

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 5th August 1890, No. 534,
Statements of the Indian Transactions (Form No. XXII) of the Madras and South Indian
Railway Companies for the official year 1889-90.

FORM No. XXII.

STATEMENT of the Indian Transactions of the Madras Railway for the official year 1889-90.

	ACTUALS FOR 1889-90.			Budget estimate as passed in budget orders.	Revised estimate as passed in budget orders.	Final revised estimate as adopted by the Govern- ment of India.
	Cash.	Transfers.	Total.			
CAPITAL.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
Payments into Treasury and Credits ..	1,92,631 1 3	21,71,847 4 9	23,64,478 6 0	22,00,000	23,75,000	23,75,000
Withdrawals from Treasury and Debits ..	18,17,479 13 0	46,077 3 2	18,63,557 0 2	20,00,000	19,50,000	19,50,000
Net withdrawals from Treasury ..	16,24,848 11 9	21,25,770 1 7	5,00,921 5 10	2,00,000	4,25,000	4,25,000
REVENUE.						
Payments into Treasury and Credits ..	88,98,179 15 6	8,48,508 3 0	97,46,688 2 6	91,25,000	98,00,000	98,00,000
Withdrawals from Treasury and Debits ..	28,11,223 3 4	28,76,804 0 3	56,88,027 3 7	57,25,000	57,50,000	57,50,000
Net payments into Treasury ..	60,86,956 12 2	20,28,295 13 3	40,58,660 14 11	34,00,000	40,50,000	40,50,000
SPECIAL FUNDS.						
Credits ..	33,525 1 8	..	33,525 1 8	..	..	..
Debits ..	11,164 10 6	..	11,164 10 6	..	..	..
Net payments into Treasury ..	22,360 7 2	..	22,360 7 2	..	..	..
GUARANTEED INTEREST.						
Withdrawals from Treasury ..	..	..	..	..	..	..

MADRAS,
22nd July 1890.

(Signed) F. MORRISON,
Examiner of Railway Accounts, Madras.

FORM No. XXII.

STATEMENT of the Indian Transactions of the South Indian Railway for the official year 1889-90.

	ACTUALS FOR 1889-90.			Budget estimate as passed in budget orders.	Revised estimate as passed in budget orders.	Final revised estimate as adopted by the Government of India.
	Cash.	Transfers.	Total.			
CAPITAL.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
Payments into Treasury and Credits ..	1,72,996 14 6	19,53,343 6 2	21,26,340 4 8	18,50,000	21,25,000	21,25,000
Withdrawals from Treasury and Debits ..	10,03,311 10 9	1,86,421 13 2	11,89,733 7 11	11,50,000	11,50,000	11,50,000
Net withdrawals from Treasury ..	8,30,314 12 3	17,66,921 9 0	9,36,606 12 9	7,00,000	9,75,000	9,75,000
REVENUE.						
Payments into Treasury and Credits ..	61,92,548 7 6	3,04,519 10 10	64,97,068 2 4	62,00,000	64,00,000	64,00,000
Withdrawals from Treasury and Debits ..	18,07,466 3 0	26,42,349 3 0	44,49,815 6 0	43,50,000	46,00,000	46,00,000
Net payments into Treasury ..	43,85,082 4 6	23,37,829 8 2	20,47,252 12 4	18,50,000	18,00,000	18,00,000
SPECIAL FUNDS.						
Credits ..	..	..	..	..	..	..
Debits ..	..	..	..	..	..	..
GUARANTEED INTEREST.						
Withdrawals from Treasury ..	..	..	..	..	..	..

MADRAS,
22nd July 1890.(Signed) F. MORRISON,
Examiner of Railway Accounts, Madras.

REPORT on the Indian Transactions of the Madras and South Indian Railways during the official year 1889-90, as compared with the Budget and Revised Estimates and the Actuals for the previous year.

MADRAS RAILWAY.

CAPITAL ACCOUNT.

Payments into Treasury.—The budget estimate was submitted by the Madras Government for Rs. 22,50,000 which the Government of India reduced to Rs. 22,00,000 in their Resolution No. ⁸⁵B.O. A.R., dated 30th March 1889. In January 1890, however, the Madras Government submitted a revised estimate for Rs. 22,25,000 and a final revised estimate in February following for Rs. 24,25,000, but the Government of India in their Resolution No. ⁷⁶B.O. A.R., dated 26th March last, reduced the latter to Rs. 23,75,000 based upon the transactions up to that date.

2. The actuals have amounted to Rs. 23,64,478 and exceed the budget estimate by Rs. 1,64,478 or 7.47 per cent., and fall short of the revised estimate by Rs. 10,522 only or 0.44 per cent.

3. Compared with the actuals of 1888-89 there is an increase of Rs. 2,85,982 in the payments into treasury during 1889-90.

4. The following are the principal items of increases and decreases:—

Increases.	RS.
(1) Consumption of Revenue stores ..	1,17,326
(2) Stores sold to Foreign Railways...	73,646
(3) Transfer from Capital to Revenue on account of revised allocation of expenditure on the Beypore-Calicut Extension ..	1,94,324
(4) Expenditure adjusted from Capital to Revenue ..	2,050
	3,87,346
Decreases.	RS.
(1) Recoveries of Home payments ..	6,063
(2) Sale of stores ..	11,894
(3) Credits to Capital on account of Home expenditure ..	7,586
(4) Credit to Capital on account of adjustment of expenditure on the new Pennér bridge ..	74,917
(5) Adjustment on account of the sale-proceeds of a saloon carriage sold to His Highness Agakhan ..	904
	1,01,364
Net increase in 1889-90 ..	2,85,982

5. The increase in the actuals compared with the budget estimate is chiefly due to the credit of Rs. 1,94,324 on account of adjustment of Revenue expenditure on the Beypore-Calicut Extension referred to in para. 4 which was not foreseen when the budget estimate was framed.

6. The decrease in the actuals as compared with the revised estimate, Rs. 10,522, is trifling, and calls for no remarks.

7. *Withdrawals from Treasury.*—The budget estimate submitted by the Madras Government, Rs. 22,06,915, was reduced by the Government of India in their G.O., No. 11 R., dated 10th January 1889. Resolution No. ⁸⁵B.O. A.R., dated 30th March 1889, to Rs. 20,00,000, the principal reductions being in the provision made for unsanctioned works, Engineering Department, and for stores. The revised G.O., No. 27 R., dated 10th January 1890. estimate was submitted by the Madras Government for Rs. 20,00,000, but the G.O., No. ⁴⁸²B. R., dated 9th April 1890. Government of India in their Resolution No. ⁷⁶B.O. A.R., dated 26th March last, reduced it to Rs. 19,50,000.

8. The actuals amount to Rs. 18,63,557 and fall short of the budget and revised estimates by Rs. 1,36,443 and Rs. 86,443, or 6.82 and 4.43 per cent. respectively.

9. Compared with the actuals of 1888-89, the actuals during 1889-90 are less than those of 1888-89 by Rs. 1,81,219, the principal cause of the decrease is less expenditure on the reconstruction of the Pennér bridge, the credit to extension of line to Calicut referred to in para. 4 above, and less purchases of stores.

10. The decrease in the actuals compared with the budget estimate is due to short expenditure on the reconstruction of the Pennér bridge and the new bridge over the Pápaghni river.

11. The decrease in the actuals compared with the revised estimate is chiefly due to short expenditure on the Pápaghni bridge and to the purchase of stores having been less than was anticipated.

12. The following is the comparison between the grants and the transactions of the year.

Capital Withdrawals, &c., 1889-90.

Main heads.	Budget estimate.	Revised estimate.	Actuals, 1889-90.	Than Budget.		Than Revised.		Actuals, 1888-89.
				More.	Less.	More.	Less.	
<i>Engineering Department.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Schedule A	5,00,000	5,01,035	4,04,134	..	3,45,866	..	96,901	6,95,604
Do. B	2,50,000	..	..	..	..	..	..	..
Do. D	..	..	..	..	..	..	..	..
<i>Locomotive Department.</i>								
Schedule A	..	..	..	..	..	..	..	..
Do. B	..	..	..	..	..	..	..	..
<i>Carriage and Wagon Department.</i>								
Schedule A	7,500	37,259	25,053	..	7,447	..	12,206	16,952
Do. B	25,000	..	..	..	..	..	..	..
<i>General.</i>								
Establishment, Schedule C.	20,000	1,050	1,028	..	18,972	..	22	14,408
Stores, Schedule E ..	11,92,500	14,05,656	12,19,530	27,030	..	..	1,86,126	13,89,449
Miscellaneous	5,000	5,000	4,876	..	124	..	124	6,472
Total	20,00,000	19,50,000	16,54,621	..	3,45,379	..	2,95,379	21,22,885
Add—Increase in balance of Capital Advance Account—see note ..	..	..	2,08,936	..	2,08,936	..	2,08,936	— 78,109
Total withdrawals on Capital Account ..	20,00,000	19,50,000	18,63,557	..	1,36,443	..	86,443	20,44,776
Refund for stores sold to Revenue and others ..	18,50,000	21,50,000	20,04,953	1,54,953	..	..	1,45,047	18,73,748
Other refunds, home expenditure, &c. ..	3,50,000	2,25,000	3,59,525	9,525	..	1,34,525	..	2,02,645
								20,76,393
Add—Amounts less credited to refunds ..	..	..	..	..	..	..	..	2,103
Total payments into treasury ..	22,00,000	23,75,000	23,64,478	1,64,478	..	..	10,522	20,78,496
Net cash demand of the year ..	2,00,000	4,25,000	5,00,921	3,00,921	..	75,921	..	33,720

Note—Increase in balance of Capital Advance Account	RS.	RS.
Add—Amount withdrawn from treasury and refunded as unspent cash balance in hand	8,258	1,99,374
Amount paid into the treasury on account of stores sold to refreshment rooms and Railway schools appertaining to the period from January to March 1889 adjusted through the Capital Advance Account	1,304	9,562
Total	2,08,936	

13. *Schedule A, Engineering.*—There were 52 works sanctioned in the budget; of these 41 were undertaken during the year. The following are the principal works on which expenditure was incurred:—

Name of work.	Budget allotment.	Expenditure.
	RS.	RS.
Reconstruction of Pennér bridge	1,08,729	85,606
New bridge over Chitravati river	1,97,583	2,06,432
Foot-bridge at west end of Perambúr works	817	1,654
Protective works at 201/12 to 203/11 miles, North-West Line	2,511	2,164
Extension of line to Calicut	15,445	1,35,233
Bungalows for three clerks, Raichur	2,531	2,990
Native Clerks' houses, Raichur	3,248	4,057
Goods Clerk's office, Salt Cottairs	2,089	1,584
Alterations and additions to Raichur station	2,017	2,017
Crossing station, Mullanur	2,985	2,985

Name of work.	Budget allotment.	Expenditure.
	RS.	RS.
Three sheds, &c., Perambúr works	500	2,173
Crossing station, 155th mile, North-West Line	1,363	1,357
Station house at Tyakal	1,029	1,627
Two Guards' bungalows, Gooty	3,355	3,443
Station house at Sevvapet	6,398	6,819
Staff quarters at Gooty	3,724	3,739
Alterations and additions to siding, Kolar road	1,861	1,339
Station house at Uli	3,290	2,115
Station house at Kristnapuram	3,035	2,892
Tiffin-room at Perambúr	3,496	3,715
Enlarging, &c., Locomotive well, Salem	2,125	1,022
Extension of block system, &c.	3,576	2,116

14. *Schedule B, Engineering.*—Fifty-eight works were entered in the budget; of these 32 were sanctioned during the year and taken in hand, while funds were sanctioned by reappropriation for certain other works. The expenditure amounted to Rs. 53,965.

15. *Carriage and Wagon Department, Schedules A and B.*—The actuals amount to Rs. 25,053 and fall short of the budget and revised estimates by Rs. 7,447 and Rs. 12,206 respectively, chiefly due to short expenditure on the following works: 200 iron covered goods wagons, 36 third-class carriages.

GENERAL.

16. *Establishment chargeable to Capital, Schedule C.*—The actuals amount to Rs. 1,028 and fall short of the budget and revised estimates by Rs. 18,972 and Rs. 22 respectively.

17. *Stores as per Schedule E.*—The actuals amount to Rs. 12,19,530 and exceed the budget estimate by Rs. 27,030 only and fall short of the revised estimate by Rs. 1,86,126. The decrease of expenditure compared with the revised estimate is due principally to short purchases of firewood Rs. 35,000, timber Rs. 88,000, materials for tarpaulins Rs. 22,000, and sundry petty stores Rs. 49,000.

18. The balance of stores on 31st March 1889 was Rs. 23,27,466 and on 31st March 1890 it stood at Rs. 22,98,616; the comparison is as follows:—

	1890.	1889.	1890.	
			More.	Less.
	RS.	RS.	RS.	RS.
General stores	7,49,780	8,40,660	..	90,880
Locomotive stores	9,54,467	9,49,055	5,412	..
Engineering stores	1,97,589	3,07,172	..	1,09,583
Traffic stores	450	..	450	..
Materials lost account	4,277	3,210	1,067	..
Stores in transit	3,92,053	2,27,369	1,64,684	..
Total	22,98,616	23,27,466	..	28,850

19. The amount of money locked up in stores at 31st March 1890, it will be seen, is half a lakh in excess of the limit of 22½ lakhs fixed in Government of India No. 400 ^{G.R.}_A, dated 13th August 1874.

REVENUE ACCOUNT.

20. *Payments into Treasury: Administrative Receipts.*—The budget estimate was submitted by the Madras Government for Rs. 85,00,000 which the Government of India accepted in their Resolution No. ⁸⁵/_{B.O.} A.R., dated 30th March 1889. In January 1890, however, the Madras Government submitted a revised estimate for Rs. 91,50,000 and a final revised estimate in February following for the same amount, but the Government of India in their Resolution No. ⁷⁶/_{B.O.} A.R., dated 26th March last, increased it to Rs. 92,00,000.

21. The actuals amount to Rs. 91,68,702 and exceed the budget estimate by Rs. 6,68,702 or 7.86 per cent. and fall short of the revised estimate by Rs. 31,298 or 0.34 per cent.

22. The actuals during 1889-90 exceed those of 1888-89 by Rs. 6,29,898 and is due to the development of traffic under coaching and goods, the increase in coaching being Rs. 58,963, the increase in goods Rs. 6,05,967.

23. The increase over the budget estimate is also due to the development in coaching and goods traffic; the receipts fall short of the revised estimate by only Rs. 31,298, which is trifling, and calls for no remarks.

24. *Financial Receipts.*—The actuals amount to Rs. 97,46,688 and exceed the budget estimate by Rs. 6,21,688 and fall short of the revised estimate by only Rs. 53,312, or 6.81 and 0.54 per cent. respectively.

25. The actuals during 1889-90 exceed those of 1888-89 by Rs. 6,23,951 and are due to the development of traffic under coaching and goods, the difference in suspense items being trifling.

26. The increase over the budget estimate is due to the development of traffic under coaching and goods. The decrease in the actuals compared with the revised estimate, viz., Rs. 53,312, is trifling, and calls for no remarks.

27. The following table shows the transactions during the year under the several heads of receipts:—

Heads of traffic.	Budget estimate.	Revised estimate.	Actuals, 1889-90.	Than Budget Estimate.		Than Revised Estimate.		Actuals, 1888-89.
				More.	Less.	More.	Less.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Coaching	26,00,000	38,30,000	36,94,864	94,864	..	..	1,35,136	36,35,901
Goods	47,20,000	51,50,000	52,85,074	5,65,074	..	1,35,074	..	46,79,107
Electric Telegraph ..	20,000	20,000	19,030	..	970	..	970	18,048
Sundries	1,60,000	2,00,000	1,69,734	9,734	..	..	30,266	2,05,748
Total ..	85,00,000	92,00,000	91,68,702	6,68,702	..	..	31,298	85,38,804
Suspense Transactions	6,25,000	6,00,000	5,77,986	..	47,014	..	22,014	5,83,933
Total payments into Treasury and Credits ..	91,25,000	98,00,000	97,46,688	6,21,688	..	..	53,312	91,22,737

28. The gross earnings per train mile are Rs. 3.85 as against Rs. 3.61 in 1888-89.

29. *Suspense Transactions.*—The actuals amount to Rs. 5,77,986 and fall short of the budget and revised estimates by Rs. 47,014 and Rs. 22,014 respectively.

30. The actuals for 1889-90 are only Rs. 5,947 less than those of 1888-89.

31. The following statement shows the general results of the year's working as compared with those of the previous seven years:—

Period.	Receipts.	Expenditure.	Net receipts.	Percentage of expenditure to gross receipts.
	RS.	RS.	RS.	
1882-83 ..	68,90,414	43,32,744	25,57,670	62.88
1883-84 ..	68,68,487	40,46,550	28,21,937	58.91
1884-85 ..	72,44,819	42,41,207	30,03,612	58.54
1885-86 ..	76,22,331	43,93,798	32,28,533	57.64
1886-87 ..	80,73,568	50,46,107	30,27,461	62.50
1887-88 ..	82,52,536	51,39,221	31,13,315	62.27
1888-89 ..	85,38,804	49,86,763	35,52,041	58.40
1889-90 ..	91,68,702	53,65,760	38,02,942	58.52

32. The net receipts for 1889-90 give, at 1s. 10d. exchange, £348,603, equivalent to a dividend at the rate of £3.5-5 on the Capital bearing interest on 31st December 1889, viz., £10,657,630.

33. *Withdrawals from Treasury: Administrative Expenditure.*—The budget estimate was submitted by the Madras Government for Rs. 54,38,000 and afterwards reduced to Rs. 51,73,000, but the Government of India in their Resolution No. ⁸⁵/_{B.O.} A.R., dated 30th March 1889, still reduced the latter figure to Rs. 51,00,000. In January 1890, however, the Madras Government submitted a revised estimate for Rs. 52,00,000 and a final revised estimate in February following for Rs. 54,00,000, but the Government of India in their Resolution No. ⁷⁶/_{B.O.} A.R., dated 26th March last, reduced it to Rs. 51,50,000.

34. The actuals amount to Rs. 53,65,760 and exceed the budget and revised estimates by Rs. 2,65,760 and Rs. 2,15,760, or 5.21 and 4.18 per cent. respectively.

35. The actuals during 1889-90 exceed those of 1888-89 by Rs. 3,78,997 owing to the expenditure on maintenance, locomotive, carriage and wagon and general charges having been heavier in that year.

36. The increase in the actuals as compared with the budget estimate is chiefly due to the adjustment of expenditure of Rs. 1,94,324 on the Beypore-Calicut Extension, larger consumption of wood and patent fuel, increased expenditure on maintenance and renewals of locomotive engines and machinery, traffic expenses generally owing to the development of traffic, and salaries of Indian management, &c.

37. The increase in actuals compared with the revised estimate is due to the reduction of the estimate, submitted by the Government of Madras, by the Government of India.

The original estimate was Rs. 52,00,000 to which was added Rs. 2,00,000 for the adjustment of the Beypore-Calicut Extension expenditure on Revenue account, making in all 54 lakhs. Had this estimate been retained, as submitted, the difference would have been only Rs. 34,240.

38. *Financial withdrawals.*—The budget and revised estimates were passed for Rs. 57,25,000 and Rs. 57,50,000 respectively. The actuals amount to Rs. 56,88,027 and are less than the budget and revised estimates by Rs. 36,973 and Rs. 61,973, or 0.64 and 1.07 per cent. respectively.

39. Compared with the actuals of 1888-89 the actuals of 1889-90 are more by Rs. 1,95,678 due to increase in the administrative transactions.

40. The net decrease in actuals compared with the budget and revised estimates is due to increase in the administrative transactions counterbalanced by a larger decrease in the suspense transactions.

41. The following table shows the transactions during the year under the several main heads of expenditure :—

Head of expenditure.	Budget estimate.	Revised estimate.	Actuals, 1889-90.	Than Budget Estimate.		Than Revised Estimate.		Actuals, 1888-89.	1889-90 (a) per mean mile maintained 839.	1888-89 (a) per mean mile maintained 839.
				More.	Less.	More.	Less.			
Maintenance ..	RS. 15,00,000	RS. 13,90,000	RS. 15,46,689	RS. 46,689	..	RS. 1,56,689	..	RS. 13,83,054	(a) 1843.49	(a) 1648.45
Locomotive ..	16,40,000	17,58,500	17,70,537	1,30,537	..	12,037	..	16,17,644	(b) 11.92	(b) 10.94
Carriage and wagon ..	6,70,000	6,54,500	6,55,230	..	14,770	730	..	6,29,895	4.41	4.26
Traffic ..	7,65,000	8,00,000	8,07,696	42,696	..	7,606	..	8,06,524	5.43	5.45
General ..	4,80,000	5,00,000	5,42,608	62,608	..	42,608	..	5,01,240	3.65	3.39
Special and miscellaneous ..	45,000	47,000	43,000	..	2,000	..	4,000	48,406	0.29	0.32
Total ..	51,00,000	51,50,000	53,65,760	2,65,760	..	2,15,760	..	49,86,763	..	..
Suspense transactions ..	6,25,000	6,00,000	3,22,267	..	3,02,733	..	2,77,733	5,05,586	..	..
Total withdrawals from Treasury and Debits ..	57,25,000	57,50,000	56,88,027	..	36,973	..	61,973	54,92,349	..	..

42. *Suspense Transactions.*—The actuals amount to Rs. 3,22,267 and fall short of the budget and revised estimates by Rs. 3,02,733 and Rs. 2,77,733 respectively.

43. The comparison of expenditure with estimates by sub-heads is as follows :—

Main head.	Sub-head.	Than Budget estimate.		Than Revised Estimate.	
		More.	Less.	More.	Less.
Maintenance ..	1. General superintendence ..	RS. 10,118	..	..	9,882
	2. Maintenance and renewal of permanent-way ..	11,574	..	..	3,426
	3. Repairs of bridges ..	..	1,00,889	14,111	..
	4. Repairs of stations and buildings ..	1,07,494	..	1,77,494	..
	5. Maintenance by contract ..	..	..	..	..
	6. New minor works ..	2,660	..	2,660	..
	7. Unclassified expenditure ..	35,482	..	..	4,518
Locomotive ..	1. General superintendence ..	..	21,111	..	3,111
	2. Running expenses ..	12,318	..	2,318	..
	3. Fuel ..	95,772	..	10,772	..
	4. Water ..	..	652	1,348	..
	5. Oil, &c. ..	36	..	2,036	..
	6. Maintenance and renewals, &c. ..	19,412	..	..	28,588
	7. New minor works ..	..	338	..	338
	8. Payments to other lines ..	..	..	..	..
	9. Unclassified expenditure ..	25,100	..	27,600	..
Carriage and Wagon ..	1. General superintendence ..	2,367	..	..	3,632
	2. Repairs and renewals, &c. ..	1,032	..	1,032	..
	3. Cleaning carriages ..	..	2,790	1,210	..
	4. New minor works ..	..	2,328	..	2,328
	5. Unclassified expenditure ..	..	9,685	7,815	..
Traffic ..	1. Salaries, &c. ..	33,571	..	4,571	..
	2. Fuel, lighting, &c. ..	..	4,927	..	4,927
	3. Clothing ..	1,671	..	171	..
	4. Printing, &c. ..	9,961	..	5,461	..
	5. Charges for delivery, &c. ..	781	..	781	..
	6. Miscellaneous expenses ..	74	..	74	..
	7. Payments to other lines ..	..	..	..	..
	8. Unclassified expenditure ..	1,725	..	1,725	..

Main head.	Sub-head.	Than Budget Estimate.		Than Revised Estimate.	
		More.	Less.	More.	Less.
General ..	1. Home expenditure ..	..	3,937	..	1,937
	2. Salaries of Indian management ..	25,896	..	20,895	..
	3. Police ..	6,515	..	3,515	..
	4. Advertising ..	1,182	..	..	818
	5. Electric Telegraph ..	14,685	..	7,685	..
	7. Unclassified expenditure ..	29,045	..	16,045	..
Special and Miscellaneous ..	1. Law charges ..	..	3,940	..	3,940
	2. Compensation ..	1,296	..	..	7,704
	3. Rates and taxes ..	..	409	2,591	..
	4. Payments to other lines ..	..	1,594	..	594
	5. Prizes for station gardens ..	..	1,434	..	1,434
	7. Miscellaneous expenditure ..	5,628	..	8,628	..

MAINTENANCE.

44. *General superintendence.*—The decrease in the revised estimate is due to the retirement of the Chief Engineer, Mr. Robinson, during the year, and the appointment of a Chief Engineer on a lower salary.

45. *Maintenance and renewals of permanent-way.*—The decrease in the revised estimate is due to the credit afforded under the head for value of materials returned to stock from the Beypore-Calicut Extension.

46. *Repairs of bridges.*—The saving in the budget estimate under this head is due to the budget having been over-estimated.

47. *Repairs of stations and buildings.*—The excess over the budget and revised estimates is due to the adjustment of expenditure on the Beypore-Calicut Extension.

48. *Unclassified Expenditure.*—The excess over the budget estimate is due to an under-estimate, and the saving in the revised estimate is due to the debit for loss by exchange having been less owing to a small quantity of English stores having been issued to works.

LOCOMOTIVE.

49. *Running expenses.*—The excess over the budget and revised estimates is due to larger payments for overtime.

50. *Fuel.*—The excess over the budget and revised estimates is due to a larger consumption of wood and patent fuel and increase in the cost price of the latter.

CARRIAGE AND WAGON.

51. *Unclassified expenditure.*—The excess on the revised estimate is due to the debit for loss by exchange having been greater owing to a larger quantity of English materials used for repairs and renewals of vehicles.

TRAFFIC.

52. There has been an increase of expenditure on almost all the sub-heads consequent on the increase of traffic.

GENERAL.

53. *Salaries of Indian management, &c.*—The excess over the budget and revised estimates is due to the salaries of acting officers from other departments having been charged to this head in full and to the transfer of Locomotive Accountant to the Audit department on the amalgamation of the Chief Auditor and Chief Accountant's offices.

54. *Electric Telegraph*.—The excess over the budget and revised estimates is due to increased debit to this head from the Traffic department of the one-third cost of station-masters and assistants employed at stations where there are no signallers.

SPECIAL AND MISCELLANEOUS.

55. *Law charges*.—The saving on the estimates is due to a credit on account of costs recovered in a suit against the Company.

56. *Compensation*.—The saving in the revised estimate is due to a large reduction in the payments chargeable to the Fire Insurance Fund.

57. The following statement shows in detail the suspense balances under Capital and Revenue in the Company's books on the 31st March 1890. A certificate is given in the remarks column against each item, whether it is efficient or otherwise, agreeably to para. 19 of the enclosure to the Accountant-General, Public Works Department, Circular No. 14 of 2nd July 1886:—

Account.	Balance at 31st March 1890.	Remarks.
	RS. A. P.	
Her Majesty's Government of India Capital Advance Account. } Cr.	69,799 12 10	Represents balance of "Cheques payable" cashed but not charged off as yet to final expenditure on Capital Account by the Company.
Cheques payable, Capital ... Cr.	3,542 14 0	Represents four unpaid cheques. Since paid in April.
General Stores account ... Dr.	7,49,780 7 2	The ledger balance on 31st December 1889 shows Rs. 5,15,959-0-8, whereas the stores in stock work up to Rs. 5,43,969-9-0. The principal items of the increase in balance at 31st March are Rs. 65,475 iron work for wagons, Rs. 62,155 fuel, Rs. 26,836 locomotive materials, and Rs. 97,307 timber brought on to books subsequent to 31st December 1889.
Locomotive Store Workshop account. } Dr.	9,54,466 15 11	On 31st December 1889 general books show a balance of Rs. 9,90,574-4-11. The inventory works up to Rs. 10,70,320-0-2 or Rs. 79,746 in excess.
Engineering Store and Workshop account. } Dr.	1,97,588 7 8	Book balance on 31st December 1889 Rs. 3,28,085-4-11. The inventory shows Rs. 3,32,299-2-1. This inventory includes 20-feet steel rails 9,758 in number and value Rs. 20,240 or Rs. 2 each, and 17 feet 15,085 in number and value Rs. 6,126 at Rs. 4 each. Steps are being taken to bring the permanent-way material up to its proper value on the Chief Engineer's stores book under Consulting Engineer's orders, when, it is hoped, these anomalies will disappear. The proposed adjustment will raise the value of the stores by over 3 lakhs.
Traffic Store account ... Dr.	450 7 1	Current and efficient.
Stores in transit account ... Dr.	3,92,052 8 11	Do. do.
Materials lost account ... Dr.	4,276 11 4	In course of recovery by Board of Directors, the principal item about Rs. 4,200 being for loss of patent fuel by S.S. <i>Bleville</i> stranded.
Cashier ... Dr.	5,980 14 6	Current and efficient.
Locomotive Superintendent's Advance account.	4,000 0 0	Do. do.

Account.	Balance at 31st March 1890.	Remarks.
	RS. A. P.	
Suspense account for } Dr.	10,143 0 0	This includes Rs. 669-5-1 previously reported, of which Rs. 247-15-1 has since been recovered by Board, balance in course of recovery from Madras Agents of S.S. <i>Ghoorka</i> , the other item Rs. 9,473-10-11 general average on S.S. <i>Bleville</i> referred to Board for recovery.
Chief Engineer's Advance } Dr.	15,486 11 9	This balance is now current and efficient, with the exception of one or two trifling items which have been written off in April under authority.
Home Payments Suspense } Dr.	3,732 6 7	Current and efficient; the outstanding net excess recovery reported last year has been adjusted by credit to Revenue in May 1890.
Employés Guarantee Fund. Cr.	2,15,338 8 9	Current and efficient.
Contractor's security ... Cr.	52,544 5 0	Do. do.
Unpaid salaries and wages. Cr.	11,841 15 1	Do. do.
Refunds to Government ... Cr.	16,483 2 4	A sum of Rs. 1,995 received as security from Messrs. P. Scott and Company of Bombay in September 1880 for the due fulfilment of their contract to purchase old iron and credited to this head is still unadjusted. It is understood that the firm will have a claim upon their security till 12 years from date of deposit. All other outstandings at end of March 1889 have since been dealt with.
Her Majesty's Government of India Revenue Advance Account. } Cr.	10,399 14 9	Represents the balance of "Cheques payable" cashed and not yet charged off finally to Revenue Account by the Company.
Cheques payable, Revenue. Cr.	187 6 6	Represents one cheque unpaid. Since paid in April.
Traffic cash account ... Dr.	1,10,821 10 11	With the exception of Rs. 6,475-3-0 the whole of the outstanding at end of December 1889 were received by end of February 1890; of this amount Rs. 5,146-13-0 is due by Government, Military Department, Poona (disputed items), and Rs. 1,328-6-0 Traffic Department. It is all considered good by the Company.
General suspense account... Dr.	724 5 7	This balance for the most part represents floating advances to departments. It also includes the sum of Rs. 240-1-8 reported in last year's statement as at credit of late Assistant Traffic Manager, Mr. Baily, outstanding for a long period; it has been at last settled to treat this as unpaid wages and credit Revenue in June half-year's accounts.
Revenue establishment ... Cr.	2,10,026 11 8	Current and efficient.
Refreshment-rooms account. Dr.	308 7 4	Do. do.
Traffic Manager's Advance } Dr.	6,046 4 11	Standing advance Rs. 1,000. Stock of Australian stores for refreshment-rooms Rs. 263-5-2. Balance since cleared.
Railway Schools account ... Dr.	643 7 9	Current and efficient.

SOUTH INDIAN RAILWAY.

CAPITAL ACCOUNT.

Payments into Treasury.—The budget estimate was proposed by the Madras Government for Rs. 18,53,000 which the Government of India passed in round figures for Rs. 18,50,000.

2. The six months' estimate in October 1889 was submitted for Rs. 21 lakhs, an increase of $2\frac{1}{2}$ lakhs over the amount passed in the budget on account of transfer of stores to Villupuram-Guntakal State Railway.

3. The revised estimate in January 1890 was submitted for Rs. 21,25,000, which figure was accepted by the Government of India.

4. The actuals, viz., Rs. 21,26,340, exceed the budget estimate by Rs. 2,76,340 and the revised estimate by only Rs. 1,340.

5. The actual payments into treasury during the year under review have exceeded those of the previous year by Rs. 63,831 as detailed below :—

	1889-90.	1888-89.	Difference.
	RS.	RS.	RS.
(a) Refunds for stores sold to Revenue and others ...	16,73,303	18,13,853	— 1,40,550
(b) Other refunds, &c. ...	4,53,037	2,48,656	+ 2,04,381
Total ...	21,26,340	20,62,509	+ 63,831

(a) Refunds on account of stores consumed on Revenue account during 1889-90 were less than in 1888-89 owing chiefly to a reduction in expenditure on renewals.

(b) This is made up as follows :—

	1889-90.	1888-89.	Difference.
	RS.	RS.	RS.
Refunds on account of Home expenditure, &c. ...	1,42,427	1,22,490	+ 19,937
Refunds on account of Capital expenditure incurred on Villupuram-Guntakal State Railway ...	3,00,522	1,03,440	+ 1,97,082
Refunds on account of Capital expenditure incurred on Villupuram-Guntakal State Railway, Nellore Branch.	10,088	...	+ 10,088
Refunds on account of cost of constructing rolling-stock for Villupuram-Guntakal State Railway, Nellore Branch.	...	13,913	— 13,913
Refunds on account of realigning Beach line, Madras ...	...	8,813	— 8,813
Total ...	4,53,037	2,48,656	+ 2,04,381

6. The excess over the budget estimate is principally due to refunds on account of expenditure incurred on Villupuram-Guntakal State Railway not having been provided for. The total of actuals approximates closely to the revised estimate.

7. *Withdrawals from Treasury.*—The budget estimate was submitted by the Madras Government for Rs. 11,60,000 and was accepted by the Government of India for Rs. 11,50,000. The six months' and revised estimates were submitted for the same amount. This provision was, however, increased by an additional grant of Rs. 80,000 sanctioned by Government of India in their letter No. 159 A.R., dated the 28th February 1890. Judging, however, from the progress of outlay on the line, the Government of India did not consider that the expenditure of the year would exceed Rs. 11,50,000 and finally passed the revised estimate for that amount. The actuals amounted to Rs. 11,89,733, being an excess over the budget and revised figures of Rs. 39,733.

8. The subjoined table gives a detailed comparison of the actuals with the budget and revised estimates :—

Main heads.	Budget estimate.	Revised estimate.	Actuals for 1889-90.	Than Budget Estimate.		Than Revised Estimate.		Actuals for 1888-89.
				More.	Less.	More.	Less.	
<i>Engineering Department.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Schedule A	1,22,430	1,66,341	1,00,009	..	1,38,117	..	66,332	1,92,903
Do. B	1,15,696							
<i>Locomotive Department.</i>								
Schedule A	24,143	30,039	18,474	..	5,669	..	11,565	16,727
Do. B	..							
<i>Carriage and Wagon Department.</i>								
Schedule A	..	..	..	..	..	..	..	..
Do. B	..							
<i>General.</i>								
Establishment, Schedule C ..	18,860	7,488	5,584	..	13,276	..	1,904	27,525
Stores, Schedule E	8,50,000	8,32,000	8,95,991	45,991	..	63,991	..	9,72,078
Miscellaneous	18,871	1,14,132	1,20,858	1,01,987	..	6,726	..	1,04,152
Total ..	11,50,000	11,50,000	11,40,916	..	9,084	..	9,084	13,13,385
Increase in cash balance appertaining to this account ..	..	..	48,817	48,817	..	48,817	..	— 8,680
Total withdrawals on Capital Account ..	11,50,000	11,50,000	11,89,733	39,733	..	39,733	..	13,04,705
Refund for stores sold to Revenue and others	17,00,000	17,75,000	16,73,303	..	26,697	..	1,01,697	18,13,853
Other refunds, Home expenditure, &c.	1,50,000	3,50,000	4,53,037	3,03,037	..	1,03,037	..	2,48,656
Total payments into Treasury ..	18,50,000	21,25,000	21,26,340	2,76,340	..	1,340	..	20,62,509
Net cash demand for the year ..	7,00,000	9,75,000	9,36,607	2,36,607	..	..	38,393	7,57,804

9. Of the 20 engineering works entered in schedule A of the budget estimate 17 were undertaken and 4 of the 19 entered in schedule B. Eighteen special works were also put in hand from reappropriated funds.

A comparison of the actual outlay on the principal works is made with the amounts provided for them in the budget and revised estimates in the following table.

Name of work.	Budget allotment.	Revised estimate.	Expenditure.
<i>Schedule A.</i>	RS.	RS.	RS.
Addition of two 100-feet spans to the Thondayar bridge at 84.5 miles ...	7,000	14,751	1,499
Addition of 11 spans to the Gingee bridge at 85.13 miles. Rough-stone pitching for protection of line between 71-9½ and A 71-12½ miles ...	7,000	22,975	3,154
Converting existing 30-feet girder bridge at 151-5.6 into a 70-feet girder bridge over the Porto Novo canal ...	2,098	2,098	2,417
Adding five 100-feet spans to the existing ten 100-feet girders over the Gadilam at 124.4 miles ...	8,454	10,260	13,048
Station arrangements at Pettavayethalai ...	63,014	33,791	29,366
Permanent-way Inspector's bungalow, &c., at Mayavaram and Tanjore ...	5,650	5,087	3,128
	6,766	3,766	4,035
<i>Schedule B.</i>			
Additional siding and a Permanent-way Inspector's bungalow, Egmore ...	1,713	3,346	2,572
Enlargement of the Villupuram station to provide accommodation for Villupuram-Guntakal extension ...	24,894	10,000	17,138
<i>Special Works.</i>			
Value of buildings made over to Company at Egmore ...	...	...	10,000
Constructing one 12-feet girder bridge at 130.62 miles ...	...	500	1,638
Providing extra telegraph instruments at each station on the line ...	...	...	1,081
Permanent 4th-class station, North Kolatūr ...	...	2,800	1,355
Providing curtain walls, flooring and apron for 14th, 15th, 16th and 17th spans of Ponnaiar bridge at 105 miles ..	...	1,500	2,596

10. *Locomotive.*—The comparison between estimates and actuals is as follows:—

Name of work.	Budget estimate.	Revised estimate.	Actuals.	Than Budget Estimate.		Than Revised Estimate.	
				More.	Less.	More.	Less.
One composite carriage ..	RS. 672	RS. ..	RS. ..	RS. 672	..	RS. ..	..
One covered goods wagon ..	76	..	..	76	..	..	..
One five-ton travelling crane ..	200	..	..	200	..	..	..
Ten passenger brake-vans ..	2,500	5,048	1,763	737	..	3,285	..
Five composite carriages ..	4,375	4,375	1,015	3,360	..	3,360	..
Eight timber trucks ..	1,320	1,116	247	1,073	..	869	..
Twenty-five third-class carriages ..	15,000	12,000	9,129	5,871	..	2,871	..
Twelve second-class carriages ..	..	4,500	6,297	..	1,797	..	..
Thirteen third-class carriages ..	..	3,000	23	23	..	2,977	..
Total ..	24,143	30,039	18,474	..	5,669	..	11,565

11. *Establishment.*—The actual expenditure on this head was Rs. 5,584, having been less than the budget and revised estimates by Rs. 13,276 and Rs. 1,904 respectively. The saving is due to the fact that part of the staff provided were transferred to the Villupuram-Guntakal State Railway, the works being supervised by the Revenue staff.

12. *Stores.*—The balance on 31st March 1890 amounted to Rs. 36,26,463 or Rs. 3,15,072 in excess of the balance, viz., Rs. 33,11,391, at the end of the preceding official year. No limit has yet been fixed by the Government of India.

13. *Miscellaneous.*—The budget estimate did not sufficiently provide for "loss by exchange on stores sold to Foreign Railways," which amounted to Rs. 29,937, and to the outlay incurred on Villupuram-Guntakal State Railway, Rs. 60,091. The small excess over the revised estimate calls for no remark.

14. The following table compares the actuals of 1889-90 with those of 1888-89:—

	1889-90.	1888-89.	Difference.
	RS.	RS.	RS.
Engineering Department ...	1,00,009	1,92,903	— 92,894
Locomotive do. ...	18,474	16,727	+ 1,747
Establishment ...	5,584	27,525	— 21,941
Stores ..	8,95,991	9,72,078	— 76,087
Miscellaneous ...	1,20,858	1,04,152	+ 16,706
Total ...	11,40,916	13,13,385	— 1,72,469
Increase in cash balance ...	48,817	— 8,680	+ 57,497
Grand Total ...	11,89,733	13,04,705	— 1,14,972

REVENUE ACCOUNT.

15. *Payments into Treasury: Administrative Receipts.*—The budget estimate was accepted by the Government of India for Rs. 56 lakhs, the amount recommended by the Madras Government.

16. The six months' estimate in October 1889 was submitted for 57 lakhs, an increase of one lakh over the budget estimate on account of the expansion of traffic.

17. The revised estimate was passed by the Government of India for 57½ lakhs, the figure finally proposed by the Government of Madras. The actuals amounted to Rs. 57,97,805.

18. *Financial Receipts.*—The accompanying table compares the actuals with the budget and revised estimates:—

Heads of Traffic.	Budget estimate.	Revised estimate.	Actuals, 1889-90.	Than Budget Estimate.		Than Revised Estimate.		Actuals, 1888-89.
				More.	Less.	More.	Less.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Coaching traffic ..	29,50,000	30,51,000	30,69,643	1,19,643	..	18,643	..	29,05,765
Goods traffic ..	25,50,000	26,00,000	26,06,997	56,997	..	6,997	..	24,88,551
Electric Telegraph ..	25,000	19,000	18,716	..	6,284	..	284	17,639
Sundries ..	75,000	80,000	1,02,449	27,449	..	22,449	..	76,052
Total ..	56,00,000	57,50,000	57,97,805	1,97,805	..	47,805	..	54,88,007
Suspense ..	6,00,000	6,50,000	6,99,263	99,263	..	49,263	..	6,47,052
Grand Total ..	62,00,000	64,00,000	64,97,068	2,97,068	..	97,068	..	61,35,059

19. *Coaching Traffic.*—The steady development of third-class traffic explains the increase under this head.

20. *Goods Traffic.*—The increase under this head is due to the development of traffic.

21. *Electric Telegraph.*—The actuals of the preceding year amounted to about Rs. 18,000 and those for the year under review to about Rs. 19,000. The budget estimate was therefore over-estimated, while the revised estimate was closely worked up to.

22. *Sundries.*—The excess over the budget and revised estimates is chiefly attributable to the adjustment of Rs. 18,745, being one-fourth share of the net earnings of Villupuram-Guntakal State Railway, Nellore Branch, in the accounts for March 1890 not anticipated.

23. *Suspense*.—The increase under this head is due to the through traffic with the Madras Railway having greatly increased during the second half of the official year.

24. The actual payments into treasury during 1889-90 when compared with 1888-89 show an excess of Rs. 3,62,009. The details are :—

	1889-90.]	1888-89.	Difference.
	RS.	RS.	RS.
Coaching traffic	30,69,643	29,05,765	+ 1,63,878
Goods traffic—			
Ordinary	25,41,131	24,34,715	+ 1,06,416
Madras Harbour Works materials	65,866	53,836	+ 12,030
Telegraph	18,716	17,639	+ 1,077
Sundries—			
Ordinary	83,704	76,052	+ 7,652
Amount received from Villupuram-Guntakal State Railway, Nellore Branch (one-fourth share of net earnings).	18,745	...	+ 18,745
Suspense—			
Gross earnings of Nellore Branch	2,47,729	2,48,696	— 967
Cost of working Nellore Branch	1,64,901	1,58,703	+ 6,198
Through traffic with Madras Railway	2,64,791	1,86,348	+ 78,443
Sundries	21,842	53,305	— 31,463
Total ...	64,97,068	61,35,059	+ 3,62,009

25. *Withdrawals from Treasury: Administrative Expenditure*.—The budget estimate was proposed by the Madras Government for Rs. 38 lakhs. But the Government of India reduced it by Rs. 50,000 and passed for 37½ lakhs.

The six months' estimate was for 40 lakhs, an increase of 2½ lakhs over the budget due to anticipated heavy loss by exchange and renewals of line. The revised estimate was submitted for 39½ lakhs, which figure was accepted by the Government of India.

G.O., No. 482 C. R., dated 9th April 1890.

The actuals amounted to Rs. 37,73,250 or less than the revised estimate by Rs. 1,76,750. Less expenditure on maintenance accounts for more than this amount.

26. *Financial withdrawals*.—The following table exhibits a comparison between the actuals and the budget and revised estimates :—

Heads of expenditure.	Budget estimate.	Revised estimate.	Actuals for 1889-90.	Than Budget Estimate.		Than Revised Estimate.		Actuals for 1888-89.
				More.	Less.	More.	Less.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Maintenance	15,38,000	15,56,000	13,53,089	..	1,84,911	..	2,02,911	16,24,544
Locomotive	9,60,000	12,24,000	12,44,955	2,84,955	..	20,955	..	11,21,927
Carriage and wagon	3,42,000	2,80,500	3,03,101	..	38,899	22,601	..	2,63,084
Traffic	4,94,000	4,72,000	4,76,429	..	17,571	4,429	..	4,37,214
General charges	3,91,000	3,82,500	3,68,704	..	22,296	..	13,796	3,49,032
Special and miscellaneous	25,000	35,000	26,972	1,972	..	..	8,028	24,373
Total ..	37,50,000	39,50,000	37,73,250	23,250	..	..	1,76,750	38,20,174
Suspense ..	6,00,000	6,50,000	6,76,565	76,565	..	26,565	..	6,22,359
Total ..	43,50,000	46,00,000	44,49,815	99,815	..	..	1,50,185	44,42,533

27. The total withdrawals from treasury during the year 1889-90 when compared with those of the preceding year shows an increase of only Rs. 7,282 or 0.16 per cent.

28. *Suspense*.—The excess over the budget is due, as has already been explained in the case of "Suspense receipts," chiefly to the increase in the through traffic transactions with the Madras Railway.

29. The subjoined table shows the details of the differences between the actuals and figures of the budget and revised estimates :—

Main head.	Sub-head.	Than Budget Estimate.		Than Revised Estimate.	
		More.	Less.	More.	Less.
		RS.	RS.	RS.	RS.
Maintenance ..	1. General superintendence	..	21,304	..	18,819
	2. Maintenance and renewals of permanent-way	..	1,72,161	..	1,59,213
	3. Repairs of bridges, &c.	15,600	..	6,738	..
	4. Repairs of stations	3,666	..	..	3,697
	5. New minor works	..	3,311	..	3,311
	6. Unclassified expenditure	..	6,438	..	31,715
	7. Unclassified expenditure	..	..	..	..
Locomotive ..	1. General superintendence	16,172	..	4,172	..
	2. Running expenses	6,712	..	2,712	..
	3. Fuel	1,04,812	..	..	30,188
	4. Water (including wages and stores)	..	358	..	1,358
	5. Oil, tallow and other stores	4,948	..	2,948	..
	6. Maintenance and renewals	60,509	..	15,509	..
	7. New minor works	..	2,000	..	2,000
	8. Unclassified expenditure	52,023	..	27,023	..
	9. Unclassified expenditure	..	..	..	..
Carriage and Wagon ..	1. General superintendence	..	5,563	1,437	..
	2. Repairs and renewals of vehicles	..	46,231	18,769	..
	3. Cleaning carriages, &c.	2,864	..	..	36
	4. New minor works	..	3,000	..	3,000
	5. Unclassified expenditure	5,403	..	5,403	..
Traffic ..	1. Salaries, wages, &c.	..	30,935	2,471	..
	2. Fuel, lighting, water, &c.	9,967	..	8,067	..
	3. Clothing	..	2,743	..	743
	4. Printing, stationery, &c.	..	7,420	..	3,820
	5. Charges for delivery, &c.	..	64	..	34
	6. Miscellaneous expenditure	..	775	325	..
	7. Payments to other lines	..	1,250	..	1,750
	8. Unclassified expenditure	..	2,339	521	..
General Charges ..	1. Home expenditure	..	12,725	..	2,725
	2. Salaries of Indian management	..	20,076	..	11,171
	3. Advertising	..	2,086	..	1,586
	4. Electric Telegraph	..	13,995	250	..
	5. Unclassified expenditure	1,481	..	..	519
Special and Miscellaneous ..	1. Law charges	..	575	..	1,575
	2. Compensation	2,571	..	..	5,429
	3. Rates and taxes	321	..	1,321	..
	4. Payments to other lines	..	569	..	1,769
	5. Miscellaneous expenditure	..	916	..	416

MAINTENANCE.

30. *General superintendence*.—The saving both in the budget and revised estimates is principally due to two credits of Rs. 5,268 and Rs. 6,691 afforded to this head, the former on account of a proportion of the Chief Engineer's office establishment for half-years ended 30th June and December 1889 charged to Villupuram-Guntakal State Railway, Nellore Branch, and the latter to adjust erroneous debits in previous half-years.

31. *Maintenance and renewals of permanent-way*.—The saving in both the budget and revised estimates is due to special renewals having been greatly reduced during the year.

32. *Repairs of bridges*.—The excess is trifling.

LOCOMOTIVE.

33. *General superintendence*.—The excess over the budget estimate is due to Assistant Locomotive Superintendent lent from State Railway having been retained longer than was anticipated and to entertainment of additional staff.

34. *Running expenses, fuel and oil, tallow and other stores.*—The excess over the budget under these heads is caused by the expansion of traffic and to the increased cost of fuel.

35. *Maintenance and renewals of engines.*—Increase in traffic has partly contributed to this excess, but it is chiefly due to an under-estimate of requirements.

36. *Unclassified expenditure.*—The increased expenditure on fuel and stores for maintenance of engines caused a larger amount to be debited under "Loss by exchange."

CARRIAGE AND WAGON.

37. *Repairs and renewals of vehicles.*—The expenditure under this head for the year under review amounted to Rs. 2,38,769 and that for the preceding year to Rs. 2,16,676, while the budget provided for Rs. 2,85,000; it is understood that, in consequence of the increased traffic, the number of vehicles which it was anticipated would be under repairs could not be withdrawn from the use of the Traffic department.

TRAFFIC.

38. *Salaries, wages, &c.*—The saving over the budget is partly due to the post of the Traffic Manager not being filled up and partly to an over-estimate of requirements.

GENERAL CHARGES.

39. *Home expenditure.*—The provision in the budget has been over-estimated.

40. *Salaries of Indian management.*—The saving over the budget and revised estimates is due partly to the posts of the First Assistant to Chief Auditor and Superintending Physician not being filled up for a portion of the year and partly to an over-estimate of requirements.

41. *Electric Telegraph.*—The budget was over-estimated.

SPECIAL AND MISCELLANEOUS.

42. The variations are small and call for no remark.

43. The following statement shows in detail the suspense balances under Capital and Revenue, &c., in the Company's books. A certificate is given in the remarks column against each item, whether it is efficient or otherwise, agreeably to para. 19 of the enclosure to the Accountant-General, Public Works Department, Circular No. 14 of 2nd July 1886:—

Particulars.	Balance at 31st March 1890.			Remarks.
	RS.	A.	P.	
<i>Stores Suspense Account.</i>				
General stores	26,86,320	8	7	The stock-taking of 1888-89 has never been completely reconciled with the general books. Of this amount Rs. 59,265 being the loss on damaged and obsolete stores sold will have to be written off. When this is done, the Chief Auditor anticipates a small surplus.
Materials missing	547	9	2	Current.
Engineering workshops	1,65,648	0	1	Of this Rs. 85,783 represents stores which have not been taken stock of for some years; the rest is current. There is a difference of Rs. 11,883 between the general books and the Workshop account which is capable of reconciliation, and the Chief Auditor anticipates an adjustment of the same in the current half-year without loss.

Particulars.	Balance at 31st March 1890.			Remarks.
	RS.	A.	P.	
Carriage and Wagon shops	4,28,965	6	0	In February the Locomotive accounts showed an excess of Rs. 44,978 over the general books. There is no analysis of the difference. Rs. 2,42,723 is the book value of stores in shops and depôts under adjustment with a departmental stock-taking of December 1889. Rs. 1,71,483 value of timber reconciled with stock-taking in December 1889. The balance represents unfinished work order and stores in transit.
Manufactures	31,073	6	0	Current to the end of December 1889.
Permanent-way stores	68,329	2	7	This is the balance of permanent-way stores not transferred to General Stores from the Engineering Department. It is under correspondence with the Engineering Department and deficiencies may be anticipated.
Stores in transit	2,45,578	11	2	This balance is said by Chief Auditor to be current; an analysis is under preparation.
<i>Capital Advance Account.</i>				
Government Telegraph Department.	24	1	0	Current.
Máyavaram-Mutupet Survey	2,923	2	2	Cash with the Company.
Home payments account	1,841	5	2	This is not analysed. Chief Auditor promises to have it analysed this half-year.
Villupuram-Guntakal State Railway.	15,414	1	5	Analysis under preparation.
Capital Advance Account (India) (Cash balance)	23,689	9	7	No separate cash kept.
Villupuram-Guntakal State Railway, Nellore Branch.	6,892	15	4	Current.
Public Works Department, Madras.	1,799	6	6	Outstanding due to the South Indian Railway since December 1889, under correspondence.
Madras Harbour Works	9	10	8	Outstanding since October 1889, under correspondence.
Local Fund Board, Madura	1,244	0	5	Cash with the Company.
<i>Revenue Account, &c.</i>				
Chief Engineer's account	27	0	3	Imprest with the Chief Engineer.
Treasury advances	6,774	1	1	Uncashed cheques, current.
Revenue Advance Account	2,706	0	1	No separate cash kept.
Cash in hand	40,126	0	4	Cash at head-quarters counted on 4th July 1890 and found correct.
Bank of Madras	30,798	4	5	Current.
Government Securities	8,53,823	11	8	Examined in 1889 by Chief Auditor and found correct. In custody of Bank of Madras.
Government Telegraph Traffic account.	10	14	6	Current.
Madras Railway Traffic account.	892	12	1	Amount shown in South Indian Railway books as due to Madras Railway not yet claimed by that Railway.
Fire Insurance Fund	1,27,425	13	0	Rupees 1,24,637-6-11 invested in Government securities, the balance Chief Auditor says is in the Madras Bank.

Particulars.	Balance at 31st March 1890.		Remarks.
	RS.	A. P.	
Revenue liabilities	1,58,890	13 10	No analysis.
Station remittances	11,779	13 5	Rupees 164 in cash in excess of this amount.
Station liabilities	94,388	8 5	Current.
Pondicherry Railway Traffic account.	20,868	7 10	Earnings for three months not adjusted.
Nellore Branch Traffic account.	60,107	12 3	Do. do. do.
Messrs. Cook and Sons	618	10 5	Value of tickets issued by Messrs. Cook and Sons not yet presented.
Cashiers' Imprest account	7,269	9 7	Current.
Post-audited disallowances	1 10	0	Do.
Traffic claims	62	5 9	Recoverable from staff.
Contractors' Deposit account	26,840	11 7	Agrees with detailed books.
Fine Fund	1,33,479	15 1	) Rupees 7,29,186 in Government securities, the balance is held in cash by the Company.
Guarantee Fund	6,09,172	4 5	
Madras Railway sundries	637	13 8	Current to the end of December 1889.
Miscellaneous advances	1,103	10 1	No analysis.
Unclaimed monies	15,845	1 5	Reconciled to the end of December 1889.
Government refunds	3,829	4 3	Excess payment made into treasury under investigation.
Madras Municipality	45	12 10	Current. Municipal licenses collected by the Company for the Madras Municipality.
Income-tax	1,179	10 0	Current.
Freight deposits	1,062	13 0	Current to the end of December 1889.
Pudukota Survey	144	12 0	Current.
Foreign Railways	28	3 9	Current to the end of December 1889.

MADRAS,
22nd July 1890.

(Signed.) F. MORRISON,
Examiner of Railway Accounts, Madras.

Submitted to Government for transmission to the Director-General of Railways.

ORDER—dated 11th August 1890, No. 1158 R., Public Works.

Ordered to be forwarded to the Director-General of Railways.

(Here enter No. 1159 R., dated 11th August 1890.)

(True Extract.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
,, Examiner, Guaranteed Railway Accounts.

ENDORSEMENT—dated 11th August 1890, No. 1159 R., Public Works.

Forwarded.

(By Order.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Exd. J. Moses.
Spare Copies

RAILWAY.
Govt. of {1890} Madras
PUBLIC WORKS.

Dated August, 11th.

Recd.

Encl.

G.O., 11th Aug. 1890, Nos. 1158,
 1159 R.

AUGUST.

Indian Transactions of the
 Madras and South Indian
 Railway Companies

Forwarding statements of the — for
 1889-90.

[Vide P. W. D. Resn. Nos. 194—200 ^{A.} of 1874.]
 G. R.

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *the Madras* RAILWAY FOR THE OFFICIAL
 YEAR 1889-90.

	ACTUALS FOR 1889-90.									Budget Estimate as passed in Bud- get Orders.	Revised Regular Estimate as passed in Bud- get Orders.	Final Regular Estimate as adopted by the Government of India.	
	Cash.			Transfers.			TOTAL.						
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.				
CAPITAL.													
Payments into Treasury and Credits ...	1,92,631	1	3	21,71,847	4	9	23,64,478	6	0	22,00,000	23,75,000	23,75,000	
Withdrawals from Treasury and Debits ...	18,17,479	13	0	46,077	3	2	18,63,557	0	2	20,00,000	19,50,000	19,50,000	
NET WITHDRAWALS FROM TREASURY ...	16,24,848	11	9	21,25,770	1	7	5,00,921	5	10	2,00,000	4,25,000	4,25,000	
REVENUE.													
Payments into Treasury and Credits ...	88,98,179	15	6	8,48,508	3	0	97,46,688	2	6	91,25,000	98,00,000	98,00,000	
Withdrawals from Treasury and Debits ...	28,11,223	3	4	28,76,804	0	3	56,88,027	3	7	57,25,000	57,50,000	57,50,000	
NET PAYMENTS INTO TREASURY ...	60,86,956	12	2	20,28,295	13	3	40,58,660	14	11	34,00,000	40,50,000	40,50,000	
SPECIAL FUNDS.													
Credits ...	33,525	1	8	-	-	-	33,525	1	8	-	-	-	
Debits ...	11,164	10	6	-	-	-	11,164	10	6	-	-	-	
Net payments into Treasury	22,360	7	2	-	-	-	22,360	7	2	-	-	-	
GUARANTEED INTEREST.													
Withdrawals from Treasury ...													

Madras
 Dated 22nd July 1890.

F. Morrison
 Examiner of Railway Accounts.

Madras

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *the South Indian* RAILWAY FOR THE OFFICIAL
YEAR 1889-90.

	ACTUALS FOR 1889-90.									Budget Estimate as passed in Bud- get Orders.	Revised Regular Estimate as passed in Bud- get Orders.	Revised Final Regular Estimate as adopted by the Government of India.	
	Cash.			Transfers.			TOTAL.						
	Rs.	A	P.	Rs.	A.	P.	Rs.	A.	P.				Rs.
CAPITAL.													
Payments into Treasury and Credits ...	1,72,996	14	6	19,53,343	6	2	21,26,340	4	8	18,50,000	21,25,000	21,25,000	
Withdrawals from Treasury and Debits ...	10,03,311	10	9	1,86,421	13	2	11,89,733	7	11	11,50,000	11,50,000	11,50,000	
NET WITHDRAWALS FROM TREASURY ...	8,30,314	12	3	17,66,921	9	0	9,36,606	12	9	7,00,000	9,75,000	9,75,000	
REVENUE.													
Payments into Treasury and Credits ...	6,19,254	7	6	30,45,19	10	10	64,97,068	2	4	62,00,000	64,00,000	64,00,000	
Withdrawals from Treasury and Debits ...	18,07,466	3	0	26,42,349	3	0	44,49,815	6	0	43,50,000	46,00,000	46,00,000	
NET PAYMENTS INTO TREASURY ...	43,85,082	4	6	23,37,829	8	2	20,47,252	12	4	18,50,000	18,00,000	18,00,000	
SPECIAL FUNDS.													
Credits ...													
Debits ...													
GUARANTEED INTEREST.													
Withdrawals from Treasury ...													

Madras,

Dated 22nd July 1890. }

L. Monier

Examiner of Railway Accounts.

ER

Madras.

30
Report on the Indian Transactions of the
Madras and South Indian Railways during
the official year 1889-90, as compared with
the Budget and Revised Estimates and the
Actuals for the previous year.

Madras Railway

Capital Account

Payments into Treasury. The Budget Estimate
was submitted by the Madras Government for
Rs 22,50,000 which the Govt of India reduced
to Rs 22,00,000 in their Resolution N^o $\frac{85}{13.0}$ A.R.
dated 30th March 1889. In January 1890, however,
the Madras Government submitted a Revised
Estimate for Rs 22,25,000 and a final Revised
Estimate in February following for Rs 24,25,000,
but the Govt of India in their Resolution
N^o $\frac{76}{13.0}$ A.R. dated 26th March last reduced the
latter to Rs 23,75,000 based upon the transactions
up to that date.

2. The actuals have amounted to Rs 23,64,478,
and exceed the Budget Estimate by Rs 164,478, or
7.47 per cent, and fall short of the Revised

G.O. N^o 11 R D
10.1.89.

G.O. N^o 433 R
D 17.4.89

G.O. N^o 27 R
D 10.1.90

Joint Secretary's
telegram D 27.2.90

G.O. N^o 311 R D
28.2.90.

G.O. N^o $\frac{402}{13}$ R
D 9.4.90.

Estimate by Rs 10,522 only, or 0.44 percent.

3. Compared with the actuals of 1888-89, there is an increase of Rs 2,85,982 in the Payments into Treasury during 1889-90.

4. The following are the principal items of increases and decreases:-

Increases 1. Consumption of Revenue Stores — ^{Rs} 117,326

2. Stores sold to foreign Railways 73,646

3. Transfer from Capital to Revenue on account of revised allocation of expenditure on the Bepore Calicut extension —

194,324

4. Expenditure adjusted from Cap to Rev: 2050

^{Rs} 3,87,346

Decreases 1. Recoveries of Home Payments ^{Rs} 6,063

2. Sale of stores — 11,894

3. Credits to Capital on account of Home Expenditure 7,586

4. Credit to Capital on account of adjustment of expenditure on the new Permer bridge — 74,917

5. Adjustment on account of the sale proceeds of a saloon carriage sold to His Highness Agakhan 904

101,364

Net increase in 1889-90 Rs 2,85,982

5. The increase in the actuals compared with the Budget Estimate is chiefly due to the credit of Rs 1,94,324 on account of adjustment of Revenue expenditure on the Bepore Calicut Extension referred to in paragraph 4 which was not foreseen when the Budget Estimate was framed.

6. The decrease in the actuals as compared with the Revised Estimate, Rs 10,522, is trifling, and calls for no remarks.

7. Withdrawals from Treasury. The Budget Estimate submitted by the Madras Government, Rs 22,06,915, was reduced by the Govt of India in their Resolution N^o 85 B.O. A.R. dated 30th March 89 to Rs 20,00,000, the principal reductions being in the provision made for unsanctioned works, Engineering Department, and for Stores. The Revised Estimate was submitted by the Madras Government for Rs 20,00,000 but the Govt of India in their Resolution N^o 76 B.O. A.R. dated 26th March last reduced it to Rs 19,50,000.

8. The actuals amount to Rs 18,63,587, and fall short of the Budget & Revised Estimates by Rs 1,36,443 and Rs 86,443, or 6.82 and 4.43 percent, respectively.

G.O. N^o 11 R
Dy 10.1.89

G.O. N^o 433 R
Dy 17.4.89

G.O. N^o 27 R
Dy 10.1.90

G.O. N^o 482 R
Dy 9.4.90

9. Compared with the actuals of 1888-89, the actuals during 1889-90 are less than those of 1888-89 by Rs 181,219, the principal cause of the decrease is less expenditure on the re-construction of the Penner Bridge, the credit to extension of line to Calicut referred to in paragraph 4 above, and to less purchases of stores.

10. The decrease in the actuals compared with the Budget Estimate is due to short expenditure on the reconstruction of the Penner Bridge and the new bridge over the Papagni river.

11. The decrease in the actuals compared with the Revised Estimate is chiefly due to short expenditure on the Papagni bridge and to the purchase of stores having been less than was anticipated.

12. The following is the comparison between the grants and the transactions of the year.

Capital Withdrawals, &c., 1889-90.

Main Heads	Budget Estimate	Revised Estimate	Actuals 1889-90	Than Budget		Than Revised		Actuals 1888-89
				more	Less	more	Less	
<u>Engineering Deptt.</u>	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Schedule A	5,00,000	5,01,035	4,04,134	-	34,586	-	96,901	6,95,604
Do B	2,50,000	-						
Do D	-	-						
<u>Locomotive Deptt.</u>								
Schedule A	-	-	-	-	-	-	-	-
Do B	-	-	-	-	-	-	-	-
<u>Carriage & Wagon Deptt.</u>								
Schedule A	7,500	37,259	2,50,553	-	7447	-	12,206	16,952
Do B	25,000	-						
<u>General</u>								
Establishment, Schedule C	20,000	1,050	10,28	-	18,972	-	22	14,408
Stores, Schedule E	11,92,500	14,05,656	12,19,530	27,030	-	-	18,6126	13,89,449
Miscellaneous	5,000	5,000	4,876	-	124	-	124	6,472
Total	20,00,000	19,50,000	16,54,621	-	345,379	-	295,379	21,22,885
Add - Increase in balance of Capital Advance Acct, see note	-	-	208,936	-	208,936	-	208,936	-78,109
Total withdrawals on Cap. Acct.	20,00,000	19,50,000	18,63,557	-	1,36,443	-	86,443	20,44,776
Refund for stores sold to Revenue & others	18,50,000	21,50,000	20,04,953	1,54,953	-	-	1,45,047	18,73,748
Other refunds - Home Expenditure, &c.	3,50,000	2,25,000	3,59,525	9,525	-	134,525	-	2,02,645
Add. Amounts less credited to refunds								2076,393
								2,103
Total payments into Treasury	22,00,000	23,75,000	23,64,478	164,478	-	-	10,522	20,78,496
Net cash demand of the year	2,00,000	4,25,000	500,921	300,921	-	75,921	-	33,720

Note - Increase in balance of Capital Advance Account Rs 199,374

Add. Amount withdrawn from Treasury and refunded as unspent cash balance in hand Rs 8,258
Amount paid into the Treasury on account of stores sold to Refreshment Rooms and Railway schools appertaining to the period from January to March 1889 adjusted thro' the Capital Advance Account

1,304 9,562
Total Rs 208,936

13. Schedule A. Engineering There were 52 works sanctioned in the Budget; of these 41 were undertaken during the year. The following are the principal works on which expenditure was incurred. —

Name of Work	Budget allotment	Exa- penditure
	Rs	Rs
Reconstruction of Penner bridge	108729	85,606
New bridge over Chitravathi river	197583	206432
Foot bridge at west end of Perambur works	817	1654
Protective works at $\frac{201}{12}$ to $\frac{203}{11}$ miles, N. W. line	2511	2164
Extension of line to Calicut	15445	135233
Bungalows for 3 clerks, Raichur	2531	2990
Native clerks houses, — do —	3248	4057
Goods clerks office Salt Cottars	2089	1584
Alterations & additions to Raichur Station	2017	2017
Crossing station - Mullannur	2985	2985
Three sheds, &c, Perambur works	500	2173
Crossing station, 15 $\frac{1}{2}$ mile, N. W. line	1363	1357
Station house at Eyyakal	1029	1627
Two guards bungalows, Gooty	3355	3443
Station house at Sevvapett	6398	6819
Staff quarters at Gooty	3724	3739
Alterations & additions to siding, Kolar Road	1861	1339
Station house at Ulli	3290	2115
Station house at Kristnapuram	3035	2892
Leffin room at Perambur	3496	3715
Enlarging, &c, Coes Well, Salem	2125	1022
Extension of Block system, &c	3576	2116

14. Schedule B Engineering Fifty eight works were entered in the Budget. Of these 32 were sanctioned during the year and taken in hand, while funds were sanctioned by reappropriation for certain other works. The expenditure amounted to Rs 53,965.

15. Carriage and Waggon Department, Schedules A & B

The actuals amount to Rs 25,53 and fall short of the Budget and Revised Estimates by Rs 7,447 and Rs 12,206, respectively, chiefly due to short expenditure on the following works.

200 iron covered goods wagons.

36 third class carriages.

General

16. Establishment chargeable to Capital, Schedule C.

The actuals amounted to Rs 1,028, and fall short of the Budget and Revised Estimates by Rs 18,972 and Rs 22 respectively.

17. Stores as per Schedule D. The actuals amount to Rs 12,19,530 and exceed the Budget Estimate by Rs 27,030 only and fall short of the Revised Estimate by Rs 18,6126. The decrease of expenditure compared with the Revised Estimate is due principally to short purchases of firewood, Rs 35,000, timber, Rs 88,000, materials for tarpaulins, Rs 22,000, and sundry petty stores, Rs 49,000. —

18. The balance of stores on 31st March 1889 was Rs 23,27,466, and on 31st March 1890 it stood at Rs 22,98,616; the comparison is as follows:—

	1890	1889	1890	
			more	less
	Rs	Rs	Rs	Rs
General Stores	749,780	840,660	-	90,880
Locomotive Stores	954,467	949,055	5,412	-
Engineering Stores	197,589	307,172	-	109,583
Traffic Stores	450	-	450	"
Materials lost account	4,277	3,210	1,067	"
Stores in transit	392,053	227,369	164,684	"
Total	2298,616	2327,466	-	28,850

19. The amount of money locked up in stores at 31st March 1890, it will be seen, is $\frac{1}{2}$ lakh in excess of the limit of 22 $\frac{1}{2}$ lakhs fixed in Government of India No 400 A.R., dated 13th August 1874.

Revenue Account

Payments into Treasury

20. Administrative Receipts. The Budget Estimate was submitted by the Madras Govt for Rs 85,00,000, which the Govt of India accepted in their Resolution No $\frac{85}{130}$ A.R. dated 30th March 1889. In January 1890, however,

G.O. No 11 R
10-1-89

G.O. No 433 R
17-4-89

The

G.O. No 27 R
10-1-90

H. S. L. telegram

27-2-90

G.O. No 311 R
28-2-90

G.O. No $\frac{402}{13}$ R
27-4-90

the Madras Government submitted a Revised Estimate for Rs 91,50,000, and a final Revised Estimate in February following for the same amount; but the Govt of India in their Resolution No $\frac{76}{130}$ A.R., dated, 26th March last increased it to Rs 92,00,000.

21. The actuals amount to Rs 91,68,702 and exceed the Budget Estimate by Rs 6,68,702 or 7.86 per cent and fall short of the Revised Estimate by Rs 31,298 or 0.34 per cent.

22. The actuals during 1889-90 exceed those of 1888-89 by Rs 6,29,898 and is due to the development of traffic under Coaching and Goods.

The increase in Coaching being Rs 58,963

or Goods " 6,05,967.

23. The increase over the Budget Estimate is also due to the development in Coaching and Goods traffic; the Receipts fall short of the Revised Estimate by only Rs 31,298, which is trifling, and calls for no remarks.

24. Financial Receipts. The actuals amount to Rs 97,46,688, and exceed the Budget Estimate by Rs 6,21,688, and fall short of the Revised Estimate by only Rs 53,312, or 6.81 and 0.54 per cent, respectively.

25. The actuals during 1889-90 exceed those of 1888-89 by Rs 623,951, and are due to the development of traffic under Coaching and Goods, the difference in Suspense items being trifling.

26. The increase over the Budget Estimate is due to the development of traffic under Coaching and Goods. The decrease in the actuals compared with the Revised Estimate viz,

Rs 53,312 is trifling and calls for no remarks.

27. The following table shows the transactions during the year under the several heads of receipt.

Heads of Traffic	Budget Estimate	Revised Estimate	Actuals 1889-90	Than Budget Estimate		Than Revised Estimate		Actuals 1888-89
	Rs	Rs	Rs	More	Less	More	Less	Rs
Coaching	36,00,000	38,30,000	36,94,864	94,864	-	-	1,35,136	36,35,901
Goods	47,20,000	51,50,000	52,85,074	5,65,074	-	1,35,074	-	46,79,107
Electric Telegraph	20,000	20,000	19,030	-	970	-	970	18,048
Sundries	1,60,000	2,00,000	1,69,734	9,734	-	-	30,266	2,05,748
Total	85,00,000	92,00,000	91,68,702	668,702	-	-	31,298	85,38,804
Suspense Transactions	6,25,000	6,00,000	5,77,986	-	47,014	-	22,014	5,83,933
Total Payments into Treasury & Credits	91,25,000	98,00,000	97,46,688	624,688	-	-	53,312	91,22,737

28. The gross earnings per train mile are Rs 3.85, as against Rs 3.61 in 1888-89.

29. Suspense Transactions. The actuals amount to Rs 5,77,986, and fall short of the Budget and Revised Estimates by Rs 47,014 and Rs 22,014, respectively.

30. The actuals for 1889-90 are only Rs 5,947 less than those of 1888-89.

31. The following statement shews the general results of the year's working as compared with those of the previous 7 years.

Period	Receipts	Expenditure	Net Receipts	Percentage of Expenditure to Gross Receipts
	Rs	Rs	Rs	
1882-83	68,90,414	43,32,744	25,57,670	62.88
1883-84	68,68,487	40,46,550	28,21,937	58.91
1884-85	72,44,819	42,41,207	30,03,612	58.54
1885-86	76,22,331	43,93,798	32,28,533	57.64
1886-87	80,73,568	50,46,107	30,27,461	62.50
1887-88	82,52,536	51,39,221	31,13,315	62.27
1888-89	83,38,804	49,86,763	33,52,041	58.40
1889-90	91,68,702	53,65,760	38,02,942	58.52

32. The net receipts for 1889-90 give, at 1st to 10th exchange, £ 348,603, equivalent to a dividend at the rate of £ 3-5-5 on the Capital bearing interest on 31st Decr '89 viz, £ 10,657,630.

Withdrawals from Treasury

33. Administrative Expenditure. The Budget Estimate was submitted by the Madras Govt. for Rs 54,38,000 and afterwards reduced to Rs 51,73,000, but the Govt of India in their Resolution N^o $\frac{85}{15.0}$ A.R. dated 30th March 1889 still reduced the latter figure to Rs 51,00,000. In January 1890, however, the Madras Government submitted a Revised Estimate for Rs 52,00,000 and a final Revised Estimate in February following for Rs 54,00,000, but the Govt of India in their Resolution N^o $\frac{76}{13.0}$ A.R. dated 26th March last reduced it to Rs 51,50,000.

G.O. N^o 11 R
27.10.1.89

G.O. N^o 433 R
27.17.4.89

G.O. N^o 27 R
27.10.1.90

It Secretary's telegram
27.27.2.90
G.O. N^o 311 R 27
28.2.90
G.O. N^o $\frac{482}{13}$ R 27
9.4.90

34. The actuals amount to Rs 53,65,760 and exceed the Budget and Revised Estimates by Rs 2,65,760 and Rs 2,15,760, or 5.21 + 4.18 per cent, respectively.

35. The actuals during 1889-90 exceed those of 1888-89 by Rs 3,78,997 owing to the expenditure on maintenance, Locomotive, carriage + wagon + general charges having been heavier in that year.

36. The increase in the actuals as compared with the Budget Estimate is chiefly due to the adjustment of expenditure of Rs 1,94,324 on the Beypore-Calicut extension, larger consumption of wood and patent fuel, increased expenditure on maintenance and Renewals of locomotive engines and machinery, Traffic expenses generally owing to the development of traffic, + salaries of Indian management, &c.

37. The increase in actuals compared with the Revised Estimate is due to the reduction of the estimate, submitted by the Govt of Madras, by the Govt of India.

The original Estimate was Rs 52,00,000 to which was added Rs 2,00,000 for the adjustment of the Beypore Calicut Extension expenditure on Revenue account, making in all 54 lakhs. Had this Estimate been retained, as submitted, the difference would have been only Rs 34,240.

38. Financial Withdrawals. The Budget and Revised Estimates were passed for Rs 57,25,000 and 57,50,000, respectively. The actuals amount to Rs 56,88,027 and are less than the Budget and Revised Estimates by Rs 36,973 and Rs 61,973,

or 0.64 and 1.07 per cent, respectively.

39. Compared with the actuals of 1888-89, the actuals of 1889-90 are more by Rs 1,95,678 due to increase in the Administrative transactions.

40. The net decrease in actuals compared with the Budget and Revised Estimates is due to increase in the Administrative transactions counterbalanced by a larger decrease in the Suspense transactions.

41. The following table shows the transactions during the year under the several main heads of expenditure.

Head of Expenditure	Budget Estimate	Revised Estimate	Actuals 1889-90	Then Budget Estimate		Than Revised Estimate		Actuals 1888-89	1889-90	1888-89
				More	Less	More	Less		Per mean mile main tained 839.	Per mean mile main tained 839.
									Per train mile 2376698	Per train mile 2365885
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Maintenance	15,00,000	13,90,000	15,46,689	46,689	-	1,56,689	-	13,83,054 ⁽¹⁾	1843.49 ⁽¹⁾	1648.45 ⁽¹⁾
Locomotive	16,40,000	17,58,500	17,70,537	130,537	-	12,037	-	16,17,644 ⁽²⁾	11.92 ⁽²⁾	10.94 ⁽²⁾
Carriage & Wagon	6,70,000	6,54,500	6,55,230	-	14,770	730	-	6,29,895	4.41	4.26
Traffic	7,65,000	8,00,000	8,07,696	42,696	-	7,696	-	8,06,524	5.43	5.45
General	4,80,000	5,00,000	5,42,608	62,608	-	42,608	-	5,01,240	3.65	3.39
Special & Miscellaneous	45,000	47,000	43,000	-	2,000	-	4,000	48,406	0.29	0.32
Total	51,00,000	51,50,000	53,66,760	265,760	-	2,15,760	-	49,86,763	-	-
Suspense Transac- -tions	6,25,000	6,00,000	3,22,267	-	3,02,733	-	2,77,733	505,586	-	-
Total Withdrawals from Treasury & Depts	57,25,000	57,50,000	56,88,027	-	3,69,733	-	61,97,349	54,92,349	-	-

42. Suspense Transactions. The actuals amount to Rs 3,22,267, and fall short of the Budget and Revised Estimates by Rs 3,02,733 and Rs 2,77,733, respectively.

43. The comparison of expenditure with estimates by sub-heads is as follows:-

Main head	Sub-head	Then Budget		Than Revised Estimate	
		More	Less	More	Less
Maintenance	1. General Superintendence	10,118	-	-	9,882
	2. Maintenance & Renewal of Permanent way	11,574	-	-	3,426
	3. Repairs of Bridges	-	100,889	14,111	-
	4. Repairs of Stations & Buildings	107,494	-	177,494	-
	5. Maintenance by Contract	-	-	-	-
	6. New minor works	2,660	-	2,660	-
	7. Unclassified Expenditure	35,482	-	-	4,518
Locomotive	1. General Superintendence	-	21,111	-	3,111
	2. Running Expenses	12,318	-	2,318	-
	3. Fuel	95,772	-	10,772	-
	4. Water	-	652	1,348	-
	5. Oil &c	36	-	2,036	-
	6. Maintenance & Renewals &c	19,412	-	-	28,588
	7. New minor works	-	338	-	338
	8. Payments to other lines	-	-	-	-
	9. Unclassified expenditure	25,100	-	27,600	-
Carriage & Wagon	1. General Superintendence	2,367	-	-	3,632
	2. Repairs & Renewals &c	10,32	-	10,32	-
	3. Cleaning Carriages	-	2790	1210	-
	4. New minor Works	-	2328	-	2328
	5. Unclassified Expenditure	-	9,685	7,815	-

Main Head	Sub-head	Thau Budget		Thau Revised Estimate	
		More	Less	More	Less
		Rs	Rs	Rs	Rs
Traffic	1 Salaries &c.	33,571	-	4,571	-
	2 Fuel, lighting &c.	-	4927	-	4927
	3 Blotting	1671	-	171	-
	4 Printing &c.	9,961	-	5,461	-
	5 Charges for delivery &c.	781	-	781	-
	6 Miscellaneous expenses	74	-	74	-
	7 Payments to other lines	-	-	-	-
	8 Unclassified expenditure	1,725	-	1,725	-
General	1 House Expenditure	-	3937	-	1937
	2 Salaries of Indian management	25,896	-	20,896	-
	3. Police	6,515	-	3,515	-
	4 Advertising	1182	-	-	818
	5 Electric Telegraph	14,685	-	7,685	-
	7. Unclassified Expenditure	29,045	-	16,045	-
Special & Miscellaneous	1 Law Charges	-	3940	-	3940
	2. Compensation	1,296	-	-	7704
	3. Rates & Taxes	-	409	2,591	-
	4. Payments to other lines	-	1,594	-	594
	5 Prizes for station gardens	-	1,434	-	1,434
	7 miscellaneous Expenditure	5,628	-	8,628	-

Maintenance

44. General Superintendence. The decrease in the Revised Estimate is due to the retirement of the Chief Engineer, Mr. Robinson, during the year, and the appointment of a Chief Engineer on a lower salary.

45. Maintenance & Renewals of Permanent Way. The decrease in the Revised Estimate is due to the credit afforded under the head for value of materials returned to stock from the Beypore Calicut extension.

46. Repairs of Bridges. The saving in the Budget Estimate under this head is due to the Budget having been over estimated.

47. Repairs of Stations and Buildings. The excess over the Budget and Revised Estimates is due to the adjustment of expenditure on the Beypore Calicut extension.

48. Unclassified Expenditure. The excess over the Budget Estimate is due to an under-estimate, and the saving in the Revised Estimate is due to the debit for loss by exchange having been less owing to a small quantity of English stores having been issued to works.

Locomotive

49. Running Expenses. The excess over the Budget and Revised Estimates is due to larger payments for overtime.

50. Fuel. The excess over the Budget & Revised Estimates is due to a larger consumption of wood and patent fuel and increase in the cost price of the latter.

Carriage and Wagon.

51. Unclassified Expenditure The excess on the Revised Estimate is due to the debit for loss by exchange having been greater owing to a larger quantity of English materials used for repairs and renewals of vehicles.

Traffic

52. There has been an increase of expenditure on almost all the sub-heads consequent on the increase of traffic.

General

53. Salaries of Indian management, &c. The excess over the Budget and Revised Estimates is due to the salaries of acting officers from other departments having been charged to this head in full, and to the transfer of Locomotive Accountant to the Audit Department on the amalgamation of the Chief Auditor and Chief Accountants' offices.

54. Electric Telegraph The excess over the Budget and Revised Estimates is due to increased debit to this head from the Traffic Department of the one-third cost of station masters and assistants employed at stations where there are no signallers.

Special and miscellaneous.

55. Law charges The saving on the Estimates is due to a credit on accounts of costs recovered in a suit against the Company.

56. Compensation The saving in the Revised Estimate is due to a large reduction in the payments chargeable to the Fire Insurance Fund.

57. The following statement shows in detail the Suspense Balances under Capital & Revenue in the Company's Books on the 31st March 1890. A certificate is given in the remarks column against each item, whether it is efficient or otherwise, agreeably to paragraph 19 of the enclosure to the Accountant General, Public Works Department Circular No. 14 of 2 July 1886.

Account	Balance at 31 st March 1890		Remarks.
	Rs	P & A	
Her Majesty's Govt India			
Capital Adv: acct	69,799	12 10	Represents balance of "Cheques Payable" cashed but not charged off as yet to final expenditure on Capital Account by the Company.
Cheques payable			
Capital	3,542	14 0	Represents 4 unpaid cheques. Since paid in April.

Account	Balance at		Remarks.
	31 st March 1890.		
	Rs	P	
General Stores Acct. Dr. 749780	7	2	The Ledger balance on 31 st December '89 shows Rs 515959-0-8 whereas the stores in stock work up to Rs 543969-9-0. The principal items of the increase in balance at 31 st March are, 65,475. Iron work for wagons, ^{Rs} 62,153 fuel, ^{Rs} 26,836 Locomotive materials, ^{Rs} +97,307 Timber brought on to books subsequent to 31-12-89.
Locomotive Store Workshop Acct. Dr. 954466	15	11	On 31 st December '89, General books show a balance of Rs 990,574-4-11. The inventory works up to 10,70,320-0-2 or 79.746% in excess.
Engineering Store Workshop Acct. Dr. 197588	7	8	Book balance on 31-12-89 Rs 328,085-4-11. The inventory shows Rs 332,299-2-1. This inventory includes 20' steel rails 9758 in number + value at Rs 20,240/- or Rs 2/- each + 17', 15085 in number + value Rs 6126- at Rs 4/- each. Steps are being taken to bring the Permanent way material up to its proper value on the Chief Engineer's Stores book under Consulting Engineer's orders, when, it is hoped, these anomalies will

130

Account	Balance at 31 st March 1890.		Remarks
Traffic Store Acct. Dr. 450	7	1	disappear. The proposed adjustment will raise the value of the stores by over 3 lakhs.
Stores in Transit Acct. Dr. 392052	8	11	
Materials lost Acct. Dr. 4276	11	4	Current and efficient
			do
			In course of recovery by Board of Directors, the principal item about Rs 4,200/- being for loss of patent fuel by S.S. "Bleville" stranded.
Cashier - - -	5980	14 6	Current & efficient
Locomotive Superintendents Adv. Acct. 4000			do
Suspense Acct. for General Averages Dr. 10143			This includes 669-5-1 previously reported of which Rs 247-15-1 has since been recovered by Board, balance in course of recovery from Madras Agents of S.S. "Ghoshka", the other item Rs 9473-10-11, general average on S.S. "Bleville" referred to Board for recovery.
Chief Engineer's Advance Acct. Dr. 15486	11	9	This balance is now current and efficient, with the exception of one or two trifling items which have been written off in April under authority.

Account	Balance at 31 st March '90	Remarks.
Refreshment Rooms Account Dr.	308 7 4	Current and efficient.
Traffic Manager's Advance Account Dr.	6046 4 11	Standing advance Rs 1000/. Stock of Aus- -tralian stores for refreshment rooms, Rs 263-5-2. Balance since cleared.
Railway Schools Account Dr.	643 7 9	Current and efficient

Pw Inc 2
7386/90

South Indian Railway

Capital Account.

Payments into Treasury. The budget estimate was proposed by the Madras Government for Rs 18,53,000 which the Government of India passed in round figures for Rs 18,50,000.

G.O. N. 27 R of
11.1.89.

G.O. N. 434 R
27.4.89.

G.O. N. 1207 R
27.11.89.

2. The Six months' estimate in October 1889 was submitted for Rs 21 lakhs, an increase of $2\frac{1}{2}$ lakhs over the amount passed in the Budget, on account of transfer of stores to Villupuram Guntakal State Railway.

3. The Revised Estimate in January 1890 was submitted for Rs 21,25,000, which figure was accepted by the Government of India.

G.O. N. 482 R
27.4.90

4. The actuals, viz, Rs 21,26,340, exceeded the Budget estimate by Rs 2,76,340 and the revised estimate by only Rs 1,340.

5. The actual payments into Treasury during the year under review have exceeded those of the previous year by

Rs

Rs 63,831, as detailed below.

	1889-90	1888-89	Difference
	Rs	Rs	Rs
(A) Refunds for stores sold to Revenue and others	16,73,303	18,13,853	-1,40,550
(B) Other refunds :-	4,53,037	2,48,656	+2,04,381
	21,26,340	20,62,509	+63,831

(A) Refunds on account of stores consumed on Revenue account during 1889-90 were less than in 1888-89 owing, chiefly to a reduction in expenditure on renewals.

B. This is made up as follows :-

	1889-90	1888-89	Difference
	Rs	Rs	Rs
Refunds on account of House Expenditure :-	1,42,427	1,22,490	+19,937
Do of Capital expenditure incurred on Vill. Guntakal St. Ry.	3,00,522	1,03,440	+1,97,082
Do do Millon Branch	10,088	"	+10,088
Do of cost of constructing Rolling Stock for T. G. St. Ry. Millon Branch	"	13,913	-13,913
Do Realignment Beach line Madras.	"	8,813	-8,813
Total	4,53,037	2,48,656	+2,04,381

6. The excess over the Budget Estimate is principally due to refunds on account of expenditure incurred on Villupuram Guntakal State Railway not having been provided for. The total of actuals approximates closely to the Revised Estimate.

7. Withdrawals from Treasury

G.O. No 27 R of 11-1-89.

G.O. No 434 R of 17-4-89.

G.O. No 386 R of 19-3-90.

G.O. No 482 C R of 9-4-90.

The budget estimate was submitted by the Madras Government for Rs 11,60,000 and was accepted by the Government of India for Rs 11,50,000. The six months' and Revised Estimates were submitted for the same amount. This provision was, however, increased by an additional grant of Rs 80,000 sanctioned by Government of India in their letter No 159 A.R., dated the 28th February 1890. Judging however, from the progress of outlay on the line, the Government of India did not consider that the expenditure of the year would exceed Rs 11,50,000 and finally passed the Revised Estimate for that amount. The actuals amounted to Rs 11,89,733, being an excess over the Budget and Revised figures of Rs 39,733.

8. The subjoined table gives a detailed comparison of the actuals with the budget and Revised Estimates.

Main heads.	Budget	Revised	Actuals	Than Budget		Than Revised		Actuals
	Estimate	Estimate	for 1889-90.	More	Less	More	Less	for 1888-89.
<u>Engineering Department.</u>	R	R	R	R	R	R	R	R
Schedule A.	1,22,430	1,66,341	1,00,009	"	1,38,117	"	66,332	1,92,903
Schedule B.	1,15,696							
<u>Locomotive Department.</u>								
Schedule A.	24,143	30,039	18,474	"	5,669	"	11,565	16,727
Schedule B.								
<u>Carriage & Wagon Department.</u>								
Schedule A.								
Schedule B.								
<u>General.</u>								
Establishment Schedule C	18,860	7,488	5,584	"	13,276	"	1904	27,525
Stores Schedule E	8,50,000	8,32,000	8,95,991	45,991	"	63,991	"	9,72,078
Miscellaneous.	18,871	1,14,132	1,20,858	101,987	"	6,726	"	1,04,152
Total.	11,50,000	11,50,000	11,40,916	"	9,004	"	9,004	13,13,385
Increase in cash balance appertaining to this account.	"	"	48,817	48,817	"	48,817	"	- 8,680
Total withdrawal on Capital Acct.	11,50,000	11,50,000	11,89,733	39,733	"	39,733	"	13,04,705
Refund for stores sold to Revenue and others	17,00,000	17,75,000	16,73,303	"	26,697	"	101,697	18,13,853
Other Refunds - Home Expenditure &c.	1,50,000	3,50,000	4,53,037	303,037	"	10,303	"	2,48,656
Total Payments into Treasury	18,50,000	21,25,000	21,26,340	2,76,340	"	13,40	"	20,62,509
Net Cash demand for the year	7,00,000	7,75,000	7,36,607	2,36,607		38,993		7,57,804

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Madre

9. Of the 20 Engineering Works entered in Schedule A of the Budget Estimate, 17 were undertaken and 4 of the 19 entered in Schedule B. Sixteen special works were also put in hand from reappropriated funds.

A comparison of the actual outlay on the principal works is made with the amounts provided for them in the budget and revised estimates in the following table.

Name of work	Budget allotment	Revised Estimate	Expenditure
<u>Schedule A.</u>	R	R	R
Addition of 2-100 ft spans to the Thondayar bridge at 84.5 miles	7,000	14,751	1,499
Addition of 11 spans to the Lingye bridge at 85.13 miles	7,000	22,975	3,154
Rough stone pitching for protection of line between 71-9 $\frac{1}{2}$ + A 71-12 $\frac{1}{2}$ miles.	2,098	2,098	2,417
Converting existing 30 ft girder bridge at 151-5.6 into a 70 ft girder bridge over the Porto Novo Canal.	8,454	10,260	13,048
Adding 5-100 ft spans to the existing 10-100 ft girders over the Gadilam at 124-4 miles	63,014	33,791	29,366
Station arrangements at Pittavayathalai	5,650	5,087	3,128
Permanent way Inspectors' Bungalows at Mayavaram and Tanjore.	6,766	3,766	4,035

Name of work	Budget allocation	Revised Estimate	Expendi- ture
	R	R	R
<u>Schedule B.</u>			
Additional siding and a Perma- nent way Inspector's Bungalow, Egmore.	1,713	3,346	2,572
Enlargement of the Villupuram station to provide accommodation for T. G. extension.	24,894	10,000	17,138
<u>Special Works.</u>			
Value of buildings made over to Company at Egmore			10,000
Constructing one 12 ft girder bridge at 130-62 miles		500	1,638
Providing extra telegraph instru- ments at each station on the line.			1,081
Permanent 4th class station North Kolahur.		2,800	1,355
Providing curtain walls, flooring and apron for 14 th , 15 th , 16 th & 17 th spans of Bonniar bridge at 105 miles.		1,500	2,596

10. Locomotive - The comparison between
estimates

estimates and actuals is as follows:-

Name of work.	Budget Estimate	Revised Estimate	Actuals.	Than Budget Estimate		Than Revised Estimate	
				More	Less	More	Less
	R	R	R	R	R	R	R
1 Composite carriage.	672	-	-	-	672	-	-
1 Leased goods wagon.	76	-	-	-	76	-	-
1 Five ton travelling crane.	200	-	-	-	200	-	-
10 Passenger Brake vans.	2,500	5,048	1,763	-	737	-	3,285
5 Composite carriages.	4,375	4,375	1,015	-	3,360	-	3,360
8 Timber Trucks.	1,320	1,116	247	-	1,073	-	869
25-III class carriages.	15,000	12,000	9,129	-	5,871	-	2,871
12-II class carriages.	-	4,500	6,297	6,297	-	1,797	-
13-III class carriages	-	3,000	23	23	-	-	2,977
Total.	24,143	30,039	18,474	-	5,669	-	11,565

11. Establishment - The actual expenditure on
this head was Rs 5,584/-, having been less
than the Budget and Revised Estimates by
Rs 13,276 and Rs 1,904 respectively. The saving
is due to the fact that part of the staff
provided were transferred to the Villupuram
Guntakal State Railway, the works being
supervised by the Revenue staff.

12. Stores - The balance on 31st March 1890
amounted to Rs 36,26,463 or Rs 315,072 in

excess

excess of the balance, viz Rs 33,11,391 at the end of the preceding official year. No limit has yet been fixed by the Government of India.

13. Miscellaneous. The budget estimate did not sufficiently provide for "Loss by exchange on stones sold to Foreign Railways" which amounted to Rs 29,937 and to the outlay incurred on Villupuram Guntakal State Railway Rs 60,091. The small excess over the revised estimate calls for no remark.

14. The following table compares the actuals of 1889-90 with those of 1888-89.

	1889-90	1888-89	Difference
	Rs	Rs	Rs
Engineering Department.	1,00,009	1,92,903	-92,894
Locomotive — do —	18,474	16,727	+1,747
Establishment.	5,584	27,525	-21,941
Stones.	8,95,991	9,72,078	-76,087
Miscellaneous.	1,20,858	1,04,152	+16,706
Total	11,40,916	13,13,385	-1,72,469
Increase in cash balance.	48,817	-8,680	+57,497
Grand Total.	11,89,733	13,04,705	-1,14,972



Revenue Account.

Payments into Treasury.

15. Administrative Receipts. The Budget Estimate was accepted by the Government of India for Rs 56 lakhs, the amount recommended by the Madras Government.

G.O. No 434 R
of 17th April 1889.

G.O. No 27 R of 11-189.

16. The Six Months' estimate in October 1889 was submitted for 57 lakhs, an increase of one lakh over the Budget Estimate on account of the expansion of traffic.

G.O. No 482 R
of 19-4-90.

17. The Revised Estimate was passed by the Government of India for 57½ lakhs, the figure finally proposed by the Government of Madras. The actuals amounted to Rs 57,97,805.

18. Financial Receipts. The accompanying table compares the actuals with the Budget and Revised Estimates:—

Heads of Traffic.	Budget Estimate.	Revised Estimate.	Actuals 1889-90	Than Budget Estimate.		Than Revised Estimate.		Actuals 1888-89.
				More	Less	More	Less	
Coaching Traffic.	29,50,000	30,57,000	30,69,643	1,19,643	"	18,643	"	29,05,765
Goods — do —	25,50,000	26,00,000	26,06,997	56,997	"	6,997	"	24,88,551
Electric Telegraph.	25,000	19,000	18,716	"	6,284	"	284	17,639
Sundries.	75,000	80,000	1,02,449	27,449	"	22,449	"	76,052
Total.	56,00,000	57,50,000	57,97,805	1,97,805	"	47,805	"	54,88,007
Suspense.	6,00,000	6,50,000	6,99,263	99,263	"	49,263	"	6,47,052
Grand Total.	62,00,000	64,00,000	64,97,068	2,97,068	"	97,068	"	61,35,059

19 Coaching Traffic. The steady development of 3rd class traffic explains the increase under this head.

20 Goods Traffic. The increase under this head is due to the development of traffic.

21 Electric Telegraph. The actuals of the preceding year amounted to about Rs 18,000 and those for the year under review to about Rs 19,000. The Budget Estimate was therefore over estimated, while the Revised Estimate was closely worked up to.

22 Sundries. The excess over the Budget and Revised Estimates is chiefly attributable to the adjustment of Rs 18,745 being one fourth share of the Net Earnings of Villupuram-Guntakal State Railway, Kellore Branch in the accounts for March 1890, not anticipated.

23 Suspense. The increase under this head is due to the through traffic with the Madras Railway having greatly increased during the second half of the official year.

24 The actual payments into Treasury during 1889-90 when compared with 1888-89 shew an excess of Rs 3,62,009. The details are

	1889-90	1888-89	Difference
Coaching Traffic.	Rs 30,69,643	Rs 29,05,765	+ 1,63,878
Goods Traffic.			
Ordinary	25,41,131	24,34,715	+ 1,06,416
Madras Harbour works materials.	65,866	53,836	+ 12,030
Telegraph.	18,716	17,639	+ 1,077
Sundries.			
Ordinary	83,704	76,052	+ 7,652
Amount received from T.G. St. Ry.			
Kellore Branch (1/4 share of Net Earnings).	18,745	"	+ 18,745
Suspense.			
Gross earnings of Kellore Branch.	247,729	2,48,696	- 967
Cost of working do.	1,64,901	1,58,703	+ 6,198
Through Traffic with Madras Ry.	2,64,791	1,86,348	+ 78,443
Sundries.	21,842	53,305	- 31,463
Total.	64,97,068	61,35,059	+ 3,62,009

Withdrawals from Treasury

G.O. No. 27 R
of 11-1-89.

G.O. No. 434 R
of 17-4-89.

25 Administrative Expenditure. The Budget Estimate was proposed by the Madras Government for Rs 38 lakhs. But the Government of India reduced it by Rs 50,000 and passed for 37½ lakhs. The six months' estimate was for 40 lakhs, an increase of 2½ lakhs over the budget due to anticipated heavy loss by exchange and renewals of line. The Revised Estimate was submitted for 39½ lakhs, which figure was accepted by

by the Government of India. The actuals amounted to Rs 37,73,250 or less than the revised estimate by Rs 1,76,750. Less expenditure on maintenance accounts for more than this amount.

G. O. No 482 R
27.4.90.

26. Financial Withdrawals. The following table exhibits a comparison between the actuals and the Budget and Revised Estimate.

Heads of Expenditure	Budget Estimate.	Revised Estimate.	Actuals for 1889-90.	Than Budget Estimate.		Than Revised Estimate.		Actuals for 1888-89.
				More	Less	More	Less	
Maintenance	15,38,000	15,56,000	13,53,089	-	1,84,911	-	2,02,911	16,24,544
Locomotive	9,60,000	12,24,000	12,44,955	2,84,955	-	20,955	-	11,21,927
Carriage & Wagon	3,42,000	2,80,500	3,03,101	-	38,899	22,601	-	2,63,084
Traffic	4,94,000	4,72,000	4,76,429	-	17,571	4,429	-	4,37,214
General charges	3,91,000	3,82,500	3,68,704	-	22,296	-	13,796	3,49,032
Special & Miscellaneous	25,000	35,000	26,972	1,972	-	-	8,028	24,373
Total	37,50,000	39,50,000	37,73,250	23,250	-	-	1,76,750	38,20,174
Suspense	6,00,000	6,50,000	6,76,565	-	-	26,565	-	6,22,359
Total	43,50,000	46,00,000	44,49,815	99,815	-	-	1,50,185	44,42,533

27. The total withdrawals from Treasury during the year 1889-90 when compared with those of the preceding year shows an increase of only Rs 7282, or 0.16 per cent.

28. Suspense

28. Suspense. The excess over the Budget is due, as has already been explained in the case of "Suspense receipts", chiefly to the increase in the through traffic transactions with the Madras Railway.

29. The subjoined table shows the details of the differences between the actuals and figures of the Budget and Revised Estimates.

Main head	Subhead	Than Budget Estimate.		Than Revised Estimate.	
		More	Less	More	Less
Maintenance	1. General Superintendence	-	21,304	-	18,819
	2. Maintenance & renewals of permanent way	-	1,72,161	-	1,59,213
	3. Repairs of Bridges &c.	15,600	-	6,738	-
	4. Repairs of stations	3,666	-	-	3,697
	6. New minor works	-	3,311	-	3,311
	7. Unclassified expenditure	-	6,438	-	31,715
	Total	19,266	1,93,913	6,738	54,535
Locomotive	1. General Superintendence	16,172	-	4,172	-
	2. Running expenses	6,712	-	2,712	-
	3. Fuel	1,04,812	-	-	30,188
	4. Grease (including grease & stones)	-	358	-	1,358
	5. Oil, Tallow & other stores	4,948	-	2,948	-
	6. Maintenance and renewals	60,509	-	15,509	-
	7. New minor works	-	2,000	-	2,000
	9. Unclassified expenditure	52,023	-	27,023	-
	Total	1,40,376	2,716	32,632	34,456
Carriage & Wagon	1. General Superintendence	-	5,563	1,437	-
	2. Repairs & Renewals of Vehicles	-	46,231	18,769	-
	3. Cleaning Carriages &c.	2,964	-	-	36
	4. New minor works	-	3,000	-	3,000
	5. Unclassified expenditure	5,403	-	5,403	-
	Total	8,367	55,194	15,616	3,046

Main head	Subhead	Than Budget Estimate		Than Revised Estimate	
		More	Less	More	Less
		Rs	Rs	Rs	Rs
Traffic	1. Salaries, Traps &c	-	30,939	2,471	-
	2. Fuel, lighting, water &c	9,967	-	8,067	-
	3. Clothing	-	2,743	-	743
	4. Printing, stationery, &c	-	7,420	-	3,820
	5. Charges for delivery, &c	-	64	-	34
	6. Miscellaneous expenditure	-	775	325	-
	7. Payments to other lines	-	1,250	-	1,750
	8. Unclassified expenditure	-	2,839	521	-
General charges	1. House expenditure	-	12,725	-	2,725
	2. Salaries of Indian management	-	20,076	-	11,171
	4. Advertising	-	2,086	-	1,586
	5. Electric Telegraph	-	13,995	250	-
	7. Unclassified expenditure	1,481	-	-	579
		11			
Special and Miscellaneous	1. Law Charges	-	575	-	1,575
	2. Compensation	2,571	-	-	5,429
	3. Rates & Taxes	321	-	1,321	-
	4. Payments to other lines	-	569	-	1,769
	5. Miscellaneous expenditure	-	916	-	416

Maintenance

30. General Superintendence. The saving both in the Budget and Revised Estimate is principally due to two credits of Rs 5,268 and Rs 6,691 afforded to this head, the former on account of a proportion of the Chief Engineer's Office

Establishment

Establishment for half years ended 30th June and December 1889 charged to Villupuram Guntakal State Railway, Kollon Branch and the latter to adjust erroneous debits in previous half years.

31. Maintenance and Renewals of Permanent Way

The saving in both the Budget and Revised Estimates is due to special Renewals having been greatly reduced during the year.

32. Repairs of Bridges. The excess is trifling.

Locomotive

33. General Superintendence. The excess over the Budget Estimate is due to Assistant loco. Superintendent lent from State Railway having been retained longer than was anticipated and to entertainment of additional staff.

34. Running Expenses, Fuel and Oil, Tallow & other stores

The excess over the Budget under these heads is caused by the expansion of traffic and to the increased cost of fuel.

35. Maintenance and Renewals of Engines. Increase in traffic has partly contributed to this excess, but it is chiefly due to an under-estimate of requirements.

36. Unclassified Expenditure. The increased expenditure - here

-ture on fuel and stores for maintenance of engines caused a larger amount to be debited under "loss by exchange."

Carriage and Wagon

37. Repairs and Renewals of vehicles. The expenditure under this head for the year under review amounted to Rs 2,38,769, and the ~~Budget provided~~ for the preceding year to Rs 2,16,676, while the Budget provided for Rs 2,85,000; it is understood that in consequence of the increased traffic the number of vehicles which it was anticipated would be under repairs could not be withdrawn from the use of the Traffic Department.

Traffic

38. Salaries, Traffic. The saving over the Budget is partly due to the post of the Traffic Manager not being filled up, and partly to an over estimate of requirements.

General Charges

39. Home Expenditure - The provision in the Budget has been overestimated.

40. Salaries of Indian management. The saving over the Budget and Revised Estimates is due

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due partly to the posts of the first assistant to Chief Auditor and Superintending Physician not being filled up for a portion of the year and partly to an over-estimate of requirements.

41. Electric Telegraph. The Budget was overestimated.

Special and Miscellaneous

42. The variations are small and call for no remark.

43. The following statement shows in detail the suspense balances under Capital and Revenue ~~Ac~~ in the Company's books. A certificate is given in the remarks column against each item, whether it is efficient or otherwise, agreeably to paragraph 19 of the enclosure to the Accountant General, Public Works Department circular No 14 of 2nd July 1886.

Particulars	Balance at		Remarks
	Rs	as	
<u>Stores Suspense Acct.</u>			
General Stores	26,86,320	8	The stock taking of 1888-89 has never been completely reconciled with the General Books. Of this amount Rs 57,265 being the loss on damaged and obsolete stores sold will have to be written off. When this is done, the Chief Auditor anticipates a small surplus.

Particulars	Balance at 31 st March 90.		Remarks.
	Rs	a. b.	
Materials missing	547	9 2	Current.
Engineering workshops.	1,65,648	0 1	Of this Rs 55,783 represents stores which have not been taken stock of for some years; the rest is current. There is a difference of Rs 11,883 between the general Books and the Workshop Account which is capable of reconciliation and the Chief Auditor anticipates an adjustment of the same in the current half year without loss.
Carriage & Wagon shops.	428,965	6 0	In February the Loco. Account showed an excess of Rs 44,978 over the General Books. There is no analysis of the difference. Rs 242,723 is the book value of stores in shops and depots under adjustment with a departmental stock-taking of December 1889. Rs 1,71,483 value of timber reconciled with stock-taking in December 1889. The balance represents unfinished work orders and stores in transit.
Manufactures.	31,073	6 0	Current to the end of December '89.
Permanent bag stones.	68,329	2 7	This is the Balance of Permanent bag Stones not transferred to General Stores from the Engineering Department. This under correspondence with the Engineering Department and deficiencies may be anticipated.
Stones in transit	245,578	11 2	This balance is said by Chief Auditor to be current, an analysis is under preparation.

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Particulars	Balance at 31 st March 90.		Remarks.
	Rs	a. b.	
<u>Capital Advance Acct.</u>			
Govt. Teleg. Depar't.	24	1 0	Current.
Mayavaram Water Supply Survey	292	3 2	Cash with the Company.
House Payments Acct.	1,841	5 2	This is not analysed. Chief Auditor promises to have it analysed this half year.
Vill: Guntakal Sh. Ry.	15,414	1 5	Analysis under preparation.
Capital Adv. Acct. (India, (Cash Balance)	23,689	9 7	No separate cash kept.
Vill: Guntakal Sh. Ry. Bellare Branch	6,892	15 4	Current.
Public Works Depar't. Madras.	1,799	6 6	Outstanding due to the South Indian Railway since December 1889, under correspondence.
Madras Harbour Works.	9	10 8	Outstanding since October 1889 - Under correspondence.
Local Fund Board Madras	1,244	0 5	Cash with the Company.
<u>Revenue Accounts</u>			
Chief Engineer's Acct.	27	0 3	Imprest with the Chief Engineer.
Treasury Advances.	6,774	1 1	Uncashed cheques. Current.
Revenue Advance Acct.	2,706	0 1	No separate cash kept.
Cash in hand.	40,126	0 4	Cash at head quarters counted on 4 th July 1890 and found correct.

Particulars	Balance at 31 st March 90		Remarks.
	Rs	a p	
Bank of Madras.	30,798	4 5	Current.
Govt. securities —	8,53,823	11 8	Examined in 1889 by Chief Auditor and found correct. In custody of Bank of Madras.
Govt. Telegraph Traffic Account —	10	14 6	Current.
Madras Ry. Traffic Ac.	892	12 1	Amount shown in South Indian Ry. books as due to Madras Ry. not yet claimed by that Railway.
Fire Insurance Fund.	1,27,425	13 0	Rs 1,24,637-6-11 invested in Government securities, the balance Chief Auditor says is in the Madras Bank.
Revenue liabilities	1,68,890	13 10	No analysis.
Station Remittances.	11,779	13 5	Rs 164 in cash in excess of the amount.
Station liabilities	94,388	8 5	Current.
Pondicherry Ry. Traffic Ac.	20,868	7 10	Earnings for three months not adjusted.
Nellore Branch Traffic Ac.	60,107	12 3	do do
Messrs Cook & Sons —	618	10 5	Value of tickets issued by Messrs Cook & Sons not yet presented.
Cashiers' imprest Ac.	7,269	9 7	Current.
Post-audited dis-allowances —	1	10 0	Current.
Traffic claim —	62	5 9	Recoverable from staff.
Contractors' Deposit Ac.	26,840	11 7	Agrees with detailed books.
Trust Fund	1,33,479	15 1	} Rs 7,29,186 in Government securities, the balance is held in cash by the Company.
Guarantee Fund.	6,09,172	4 5	

Particulars	Balance at 31 st March 90		Remarks.
	Rs	a p	
Madras Ry. Sundries —	637	13 8	Current to the end of December 89.
Miscellaneous Advances —	1,103	10 1	No analysis.
Unclaimed monies —	15,845	1 5	Reconciled to the end of December 89.
Government Refunds —	3,829	4 3	Excess payment made into Treasury under investigation.
Madras Municipality —	45	12 10	Current — Municipal licenses collected by the Company for the Madras Municipality.
Income Tax —	1,179	10 0	Current.
Freight deposits —	1,062	13 0	Current to the end of December 89.
Puducherry Survey —	144	12 0	Current.
Foreign Railways —	28	3 9	Current to the end of December 89.

Madras,
22nd July 1890 }

L. Morrison
Examined Railway Accounts,
Madras.

L.R.

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PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras. 5th August 1890.

Statements of the Indian Transactions
(Form No. XXII) of the Madras and
South Indian Railway Companies
for the official year 1889-90.

No. 534

SUBMITTED _____ to _____ Government, for

transmission to the Director
General of Railways.

Subject.—

A. G. Chellay ^{Capt.}
For offg. com. Engr
for Rys.

PW Inc 1
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Form No. 3.

A No 1158 R 27 11th Aug 1890.

L.H. 11/07 90

Ordered to be 28 P

forwarded to the Director
General of Railways.

L.H. No 1159 R 27 11th Aug 1890

Forwarded

For
To Mr. R
9/8/90

25/8

25/8

To
The Comptroller for Rgs
Exp. G. R. Dept.

2/7/90

From

THE CONSULTING ENGINEER

FOR RAILWAYS,

MADRAS,

No. 534

Dated

5th

Received

6

} August 1890.

No. of ENCLOSURES.

4

Subject.

Statements of the Indian
Transactions (Form No XXII)
of the Madras and South
Indian Railway Companies
for 1889-90.

A

No. 1158-59 R 27 11th Aug 1890.

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