1897-98	1898-99 More	1898-99 Less.
		Rs	Rs	Rs	Rs
General Charges	1 Home expenditure	77,455	84.796	—	7341
	2 Salaries of Indian management including offices	277.613	283.941		6328
	3 Police	38.291	37.986	305	—
	4 Advertising (all advertisements of all departments)	5799	6.338		539
	5 Electric telegraphs	144.681	142.347	2334	
	6 Clearing accounts with other lines	—	—		
	7 Unclassified expenditure	42.873	51.585		8712
	Total	586.712	606993		20281
	Deduct Sum chargeable to F. I. Fund	9852	11.873		2021
		576860	595.120	...	18.260
	Deduct cost of working K. G. F. Railway	11.863	10.604	1259	...
	" " M. E. Railway	2341	3.236	...	895
	Total deductions	14,204	13.840	364	
	Total	562656	581.280		18.624
Special charges for Stations &c.	1. Law charges	2466	2031	435	
	2 Compensation	5692	3.502	2190	
	3 Rates & taxes (including municipal water rate)	23.306	23.143	163	
	4 Payments to other lines	3297	38	3259	
	5 Prizes for Station gardens &c	600	443	157	
	6 Contribution to Ry. Provident institution	39.956	41.561		1605
	7 Miscellaneous	17.935	40.847		22.912
	Total	93.252	1.11.565		18.313
	Deduct Sums chargeable to F. I. Fund	289	799		510
		92.963	1.10.766		17.803
	Deduct cost of working K. G. F. Railway	1828	1878		50
	" " M. E. Railway	357	589		232
	Total deductions	2,185	2,467		282
	Total	90,778	108.299		17.521

3 To GRs cr^o 3223/99
4133 22.6.99
CR

(FORM No. 1.)

GOVERNMENT OF INDIA. Pwd

P. W. DEPARTMENT.

RAILWAY BRANCH.

No. 413 S/a

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,
Madras, *22nd June* 1899.

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,
MADRAS,

To *The Consulting Engineer for Railways*
Madras.

18

3223
22.6.99

SIR,

I have the honour to forward herewith the annual statements (Form No. XXII) of Indian transactions of the Madras Railway for the official year 1898-99 accompanied by a review of receipts and charges.

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

A No. 707-Ry dated 29/6/99

Recorded.-

2 The attention of the Agent & Manager Madras Ry is drawn to paragraph 18 of the Review.-

28.6.99.

To The Agent & Manr: Madras Ry
" Ex^r Co. Ry. Wards.
" Consulting Engr for Rys.

26 P

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

H. Deane — ~~Major, R.E.,~~
Examiner, Railway Accounts,
Madras.

Dispatched on 29/6/99

500—18-4-98.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

No.

Dated 189 .

No. of Enclosures

SUBJECT.