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Financial (1895-) Department.

ORDINARY PRINTED.

G.O., No. 16

DATED 10-1-96

INDEXED. 14/15

[Despatch Abstract.]

MAYAVARAM-MUTTUPET RAILWAY.

Communicating to the Accountant-General, in modification of G.O., dated 15th December 1894, No.1105, Proceedings, Public Works Department, directing that the preliminary issue of the Revenue revised and budget estimates of the ---for 1894-95 and 1895-96, together with a note thereon by the Examiner of Railway Accounts, be forwarded to the Government of India.

C.H.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C	1327		1895				

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 10th January 1895, No. 16.

JANUARY.

Mayavaram-Muttupet Railway.

Communicating to the Accountant-General, in modification of G.O., dated 15th December 1894, No. 1105, Proceedings, Public Works Department, directing that the preliminary issue of the Revenue revised and budget estimates of the — for 1894–95 and 1895–96, together with a note thereon by the Examiner, Railway Accounts, be forwarded to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., dated 22nd December 1894, No. 721 R., Public Works.

Read—the following paper :—

From the Agent, South Indian Railway, dated 21st December 1894, No, 1237.

Order—dated 22nd December 1894, No. 721 R., Public Works.

Ordered that the preliminary issue of the Revenue revised and budget estimates, Máyavaram-Muttupet Railway, for the years 1894–95 and 1895–96, together with the note thereon by the Examiner, Railway Accounts, Madras, be forwarded to the Government of India.

[Here enter No. 722 R., dated 22nd December 1894.]

(True Extract.)

(Signed) F. R. UPCOTT,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Agent, South Indian Railway.
" Examiner, Railway Accounts, Madras.
" Financial Department.
" Accountant-General, Madras.

MAYAVARAM-MUTTUPET RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1895-96.

Heads.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Earnings—				
Coaching traffic earnings	...	1,25,000	1,53,000	1,61,000
Goods traffic earnings	...	94,000	49.000	52,000
Electric telegraph earnings ...	...	1,000	1,000	1,000
Steam-boat earnings	...	...	...	...
Sundries	...	5,000	...	5,000
Total earnings (I) ...	...	2,25,000	2,03,000	2,19,000
Add decrease, or *deduct* increase, in balances of Suspense Accounts, as per Appendix A—				
"Traffic Account"	...	...	...	...
"Foreign Railway" ...	...	...	...	...
Total receipts (II) ...	...	2,25,000	2,03,000	2,19,000
Expenditure.				
Working expenses—				
Maintenance of way, works and stations (abstract A)	...	36,000	24,000	33,500
Locomotive expenses (abstract B) ..	...	51,000	43,000	46,000
Carriage and wagon expenses (abstract C)	...	14,000	14,000	15,500
Traffic expenses (abstract D) ...	...	21,000	17,000	19,000
General charges (,, E) ...	...	17,000	15,000	16,000
Steam-boat service (abstract F) ...	...	...	...	...
Special and miscellaneous expenditure (abstract G) ...	...	13,000	12,000	13,000
Rent of leased lines	...	...	...	...
Total working expenses (III) ..	...	1,52,000	1,25,000	1,43,000
Additional half per cent of interest due under clause 60 of contract.	...	...	...	...
Add increase, or *deduct* decrease, in balance of miscellaneous advance account, as per Appendix B ...	...	...	...	...
Deduct increase, or *add* decrease, in balance of "demands payable" as per Appendix B	...	...	...	...
Net expenditure against Grant (IV)	...	1,52,000	1,25,000	1,43,000
Net earnings (I – III)	...	73,000	78,000	76,000
Net receipts (II—IV)	...	73,000	78,000	76,000

Memorandum.

	Miles.
Number of miles open for traffic on 1st April 1894	
Opened during 1894-95	53·99
Total on 1st April 1895 ...	53·99
Expected to be open during 1895-96	
Total likely to be open at end of 1895-96 ...	53·99
Average number of miles expected to be open during the whole of 1895-96	53·99
Train miles expected to be run during 1895-96	127,200

Agent's Office, 16th November 1894.

(Signed) T. H. LeMESURIER, *for* Agent, South Indian Railway.

(Signed) E. A. LEE, Examiner, Railway Accounts, Trichinopoly.

(Signed) W. M. SIMPSON, Chief Auditor, South Indian Railway.

ABSTRACT A.

Maintenance of Way, Works and Stations.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
VII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	36,000	24,000	33,500
Total ...	...	36,000	24,000	33,500

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
IX. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	51,000	43,000	46,000
Total ...	...	51,000	43,000	46,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
V. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	14,000	14,000	15,500
Total ...	...	14,000	14,000	15,500

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
VIII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	..	21,000	17,000	19,000
Total ...	...	21,000	17,000	19,000

ABSTRACT E.

General Charges.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
VII. Unclassified expenditure ...	...	..	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	17,000	15,000	16,000
Total ...	...	17,000	15,000	16,000

ABSTRACT F.

Steam-boat Service.—Nil.

ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
IV. Payments to other lines (hire of rolling stock at 5 per cent. of earnings) ...	...	11,000	10,000	11,000
VII. Miscellaneous	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway ...	...	2,000	2,000	2,000
Total ...	...	13,000	12,000	13,000

APPENDIX A.

Fluctuations in Balances of Suspense Accounts affecting Revenue.—Nil.

APPENDIX B.

Fluctuations in Balances of Suspense Accounts under Expenditure affecting Budget Grant —Nil.

NOTE by the Examiner of Railway Accounts, Madras, on the revised and budget estimates (Revenue) of the Máyavaram-Muttupet Railway for 1894–95 and 1895–96.

The following statement furnishes a comparison between the budget estimates of 1894–95 and 1895–96 and the revised estimate of 1894–95 :—

—	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95, more or less than budget, 1894–95.	Budget, 1895–96, more or less than revised, 1894–95.
	RS.	RS.	RS.	RS.	RS.
Receipts	2,25,000	2,03,000	2,19,000	— 22,000	+ 16,000
Expenditure	1,52,000	1,25,000	1,43,000	— 27,000	+ 18,000
Net receipts	73,000	78,000	76,000	+ 5,000	— 2,000

RECEIPTS.

2. *Difference between the revised and budget estimates for* 1894–95.—The reduction in receipts appears necessary as the line has not done as well as expected.

3. *Difference between budget estimate for* 1895–96 *and revised estimate for* 1894–95—*Receipts.*—(*a*) The increase in receipts is provided for the anticipated development of traffic.

Expenditure.—(*b*) The expenditure is based on a percentage of the earnings in terms of the working agreement with the South Indian Railway.

MADRAS,
22nd December 1894.

(Signed) A. GRANT,
Offg. Examr., Railway Accounts, Madras.

ORDER—dated 10th January 1895, No. 16, Financial.

Communicated to the Accountant-General, in modification of G.O., dated 15th December 1894, No. 1105, Financial.

(True Extract.)

Ag. Chief Secretary.

To the Public Works Department(Railway Branch).
,, Accountant-General.
,, Local and Municipal Department.
Editors' Table.

Ex I. A. Ratti.

PRELIMINARY ISSUE.

REVENUE PROVINCIAL BUDGET ESTIMATE.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL RAILWAY REVENUE ACCOUNT.

XXVI.—STATE RAILWAYS (GROSS TRAFFIC RECEIPTS)

AND

38. STATE RAILWAYS (WORKING EXPENSES).

REVISED AND BUDGET ESTIMATES

OF THE

MAYAVARAM-MUTTUPET RAILWAY

FOR

1894-95 & 1895-96.

MAYAVARAM-MUTTUPET RAILWAY.

BUDGET ESTIMATE of Revenue and Expenditure for the year 1895-96.

Heads.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
RECEIPTS.	RS.	RS.	RS.	RS.
Earnings—				
Coaching traffic earnings	...	1,25,000	1,53,000	1,61,000
Goods traffic earnings	...	94,000	49,000	52,000
Electric telegraph earnings ...	...	1,000	1,000	1,000
Steam-boat earnings	...	...	...	...
Sundries	...	5,000	...	5,000
Total earnings (I) ...	...	2,25,000	2,03,000	2,19,000
Add decrease, or *deduct* increase, in balances of Suspense Accounts, as per Appendix A—				
"Traffic Account"	...	...	...	...
"Foreign Railway" ...	...	...	...	...
Total receipts (II) ...	...	2,25,000	2,03,000	2,19,000
EXPENDITURE.				
Working expenses—				
Maintenance of way, works and stations (abstract A)	...	36,000	24,000	33,500
Locomotive expenses (abstract B) ..	...	51,000	43,000	46,000
Carriage and wagon expenses (abstract C)	...	14,000	14,000	15,500
Traffic expenses (abstract D) ...	...	21,000	17,000	19,000
General charges (,, E) ...	...	17,000	15,000	16,000
Steam-boat service (abstract F) ...	...	...	...	...
Special and miscellaneous expenditure (abstract G) ...	...	13,000	12,000	13,000
Rent of leased lines	...	...	...	...
Total working expenses (III) ..	...	1,52,000	1,25,000	1,43,000
Additional half per cent of interest due under clause 60 of contract.	...	...	...	...
Add increase, or *deduct* decrease, in balance of miscellaneous advance account, as per Appendix B ...	...	...	...	...
Deduct increase, or *add* decrease, in balance of "demands payable" as per Appendix B	...	...	...	...
Net expenditure against Grant (IV)	...	1,52,000	1,25,000	1,43,000
Net earnings (I—III)	...	73,000	78,000	76,000
Net receipts (II—IV)	...	73,000	78,000	76,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1894	...
Opened during 1894-95	53·99
Total on 1st April 1895 ...	53·99
Expected to be open during 1895-96	...
Total likely to be open at end of 1895-96 ...	53·99
Average number of miles expected to be open during the whole of 1895-96	53·99
Train miles expected to be run during 1895-96	127,200

AGENT'S OFFICE,
16th November 1894.

(Signed) T. H. LEMESURIER,
for Agent, South Indian Railway.

(Signed) E. A. LEE,
Examiner, Railway Accounts, Trichinopoly.

(Signed) W. M. SIMPSON,
Chief Auditor, South Indian Railway.

ABSTRACT A.

Maintenance of Way, Works and Stations.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
VII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	36,000	24,000	33,500
Total ...	...	36,000	24,000	33,500

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
IX. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	51,000	43,000	46,000
Total ...	...	51,000	43,000	46,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
V. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	14,000	14,000	15,500
Total ...	...	14,000	14,000	15,500

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
VIII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	21,000	17,000	19,000
Total ...	...	21,000	17,000	19,000

ABSTRACT E.

General Charges.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	Rs.	Rs.	Rs.	Rs.
VII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	17,000	15,000	16,000
Total ...	...	17,000	15,000	16,000

ABSTRACT F.

Steam-boat Service.—Nil.

ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
IV. Payments to other lines (hire of rolling stock at 5 per cent. of earnings) ...	...	11,000	10,000	11,000
VII. Miscellaneous	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway ...	...	2,000	2,000	2,000
Total ...	...	13,000	12,000	13,000

APPENDIX A.

Fluctuations in Balances of Suspense Accounts affecting Revenue.—Nil.

APPENDIX B.

Fluctuations in Balances of Suspense Accounts under Expenditure affecting Budget Grant —Nil.

NOTE by the Examiner of Railway Accounts, Madras, on the revised and budget estimates (Revenue) of the Máyavaram-Muttupet Railway for 1894–95 and 1895–96.

The following statement furnishes a comparison between the budget estimates of 1894–95 and 1895–96 and the revised estimate of 1894–95 :—

—	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95, more or less than budget, 1894–95.	Budget, 1895–96, more or less than revised, 1894–95.
	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	2,25,000	2,03,000	2,19,000	— 22,000	+ 16,000
Expenditure	1,52,000	1,25,000	1,43,000	— 27,000	+ 18,000
Net receipts	73,000	78,000	76,000	+ 5,000	— 2,000

RECEIPTS.

2. *Difference between the revised and budget estimates for* 1894–95.—The reduction in receipts appears necessary as the line has not done as well as expected.

3. *Difference between budget estimate for* 1895–96 *and revised estimate for* 1894–95—*Receipts.*—(*a*) The increase in receipts is provided for the anticipated development of traffic.

Expenditure.—(*b*) The expenditure is based on a percentage of the earnings in terms of the working agreement with the South Indian Railway.

MADRAS,
22nd December 1894.

(Signed) A. GRANT,
Offg. Examr., Railway Accounts, Madras.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Agent, South Indian Railway, dated 21st December 1894, No. 1237.

ORDER—dated 22nd December 1894, No. 721 R., Public Works.

Ordered that the preliminary issue of the Revenue revised and budget estimates, Máyavaram-Muttupet Railway, for the years 1894–95 and 1895–96, together with the note thereon by the Examiner, Railway Accounts, Madras, be forwarded to the Government of India.

[Here enter No. 722 R., dated 22nd December 1894.]

(True Extract.)

J. Ruscoe

Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Agent, South Indian Railway.
" Examiner, Railway Accounts, Madras.
" Financial Department.
" Accountant-General, Madras.

Exd. C. A. Munisawmy.
Spare Copies

RAILWAY.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated December, 22nd.

Recd. 27/1/95

Encl. 1

G.O., 22nd Dec. 1894, No. 721 R.

DECEMBER.

FROM CHIEF SECRETARY
27 JAN 1895
GOVERNMENT OF MADRAS

Mayavaram-Muttupet Railway

The preliminary issue of the Revenue revised and budget estimates of the — for 1894–95 and 1895–96, together with a note thereon by the Examiner, Railway Accounts, Madras, ordered to be forwarded to the Government of India.

W.O.

10TH JANUARY 1895, No. 16, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., dated 22nd December 1894, No. 721 R., Public Works.

Read—the following paper :—

From the Agent, South Indian Railway, dated 21st December 1894, No, 1237.

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[Here enter No. 722 R., dated 22nd December 1894.]

(True Extract.)

(Signed) F. R. UPCOTT,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Agent, South Indian Railway.
„ Examiner, Railway Accounts, Madras.
„ Financial Department.
„ Accountant-General, Madras.

MAYAVARAM-MUTTUPET RAILWAY.

BUDGET ESTIMATE of Revenue and Expenditure for the year 1895-96.

Heads.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
RECEIPTS.	RS.	RS.	RS.	RS.
Earnings—				
Coaching traffic earnings	...	1,25,000	1,53,000	1,61,000
Goods traffic earnings	...	94,000	49.000	52,000
Electric telegraph earnings ...	...	1,000	1,000	1,000
Steam-boat earnings	...	...	...	...
Sundries	...	5,000	...	5,000
Total earnings (I) ...	...	2,25,000	2,03,000	2,19,000
Add decrease, or *deduct* increase, in balances of Suspense Accounts, as per Appendix A—				
"Traffic Account"	...	...	...	...
"Foreign Railway" ...	...	...	...	...
Total receipts (II) ...	...	2,25,000	2,03,000	2,19,000
EXPENDITURE.				
Working expenses—				
Maintenance of way, works and stations (abstract A)	...	36,000	24,000	33,500
Locomotive expenses (abstract B) ...	...	51,000	43,000	46,000
Carriage and wagon expenses (abstract C)	...	14,000	14,000	15,500
Traffic expenses (abstract D) ...	...	21,000	17,000	19,000
General charges (,, E) ...	...	17,000	15,000	16,000
Steam-boat service (abstract F) ...	...	...	...	...
Special and miscellaneous expenditure (abstract G) ...	...	13,000	12,000	13,000
Rent of leased lines	...	...	...	...
Total working expenses (III) ..	...	1,52,000	1,25,000	1,43,000
Additional half per cent of interest due under clause 60 of contract.	...	...	...	...
Add increase, or *deduct* decrease, in balance of miscellaneous advance account, as per Appendix B ...	...	...	...	...
Deduct increase, or *add* decrease, in balance of "demands payable" as per Appendix B	...	...	...	...
Net expenditure against Grant (IV)	...	1,52,000	1,25,000	1,43,000
Net earnings (I—III)	...	73,000	78,000	76,000
Net receipts (II—IV)	...	73,000	78,000	76,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1894	...
Opened during 1894-95	53·99
Total on 1st April 1895 ...	53·99
Expected to be open during 1895-96	...
Total likely to be open at end of 1895-96 ...	53·99
Average number of miles expected to be open during the whole of 1895-96	53·99
Train miles expected to be run during 1895-96	127,200

AGENT'S OFFICE,
16th November 1894.

(Signed) T. H. LEMESURIER,
for Agent, South Indian Railway.

(Signed) E. A. LEE,
Examiner, Railway Accounts, Trichinopoly.

(Signed) W. M. SIMPSON,
Chief Auditor, South Indian Railway.

ABSTRACT A.

Maintenance of Way, Works and Stations.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	RS.	RS.	RS.	RS.
VII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	36,000	24,000	33,500
Total ...	...	36,000	24,000	33,500

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
	RS.	RS.	RS.	RS.
IX. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	51,000	43,000	46,000
Total ...	...	51,000	43,000	46,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
V. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	14,000	14,000	15,500
Total ...	...	14,000	14,000	15,500

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
VIII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	..	21,000	17,000	19,000
Total ...	...	21,000	17,000	19,000

ABSTRACT E.

General Charges.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
VII. Unclassified expenditure ...	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway	...	17,000	15,000	16,000
Total ...	...	17,000	15,000	16,000

ABSTRACT F.

Steam-boat Service.—Nil.

ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	RS.	RS.	RS.	RS.
IV. Payments to other lines (hire of rolling stock at 5 per cent. of earnings) ...	...	11,000	10,000	11,000
VII. Miscellaneous	...	...	...	...
Proportionate cost of working expenses payable to South Indian Railway ...	...	2,000	2,000	2,000
Total ...	...	13,000	12,000	13,000

APPENDIX A.

Fluctuations in Balances of Suspense Accounts affecting Revenue.—Nil.

APPENDIX B.

Fluctuations in Balances of Suspense Accounts under Expenditure affecting Budget Grant —Nil.

NOTE by the Examiner of Railway Accounts, Madras, on the revised and budget estimates (Revenue) of the Máyavaram-Muttupet Railway for 1894–95 and 1895–96.

The following statement furnishes a comparison between the budget estimates of 1894–95 and 1895–96 and the revised estimate of 1894–95 :—

—	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95, more or less than budget, 1894–95.	Budget, 1895–96, more or less than revised, 1894–95.
	RS.	RS.	RS.	RS.	RS.
Receipts	2,25,000	2,03,000	2,19,000	— 22,000	+ 16,000
Expenditure	1,52,000	1,25,000	1,43,000	— 27,000	+ 18,000
Net receipts	73,000	78,000	76,000	+ 5,000	— 2,000

RECEIPTS.

2. *Difference between the revised and budget estimates for* 1894–95.—The reduction in receipts appears necessary as the line has not done as well as expected.

3. *Difference between budget estimate for* 1895–96 *and revised estimate for* 1894–95—*Receipts.*—(*a*) The increase in receipts is provided for the anticipated development of traffic.

Expenditure.—(*b*) The expenditure is based on a percentage of the earnings in terms of the working agreement with the South Indian Railway.

MADRAS,
22nd December 1894.

(Signed) A. GRANT,
Offg. Examr., Railway Accounts, Madras.

ORDER—dated 10th January 1895, No. 16, Financial.

Communicated to the Accountant-General, in modification of G.O., dated 15th December 1894, No. 1105, Financial.

(True Extract.)

Ag. Chief Secretary.

To the Public Works Department(Railway Branch).
" Accountant-General.
Editors' Table.

Land & Allied Dept

Exd. A. Raitt.

No. 6255 A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Political.

RESOLUTION.

Calcutta, the 24th December 1894.

THE Government of India have recently had occasion to notice a case in which certain payments due to a Native State on account of the value of some military stores were made by means of a cheque on a Government Treasury in favour of an officer of the State. The payment of this cheque through the agents of that officer appears to have facilitated the perpetration of a fraud, and it is therefore considered desirable to avoid as far as possible this mode of payment in future.

2. The Governor General in Council is accordingly pleased to decide that (in cases not otherwise specially arranged for), instead of direct cash payments being made by disbursing officers of Government, the Account Officer whose duty it is to audit and pass any payment to a Native State should request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him.

ORDER.—Ordered, that copies of the Resolution be forwarded to all Local Governments and Administrations, to the Departments of the Government of India, to the Comptroller and Auditor General, and to all Accountants General and Comptrollers.

H. J. McINTOSH,
Offg. Under-Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

Finance and Commerce Department.

ACCOUNTS AND FINANCE.
Political.

No. 6255 A.

Dated Calcutta, the 24th December 1894.

Mode of making payments to a Native State.

G. I. C. P. O.—No. 351 F. & C. D.—22-12-94.—520.—J. E. F.

No. 6255 A.

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FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Political.

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