

Public Works (1893) Department.

RAILWAY BRANCH.

G.O., No. 1230-1 R

DATED 19th September

[Despatch Abstract.]

Inspection report. — Orders on the — of the Madras
Railway for the half-year ending 30th June 1893.

Forwarding Copy of Proceedings on the —
of the Madras Railway for the half-year
ending 30th June 1893.

BACK PAPERS.

[illegible]

FURTHER PAPERS.

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

INSPECTION REPORT BY MR. F. R. UPCOTT, SENIOR GOVERNMENT
INSPECTOR OF RAILWAYS, MADRAS, FOR THE HALF-YEAR
ENDING 30TH JUNE 1893.

MADRAS RAILWAY (STANDARD GAGE 5' 6").

South-West Line.

[Total mileage—530 miles.]

The inspection was carried out between 1st and 8th July.

The Agent and Heads of Departments and the District officers were present throughout.

General.—The general upkeep of the line was good.

Banks and cuttings.—These were of full section and in good order throughout. A few minor works to protect the line were noticed to be required—at 311/3 small diversion cut to prevent water washing across the railway; at 265/2 channel to be cut from a disused tank to the 12' arch No. 199 to prevent water from running into cutting at 264/14; at 120/8 channel diversion required.

Bridges.—The bridges inspected were in thoroughly good order.

The bridge at mile 357/12 near Tirur station, 5 spans of 70' and 1 span of 20', is a type of the old girders which are weak in section and insufficiently cross-braced. The bridges remaining to be strengthened besides this one are the Cheyér of 50 × 64' and the Booga of 8 × 70', both of which are in hand. This will complete the bridges undertaken by the Railway. The strength of the other bridges is being investigated under Government of India Rules, Technical section.

Bridge at 395/5.—This has been strengthened by screw pile piers in the centre of each span screwed below ground. The down-stream protection work and flooring is complete.

Thootha bridge, 373/12, 12 spans of 64' continuous girders.—The old girders have been removed.

The pitching up and down stream at the abutments appear to be rather deficient in size and slope.

Stations and buildings.—The stations were in good order and repair; everything had been freshly painted and tarred and the neatness of things generally was exceptional. At the junction stations and railway colonies, the running rooms were clean and well kept.

The catch sidings on the main line, with the exception of that at Bangalore city, were in order. The continuation of the rails to the extremity of a catch siding laid to a very steep grade does not commend itself to me. The last three or four rails should be omitted, so that, should a wagon run away into the catch siding and reach the top, it would be derailed instead of running back again into the station yard.

The notes on individual stations represent the extra provision asked for by the Traffic and Locomotive and are generally reasonable. These will be taken up by the Agent in the order of urgency.

Calicut.—A deputation of gentlemen asked for a shelter for carriages outside the station.

Best and Co. require an oil tank here. The site chosen was at the end of goods lay-bye.

A sky-light is wanted in the ticket office.

Kullai.—The timber traffic here seems to depend on the Kolar gold mines and is increasing. A second wet dock with lines on either side is proposed at a subsequent time, the excavation being used to level up the low ground adjoining.

Ferok.—Houses for two pointsmen and a latrine required.

Kadulundi.—Approach road from old rail bank to Beypore up to west end of platform required. This has been long in hand by local authorities.

Edakkolam.—House for stationmaster required and removal of dead end to opposite the station.

Pallipuram.—District road to the station is required.

Shoranur.—A third line is to be laid in and the main line shifted to the standard distance of 15' 6" centre.

Mankarai.—House for stationmaster and a latrine required.

Olarakode.—The old coal and fuel shed has partially fallen. The Locomotive Superintendent requires the engine shed lines to be laid into a new line on the far side of the shed, having the turn-table altered from its present position to the end of the new line and a new coal shed erected near it.

A house for native guard required.

Should the Cochin Railway be built, it will probably be necessary to extend the platform and add to the station building.

Madukurai.—Small extension of waste land required here near the station.

Pólanúr.—The yearly provision of Traffic subordinate quarters has been four double houses. Agent considers these should be built—

One at Pódanúr.	Two at Jalarpet.
One at Gooty.	

An additional room 12' × 12' to the stationmaster's house is required.

The present wells for locomotive service are unequal to supply the present daily quantity of 20,000 gallons. It is proposed to erect a steam pump with a well at the Noyel river bridge beyond the distant signal and $\frac{1}{2}$ mile from the station, where engines at present run out to water, to lay down 6" pipes and remove the 3,300 gallon tank now at the river to the present locomotive tank in the station.

Singánallúr.—This being now a night station a house for the assistant stationmaster is required.

Súlúr.—The village being $2\frac{1}{2}$ miles off quarters are required for assistant stationmaster and five menials. Land for this, which is here waste, will be needed of standard width on one side of the line.

Sómanúr.—By making a slight alteration in the station building, the present third-class waiting room can be extended.

Mangalam.—Increase of traffic here requires transfer of an iron shed from Kolar road station.

Tirupúr.—A modification of the sanctioned plan of the goods sidings was discussed and adapted to enable engines to draw out wagons for trains working to Madras.

Uttukuli.—Water tank requires enlarging from 3,400 to 10,000 gallon capacity and raising from 17' to 20' above rail level.

Viziamangalam.—House for assistant stationmaster required but not urgent.

Totiypalaiyam.—The attention of the district authorities should be called to the need for roads to this station.

Erode.—The water-supply here is limited. Present well requires enlarging. Hydrant is needed for passages. The refreshment room to have kitchen placed above it.

Caurery.—Land is required here for the erection of staff quarters.

Sankaridrug.—The new well to the east of station requires enlarging to replace the two old wells.

McDonald's Choultry.—Main line requires shifting to 15' 6" centre with siding.

Ariyanur.—Native latrine required.

Salem.—The water column and fuel platform require slight alterations in position.

Kadiampatti.—A cheap lock-up godown for coffee is required.

Mile 186 $\frac{1}{2}$.—As the run between Thinnappatti and Mallápuram is 16 $\frac{1}{2}$ miles and there is no crossing station between, it is proposed to open one at the top of the ghát. This will much facilitate the working of the line on this section. The grade is 1 in 264 for 1 mile and 28 feet and on ground level so the earthwork will be inexpensive.

Mallápuram.—Well requires enlarging.

Baddireddipatti.—Quarters for two menials are required.

Kallávi.—At this and six or seven other stations the two distant signals are not yet put up. They are required to complete the south-west section.

Kagunkarai.—Four menial quarters and latrine required.

Jalárpét.—Plans and estimate for the remodelling of the station house are under consideration. The Agent's reasons for this appear reasonable, namely the large additional traffic which will follow the opening of the new lines to Guntakal and the Kolar gold fields branch. The question of additional land at this station is a difficult one. The northern portion is hemmed in by villages which the doctor reports are very insanitary and on a recent occasion a severe outbreak of cholera here nearly stopped the working of the station. It is an open question whether this arose from pilgrim traffic or not. All the Traffic and Locomotive quarters as well as the institute, a very poor one, and the recreation ground, are on this side. On the southern side a strip of land, 400 feet wide, is required for extra lines, goods shed and loading platform, which have been already sanctioned, but the construction not commenced. Two double Traffic quarters and 20 Locomotive menial quarters have also been sanctioned, and it is at present proposed to build them on the north side in continuation of the present quarters.

The question of additional land on the northern side is still under consideration. It may lead perhaps to a satisfactory settlement if further acquisition on this side be abandoned, the village being fenced off with a sunk fence, because the acquisition of a plot hemmed in between two villages can only be an aggravation of the position and to acquire the whole village would be enormously costly and only result in another collection of huts outside the new boundary. The District Traffic Officer's house and future quarters will then be placed on the south side where land is cheaper and there are no villages. This will entail an over-bridge for crossing, but it appears to be the lesser of two evils. An ashpit is required at the old coal shed. The well for this station at mile 132/16 is being widened. A small house for the engine-driver and a store is required here.

Vinnamangalam.—Land for permanent station is required.

Nailpatti.—The third-class waiting room to be extended to include booking office. The stationmaster here lives in the station and a house for him and land will be required.

Gudiyálam.—The through siding to be extended to dead end; an ashpit is required near water column.

Latteri.—Still a trial station, but will probably be made permanent and land will be required.

Katpadi.—The water scheme here, owing to insufficient rain, has been a failure. The native tank from which its supply partially comes is nearly dry.

It is proposed to deepen the bore hole in the well and to drill holes in the sides as well, and, if this is unsuccessful, to widen the tank.

The question of additional quarters here will, if required, be raised by the Agent.

Tiruvallam.—Two quarters for menials and one gate house required.

Arcot.—Alterations to this station are in progress.

Thalangai.—This is a trial station. The location of the permanent station is still under reference to the district authorities.

Companypett.—A deputation of the inhabitants presented a petition asking for a permanent station here. This will be considered. As however this place is close to Arkonam, where the present traffic goes and where a large staff has to be kept up, its advantage to the Railway Company seems doubtful.

Bangalore Branch.

Gudupalli.—Stationmaster's house and latrine required.

Kolar road.—The question of alterations at this station, which are much needed in consequence of the great increase of traffic that will take place when the branch line to the gold fields, now under construction by the Mysore Darbar, is opened, depends on the agreement between the Madras Railway and the Darbar as to the division of the cost of part of the proposed alterations.

The three schemes for the complete works necessary are for Rs. 4,000, 63,000, 89,000; of these the first provides only for laying the branch line into the main line in its present position and is not recommended.

This matter is still under consideration and it is hoped a settlement will shortly be arrived at.

The branch line will probably be ready for opening in four or five months' time.

Tykal.—Houses for two menials required.

Malur.—The sanctioned lengthening of this platform has not been yet done.

Devankundi.—Houses for four menials and a latrine required.

Bangalore city.—The estimate for the entire remodelling of this station has been approved by the Darbar and Southern Mahratta Railway and the Consulting Engineer, Bombay Railways, and is now under consideration by Government and a commencement may shortly be expected. The Darbar have asked that the station platform be roofed in and this has been submitted to the Southern Mahratta Railway for approval.

The question of land for staff quarters is still under discussion. The Southern Mahratta Railway Company have relinquished two plots with the buildings thereon on the Madras Railway side, but decline to give up the third large piece of land on that side.

The Madras Railway urge with some reason that it would be preferable for all land on their side to be in their possession and for the Southern Mahratta Railway Company to acquire land on their own side of the station.

This matter is still under reference.

The safety catch siding to protect the main line towards Kengeri on the Southern Mahratta Railway had empty wagons in it. I can find no rule laid down about this, but the matter is being taken up with the Madras Railway.

The present catch siding is too close to the station and should be moved 600' away where the grade of 1/70 commences and the points weighted for the catch siding, but, until this is done, the Madras Railway should absolutely prohibit the present catch siding being used as a lay-bye and shunting to be done beyond the catch siding points.

Palghat Branch.

Palghat.—The new goods shed is almost completed. Of the lines laid out on the complete plan, No. 1 line is to be laid in with a loop for weigh-bridge (also ready); the present connecting line from main road to goods shed to be taken up.

Both the present sheds for the goods and the passengers being roofed with matting are very liable to catch fire; the former will now be abandoned; while the latter is used, some provision against fire should be made.

Nilgiri Branch.

Coimbatore.—A carriage ramp off the new siding is required.

Tudiyalur.—Feeder road to connect main road with station is required.

Karaimadai.—The timber traffic here requires extension of goods platform to serve as a timber loading platform with a hand crane to be transferred from another station.

A stationmaster's house is required and land to build it on. The required plot of ground has been lately relinquished.

Mettupalaiyam.—Oil tank for Messrs. Best and Co. to be erected at end of transshipping shed, which is being erected by the Nilgiri Railway Company. The extension to the station and platform is in progress.

The proposed position of the starting, distant and home signals of the Nilgiri Railway to be referred to the Engineer-in-Chief for approval.

WORKS COMPLETED DURING THE HALF-YEAR ENDING 30TH JUNE 1893.

Terminal Works.

Rajapet—

Alteration of siding at west end of the yard.

Perambur Works—

Carriage shop—paving with Portland cement and fixing skylights in five bays for the use of paint shop.

1st Division, South-West Line.

Konnur—

Relief siding.

Manur—

Platform.

Arkonam—

(1) Alterations and additions to signallers' bungalow.

(2) Guards' bungalow.

Level crossing gate at 1/19 miles.

Katpadi—

Double bungalow for signallers.

2nd Division, South-West Line.

Jalarpet—

(1) Additions to Assistant Traffic Manager's office.

(2) Double bungalow for guards.

(3) Converting old dispensary into quarters for firemen.

(4) Shed for sheltering carriages.

(5) Watering arrangements.

(6) Stand-pipe.

(7) Pandals for bungalows Nos. 139, 142, 150/1, 151/1-4, 151/L and 151/N.

Bangalore Branch—

166/3. Single 20 feet opening in lieu of a culvert.

Bangalore City—

Goods shed office.

Tirupatūr—

Extension of lay-bye and loading bank.

Kallaci—

One house for subordinate staff.

3rd Division, South-West Line.

Tinnappatti—

Feeder road for loading bank.

204/2 miles additions to engine men's house.

Erode—

Thirty-ton weigh bridge and office.

Visiamangalam—

Goods godown and loading bank.

Mangalam—

Station-master's house.

4th Division, South-West Line.

Podanūr—

(1) Guards' bungalow.

(2) Assistant Traffic Manager's office.

Olarakode—

(1) Alterations and additions of siding.

(2) Do. to signallers' bungalow.

Palghat—

(1) Diversion of road.

(2) Thirty-ton weigh bridge.

Mankarai—

Station-house.

Edakkolam—

Station-house.

Feroke—
Third line and godown.
Strengthening of bridge at 395/5 miles.
Calicut—
Bath-room to 3 guards' bungalows.

WORKS IN PROGRESS ON THE 30TH JUNE 1893.

Terminal Works.

Rdyapuram—
Grouping points.
Central Station—
Dispensary and apothecary's quarters.
Salt Colours—
(1) Flagging delivery shed.
(2) Proposed siding and turn-table.

Perambur Works—
(1) Assistant Locomotive Superintendent's bungalow.
(2) Brick flue between lathe shop and boilers' shop.
(3) Verandah on south of Locomotive Superintendent's office.

1st Division, South-West Line.

Mosur—
Platform.
Arkonam—
(1) Depot siding.
(2) Alterations and additions to Telegraph Engineer's bungalow.
Arcoot—
Alterations and additions to station-house.

2nd Division, South-West Line.

Jalarpet—
Goods godown, lay-bye, &c., on third line.
Kamasamudram—
Three houses for subordinate staff.
Malur—
Assistant stationmaster's house.
Bangalore City—
Converting sandalwood koti into houses for subordinate staff.

3rd Division, South-West Line.

McDonald's Choultry—
Shifting siding.
Erode—
Alterations of sidings, &c.
Tirupur—
Alterations and additions to sidings.

4th Division, South-West Line.

Podanur—
(1) Kitchen to Assistant Traffic Manager's bungalow.
(2) Third line.
Palghat—
Goods shed and extension of siding.
Feroke—
Alterations and additions of siding.
Coimbatore—
Lay-bye, &c.
Karamadui—
Assistant stationmaster's house.
Mettupalaiyam—
Alterations and additions consequent on the junction of Nilgiri Railway with Madras Railway.

Permanent-way.—The road is in good order and well maintained. It consists of double-headed rails of 65 lb. iron and 75 lb. steel laid in cast-iron pot sleepers; the keys are of pressed teak; the fish-plates are of two musters, ordinary and flanged, with four bolts of $\frac{7}{8}$ " and 1", respectively.

Grove's washers are being tried and the engineers speak well of them.

The rail seat on the cast-iron pot is 6" long. The Chief Engineer informs me that a longer seat will be provided in the new pattern. This he rightly considers will lessen the indenting of rails on their bearings and thus allow of a longer life to rails turned. It has been however found that, as turning rails upside down reverses all the strains, the bull-headed rail is preferable.

The rails are 20' long with six sleepers to the steel rail, and seven to the iron rail.

The two pots are connected by a tie bar fastened by gib and cotter. The gauge of the line has been laid at 5' 6 $\frac{3}{4}$ " with the effect of lessening the side oscillation in fast running, the theory being that the wheel rests on the rail where the coning is less steep.

The road was opened out at miles 381, 151 and 128. In two cases the pots were broken, but these particular places were selected by me as presenting indications of a broken pot. During the monsoon the road is not open for pot sleeper examinations.

The tie bars do not seem to corrode at all.

A practice obtains here of inserting a small piece of hoop iron at the end of the rail (where the joint has gone down and become bruised) between the fish-plate and rail head with good results in keeping the joints up.

I suggest a few rail-cutting circular saws and drills for cutting off damaged rail ends and drilling fresh fish bolt holes as a possible economy.

The inspection of rails returned as unfit for further use and fit for sidings showed that the engineers are very careful in getting the full value out of a rail before lifting it out of the main line.

The average of permanent-way men is from 2 to 2 $\frac{1}{2}$ per mile; they do not live on the line but in adjacent villages.

[Statement showing rails in line and renewals for the half-year ended 30th June 1893.]

Length of divisions.		RENEWALS INCLUDING RAILS FROM SIDINGS FOR FOUR HALF-YEARS.				Number of rails renewed.			
		Balance length of iron rails in main line including sidings of each sort by weight in rails.		Length laid with steel rails.		Flat bottomed rails.		December 1891.	
Divisions.	Main line.	Siding.	Total.	Steel rails, 76 lb.	MIA.	Flat bottomed rails.	MIA.	66 lb.	76 lb.
First division, South-West Line	178-0177	25-5939	211-6116	116-5629	94-1404	11-9913	48-6570	1,574	1,523
Second do.	136-3768	91-8746	168-2521	49-9617	36-2408	72-0896	..	977	1,064
Third do.	121-3700	11-5890	122-9590	43-3200	60-2600	39-4290	5200	1,287	636
Fourth do.	139-4850	22-0246	161-5096	41-4923	89-1959	30-4234	..	436	1,212
Total ..	673-3400	91-0832	864-4232	249-3268	210-9371	153-9033	49-0870	4,314	4,446
									1,394

STATEMENT showing broken pots renewed for the half-year ending 30th June 1893.

Divisions.	No.
First division, South-west Line	1,243
Second do. do.	397
Third do. do.	267
Fourth do. do.	170
First division, North-west Line	679
Second do. do.	307
Total	3,068

Ballast is of sand throughout and in good order. The progress in laying the 2" upper stone or brick ballast to keep dust down is as under:—

Covering of sand ballast with broken stones on South-West Line.

Divisions.	Length to be covered with broken stones.	Length already covered.	Length still remaining to be covered.
First division, S.-W. line { Double	MS. CHS. FT.	MS. CHS. FT.	MS. CHS. FT.
Single	42 20 0	8 60 0	33 40 0
Second do. do.	88 40 0	1 40 0	87 0 0
Third do. do.	135 0 0	30 7 0	104 73 0
Fourth do. do.	115 3 44	78 41 44	36 42 0
	111 0 0	21 10 0	89 70 0
Double line	42 20 0	8 60 0	33 40 0
Single "	449 43 44	131 18 44	318 25 0

As the ballast is some trouble to the packers and prevents the loose or broken pot to be so readily detected, I suggest that the ballast be kept clear of the rail on each side for 6" or 9" and the result noted.

Fencing and level crossings are in good order. The live hedge of aloes is, the Chief Engineer considers, not so economical as a stone wall or wire.

Station machinery.—Signals and points and crossings were in good order. A few distant signals remain to be provided. Nearly all entrance points to stations are fitted with Stoney's locking bar which prevents the movement of the points during the passage of the train.

A point indicator designed by the same gentleman is being tried at Pódanúr and Ferok.

And the further safety of the line is obtained at stations having dead ends, where the points lead from the main line, for trains running through, by a single key which locks the points and the home signal in such manner that the key can be withdrawn from the signal lock when at danger only, and from the point lock when set for main line.

This is similar to Annett's patent lock.

MADRAS,
29th August 1893.

(Signed) F. R. UPCOTT, M. INST. C. E.,
Senior Government Inspector.

INSPECTION REPORT BY MR. H. W. BENNETT, GOVERNMENT INSPECTOR OF RAILWAYS, MADRAS, FOR THE HALF-YEAR ENDING 30TH JUNE 1893.

MADRAS RAILWAY (STANDARD GAUGE 5' 6").

North-West Line.

[Total mileage—303 miles.]

The Agent, all heads of departments, and district officers were present during the inspection, which was made on the 17th July and three following days.

Earthwork.—The cuttings and banks were in good order; the latter were to full section.

Bridges.—Those which were examined were found in good order.

The strengthening of the Cheyér bridge is in progress. This bridge is between miles 135 and 136 and consists of 50 openings of 64-foot spans with girders continuous over two spans. Fourteen pairs of these girders have 10" flanges, the rest 12". The former are being strengthened by additional old 10" flange girders being laid alongside the existing ones. The transverse beams carrying the track are also being strengthened.

It is anticipated that the estimate for this work will be exceeded owing to the amount of the work and the cost of repairing and straightening, &c., the old girders having been under-estimated.

It is not considered necessary to strengthen any other bridges on this section at present.

Stations and buildings generally have been well maintained and were extremely neat in all respects. Great attention has been paid to the upkeep of all buildings and masonry works and the station compounds, approach roads, &c., were remarkable for their tidiness. The running rooms were clean and habitable.

Central Station, Madras.—An extra booking office is said to be required for Tiruvallūr passengers; it is proposed to provide a bunk; the want of an additional entrance into the third-class passenger waiting shed is also felt.

The present parcels office is found to be too small for the purpose and it is proposed to extend it so as to include the existing lost property office. An open and roofed, will suffice for the lost property office.

The dispensary and apothecary's quarters are in progress; it is a double-storied building and is conveniently situated.

A plot of ground, known as Adam's Park, which is near the Central station, has, the Agent states, been selected as a site for a municipal market, but that he considers it should be reserved for future extensions.

Salt Cotaurs.—There is a large piece of waste ground near the Salt Cotaurs which is said by the Company's Medical officer to be used by the municipality for depositing all kinds of refuse including night-soil. On the date of inspection an intolerable stench from this land pervaded the inspection train. The Medical officer has been asked to report on the matter. The Agent states this land will be required for extensions of sidings and engine-sheds when the East Coast Railway joins in and that it is undesirable, from a sanitary point of view, to deposit refuse matter on it. I agree with him.

The Locomotive Superintendent asks for an ash-pit to be constructed at the water column near the tarpaulin shed. The necessity for the work has arisen through the adoption of Singareni coal in place of patent fuel and Bengal coal, the former giving more ash. This is not considered an urgent work.

The flagging in the inwards delivery shed will be completed by the end of this year.

Washermenpet.—The takings at this station average Rs. 4,000 monthly. The existing station building is, unlike others on the Madras Railway, far too small for requirements. It is a temporary rail and corrugated iron structure comprising a booking office, 9' x 9', and an open waiting shed, about 30' x 9'. There being a heavy local passenger traffic it is necessary to double the present accommodation and to add a latrine. The buildings being rail structures can be removed and erected elsewhere if necessary when the Madras portion of the East Coast Railway is constructed.

Ráyanpuram—Locomotive water-supply.—The Locomotive Superintendent complains that the water of the locomotive well is brackish and only fit for washing out purposes and is affecting the engine boilers. About 6,000 gallons daily are required for running purposes, and it is proposed if other suitable water is not available to lead Red Hills water to the present pump and to partition off the present tank house, so that it can contain a separate supply of good water. This is the first time this water has been condemned and the tank house has only recently been enlarged; it seems advisable, therefore, that a careful investigation is made before expenditure is incurred.

Medical store room.—The accommodation appears insufficient. Some of the stores were stacked in the verandah.

Vaccination shed.—It is proposed to substitute tiles for thatch in the roof of the vaccination shed. This work is not urgent.

The interlocking of points and signals at the west end of the yard is under consideration.

Perambūr.—There is no third-class latrine on the down platform. The Traffic Manager states that one is necessary. In consequence of the alteration in the train service, the traffic staff has been increased by one assistant stationmaster and quarters are now required for him. The open drain near the chapel reported on a previous inspection as insanitary and a nuisance is still in the same condition as before. Arrangements are being made with the civil authorities to lead the drainage to some low ground some distance from the colony. The latrine for the fitting shop is objectionably close to the shop. It is proposed to temporarily close this latrine and to erect one of tarred mats in a more open spot as an experimental measure.

Connur.—This is an experimental station which has been made permanent. A latrine for third-class passengers and a stationmaster's house are required.

Tinnanur.—A third-class waiting shed is required on the down platform.

Tiruvallūr.—For the present one ash-pit is asked for at the west end of the platform. The necessity for this is said to be due to the use of Singareni coal.

Manur.—A strip of land, 200' x 50', is required as a site for stationmaster's and menials' quarters. There are no suitable sites on the land now in the Company's possession. Stationmaster's quarters and a down platform are required. The earnings of this station are Rs. 500 monthly.

Chinnamapet.—Two pointsmen's huts are asked for.

Mosur.—The platform is in progress, but is delayed for want of some land.

Arkónam junction.—A large scheme is under consideration for additions and alterations to the yard. As the work will be a costly one, for which funds could not at once be provided, the Agent proposes to do the work by degrees, spending about Rs. 5,000 annually.

Bungalow No. 17.—Occupied by waiting room attendants. An additional room and bath room are required.

Third-class waiting shed.—It is proposed to extend this building the length of one bay leaving an arched opening and counter in the present end wall. The extension to be used as a fruit shop and refreshment room for native passengers. The Chief

Engineer has been asked to submit a plan and estimate for sanction so that the work may be undertaken without delay. A site was selected at the end of the platform for the trough for watering horses. The Agent brought to notice that the third-class latrine was objectionably close to the station building and proposed that it should be shifted to the end of the platform, the trough for watering horses being placed at the foot of the screen wall to the latrine. As the trough will probably only be used on rare occasions, there seems no objection to its being placed near the latrine if its removal is sanctioned. It will be well out of the way.

Tirutani.—Provision will be made in the budget for the interlocking of points and signals. The ground-nut godowns have been completed.

Ponpadi.—This is a trial station, the earnings of which are Rs. 300 a month. Provision for a platform, 500' x 15', will be made in the budget.

Nagari.—Provision will be made in the budget for the interlocking of points and signals.

Vepagunta.—The platform has been completed and lay-bye is in progress. Estimates for a complete trial station will be submitted shortly to include station building, station-master's house, loading bank and latrine. The work is considered urgent.

Puttur and Pudi.—Provision will be made in budget for interlocking of points and signals.

Renigunta.—It is proposed at once to extend the third-class waiting shed to provide accommodation for a fruit stall and refreshment room for natives. It is also proposed to utilize a double-storied house which may become vacant for sleeping rooms for first and second class native passengers.

Kodur.—Huts for pointsmen, porters and sweepers are required. Expenditure will be provided for in the budget for 1894-95.

Mamandur.—Interlocking of points and signals in hand.

Urampad and Reddipalle.—Quarters for menials required.

Siddhavattam.—A latrine for native passengers is required.

Cuddapah.—The present latrine accommodation is insufficient.

Yerragudipad.—This is a trial station which will be made permanent. Some land is required for the station compound.

WORKS COMPLETED DURING THE HALF-YEAR ENDING 30TH JUNE 1893.

1st Division, North-West Line

Nagari.—
Godown.

Renigunta.—
(1) Six houses for subordinate staff.
(2) Extension of engine shed.
(3) Guards' bungalow.

Rajampet.—
Six houses for subordinate staff.

Nandalur.—
Four houses for subordinate staff.

Vontimitta.—
One house for subordinate staff.

Cuddapah.—
Six houses for subordinate staff.

Gangayapalle.—
Station-house.

Kamalapuram.—
Alterations and additions to station-house

Yerragudipad.—
Alterations and sidings.

2nd Division, North-West Line.

Gooty.—
(1) Eight houses for native firemen.
(2) Prosecuting Inspector's office.
(3) Block of four houses for native drivers.

Molagacalli.—
Platform.

Raichur.—
(1) Transhipping shed.
(2) New coal siding.
(3) Alterations and additions of sidings between station-house and engine shed.
(4) Enlargement of locomotive well.

WORKS IN PROGRESS ON THE 30TH JUNE 1893.

1st Division, North-West Line.

Tirutani.—
Three godowns.

Nagari.—
Godown.

Pudi.—
Interlocking.

Mamandur.—
Interlocking.

Renigunta.—
One block of four bungalows for European and Eurasian firemen.

Gangayapalle.—
Station-master's house and loading bank.

2nd Division, North-West Line.

Jakkalacheruru.—
Station-master's house.

Gooty.—
Dispensary and institute.

Matmari.—
Hut for scavengers.

Permanent-way.—The road is in first-class running order and has been well maintained. The renewals during the half-year have been considerably less than in previous half-years, but have been sufficient.

STATEMENT showing rails in line and renewals for the half-year ended 30th June 1893.

Length of divisions					Balance length of iron rails in main line including sidings of each sort by weight in rails.			RENEWALS INCLUDING RAILS FROM SIDINGS FOR FOUR HALF-YEARS.					
Divisions.		Main line.	Sidings.	Total.	Length laid with steel rails.		84 lb.			Dec. 1891.	June 1892.	Dec. 1892.	June 1893.
					Steel rails, 75 lb.	Flat-bottomed rails.	65 lb.	75 lb.	84 lb.				
First division, North-West Line	..	M.L.	M.L.	M.L.	M.L.	M.L.	M.L.	M.L.	M.L.	NO.	NO.	NO.	NO.
		167-9381	19-6466	167-6947	88-6080	1-0202	2-9460	113-1737	1-1378	1,996	2,223	1,146	906
Second do.	..	140-3442	19-6183	159-9625	28-0574	2-3737	-8786	130-6388	-0160	699	833	293	106
Total ..		308-2823	39-2649	347-6472	94-6654	4-1929	3-9238	243-8125	1-1628	2,694	3,056	1,438	1,100

Points and crossings were carefully examined and no defects found.

Ballast.—The road throughout is ballasted with sand, which is to full section. From mile 17 to 42 between Madras and Arkonam the sand has been covered with a 4" layer of broken stone and water-worn pebbles and on this section there was an absence of dust. If it is eventually decided to fully ballast the line with stone, the water-worn pebbles will be found unsuitable.

Signals were in thorough working order.

Fencing and level-crossings.—The fencing generally was in good order. There were a few gaps here and there in the aloe hedge. It is intended in future to replace it by a wire fence. As regards the number of cattle accidents during the last year, this railway compared favorably with other lines, but this may partly be accounted for by a less number of trains being run. The level-crossings are in good order.

Rolling-stock—

The number of engines renewed was ... Nil.
 " of carriages and wagons .. 13

Twenty carriages were built for the South Indian Railway.

The work of fitting two screw couplings or two centre chains to the whole of the stock has been carried on steadily. The number of vehicles thus fitted now being—

with two couplings ... 1,072
 " centre chains ... 920

Most of the double saloons and composites have now been painted white, which will probably render them cooler. It is intended to fit a few vehicles with the vacuum brake to allow of their being worked over the Great Indian Peninsula Railway when that railway commences to work continuous brake trains between Bombay and Raichur. An indent for the necessary stores has been forwarded to England.

It is intended to introduce Pintsch's system of gas lighting on this line.

The cost of fuel has remained about the same.

The engines and rolling-stock have been efficiently maintained.

Traffic.—There has been an improvement in both goods and passenger traffic. It is not yet possible to say to what commodities the increase in goods is due, but, in addition to the general increase, a large traffic in grain has passed from Bangalore to Erode for stations on the South Indian Railway. On the North-West Line there has been an increase in the produce exchanged at junctions with the Southern Mahratta and South Indian Railways principally in received traffic owing to a better season in the districts served by these lines, and in addition there has been an exceptionally good cotton crop in the Madras Railway districts. The total receipts for goods and passengers for the half-years ending June 1892 and 1893 are, respectively, Rs. 46,54,574 and Rs. 51,59,024. Two new trial stations were opened during the half-year.

(Signed) H. W. BENNETT,
 Dy. Consulting Engineer for Railways,
 Madras.

17th August 1893.

REMARKS BY SENIOR GOVERNMENT INSPECTOR ON INSPECTION REPORT OF NORTH-WEST LINE.

The line is in good order and repair both as regards the road and stations. Rather too much prominence is given to the traffic and locomotive requirements at stations. The object of these inspections is to satisfy the Government that the line is safely and properly maintained for public traffic.

MADRAS,
 29th August 1893.

(Signed) F. R. UPCOTT, M. INST. C. E.,
 Senior Government Inspector.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

Report on the Inspection of the Madras Railway for the half-year ended 30th June 1893.

No. 278.

Endorsement by the Consulting Engineer for Railways, dated 14th September 1893.

Submitted for the information of Government and for the submission to the Government of India of 35 copies of the report with the orders passed thereon.

ORDER—dated 19th September 1893, No. 1230 R., Public Works.

The report of inspection of the Madras Railway will be communicated to the Agent and Manager for information and necessary action.

Also to the Consulting Engineer for Railways, Bombay, for such action as he may consider necessary.

Also to the Local and Municipal Department for such action as may be considered necessary with reference to the rubbish depôt near the Salt Cotaurs.

2. A copy of these proceedings will be forwarded for the information of the Government of India.

[Here enter No. 1231 R., dated 19th September 1893.]

(True Extract.)

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

To the Consulting Engineer for Railways, Bombay.

„ Agent and Manager, Madras Railway,
through the Consulting Engineer for Railways.

„ Local and Municipal Department.

Exd. C. A. Muniswamy.
Spare Copies

RAILWAY.

Gobt. of {1893} Madras
PUBLIC WORKS.

Dated September, 19th.

Recd.

Encl.

G.O., 19th Sept. 1893, No. 1230 R.

SEPTEMBER.

Inspection Report

Orders on the — of the Madras Railway
for the half-year ending 30th June 1893.

INSPECTION REPORT BY MR. F. R. UPCOTT, SENIOR GOVERNMENT
INSPECTOR OF RAILWAYS, MADRAS, FOR THE HALF-YEAR
ENDING 30TH JUNE 1893.

MADRAS RAILWAY (STANDARD GAUGE 5' 6").

South-West Line.

[Total mileage—530 miles.]

The inspection was carried out between 1st and 8th July.

The Agent and Heads of Departments and the District officers were present throughout.

General.—The general upkeep of the line was good.

Banks and cuttings.—These were of full section and in good order throughout. A few minor works to protect the line were noticed to be required—at 311/3 small diversion cut to prevent water washing across the railway; at 265/2 channel to be cut from a disused tank to the 12' arch No. 199 to prevent water from running into cutting at 264/14; at 120/3 channel diversion required.

Bridges.—The bridges inspected were in thoroughly good order.

The bridge at mile 357/12 near Tirur station, 5 spans of 70' and 1 span of 20', is a type of the old girders which are weak in section and insufficiently cross-braced. The bridges remaining to be strengthened besides this one are the Cheyér of 50 × 64' and the Booga of 8 × 70', both of which are in hand. This will complete the bridges undertaken by the Railway. The strength of the other bridges is being investigated under Government of India Rules, Technical section.

Bridge at 395/5.—This has been strengthened by screw pile piers in the centre of each span screwed below ground. The down-stream protection work and flooring is complete.

Thootha bridge, 373/12, 12 spans of 64' continuous girders.—The old girders have been removed.

The pitching up and down stream at the abutments appear to be rather deficient in size and slope.

Stations and buildings.—The stations were in good order and repair; everything had been freshly painted and tarred and the neatness of things generally was exceptional. At the junction stations and railway colonies, the running rooms were clean and well kept.

The catch sidings on the main line, with the exception of that at Bangalore city, were in order. The continuation of the rails to the extremity of a catch siding laid to a very steep grade does not commend itself to me. The last three or four rails should be omitted, so that, should a wagon run away into the catch siding and reach the top, it would be derailed instead of running back again into the station yard.

The notes on individual stations represent the extra provision asked for by the Traffic and Locomotive and are generally reasonable. These will be taken up by the Agent in the order of urgency.

Calicut.—A deputation of gentlemen asked for a shelter for carriages outside the station.

Best and Co. require an oil tank here. The site chosen was at the end of goods lay-bye.

A sky-light is wanted in the ticket office.

Kallui.—The timber traffic here seems to depend on the Kolar gold mines and is increasing. A second wet dock with lines on either side is proposed at a subsequent time, the excavation being used to level up the low ground adjoining.

Ferok.—Houses for two pointsmen and a latrine required.

Kadalundi.—Approach road from old rail bank to Beypore up to west end of platform required. This has been long in hand by local authorities.

Elukkolam.—House for stationmaster required and removal of dead end to opposite the station.

Pallippuram.—District road to the station is required.

Shoranur.—A third line is to be laid in and the main line shifted to the standard distance of 15' 6" centre.

Mankarai.—House for stationmaster and a latrine required.

Olavakode.—The old coal and fuel shed has partially fallen. The Locomotive Superintendent requires the engine shed lines to be laid into a new line on the far side of the shed, having the turn-table altered from its present position to the end of the new line and a new coal shed erected near it.

A house for native guard required.

Should the Cochin Railway be built, it will probably be necessary to extend the platform and add to the station building.

Madukurai.—Small extension of waste land required here near the station.

Pódanúr.—The yearly provision of Traffic subordinate quarters has been four double houses. Agent considers these should be built—

One at Pódanúr.	Two at Jalarpet.
One at Gooty.	

An additional room 12' x 12' to the stationmaster's house is required.

The present wells for locomotive service are unequal to supply the present daily quantity of 20,000 gallons. It is proposed to erect a steam pump with a well at the Noyel river bridge beyond the distant signal and $\frac{1}{2}$ mile from the station, where engines at present run out to water, to lay down 6" pipes and remove the 3,800 gallon tank now at the river to the present locomotive tank in the station.

Singánallúr.—This being now a night station a house for the assistant stationmaster is required.

Súlúr.—The village being $2\frac{1}{2}$ miles off quarters are required for assistant stationmaster and five menials. Land for this, which is here waste, will be needed of standard width on one side of the line.

Sómanúr.—By making a slight alteration in the station building, the present third-class waiting room can be extended.

Mangalam.—Increase of traffic here requires transfer of an iron shed from Kolar road station.

Tirupúr.—A modification of the sanctioned plan of the goods sidings was discussed and adapted to enable engines to draw out wagons for trains working to Madras.

Uttukuli.—Water tank requires enlarging from 3,400 to 10,000 gallon capacity and raising from 17' to 20' above rail level.

Viziamangalam.—House for assistant stationmaster required but not urgent.

Totiyapalaiyam.—The attention of the district authorities should be called to the need for roads to this station.

Erode.—The water-supply here is limited. Present well requires enlarging. Hydrant is needed for passages. The refreshment room to have kitchen placed above it.

Cauvery.—Land is required here for the erection of staff quarters.

Sankaridrug.—The new well to the east of station requires enlarging to replace the two old wells.

McDonald's Choultry.—Main line requires shifting to 15' 6" centre with siding.

Ariyanur.—Native latrine required.

Salcm.—The water column and fuel platform require slight alterations in position.

Kadiampatti.—A cheap lock-up godown for coffee is required.

Mile 186 $\frac{1}{2}$.—As the run between Thinnappatti and Mallápuram is 16 $\frac{1}{2}$ miles and there is no crossing station between, it is proposed to open one at the top of the ghát. This will much facilitate the working of the line on this section. The grade is 1 in 264 for 1 mile and 28 feet and on ground level so the earthwork will be inexpensive.

Mallápuram.—Well requires enlarging.

Baddireddipatti.—Quarters for two menials are required.

Kallávi.—At this and six or seven other stations the two distant signals are not yet put up. They are required to complete the south-west section.

Kagunkarai.—Four menial quarters and latrine required.

Jalárpét.—Plans and estimate for the remodelling of the station house are under consideration. The Agent's reasons for this appear reasonable, namely the large additional traffic which will follow the opening of the new lines to Guntakal and the Kolar gold fields branch. The question of additional land at this station is a difficult one. The northern portion is hemmed in by villages which the doctor reports are very insanitary and on a recent occasion a severe outbreak of cholera here nearly stopped the working of the station. It is an open question whether this arose from pilgrim traffic or not. All the Traffic and Locomotive quarters as well as the institute, a very poor one, and the recreation ground, are on this side. On the southern side a strip of land, 400 feet wide, is required for extra lines, goods shed and loading platform, which have been already sanctioned, but the construction not commenced. Two double Traffic quarters and 20 Locomotive menial quarters have also been sanctioned, and it is at present proposed to build them on the north side in continuation of the present quarters.

The question of additional land on the northern side is still under consideration. It may lead perhaps to a satisfactory settlement if further acquisition on this side be abandoned, the village being fenced off with a sunk fence, because the acquisition of a plot hemmed in between two villages can only be an aggravation of the position and to acquire the whole village would be enormously costly and only result in another collection of huts outside the new boundary. The District Traffic Officer's house and future quarters will then be placed on the south side where land is cheaper and there are no villages. This will entail an over-bridge for crossing, but it appears to be the lesser of two evils. An ashpit is required at the old coal shed. The well for this station at mile 132/16 is being widened. A small house for the engine-driver and a store is required here.

Vinnamangalum.—Land for permanent station is required.

Mailpatti.—The third-class waiting room to be extended to include booking office. The stationmaster here lives in the station and a house for him and land will be required.

Gudiyátam.—The through siding to be extended to dead end; an ashpit is required near water column.

Latteri.—Still a trial station, but will probably be made permanent and land will be required.

Katpadi.—The water scheme here, owing to insufficient rain, has been a failure. The native tank from which its supply partially comes is nearly dry.

It is proposed to deepen the bore hole in the well and to drill holes in the sides as well, and, if this is unsuccessful, to widen the tank.

The question of additional quarters here will, if required, be raised by the Agent.

Tiruvallam.—Two quarters for menials and one gate house required.

Arcot.—Alterations to this station are in progress.

Thalangai.—This is a trial station. The location of the permanent station is still under reference to the district authorities.

Companypett.—A deputation of the inhabitants presented a petition asking for a permanent station here. This will be considered. As however this place is close to Arkonam, where the present traffic goes and where a large staff has to be kept up, its advantage to the Railway Company seems doubtful.

Bangalore Branch.

Gulupalli.—Stationmaster's house and latrine required.

Kolar road.—The question of alterations at this station, which are much needed in consequence of the great increase of traffic that will take place when the branch line to the gold fields, now under construction by the Mysore Darbar, is opened, depends on the agreement between the Madras Railway and the Darbar as to the division of the cost of part of the proposed alterations.

The three schemes for the complete works necessary are for Rs. 4,000, 63,000, 89,000; of these the first provides only for laying the branch line into the main line in its present position and is not recommended.

This matter is still under consideration and it is hoped a settlement will shortly be arrived at.

The branch line will probably be ready for opening in four or five months' time.

Tykal.—Houses for two menials required.

Malur.—The sanctioned lengthening of this platform has not been yet done.

Devankundi.—Houses for four menials and a latrine required.

Bangalore city.—The estimate for the entire remodelling of this station has been approved by the Darbar and Southern Mahratta Railway and the Consulting Engineer, Bombay Railways, and is now under consideration by Government and a commencement may shortly be expected. The Darbar have asked that the station platform be roofed in and this has been submitted to the Southern Mahratta Railway for approval.

The question of land for staff quarters is still under discussion. The Southern Mahratta Railway Company have relinquished two plots with the buildings thereon on the Madras Railway side, but decline to give up the third large piece of land on that side.

The Madras Railway urge with some reason that it would be preferable for all land on their side to be in their possession and for the Southern Mahratta Railway Company to acquire land on their own side of the station.

This matter is still under reference.

The safety catch siding to protect the main line towards Kengeri on the Southern Mahratta Railway had empty wagons in it. I can find no rule laid down about this, but the matter is being taken up with the Madras Railway.

The present catch siding is too close to the station and should be moved 600' away where the grade of 1/70 commences and the points weighted for the catch siding, but, until this is done, the Madras Railway should absolutely prohibit the present catch siding being used as a lay-bye and shunting to be done beyond the catch siding points.

Palghat Branch.

Palghat.—The new goods shed is almost completed. Of the lines laid out on the complete plan, No. 1 line is to be laid in with a loop for weigh-bridge (also ready); the present connecting line from main road to goods shed to be taken up.

Both the present sheds for the goods and the passengers being roofed with matting are very liable to catch fire; the former will now be abandoned; while the latter is used, some provision against fire should be made.

Nilgiri Branch.

Coimbatore.—A carriage ramp off the new siding is required.

Tudigalur.—Feeder road to connect main road with station is required.

Karaimadai.—The timber traffic here requires extension of goods platform to serve as a timber loading platform with a hand crane to be transferred from another station.

A stationmaster's house is required and land to build it on. The required plot of ground has been lately relinquished.

Méttupálaiyam.—Oil tank for Messrs. Best and Co. to be erected at end of transshipping shed, which is being erected by the Nilgiri Railway Company. The extension to the station and platform is in progress.

The proposed position of the starting, distant and home signals of the Nilgiri Railway to be referred to the Engineer-in-Chief for approval.

WORKS COMPLETED DURING THE HALF-YEAR ENDING 30TH JUNE 1893.

Terminal Works.

Rājapuram.—

Alteration of siding at west end of the yard.

Perambūr Works.—

Carriage shop—paving with Portland cement and fixing skylights in five bays for the use of paint shop.

1st Division, South-West Line.

Konnur.—

Relief siding.

Manur.—

Platform.

Arkonam.—

(1) Alterations and additions to signallers' bungalow.

(2) Guards' bungalow.

Level crossing gate at 1/19 miles.

Kātpādi.—

Double bungalow for signallers.

2nd Division, South-West Line.

Jalarpet.—

(1) Additions to Assistant Traffic Manager's office.

(2) Double bungalow for guards.

(3) Converting old dispensary into quarters for firemen.

(4) Shed for sheltering carriages.

(5) Watering arrangements.

(6) Stand-pipe.

(7) Pandals for bungalows Nos. 139, 142, 150/1, 151/1-4, 151/L and 151/N.

Bangalore Branch.—

166/3. Single 20 feet opening in lieu of a culvert.

Bangalore City.—

Goods shed office.

Tirupatūr.—

Extension of lay-bye and loading bank.

Kallari.—

One house for subordinate staff.

3rd Division, South-West Line.

Tinnappatti.—

Feeder road for loading bank.

204/2 miles additions to engine men's house.

Erode.—

Thirty-ton weigh bridge and office.

Vizianagalam.—

Goods godown and loading bank.

Mangalam.—

Station-master's house.

4th Division, South-West Line.

Pōdanūr.—

(1) Guards' bungalow.

(2) Assistant Traffic Manager's office.

Olarakode.—

(1) Alterations and additions of siding.

(2) Do. to signallers' bungalow.

Palghat.—

(1) Diversion of road.

(2) Thirty-ton weigh bridge.

Mankarai.—

Station-house.

Edakkolam.—

Station-house.

Feroke—
Third line and godown.
Strengthening of bridge at 395/5 miles.

Calicut—
Bath-room to 3 guards' bungalows.

WORKS IN PROGRESS ON THE 30TH JUNE 1893.

Terminal Works.

Rdyapuram—
Grouping points.
Central Station—
Dispensary and apothecary's quarters.

Salt Cotlaure—
(1) Flagging delivery shed.
(2) Proposed siding and turn-table.

Perambur Works—
(1) Assistant Locomotive Superintendent's bungalow.
(2) Brick flue between lathe shop and boilers' shop.
(3) Verandah on south of Locomotive Superintendent's office.

1st Division, South-West Line.

Mosur—
Platform.
Arkonam—
(1) Depot siding.
(2) Alterations and additions to Telegraph Engineer's bungalow.
Arcot—
Alterations and additions to station-house.

2nd Division, South-West Line.

Jalarpet—
Goods godown, lay-bye, &c., on third line.
Kamasamudram—
Three houses for subordinate staff.
Malur—
Assistant stationmaster's house.
Bangalore City—
Converting sandalwood koti into houses for subordinate staff.

3rd Division, South-West Line.

McDonald's Choultry—
Shifting siding.
Erode—
Alterations of sidings, &c.
Tirupur—
Alterations and additions to sidings.

4th Division, South-West Line.

Podavur—
(1) Kitchen to Assistant Traffic Manager's bungalow.
(2) Third line.
Palghat—
Goods shed and extension of siding.
Feroke—
Alterations and additions of siding.
Coimbatore—
Lay-bye, &c.
Karamadui—
Assistant stationmaster's house.
Mettupalaiyam—
Alterations and additions consequent on the junction of Nilgiri Railway with Madras Railway.

Permanent-way.—The road is in good order and well maintained. It consists of double-headed rails of 65 lb. iron and 75 lb. steel laid in cast-iron pot sleepers; the keys are of pressed teak; the fish-plates are of two musters, ordinary and flanged, with four bolts of $\frac{1}{4}$ " and 1", respectively.

Grove's washers are being tried and the engineers speak well of them.

The rail seat on the cast-iron pot is 6" long. The Chief Engineer informs me that a longer seat will be provided in the new pattern. This he rightly considers will lessen the indenting of rails on their bearings and thus allow of a longer life to rails turned. It has been however found that, as turning rails upside down reverses all the strains, the bull-headed rail is preferable.

The rails are 20' long with six sleepers to the steel rail, and seven to the iron rail.

The two pots are connected by a tie bar fastened by gib and cotter. The gauge of the line has been laid at 5' 6 $\frac{1}{2}$ " with the effect of lessening the side oscillation in fast running, the theory being that the wheel rests on the rail where the coning is less steep.

The road was opened out at miles 381, 151 and 128. In two cases the pots were broken, but these particular places were selected by me as presenting indications of a broken pot. During the monsoon the road is not open for pot sleeper examinations.

The tie bars do not seem to corrode at all.

A practice obtains here of inserting a small piece of hoop iron at the end of the rail (where the joint has gone down and become bruised) between the fish-plate and rail head with good results in keeping the joints up.

I suggest a few rail-cutting circular saws and drills for cutting off damaged rail ends and drilling fresh fish bolt holes as a possible economy.

The inspection of rails returned as unfit for further use and fit for sidings showed that the engineers are very careful in getting the full value out of a rail before lifting it out of the main line.

The average of permanent-way men is from 2 to 2 $\frac{1}{2}$ per mile; they do not live on the line but in adjacent villages.

STATEMENT showing rails in line and renewals for the half-year ended 30th June 1893.

Length of divisions.		Length laid with steel rails.			Balance length of iron rails in main line including sidings of each sort by weight in rails.			RENEWALS INCLUDING RAILS FROM RUINING FOR FOUR HALF-YEARS.			
		Main line.	Sidings.	Total.	Steel rails, 75 lb.	Flat bottomed rails.	68 lb.	75 lb.	84 lb.	December 1891.	June 1892.
Divisions.		MLA.	MLA.	MLA.	MLA.	MLA.	MLA.	MLA.	MLA.	NO.	NO.
First division, South-West Line	..	176-0177	36-6339	211-0116	116-6629	4000	36-1404	11-3913	48-6670	1,574	1,523
Second do.	do.	136-3763	21-8768	168-2531	49-9617	..	36-2408	72-0596	..	977	1,064
Third do.	do.	121-3700	11-6490	132-9590	49-3200	3200	50-2600	39-6290	6300	1,287	656
Fourth do.	do.	139-6860	22-0246	161-6095	41-4923	4080	89-1969	30-4234	..	426	1,212
Total ..		673-3490	91-0632	664-4322	249-9268	12730	210-8371	153-9033	49 0870	4,314	4,466
											1,394

STATEMENT showing broken pots renewed for the half-year ending 30th June 1893.

Divisions.	No.
First division, South-west Line	1,248
Second do. do.	397
Third do. do.	267
Fourth do. do.	170
First division, North-west Line	679
Second do. do.	307
Total ...	3,068

Ballast is of sand throughout and in good order. The progress in laying the 2" upper stone or brick ballast to keep dust down is as under:—

Covering of sand ballast with broken stones on South-West Line.

Divisions.	Length to be covered with broken stones.	Length already covered.	Length still remaining to be covered.
First division, S.-W. line { Double ...	MS. CHS. FT. 42 20 0	MS. CHS. FT. 8 60 0	MS. CHS. FT. 33 40 0
Single ...	88 40 0	1 40 0	87 0 0
Second do. do.	135 0 0	30 7 0	104 73 0
Third do. do.	115 3 44	78 41 44	36 42 0
Fourth do. do.	111 0 0	21 10 0	89 70 0
Double line ...	42 20 0	8 60 0	33 40 0
Single " ...	449 43 44	131 18 44	318 25 0

As the ballast is some trouble to the packers and prevents the loose or broken pot to be so readily detected, I suggest that the ballast be kept clear of the rail on each side for 6" or 9" and the result noted.

Fencing and level crossings are in good order. The live hedge of aloes is, the Chief Engineer considers, not so economical as a stone wall or wire.

Station machinery.—Signals and points and crossings were in good order. A few distant signals remain to be provided. Nearly all entrance points to stations are fitted with Stoney's locking bar which prevents the movement of the points during the passage of the train.

A point indicator designed by the same gentleman is being tried at Pódanúr and Ferok.

And the further safety of the line is obtained at stations having dead ends, where the points lead from the main line, for trains running through, by a single key which locks the points and the home signal in such manner that the key can be withdrawn from the signal lock when at danger only, and from the point lock when set for main line.

This is similar to Annett's patent lock.

MADRAS,
29th August 1893.

(Signed) F. R. UPCOTT, M. INST. C. E.,
Senior Government Inspector.

INSPECTION REPORT BY MR. H. W. BENNETT, GOVERNMENT INSPECTOR OF RAILWAYS, MADRAS, FOR THE HALF-YEAR ENDING 30TH JUNE 1893.

MADRAS RAILWAY (STANDARD GAUGE 5' 6").

North-West Line.

[Total mileage—308 miles.]

The Agent, all heads of departments, and district officers were present during the inspection, which was made on the 17th July and three following days.

Earthwork.—The cuttings and banks were in good order; the latter were to full section.

Bridges.—Those which were examined were found in good order.

The strengthening of the Cheyér bridge is in progress. This bridge is between miles 135 and 136 and consists of 50 openings of 64-foot spans with girders continuous over two spans. Fourteen pairs of these girders have 10" flanges, the rest 12". The former are being strengthened by additional old 10" flange girders being laid alongside the existing ones. The transverse beams carrying the track are also being strengthened.

It is anticipated that the estimate for this work will be exceeded owing to the amount of the work and the cost of repairing and straightening, &c., the old girders having been under-estimated.

It is not considered necessary to strengthen any other bridges on this section at present.

Stations and buildings generally have been well maintained and were extremely neat in all respects. Great attention has been paid to the upkeep of all buildings and masonry works and the station compounds, approach roads, &c., were remarkable for their tidiness. The running rooms were clean and habitable.

Central Station, Madras.—An extra booking office is said to be required for Tiruvallūr passengers; it is proposed to provide a bunk; the want of an additional entrance into the third-class passenger waiting shed is also felt.

The present parcels office is found to be too small for the purpose and it is proposed to extend it so as to include the existing lost property office. An open space between the present lost property and post offices is available, which, if enclosed and roofed, will suffice for the lost property office.

The dispensary and apothecary's quarters are in progress; it is a double-storied building and is conveniently situated.

A plot of ground, known as Adam's Park, which is near the Central station, has, the Agent states, been selected as a site for a municipal market, but that he considers it should be reserved for future extensions.

Salt Cotaurs.—There is a large piece of waste ground near the Salt Cotaurs which is said by the Company's Medical officer to be used by the municipality for depositing all kinds of refuse including night-soil. On the date of inspection an intolerable stench from this land pervaded the inspection train. The Medical officer has been asked to report on the matter. The Agent states this land will be required for extensions of sidings and engine-sheds when the East Coast Railway joins in and that it is undesirable, from a sanitary point of view, to deposit refuse matter on it. I agree with him.

The Locomotive Superintendent asks for an ash-pit to be constructed at the water column near the tarpaulin shed. The necessity for the work has arisen through the adoption of Singareni coal in place of patent fuel and Bengal coal, the former giving more ash. This is not considered an urgent work.

The flagging in the inwards delivery shed will be completed by the end of this year.

Washermenpet.—The takings at this station average Rs. 4,000 monthly. The existing station building is, unlike others on the Madras Railway, far too small for requirements. It is a temporary rail and corrugated iron structure comprising a booking office, 9' x 9', and an open waiting shed, about 30' x 9'. There being a heavy local passenger traffic it is necessary to double the present accommodation and to add a latrine. The buildings being rail structures can be removed and erected elsewhere if necessary when the Madras portion of the East Coast Railway is constructed.

Ráyapuram—Locomotive water-supply.—The Locomotive Superintendent complains that the water of the locomotive well is brackish and only fit for washing out purposes and is affecting the engine boilers. About 6,000 gallons daily are required for running purposes, and it is proposed if other suitable water is not available to lead Red Hills water to the present pump and to partition off the present tank house, so that it can contain a separate supply of good water. This is the first time this water has been condemned and the tank house has only recently been enlarged; it seems advisable, therefore, that a careful investigation is made before expenditure is incurred.

Medical store room.—The accommodation appears insufficient. Some of the stores were stacked in the verandah.

Vaccination shed.—It is proposed to substitute tiles for thatch in the roof of the vaccination shed. This work is not urgent.

The interlocking of points and signals at the west end of the yard is under consideration.

Perambúr.—There is no third-class latrine on the down platform. The Traffic Manager states that one is necessary. In consequence of the alteration in the train service, the traffic staff has been increased by one assistant stationmaster and quarters are now required for him. The open drain near the chapel reported on a previous inspection as insanitary and a nuisance is still in the same condition as before. Arrangements are being made with the civil authorities to lead the drainage to some low ground some distance from the colony. The latrine for the fitting shop is objectionably close to the shop. It is proposed to temporarily close this latrine and to erect one of tarred mats in a more open spot as an experimental measure.

Connur.—This is an experimental station which has been made permanent. A latrine for third-class passengers and a stationmaster's house are required.

Tinnanur.—A third-class waiting shed is required on the down platform.

Tiruvallūr.—For the present one ash-pit is asked for at the west end of the platform. The necessity for this is said to be due to the use of Singareni coal.

Manur.—A strip of land, 200' x 50', is required as a site for stationmaster's and menials' quarters. There are no suitable sites on the land now in the Company's possession. Stationmaster's quarters and a down platform are required. The earnings of this station are Rs. 500 monthly.

Chinnamapet.—Two pointsmen's huts are asked for.

Mosur.—The platform is in progress, but is delayed for want of some land.

Arkónam junction.—A large scheme is under consideration for additions and alterations to the yard. As the work will be a costly one, for which funds could not at once be provided, the Agent proposes to do the work by degrees, spending about Rs. 5,000 annually.

Bungalow No. 17.—Occupied by waiting room attendants. An additional room and bath room are required.

Third-class waiting shed.—It is proposed to extend this building the length of one bay leaving an arched opening and counter in the present end wall. The extension to be used as a fruit shop and refreshment room for native passengers. The Chief

Engineer has been asked to submit a plan and estimate for sanction so that the work may be undertaken without delay. A site was selected at the end of the platform for the trough for watering horses. The Agent brought to notice that the third-class latrine was objectionably close to the station building and proposed that it should be shifted to the end of the platform, the trough for watering horses being placed at the foot of the screen wall to the latrine. As the trough will probably only be used on rare occasions, there seems no objection to its being placed near the latrine if its removal is sanctioned. It will be well out of the way.

Tirutani.—Provision will be made in the budget for the interlocking of points and signals. The ground-nut godowns have been completed.

Ponpadi.—This is a trial station, the earnings of which are Rs. 300 a month. Provision for a platform, 500' × 15', will be made in the budget.

Nagari.—Provision will be made in the budget for the interlocking of points and signals.

Vepagunta.—The platform has been completed and lay-by is in progress. Estimates for a complete trial station will be submitted shortly to include station building, station-master's house, loading bank and latrine. The work is considered urgent.

Puttūr and Pūdi.—Provision will be made in budget for interlocking of points and signals.

Rénigunta.—It is proposed at once to extend the third-class waiting shed to provide accommodation for a fruit stall and refreshment room for natives. It is also proposed to utilize a double-storied house which may become vacant for sleeping rooms for first and second class native passengers.

Kōdūr.—Huts for pointsmen, porters and sweepers are required. Expenditure will be provided for in the budget for 1894-95.

Māmandūr.—Interlocking of points and signals in hand.

Urampād and Reddipalle.—Quarters for menials required.

Siddhavattam.—A latrine for native passengers is required.

• *Cuddapah.*—The present latrine accommodation is insufficient.

Yerrugudipad.—This is a trial station which will be made permanent. Some land is required for the station compound.

WORKS COMPLETED DURING THE HALF-YEAR ENDING 30TH JUNE 1893.

1st Division, North-West Line

Nagari.—
Godown.

Rénigunta.—
(1) Six houses for subordinate staff.
(2) Extension of engine shed.
(3) Guards' bungalow.

Rajampet.—
Six houses for subordinate staff.

Nandalur.—
Four houses for subordinate staff.

Vontimitta.—
One house for subordinate staff.

Cuddapah.—
Six houses for subordinate staff.

Gangayapalle.—
Station-house.

Kāmalapuram.—
Alterations and additions to station-house

Yerraguntla.—
Alterations and sidings.

2nd Division, North-West Line.

Gooty.—

- (1) Eight houses for native firemen.
- (2) Prosecuting Inspector's office.
- (3) Block of four houses for native drivers.

Molagavalli.—

Platform.

Raichur.—

- (1) Transhipping shed.
- (2) New coal siding.
- (3) Alterations and additions of sidings between station-house and engine shed.
- (4) Enlargement of locomotive well.

WORKS IN PROGRESS ON THE 30TH JUNE 1893.

1st Division, North-West Line.

Tirutani.—
Three godowns.

Nagari.—
Godown.

Pūdi.—
Interlocking.

Māmandūr.—
Interlocking.

Rénigunta.—
One block of four bungalows for European and Eurasian firemen.

Gangayapalle.—
Station-master's house and loading bank.

2nd Division, North-West Line.

Jakkalacheruvu.—
Station-master's house.

Gooty.—
Dispensary and institute.

Matmari.—
Hut for scavengers.

Permanent-way.—The road is in first-class running order and has been well maintained. The renewals during the half-year have been considerably less than in previous half-years, but have been sufficient.

STATEMENT showing rails in line and renewals for the half-year ended 30th June 1893.

Division.	Length of divisions				Length laid with steel rails.			Balance length of iron rails in main line including sidings of each sort by weight in rails.			RENEWALS INCLUDING RAILS FROM SIDINGS FOR FOUR HALF-YEARS.			
	Main line.	Sidings.	Total.	MIL.	Steel rails, 76 lb.	MIL.	Flat-bottomed rails.	66 lb.	76 lb.	84 lb.	Number of rails renewed.			
											Dec. 1891.	June 1892.	Dec. 1892.	June 1893.
First division, North-West Line	MIL.	MIL.	MIL.	MIL.	MIL.	MIL.	MIL.	MIL.	MIL.	MIL.	NO.	NO.	NO.	NO.
Second do.	167-9281	19-6466	187-5747	1-8203	68-5080	113-1737	1-8203	2-9460	113-1737	1-1378	1,996	2,222	1,146	996
Total ..	160-3442	19-6183	179-9625	2-3727	26-0574	130-8388	2-3727	-8766	113-1737	-0160	599	832	293	108
Total ..	309-2923	39-2649	347-5572	4-1929	94-5654	243-8126	4-1929	3-8236	243-8126	1-1628	2,594	3,054	1,438	1,109

Points and crossings were carefully examined and no defects found.

Ballast.—The road throughout is ballasted with sand, which is to full section. From mile 17 to 42 between Madras and Arkonam the sand has been covered with a 4" layer of broken stone and water-worn pebbles and on this section there was an absence of dust. If it is eventually decided to fully ballast the line with stone, the water-worn pebbles will be found unsuitable.

Signals were in thorough working order.

Fencing and level-crossings.—The fencing generally was in good order. There were a few gaps here and there in the aloe hedge. It is intended in future to replace it by a wire fence. As regards the number of cattle accidents during the last year, this railway compared favorably with other lines, but this may partly be accounted for by a less number of trains being run. The level-crossings are in good order.

Rolling-stock—

The number of engines renewed was ... Nil.
 " of carriages and wagons ... 13

Twenty carriages were built for the South Indian Railway.

The work of fitting two screw couplings or two centre chains to the whole of the stock has been carried on steadily. The number of vehicles thus fitted now being—

with two couplings ... 1,072
 " centre chains ... 920

Most of the double saloons and composites have now been painted white, which will probably render them cooler. It is intended to fit a few vehicles with the vacuum brake to allow of their being worked over the Great Indian Peninsula Railway when that railway commences to work continuous brake trains between Bombay and Raichur. An indent for the necessary stores has been forwarded to England.

It is intended to introduce Pintsch's system of gas lighting on this line.

The cost of fuel has remained about the same.

The engines and rolling-stock have been efficiently maintained.

Traffic.—There has been an improvement in both goods and passenger traffic. It is not yet possible to say to what commodities the increase in goods is due, but, in addition to the general increase, a large traffic in grain has passed from Bangalore to Erode for stations on the South Indian Railway. On the North-West Line there has been an increase in the produce exchanged at junctions with the Southern Mahratta and South Indian Railways principally in received traffic owing to a better season in the districts served by these lines, and in addition there has been an exceptionally good cotton crop in the Madras Railway districts. The total receipts for goods and passengers for the half-years ending June 1892 and 1893 are, respectively, Rs. 46,54,574 and Rs. 51,89,024. Two new trial stations were opened during the half-year.

(Signed) H. W. BENNETT,
 Dy. Consulting Engineer for Railways,
 Madras.

17th August 1893.

REMARKS BY SENIOR GOVERNMENT INSPECTOR ON INSPECTION REPORT OF NORTH-WEST LINE.

The line is in good order and repair both as regards the road and stations. Rather too much prominence is given to the traffic and locomotive requirements at stations. The object of these inspections is to satisfy the Government that the line is safely and properly maintained for public traffic.

MADRAS,
 29th August 1893.

(Signed) F. R. UPCOTT, M. INST. C. E.,
 Senior Government Inspector.

19TH SEPTEMBER 1893, No. 1230 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

Report on the Inspection of the Madras Railway for the half-year ended 30th June 1893.

No. 278.

Endorsement by the Consulting Engineer for Railways, dated 14th September 1893.

Submitted for the information of Government and for the submission to the Government of India of 35 copies of the report with the orders passed thereon.

ORDER—dated 19th September 1893, No. 1230 R., Public Works.

The report of inspection of the Madras Railway will be communicated to the Agent and Manager for information and necessary action.

Also to the Consulting Engineer for Railways, Bombay, for such action as he may consider necessary.

Also to the Local and Municipal Department for such action as may be considered necessary with reference to the rubbish depôt near the Salt Cotaurs.

2. A copy of these proceedings will be forwarded for the information of the Government of India.

[Here enter No. 1231 R., dated 19th September 1893.]

(True Extract.)

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

To the Consulting Engineer for Railways, Bombay.

" Agent and Manager, Madras Railway,
through the Consulting Engineer for Railways.

" Local and Municipal Department.

ENDORSEMENT—dated 19th September 1893, No. 1231 R., Public Works.

Forwarded.

(By Order.)

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

End. C. A. Muniammay
Spare Copies

RAILWAY.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated September, 1914.

Recd.

Encl.

G.O., 19th Sept. 1893, Nos. 1230,
1231 R.

SEPTEMBER.

Inspection Report

Forwarding copy of proceedings on the —
of the Madras Railway for half-year ending
30th June 1893.

INSPECTION REPORT BY MR. F. R. UPCOTT, SENIOR GOVERNMENT
INSPECTOR OF RAILWAYS, MADRAS, FOR THE HALF-YEAR
ENDING 30TH JUNE 1893.

MADRAS RAILWAY (STANDARD GAUGE 5' 6").

South-West Line.

[Total mileage—530 miles.]

The inspection was carried out between 1st and 8th July.

The Agent and Heads of Departments and the District officers were present throughout.

General.—The general upkeep of the line was good.

Banks and cuttings.—These were of full section and in good order throughout. A few minor works to protect the line were noticed to be required—at 311/3 small diversion cut to prevent water washing across the railway; at 265/2 channel to be cut from a disused tank to the 12' arch No. 199 to prevent water from running into cutting at 264/14; at 120/8 channel diversion required.

Bridges.—The bridges inspected were in thoroughly good order.

The bridge at mile 357/12 near Tirur station, 5 spans of 70' and 1 span of 20', is a type of the old girders which are weak in section and insufficiently cross-braced. The bridges remaining to be strengthened besides this one are the Cheyér of 50 × 64' and the Booga of 8 × 70', both of which are in hand. This will complete the bridges undertaken by the Railway. The strength of the other bridges is being investigated under Government of India Rules, Technical section.

Bridge at 395/5.—This has been strengthened by screw pile piers in the centre of each span screwed below ground. The down-stream protection work and flooring is complete.

Thootha bridge, 373/12, 12 spans of 64' continuous girders.—The old girders have been removed.

The pitching up and down stream at the abutments appear to be rather deficient in size and slope.

Stations and buildings.—The stations were in good order and repair; everything had been freshly painted and tarred and the neatness of things generally was exceptional. At the junction stations and railway colonies, the running rooms were clean and well kept.

The catch sidings on the main line, with the exception of that at Bangalore city, were in order. The continuation of the rails to the extremity of a catch siding laid to a very steep grade does not commend itself to me. The last three or four rails should be omitted, so that, should a wagon run away into the catch siding and reach the top, it would be derailed instead of running back again into the station yard.

The notes on individual stations represent the extra provision asked for by the Traffic and Locomotive and are generally reasonable. These will be taken up by the Agent in the order of urgency.

Calicut.—A deputation of gentlemen asked for a shelter for carriages outside the station.

Best and Co. require an oil tank here. The site chosen was at the end of goods lay-bye.

A sky-light is wanted in the ticket office.

2
Kallai.—The timber traffic here seems to depend on the Kolar gold mines and is increasing. A second wet dock with lines on either side is proposed at a subsequent time, the excavation being used to level up the low ground adjoining.

Feroke.—Houses for two pointsmen and a latrine required.

Kadilundi.—Approach road from old railway back to Beypore up to west end of platform required. This has been long in hand by local authorities.

Edakkolam.—House for stationmaster required and removal of dead end to opposite the station.

Palippuram.—District road to the station is required.

Shoranur.—A third line is to be laid in and the main line shifted to the standard distance of 15' 6" centre.

Mankarni.—House for stationmaster and a latrine required.

Olavakode.—The old coal and fuel shed has partially fallen. The Locomotive Superintendent requires the engine shed lines to be laid into a new line on the far side of the shed, having the turn-table altered from its present position to the end of the new line and a new coal shed erected near it.

A house for native guard required.

Should the Cochin Railway be built, it will probably be necessary to extend the platform and add to the station building.

Madukurai.—Small extension of waste land required here near the station.

Pólanúr.—The yearly provision of Traffic subordinate quarters has been four double houses. Agent considers these should be built—

One at Pólanúr. Two at Jalarpet.
One at Gooty. .

An additional room 12' x 12' to the stationmaster's house is required.

The present wells for locomotive service are unequal to supply the present daily quantity of 20,000 gallons. It is proposed to erect a steam pump with a well at the Noyel river bridge beyond the distant signal and $\frac{1}{2}$ mile from the station, where engines at present run out to water, to lay down 6" pipes and remove the 3,300 gallon tank now at the river to the present locomotive tank in the station.

Singánaliúr.—This being now a night station a house for the assistant stationmaster is required.

Sáliúr.—The village being $2\frac{1}{2}$ miles off quarters are required for assistant stationmaster and five menials. Land for this, which is here waste, will be needed of standard width on one side of the line.

Simunúr.—By making a slight alteration in the station building, the present third-class waiting room can be extended.

Mungulam.—Increase of traffic here requires transfer of an iron shed from Kolar road station.

Tirupúr.—A modification of the sanctioned plan of the goods sidings was discussed and adapted to enable engines to draw out wagons for trains working to Madras.

Uttukuli.—Water tank requires enlarging from 3,400 to 10,000 gallon capacity and raising from 17' to 20' above rail level.

Vizianangalam.—House for assistant stationmaster required but not urgent.

Totiyapalaiyam.—The attention of the district authorities should be called to the need for roads to this station.

Erode.—The water-supply here is limited. Present well requires enlarging. Hydrant is needed for passengers. The refreshment room to have kitchen placed above it.

Cauvery.—Land is required here for the erection of staff quarters.

Sankaridrug.—The new well to the east of station requires enlarging to replace the two old wells.

McDonald's Choultry.—Main line requires shifting to 15' 6" centre with siding.

Ariyanur.—Native latrine required.

3
Salem.—The water column and fuel platform require slight alterations in position.

Kadiampatti.—A cheap lock-up godown for coffee is required.

Mile 186 $\frac{1}{2}$.—As the run between Thinnappatti and Mallápuram is 16 $\frac{1}{2}$ miles and there is no crossing station between, it is proposed to open one at the top of the ghát. This will much facilitate the working of the line on this section. The grade is 1 in 264 for 1 mile and 28 feet and on ground level so the earthwork will be inexpensive.

Mallápuram.—Well requires enlarging.

Badlireddipatti.—Quarters for two menials are required.

Kallávi.—At this and six or seven other stations the two distant signals are not yet put up. They are required to complete the south-west section.

Kagunkarai.—Four menial quarters and latrine required.

Jalárpét.—Plans and estimate for the remodelling of the station house are under consideration. The Agent's reasons for this appear reasonable, namely the large additional traffic which will follow the opening of the new lines to Guntakal and the Kolar gold fields branch. The question of additional land at this station is a difficult one. The ~~southern~~ portion is hemmed in by villages which the doctor reports are very insanitary and on a recent occasion a severe outbreak of cholera here nearly stopped the working of the station. It is an open question whether this arose from pilgrim traffic or not. All the Traffic and Locomotive quarters as well as the institute, a very poor one, and the recreation ground, are on this side. On the southern side a strip of land, 400 feet wide, is required for extra lines, goods shed and loading platform, which have been already sanctioned, but the construction not commenced. Two double Traffic quarters and 20 Locomotive menial quarters have also been sanctioned, and it is at present proposed to build them on the ~~south~~ side in continuation of the present quarters. *with northern*

The question of additional land on the ~~southern~~ side is still under consideration. It may lead perhaps to a satisfactory settlement if further acquisition on this side be abandoned, the village being fenced off with a sunk fence, because the acquisition of a plot hemmed in between two villages can only be an aggravation of the position and to acquire the whole village would be enormously costly and only result in another collection of huts outside the new boundary. The District Traffic Officer's house and future quarters will then be placed on the ~~south~~ side where land is cheaper and there are no villages. This will entail an over-bridge for crossing, but it appears to be the lesser of two evils. An ashpit is required at the old coal shed. The well for this station at mile 132/16 is being widened. A small house for the engine-driver and a store is required here. *with*

Vinnamangalam.—Land for permanent station is required.

Mailpatti.—The third-class waiting room to be extended to include booking office. The stationmaster here lives in the station and a house for him and land will be required.

Gudiyálam.—The through siding to be extended to dead end; an ashpit is required near water column.

Latteri.—Still a trial station, but will probably be made permanent and land will be required.

Katpadi.—The water scheme here, owing to insufficient rain, has been a failure. The native tank from which its supply partially comes is nearly dry.

It is proposed to deepen the bore hole in the well and to drill holes in the sides as well, and, if this is unsuccessful, to widen the tank.

The question of additional quarters here will, if required, be raised by the Agent.

Tiruvallam.—Two quarters for menials and one gate house required.

Arcot.—Alterations to this station are in progress.

Thalangai.—This is a trial station. The location of the permanent station is still under reference to the district authorities.

Companypett.—A deputation of the inhabitants presented a petition asking for a permanent station here. This will be considered. As however this place is close to Arkonam, where the present traffic goes and where a large staff has to be kept up, its advantage to the Railway Company seems doubtful.

Bangalore Branch.

Gulupalli.—Stationmaster's house and latrine required.

Kolar road.—The question of alterations at this station, which are much needed in consequence of the great increase of traffic that will take place when the branch line to the gold fields, now under construction by the Mysore Darbar, is opened, depends on the agreement between the Madras Railway and the Darbar as to the division of the cost of part of the proposed alterations.

The three schemes for the complete works necessary are for Rs. 4,000, 63,000, 89,000; of these the first provides only for laying the branch line into the main line in its present position and is not recommended.

This matter is still under consideration and it is hoped a settlement will shortly be arrived at.

The branch line will probably be ready for opening in four or five months' time.

Tyukal.—Houses for two menials required.

Malur.—The sanctioned lengthening of this platform has not been yet done.

Devankundi.—Houses for four menials and a latrine required.

Bangalore city.—The estimate for the entire remodelling of this station has been approved by the Darbar and Southern Mahratta Railway and the Consulting Engineer, Bombay Railways, and is now under consideration by Government and a commencement may shortly be expected. The Darbar have asked that the station platform be roofed in and this has been submitted to the Southern Mahratta Railway for approval.

The question of land for staff quarters is still under discussion. The Southern Mahratta Railway Company have relinquished two plots with the buildings thereon on the Madras Railway side, but decline to give up the third large piece of land on that side.

The Madras Railway urge with some reason that it would be preferable for all land on their side to be in their possession and for the Southern Mahratta Railway Company to acquire land on their own side of the station.

This matter is still under reference.

The safety catch siding to protect the main line towards Kengeri on the Southern Mahratta Railway had empty wagons in it. I can find no rule laid down about this, but the matter is being taken up with the Madras Railway.

The present catch siding is too close to the station and should be moved 600' away where the grade of 1/70 commences and the points weighted for the catch siding, but, until this is done, the Madras Railway should absolutely prohibit the present catch siding being used as a lay-bye and shunting to be done beyond the catch siding points.

Palghat Branch.

Palghat.—The new goods shed is almost completed. Of the lines laid out on the complete plan, No. 1 line is to be laid in with a loop for weigh-bridge (also ready); the present connecting line from main road to goods shed to be taken up.

Both the present sheds for the goods and the passengers being roofed with matting are very liable to catch fire; the former will now be abandoned; while the latter is used, some provision against fire should be made.

Nilgiri Branch.

Coimbatore.—A carriage ramp off the new siding is required.

Tudiyalur.—Feeder road to connect main road with station is required.

Karaimadai.—The timber traffic here requires extension of goods platform to serve as a timber loading platform with a hand crane to be transferred from another station.

A stationmaster's house is required and land to build it on. The required plot of ground has been lately relinquished.

Mettupalaiyam.—Oil tank for Messrs. Best and Co. to be erected at end of transshipping shed, which is being erected by the Nilgiri Railway Company. The extension to the station and platform is in progress.

The proposed position of the starting, distant and home signals of the Nilgiri Railway to be referred to the Engineer-in-Chief for approval.

WORKS COMPLETED DURING THE HALF-YEAR ENDING 30TH JUNE 1892.

Terminal Works.

Redyapuram.—

Alteration of siding at west end of the yard.

Perambur Works.—

Carriage shop—paving with Portland cement and fixing skylights in five bays for the use of paint shop.

1st Division, South-West Line.

Konnur.—

Relief siding.

Manur.—

Platform.

Arkonam.—

(1) Alterations and additions to signallers' bungalow.

(2) Guards' bungalow.

Level crossing gate at 1/19 miles.

Katpadi.—

Double bungalow for signallers.

2nd Division, South-West Line.

Jalarpet.—

(1) Additions to Assistant Traffic Manager's office.

(2) Double bungalow for guards.

(3) Converting old dispensary into quarters for firemen.

(4) Shed for sheltering carriages.

(5) Watering arrangements.

(6) Stand-pipe.

(7) Landals for bungalows Nos. 139, 142, 150/1, 151/1-4, 151/L and 151/N.

Bangalore Branch.—

166/3. Single 20 feet opening in lieu of a culvert.

Bangalore City.—

Goods shed office.

Tirupatūr.—

Extension of lay-bye and loading bank.

Kallari.—

One house for subordinate staff.

3rd Division, South-West Line.

Tinnappatti.—

Feeder road for loading bank.

204/2 miles additions to engine men's house.

Erode.—

Thirty-ton weigh bridge and office.

Visiamangalam.—

Goods godown and loading bank.

Mangalam.—

Station-master's house.

4th Division, South-West Line.

Pōdanūr.—

(1) Guards' bungalow.

(2) Assistant Traffic Manager's office.

Olavakode.—

(1) Alterations and additions of siding.

(2) Do. to signallers' bungalow.

Palghat.—

(1) Diversion of road.

(2) Thirty-ton weigh bridge.

Mankarai.—

Station-house.

Edakkolam.—

Station-house.

- Feroke—**
Third line and godown.
Strengthening of bridge at 395/3 miles.
- Calicut—**
Bath-room to 3 guards' bungalows.

WORKS IN PROGRESS ON THE 30TH JUNE 1893.

Terminal Works.

- Rdyapuram—**
Grouping points.
- Central Station—**
Dispensary and apothecary's quarters.
- Salt Cotauro—**
(1) Flagging delivery shed.
(2) Proposed siding and turn-table.
- Perambur Works—**
(1) Assistant Locomotive Superintendent's bungalow.
(2) Brick flue between lathe shop and boilers' shop.
(3) Verandah on south of Locomotive Superintendent's office.

1st Division, South-West Line.

- Mosur—**
Platform.
- Arkonam—**
(1) Depot siding.
(2) Alterations and additions to Telegraph Engineer's bungalow.
- Arcoi—**
Alterations and additions to station-house.

2nd Division, South-West Line.

- Jalarpet—**
Goods godown, lay-bye, &c., on third line.
- Kamasamudram—**
Three houses for subordinate staff.
- Malur—**
Assistant stationmaster's house.
- Bengalore City—**
Converting sandalwood koti into houses for subordinate staff.

3rd Division, South-West Line.

- McDonald's Choultry—**
Shifting siding.
- Erode—**
Alterations of sidings, &c.
- Tirupur—**
Alterations and additions to sidings.

4th Division, South-West Line.

- Podanur—**
(1) Kitchen to Assistant Traffic Manager's bungalow.
(2) Third line.
- Palghat—**
Goods shed and extension of siding.
- Feroke—**
Alterations and additions of siding.
- Coimbatore—**
Lay-bye, &c.
- Karamadai—**
Assistant stationmaster's house.
- Mittupalaiyam—**
Alterations and additions consequent on the junction of Nilgiri Railway with Madras Railway.

Permanent-way.—The road is in good order and well maintained. It consists of double-headed rails of 65 lb. iron and 75 lb. steel laid in cast-iron pot sleepers; the keys are of pressed teak; the fish-plates are of two musters, ordinary and flanged, with four bolts of $\frac{1}{2}$ " and 1", respectively.

Grove's washers are being tried and the engineers speak well of them.

The rail seat on the cast-iron pot is 6" long. The Chief Engineer informs me that a longer seat will be provided in the new pattern. This he rightly considers will lessen the indenting of rails on their bearings and thus allow of a longer life to rails turned. It has been however found that, as turning rails upside down reverses all the strains, the bull-headed rail is preferable.

The rails are 20' long with six sleepers to the steel rail, and seven to the iron rail.

The two pots are connected by a tie bar fastened by gib and cotter. The gauge of the line has been laid at 5' 6 $\frac{1}{2}$ " with the effect of lessening the side oscillation in fast running, the theory being that the wheel rests on the rail where the coning is less steep.

The road was opened out at miles 381, 151 and 128. In two cases the pots were broken, but these particular places were selected by me as presenting indications of a broken pot. During the monsoon the road is not open for pot sleeper examinations.

The tie bars do not seem to corrode at all.

A practice obtains here of inserting a small piece of hoop iron at the end of the rail (where the joint has gone down and become bruised) between the fish-plate and rail head with good results in keeping the joints up.

I suggest a few rail-cutting circular saws and drills for cutting off damaged rail ends and drilling fresh fish bolt holes as a possible economy.

The inspection of rails returned as unfit for further use and fit for sidings showed that the engineers are very careful in getting the full value out of a rail before lifting it out of the main line.

The average of permanent-way men is from 2 to 2 $\frac{1}{2}$ per mile; they do not live on the line but in adjacent villages.

STATEMENT showing rails in line and renewals for the half-year ended 30th June 1893.

Length of divisions.		RENEWALS INCLUDING RAILS FROM SIDINGS FOR FOUR HALF-YEARS.				Number of rails renewed.			
		Balance length of iron rails in main line including sidings of each sort by weight in rails.		Length laid with steel rails.		Flat bottomed rails.		June 1892.	
Divisions.	Main line.	Sidings.	Total.	Steel rails, 7 1/2 lb.	M.L.A.	Flat bottomed rails.	M.L.A.	December 1891.	June 1892.
First division, South-West Line	176-0177	36-6938	211-0116	116-6429	M.L.A.	4800	38-1404	11-3913	48-6670
Second do.	136-3763	21-8768	158-2531	49-0617	..	..	38-2408	72-0596	..
Third do.	121-3700	11-6490	133-0190	43-3200	..	3200	50-2600	38-5290	5300
Fourth do.	139-6650	22-0246	161-6895	41-4923	4860	..	89-1958	30-4334	..
Total ..	573-3490	91-0833	664-4323	249-3268	1-2700	..	210-8371	183-9033	49-0870
								4,314	4,445
									3,461
									1,394

STATEMENT showing broken pots renewed for the half-year ending 30th June 1893.

Divisions.	No.
First division, South-west Line ...	1,248
Second do. do. ...	397
Third do. do. ...	267
Fourth do. do. ...	170
First division, North-west Line ...	679
Second do. do. ...	307
Total ...	3,068

Ballast is of sand throughout and in good order. The progress in laying the 2" upper stone or brick ballast to keep dust down is as under:—

COVERING of sand ballast with broken stones on South-West Line.

Divisions.	Length to be covered with broken stones.	Length already covered.	Length still remaining to be covered.
First division, S.-W. line { Double ...	MS. CHS. FT. 42 20 0	MS. CHS. FT. 8 60 0	MS. CHS. FT. 33 40 0
Single ...	88 40 0	1 40 0	87 0 0
Second do. do. ...	135 0 0	30 7 0	104 73 0
Third do. do. ...	115 3 44	78 41 44	36 42 0
Fourth do. do. ...	111 0 0	21 10 0	89 70 0
Double line ...	42 20 0	8 60 0	33 40 0
Single „ ...	449 43 44	131 18 44	318 25 0

As the ballast is some trouble to the packers and prevents the loose or broken pot to be so readily detected, I suggest that the ballast be kept clear of the rail on each side for 6" or 9" and the result noted.

Fencing and level crossings are in good order. The live hedge of aloes is, the Chief Engineer considers, not so economical as a stone wall or wire.

Station machinery.—Signals and points and crossings were in good order. A few distant signals remain to be provided. Nearly all entrance points to stations are fitted with Stoney's locking bar which prevents the movement of the points during the passage of the train.

A point indicator designed by the same gentleman is being tried at Pódanúr and Ferók.

And the further safety of the line is obtained at stations having dead ends, where the points lead from the main line, for trains running through, by a single key which locks the points and the home signal in such manner that the key can be withdrawn from the signal lock when at danger only, and from the point lock when set for main line.

This is similar to Annett's patent lock.

MADRAS,
29th August 1893.

(Signed) F. R. UPCOTT, M. INST. C. E.,
Senior Government Inspector.

INSPECTION REPORT BY MR. H. W. BENNETT, GOVERNMENT INSPECTOR OF RAILWAYS, MADRAS, FOR THE HALF-YEAR ENDING 30TH JUNE 1893.

MADRAS RAILWAY (STANDARD GAGE 5' 6").

North-West Line.

[Total mileage—308 miles.]

The Agent, all heads of departments, and district officers were present during the inspection, which was made on the 17th July and three following days.

Earthwork.—The cuttings and banks were in good order; the latter were to full section.

Bridges.—Those which were examined were found in good order.

The strengthening of the Cheyér bridge is in progress. This bridge is between miles 135 and 136 and consists of 50 openings of 64-foot spans with girders continuous over two spans. Fourteen pairs of these girders have 10" flanges, the rest 12". The former are being strengthened by additional old 10" flange girders being laid alongside the existing ones. The transverse beams carrying the track are also being strengthened.

It is anticipated that the estimate for this work will be exceeded owing to the amount of the work and the cost of repairing and straightening, &c., the old girders having been under-estimated.

It is not considered necessary to strengthen any other bridges on this section at present.

Stations and buildings generally have been well maintained and were extremely neat in all respects. Great attention has been paid to the upkeep of all buildings and masonry works and the station compounds, approach roads, &c., were remarkable for their tidiness. The running rooms were clean and habitable.

Central Station, Madras.—An extra booking office is said to be required for Tiruvallūr passengers; it is proposed to provide a bunk; the want of an additional entrance into the third-class passenger waiting shed is also felt.

The present parcels office is found to be too small for the purpose and it is proposed to extend it so as to include the existing lost property office. An open space between the present lost property and post offices is available, which, if enclosed and roofed, will suffice for the lost property office.

The dispensary and apothecary's quarters are in progress; it is a double-storied building and is conveniently situated.

A plot of ground, known as Adam's Park, which is near the Central station, has, the Agent states, been selected as a site for a municipal market, but that he considers it should be reserved for future extensions.

Salt Cotaurs.—There is a large piece of waste ground near the Salt Cotaurs which is said by the Company's Medical officer to be used by the municipality for depositing all kinds of refuse including night-soil. On the date of inspection an intolerable stench from this land pervaded the inspection train. The Medical officer has been asked to report on the matter. The Agent states this land will be required for extensions of sidings and engine-sheds when the East Coast Railway joins in and that it is undesirable, from a sanitary point of view, to deposit refuse matter on it. I agree with him.

The Locomotive Superintendent asks for an ash-pit to be constructed at the water column near the tarpaulin shed. The necessity for the work has arisen through the adoption of Singareni coal in place of patent fuel and Bengal coal, the former giving more ash. This is not considered an urgent work.

The flagging in the inwards delivery shed will be completed by the end of this year.

Washermenpet.—The takings at this station average Rs. 4,000 monthly. The existing station building is, unlike others on the Madras Railway, far too small for requirements. It is a temporary rail and corrugated iron structure comprising a booking office, 9' x 9', and an open waiting shed, about 30' x 9'. There being a heavy local passenger traffic it is necessary to double the present accommodation and to add a latrine. The buildings being rail structures can be removed and erected elsewhere if necessary when the Madras portion of the East Coast Railway is constructed.

Rdyapuram—Locomotive water-supply.—The Locomotive Superintendent complains that the water of the locomotive well is brackish and only fit for washing out purposes and is affecting the engine boilers. About 6,000 gallons daily are required for running purposes, and it is proposed if other suitable water is not available to lead Red Hills water to the present pump and to partition off the present tank house, so that it can contain a separate supply of good water. This is the first time this water has been condemned and the tank house has only recently been enlarged; it seems advisable, therefore, that a careful investigation is made before expenditure is incurred.

Medical store room.—The accommodation appears insufficient. Some of the stores were stacked in the verandah.

Vaccination shed.—It is proposed to substitute tiles for thatch in the roof of the vaccination shed. This work is not urgent.

The interlocking of points and signals at the west end of the yard is under consideration.

Perambūr.—There is no third-class latrine on the down platform. The Traffic Manager states that one is necessary. In consequence of the alteration in the train service, the traffic staff has been increased by one assistant stationmaster and quarters are now required for him. The open drain near the chapel reported on a previous inspection as insanitary and a nuisance is still in the same condition as before. Arrangements are being made with the civil authorities to lead the drainage to some low ground some distance from the colony. The latrine for the fitting shop is objectionably close to the shop. It is proposed to temporarily close this latrine and to erect one of tarred mats in a more open spot as an experimental measure.

Connur.—This is an experimental station which has been made permanent. A latrine for third-class passengers and a stationmaster's house are required.

Tinnanur.—A third-class waiting shed is required on the down platform.

Tiruvallūr.—For the present one ash-pit is asked for at the west end of the platform. The necessity for this is said to be due to the use of Singareni coal.

Manur.—A strip of land, 200' x 50', is required as a site for stationmaster's and menials' quarters. There are no suitable sites on the land now in the Company's possession. Stationmaster's quarters and a down platform are required. The earnings of this station are Rs. 500 monthly.

Chinnamapet.—Two pointsmen's huts are asked for.

Mosur.—The platform is in progress, but is delayed for want of some land.

Arkónam junction.—A large scheme is under consideration for additions and alterations to the yard. As the work will be a costly one, for which funds could not at once be provided, the Agent proposes to do the work by degrees, spending about Rs. 5,000 annually.

Bungalow No. 17.—Occupied by waiting room attendants. An additional room and bath room are required.

Third-class waiting shed.—It is proposed to extend this building the length of one bay leaving an arched opening and counter in the present end wall. The extension to be used as a fruit shop and refreshment room for native passengers. The Chief

Engineer has been asked to submit a plan and estimate for sanction so that the work may be undertaken without delay. A site was selected at the end of the platform for the trough for watering horses. The Agent brought to notice that the third-class latrine was objectionably close to the station building and proposed that it should be shifted to the end of the platform, the trough for watering horses being placed at the foot of the screen wall to the latrine. As the trough will probably only be used on rare occasions, there seems no objection to its being placed near the latrine if its removal is sanctioned. It will be well out of the way.

Tirutani.—Provision will be made in the budget for the interlocking of points and signals. The ground-nut godowns have been completed.

Ponpadi.—This is a trial station, the earnings of which are Rs. 300 a month. Provision for a platform, 500' x 15', will be made in the budget.

Nagari.—Provision will be made in the budget for the interlocking of points and signals.

Vepagunta.—The platform has been completed and lay-by is in progress. Estimates for a complete trial station will be submitted shortly to include station building, station-master's house, loading bank and latrine. The work is considered urgent.

Puttur and Pudi.—Provision will be made in budget for interlocking of points and signals.

Rénigunta.—It is proposed at once to extend the third-class waiting shed to provide accommodation for a fruit stall and refreshment room for natives. It is also proposed to utilize a double-storied house which may become vacant for sleeping rooms for first and second class native passengers.

Kolur.—Huts for pointsmen, porters and sweepers are required. Expenditure will be provided for in the budget for 1894-95.

Mámandur.—Interlocking of points and signals in hand.

Urampad and Reddipalle.—Quarters for menials required.

Siddharattam.—A latrine for native passengers is required.

Cuddapah.—The present latrine accommodation is insufficient.

Yerrugudi.—This is a trial station which will be made permanent. Some land is required for the station compound.

WORKS COMPLETED DURING THE HALF-YEAR ENDING 30TH JUNE 1893.

1st Division, North-West Line.

Nagari—
Godown.

Rénigunta—
(1) Six houses for subordinate staff.
(2) Extension of engine shed.
(3) Guards' bungalow.

Rajampet—
Six houses for subordinate staff.

Nandalur—
Four houses for subordinate staff.

Vontimitta—
One house for subordinate staff.

Cuddapah—
Six houses for subordinate staff.

Gangayapalle—
Station-house.

Kámalapuram—
Alterations and additions to station-house

Yerraguntla—
Alterations and sidings.

2nd Division, North-West Line.

Gooty—
(1) Eight houses for native firemen.
(2) Prosecuting Inspector's office.
(3) Block of four houses for native drivers.

Molagavalli—
Platform.

Raichur—
(1) Transhipping shed.
(2) New coal siding.
(3) Alterations and additions of sidings between station-house and engine shed.
(4) Enlargement of locomotive well.

WORKS IN PROGRESS ON THE 30TH JUNE 1893.

1st Division, North-West Line.

Tirutani—
Three godowns.

Nagari—
Godown.

Pudi—
Interlocking.

Mámandur—
Interlocking.

Rénigunta—
One block of four bungalows for European and Eurasian firemen.

Gangayapalle—
Station-master's house and loading bank.

2nd Division, North-West Line.

Jakkalacheruru—
Station-master's house.

Gooty—
Dispensary and institute.

Matmari—
Hut for scavengers.

Permanent-way.—The road is in first-class running order and has been well maintained. The renewals during the half-year have been considerably less than in previous half-years, but have been sufficient.

STATEMENT showing rails in line and renewals for the half-year ended 30th June 1893.

Length of divisions	Divisions	Length of divisions			Length laid with steel rails.	Balance length of iron rails in main line including fittings of each sort by weight in rails.			RENEWALS INCLUDING RAILS FROM SIDINGS FOR FOUR HALF-YEARS.			
		Main line.	Sidings.	Total.		85 lb.	75 lb.	84 lb.	Number of rails renewed.			
		M.L.	M.L.	M.L.	Sum of 75 lb.	M.L.	M.L.	M.L.	Dec. 1891.	June 1892.	Dec. 1892.	June 1893.
First division, North-West Line	..	167-9381	19-8466	187-6847	68-6080	2-9460	113-1737	1-1378	1,995	2,222	1,146	995
Second do.	..	140-3442	19-6183	159-9625	26-0374	8-786	130-6388	0-130	699	833	293	106
Total ..	Total ..	308-2823	39-4649	347-7472	94-6454	3-8336	243-8125	1-1628	2,594	3,054	1,438	1,100

Points and crossings were carefully examined and no defects found.

Ballast.—The road throughout is ballasted with sand, which is to full section. From mile 17 to 42 between Madras and Arkonam the sand has been covered with a 4" layer of broken stone and water-worn pebbles and on this section there was an absence of dust. If it is eventually decided to fully ballast the line with stone, the water-worn pebbles will be found unsuitable.

Signals were in thorough working order.

Fencing and level-crossings.—The fencing generally was in good order. There were a few gaps here and there in the aloe hedge. It is intended in future to replace it by a wire fence. As regards the number of cattle accidents during the last year, this railway compared favorably with other lines, but this may partly be accounted for by a less number of trains being run. The level-crossings are in good order.

Rolling-stock—

The number of engines renewed was ... Nil.
 " of carriages and wagons ... 13

Twenty carriages were built for the South Indian Railway.

The work of fitting two screw couplings or two centre chains to the whole of the stock has been carried on steadily. The number of vehicles thus fitted now being—

with two couplings ... 1,072
 " centre chains ... 920

Most of the double saloons and composites have now been painted white, which will probably render them cooler. It is intended to fit a few vehicles with the vacuum brake to allow of their being worked over the Great Indian Peninsula Railway when that railway commences to work continuous brake trains between Bombay and Raichur. An indent for the necessary stores has been forwarded to England.

It is intended to introduce Pintsch's system of gas lighting on this line.

The cost of fuel has remained about the same.

The engines and rolling-stock have been efficiently maintained.

Traffic.—There has been an improvement in both goods and passenger traffic. It is not yet possible to say to what commodities the increase in goods is due, but, in addition to the general increase, a large traffic in grain has passed from Bangalore to Erode for stations on the South Indian Railway. On the North-West Line there has been an increase in the produce exchanged at junctions with the Southern Mahratta and South Indian Railways principally in received traffic owing to a better season in the districts served by these lines, and in addition there has been an exceptionally good cotton crop in the Madras Railway districts. The total receipts for goods and passengers for the half-years ending June 1892 and 1893 are, respectively, Rs. 46,54,574 and Rs. 51,89,024. Two new trial stations were opened during the half year.

(Signed) H. W. BENNETT,
 Dy. Consulting Engineer for Railways,
 Madras.

17th August 1893.

REMARKS BY SENIOR GOVERNMENT INSPECTOR ON INSPECTION REPORT OF NORTH-WEST LINE.

The line is in good order and repair both as regards the road and stations. Rather too much prominence is given to the traffic and locomotive requirements at stations. The object of these inspections is to satisfy the Government that the line is safely and properly maintained for public traffic.

MADRAS,
 29th August 1893.

(Signed) F. R. UPCOTT, M. INST. C.E.,
 Senior Government Inspector.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 14 September 1893

Report on the inspection of the
Madras Railway for the half year
ended 30th June 1893.

No. 278

SUBMITTED.

for the information of Government.

& for the submission to
the Government of
India of 35 copies of
the report with the
order passed thereon

Annexure
for ER.

Subject.

OW ^{S.1} 7867/93

Col
1893

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Endorsement from
the Comptroller for Rs. 2787 14 Sept 1893

The report of inspection
of the Madras Railway
will be communicated
to the Local & Municipal
the following observations
for information & ne-
cessary action -

Also to the L & M. Dept
for such action as may
be considered necessary
with reference to the
suburban Depot near the
Salt Columns

Also to the Consulting
Engineer, Bombay, for
such action as he may
consider necessary

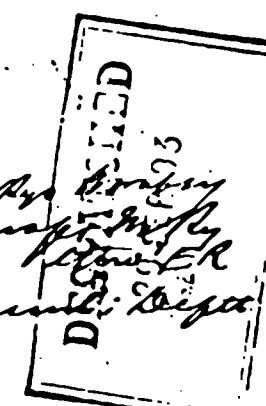
The Com. Dept. should be
informed about the rubbish depot
near the Salt Columns - p. 10. of
report

Forfeited
It kept in Rs. 100
Madras

2. A copy of these Papers
will be forwarded for the
information of the Govt of
India -

Rs. 2 1231 R 27/19 Sept 1893
Forwarded

1. The Comptroller for Rs. 2787
The Local & Municipal
Local & Municipal
R 19/7



Enc. 601
Recd: 14.9.93

A
1230-1 R 27/19-9-93

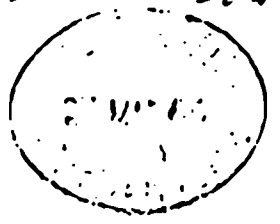
^B
No 267 R of 30 March 1886.

Counts to the Com.
Engineer for Railways
and to the Examiner of
Railway Accounts for
information and
guidance in super-
session of Progs. Nos
1273 d/ 11 May 1874.

Ind
29.3.86
29. R.

File 2399
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

To

364 Car 12.2


No. 210 A.—R.

Dated March 13, 1886.

Received *22*

^B

No 267 R of 30 March 1886.

Rules and Forms for Government accounts of
Guaranteed Railway transactions.

G. I. C. P. O.—No. 429 P. W. D.—15-3-86—290.

To *The Com. Engrs. for Ry.*
with 215/2
" *Exams. Engr. for Ry. Acc.*
with 3.5.86

Dec 30-31 86-

Griffin

W. J. P.

2 Copies to *3.5.86*

With Order

Enclosure to P. W. D. Resolution No. 210 A.—R. of 1886.

Memorandum explanatory of the system of Accounts to be followed in the Railway Branch of the Public Works Department in connection with the transactions of Guaranteed Railways.

SECTION I.

ACCOUNTS TO BE KEPT IN THE OFFICES OF EXAMINERS OF RAILWAY ACCOUNTS.

The Ledger.

1. The transactions relating to Guaranteed Railways will, in future, appear in the Government accounts under the following heads, a separate set of books being kept up for the record of the transactions of each Guaranteed Railway:—

- I.—Capital Account.
- II.—Capital Advance Account.
- III.—Stores Suspense Account.
- IV.—Construction Account.
- V.—Revenue Account.
- VI.—Revenue Advance Account.
- VII.—Guaranteed Interest Account.
- VIII.—Net Revenue Account.
- IX.—Surplus Profit Account.
- X.—Provident Fund.
- XI.—Civil Department.
- XII.—Treasury Account (Capital).
- XIII.—Treasury Account (Revenue).
- XIV.—Treasury Account (Miscellaneous).
- XV.—Special Funds.
- XVI.—Special Fund Liability Account.
- XVII.—Interest Account.
- XVIII.—Foreign Railways.
- XIX.—Balance.

2. The object and character of the several Ledger heads prescribed will be understood from the following particulars:—

I.—Capital Account.

3. To this Account will be credited the capital of all descriptions raised by the Railway Company, and paid either into the Home Treasury or to the Government in India. The account will be kept in columns for each description of capital, and there will also be a column for capital *not bearing interest*.

4. The net premiums received on stocks or debentures sold above par will be credited to this Account in the column headed "Not Bearing Interest."

5. Cash payments upon the extinction of debt will be debited to this Account, which will also be affected by cross entries arising out of changes in the description of the capital of the Company, by conversion of debentures either into share capital or debenture stock, the "Debenture" column being made debtor to the "Share Capital" or "Debenture Stock" column, as the case may be, for the amount of the debentures converted.

6. Cross entries upon this account will also be necessary whenever stock or debentures are issued *at a discount*. The column headed "Not Bearing Interest" will, in such cases, be debited with the discount, and an equal amount will be credited to the column provided for the description of capital sold, in order that the total of the latter column, to which the cash received will have been credited, may agree with the amount on which interest is payable.

II.—Capital Advance Account.

7. All issues to the Company out of Capital in India will be debited, in the first instance, to this Account, and likewise all expenditure incurred in England by the Company on account of stores and other items brought into their Indian books. This Account will in like manner be credited with all cash receipts in England and India, except those carried directly to "Capital," "Revenue," or "Revenue Advance" as explained under those respective heads of account. The other debits and credits will consist of transfers from and to either "Stores Suspense Account," "Construction Account," "Revenue Account," or "Revenue Advance Account" as explained under those respective heads of account. This Account will further be debited and credited with Foreign Railway transactions on account of stores, &c. The balance will be carried on from half-year to half-year.

III.—Stores Suspense Account.

8. No cash receipts or payments will be carried direct to this Account.

9. The debits will be raised by transfers from "Capital Advance Account" in respect of all payments, both in England and India, on account of "Stores" and from "Revenue Account" in respect of freight on stores.

10. The expenditure by the Railway Companies in England on account of stores will be treated in the Examiner's books as debits to the Stores Suspense Account by credit to the Capital Advance Account, London, as soon as advices of the transactions are received in India.

11. The credits will consist of transfers to "Capital Advance Account" in respect of cash receipts, such as proceeds of sale of stores, and of transfers to "Construction" and "Revenue" Account, for the value of the stores issued on each of those respective accounts month by month. The balance will be carried forward to the succeeding half-year.

IV.—Construction Account.

12. The debits upon this account will be raised by transfers from the "Capital Advance Account" and the "Stores Suspense Account," for the amount of expenditure allowed and the value of stores issued each month. Any payments to brokers, by way of commission on sales of stock or debentures, will also be debited to this Account.

13. The credits will consist of transfers to the "Capital Advance Account" of cash receipts applicable to this Account.

14. No cash receipts or payments will be carried direct to this Account.

15. The balance to the debit of this Account will continue to be carried forward from half-year to half-year.

V.—Revenue Account.

16. This Account will be credited with the gross traffic earnings paid into the Government Treasuries, Transfer Fees paid in England, and with other final receipts which may properly be taken in aid of Revenue; among these latter will be the interest allowed to the Company on the Revenue balances in the Government Treasuries in India.

17. The debits will consist of transfers from the "Revenue Advance Account" for the cash outlay on account of working expenses for each month of the half-year, from "Stores Suspense Account" for the value of stores issued for the same period, from Civil Department for loss by exchange on payments made in England on Revenue Account, and of payments to foreign lines on account of their share of through traffic.

18. It will also be debited by transfer from "Capital Advance Account" with any payments in England, charged, in the first instance, to that Account, which are found to relate to "Revenue" and are not payments for stores.

19. This Account will further be debited with the declared profit, or net revenue, of the half-year as shown in the half-yearly Revenue Account when the same has been audited and allowed by the proper authority, a corresponding credit being given to the net Revenue Account. Monthly debits to this head on account of net profits should be discontinued.

20. The balance of this Account will be carried forward from half-year to half-year.

VI.—Revenue Advance Account.

21. This Account, like the "Capital Advance Account," is simply an intermediate Account. It will be debited, in the first instance, with all issues on "Revenue" Account, and will be credited, by transfers to "Revenue Account," with the amount of the cash outlay on account of the audited working expenses for each month, and cash payments (refunds) into Treasury. It will also be credited with transfers to the Capital Advance Account on account of advances made from Revenue funds, and debited with transfers from Capital Advance Account on account of advances made from Capital funds. This Account will further be debited and credited with foreign Railway transactions.

22. The balance will be carried on from half-year to half-year.

NOTE.—On Railways on which no "Revenue Advance Account" is maintained, all transactions relating to Revenue should be shown under "Revenue Account."

VII.—Guaranteed Interest Account.

23. This Account will be debited with all payments on account of guaranteed interest, and with interest on overdrawn Capital. The balance will be carried forward from half-year to half-year.

VIII.—Net Revenue Account.

24. This Account will be credited by debit to "Revenue Account" with the Net Earnings of the half-year. The balance will be carried forward from half-year to half-year.

IX.—Surplus Profit Account.

25. This Account will be debited with the moiety of surplus profits paid to the Railway Company. The balance will be carried forward from half-year to half-year.

X.—Provident Fund.

26. This Account will be debited with the contribution made to the Provident Fund of the Railway Company. The balance will be carried forward from half-year to half-year.

XI.—Civil Department.

27. This Account will be credited with loss by exchange on Revenue Stores, &c., and interest on overdrawn Capital. The balance will be brought forward from half-year to half-year.

XII.—Treasury Account (Capital).

28. The English and Indian transactions should be shown in distinct and separate columns on each side of the Ledger. The balance of this Account will be brought forward from half-year to half-year.

XIII.—Treasury Account (Revenue).

29. The English and Indian transactions should be shown in distinct and separate columns on each side of the Ledger. The balance of this Account will be brought forward from half-year to half-year.

XIV.—Treasury Account (Miscellaneous).

30. Receipts in, and payments from, Treasury on account of Guaranteed Interest, Net Revenue Account, Surplus Profits Account, Provident Fund Account and Railway Special Funds will be recorded under this head.

The English and Indian transactions should be shown in distinct and separate columns on each side of the Ledger. The balance of this Account will be brought forward from half-year to half-year.

31. The balances of the three Treasury Accounts are in future to be brought forward with a view of showing the total of the transactions of each Railway with the Treasury from the first commencement up to date.

XV and XVI.—Special Funds.

32. By "Special Funds" primarily is intended all such Funds as receive fixed contributions from Revenue—

The Fire Insurance Funds,
" G. I. P. Ry. Extraordinary Casualty Fund,

are of this nature.

33. When a Railway Company elects to lodge the monies belonging to its Fine and Guarantee and similar Funds in the Treasury to receive interest from Government, such sums as are so dealt with are to be considered as "Special Funds" as understood in these Rules.

34. The method of dealing with the Special Funds referred to in para. 32 will be as follows:—

When a Railway Company brings the contribution from Revenue to a Special Fund, whether half-yearly or monthly, into its Revenue Accounts, the Examiner concerned will make an entry in his books, crediting the particular Special Fund, and debiting an account which will be now opened for each Fund so dealt with, called the Fund Liability Account.

35. When the amount of contribution is drawn by the Railway Company, and such contribution is not at once deposited in the Government Treasury, Revenue Account will be debited by credit to Revenue Advance Account.

36. But when the Company desire to deposit with Government any portion of the amount credited to the Fund, but not yet withdrawn from Treasury, such portion will be debited to Revenue Account and credited to Fund Liability Account by transfer. When any portion of the amount actually withdrawn from Revenue Advance Funds as contemplated in para. 33, is subsequently lodged in the Treasury as an investment, the Liability Account will be credited by debit to Treasury.

37. The Liability Accounts should be provided with two columns, one for cash and the other for authorized investments. These columns will be operated upon by Journal entry as investments are made.

38. As regards the Special Funds referred to in para. 33, only such sums as are in the hands of Government will be dealt with by Examiners, and the only entries necessary will be Treasury Dr. To—Fund for lodgments; and Treasury Cr. By—Fund for withdrawals.

39. Such portions of these latter Funds as are not paid into the Government Treasury must not be kept in the General Banking Accounts of the Railway Companies, but must be carried to the debit of a separate account, and there dealt with as the Company may consider proper.

40. As regards interest allowed on the assets of the Funds in the hands of Government, the following rules should be observed:—

When a Railway Company brings the interest allowed into its Accounts, the Examiner concerned will make an entry, crediting the particular Special Fund, and debiting the Interest Account. If the interest is withdrawn by the Railway Company, an additional entry will be necessary, debiting the Fund Liability Account and crediting Treasury Account.

41. The balances of the Special Fund Accounts will be carried forward from half-year to half-year.

XVII.—Interest Account.

42. This Account will be debited with the interest allowed on the assets of Special Funds in the hands of Government, (and also with the interest allowed on Revenue balances.*) The balance of this Account will be closed by Treasury Miscellaneous (or Treasury (Revenue) as the case may be.)*

* Applies to Oudh and Rohilkhand Railway only.

XVIII.—Foreign Railways.

43. A separate Account will be opened for each Guaranteed or State Railway with which there are transactions on account of through traffic, &c. Also a separate account for the Government Telegraph and Postal Departments. These accounts will be closed to and by Treasury (Capital) or Treasury (Revenue) as the case may be.

XIX.—Balance.

44. This Account calls for no remark.

45. *Closing of Accounts.*—The Ledger should be closed half-yearly to 30th June and 31st December. All the foregoing Accounts will close by or to "Balance" except the special accounts with foreign Railways and Government Departments, and the interest account which will be closed by or to Treasury.

46. Care must be taken that all the items relating to the transactions of any month are, as far as possible, recorded in the accounts and books of that particular month, and it must be distinctly understood that the Examiner's books for each half-year are to be kept open until the transactions of that half-year as recorded in the Railway Company's books have been adjusted therein, and the Government accounts fully reconciled with the Railway accounts, it being necessary that the Examiner's books should contain all the transactions which appear in the Railway Company's Indian books.

47. For the purpose of properly recording the transactions described above, and to enable the Examiner to render the returns hereafter prescribed, the following Registers and Accounts will be kept up in the Examiner's Office in respect of each Railway under his supervision:—

I.—Statement of Interest on Revenue Balances [Form No. III]. This will be posted half-yearly on a statement rendered by the Railway Company and checked by the Examiner—(applies to Oudh and Rohilkhand Railway only.)

II.—Register of Guaranteed Interest payable on the paid-up capital of the Company and of interest paid in India [Form No. IV].

III.—Journal [Form No. V]. After the detailed explanation given above regarding the precise entries that are to appear in each Account, no further explanation is requisite as to the particulars that must be recorded in the Journal.

IV.—A Ledger as explained above [Form No. VI].

V.—A Register of sums disallowed from the Capital and from the Revenue Account [Form No. VII].

VI.—A Register of Guaranteed Railway stock and shares held in India [Form No. VIII].

VII.—A Budget Register [Form No. IX]. The detailed check over expenditure as compared with appropriations will be made on the Company's books.

VIII.—A Register of the Indian transactions of each Railway [Form No. X].

IX.—A Register of Interest on overdrawn Capital [Form No. XXVIII].

X.—A Register of weekly audited traffic [Form No. XXVII].

SECTION II.

ACCOUNTS TO BE RENDERED BY EXAMINERS.

I.—Returns to be furnished to Provincial Accountant General.

1. In order to ensure complete accordance between the Examiner's books, and consequently those of the Railway Company and the corresponding accounts of the Provincial Accountant General, the accounts of the two Offices should be compared each month in the manner found most suitable, and any discrepancies found to exist should be at once enquired into and adjusted.

2. The Examiner will also make the following Returns to the Provincial Accountant General :—

Requisition for cash advances [Form No. I].

Return of cheques drawn by Railway Company [Form No. II].

II.—Returns and Accounts to be submitted to the Accountant General, Public Works Department.

3. Examiners of Railway Accounts should furnish the Accountant General, Public Works Department, *monthly*, with the following Accounts and Returns for each Guaranteed Railway with which they are connected :—

(1).—The Monthly Revenue Account of each Railway [Form No. XI.]

(2).—The Monthly Capital Account with the Government of India [Form No. XII.] or—

The Monthly Account of Capital Receipts and Charges [Form No. XIII.]

The Capital Account [Form No. XII] may, however, be furnished half-yearly if this be preferred.

(3).—The Examiner's Audit Statement [Form No. XIV.]

The Audit Statement furnished to the Accountant General, Public Works Department, under these rules should embrace such items only as the Consulting Engineer concerned is unable to settle, under the powers entrusted to him, or regarding the disposal of which the Consulting Engineer and the Government Examiner differ in opinion.

It will rest with the Governments of Madras and Bombay and the Consulting Engineers directly under the Government of India, as the case may be, to send forward specially for the orders of the Government of India the items which are beyond their competence to deal with.

(4).—Statement of receipts in, and payments from, Government Treasuries, on account of each Railway [Form No. XV A.]

This Return should be accompanied by a supplementary statement exhibiting clearly the several payments made, and the dates on which the different sums were lodged in the Treasury, and also containing full particulars of the amounts paid into Treasury under the heads "Capital bearing Interest," "Capital not bearing Interest," "Refunds," &c. This Return should be sent forward as soon as the cash transactions for the month have been fully adjusted with the Local Civil Account Office.

(5).—Statement of adjustments arising out of payments in England [Form No. XV B]. The items to be included in this Form are such as are in ordinary course taken to account direct in the books of the India Office. In order to avoid the possibility of double debits or credits being made on account of these transactions, the items reported in this Form will not be advised by the Accountant General, Public Works Department, to the Comptroller General.

(6).—An *extract* from the Journal for the month embracing *all* the transactions and adjustments of the month, writes-back, &c., excepting only those included in Form No. XV A and Form No. XV B.

The certificates and transfer receipts in support of through traffic and other transactions between foreign railways prescribed in Section III of these Rules should accompany the *extract* from Journal. And if any abnormal or arrear items are included therein, detailed vouchers and full information regarding them should be furnished. The reasons for writes-back in the accounts for the month should be set forth in detail.

[N. B.—In every case the transfer transactions should be described in such detail as may be necessary to make them clearly intelligible.]

(7).—Abstract of debits and credits in India [Form No. XVI].

(8).—Notes in explanation to accompany the monthly Abstract of Debits and Credits for the Secretary of State for the month of 188 . [Form No. XVI A].

(9).—Statement of the Indian transactions of the month [Form No. XVII] This is merely an extract from the Register of Indian transactions, Form No. X.

(10).—Certificate of appropriation of Funds. [Form No. XVIII].

(11).—Approximate statement of transfer adjustments [Form No. XIX].

(12).—A *monthly* balance for each Railway [Form No. XX].

(13).—Schedule of transfer certificates [Form No. XXV].

(14).—The monthly Return of grants and approximate expenditure and unspent balances [Form No. XXVI].

4. The Accounts and Returns named above should be sent forward as early as possible after the close of the month to which they relate. Form No. XV A as a rule should be despatched by the 10th of the following month.

5. Examiner of Railway Accounts should submit the Return of grants and approximate expenditure and unspent balances by the 20th of each month.

6. As soon as the Accounts of any half-year are completed, Examiners of Railway Accounts should furnish the Accountant General, Public Works Department, with—

(15).—A statement of the guaranteed stock standing on the Indian Registers of the different Railways and payments for the half-year [Form No. XXI].

(16).—A statement of interest on Revenue balances mentioned in para. 47, Section I [Form No. III].

(17).—A report, explaining all differences between the Government Accounts and those furnished to the Directors of each Company by their Indian Agent. It is essential that this report should be submitted so as to reach the Home Government not later than the date on which the Board of Directors are in possession of their Indian Accounts, and it should consequently be prepared before the Company's Accounts are finally accepted.

7. Examiners should also furnish the Accountant General, Public Works Department, *annually* with the under-mentioned Accounts and Statements :

(a).—An Annual Account [Form No. XXII] showing the transactions between Government and the Railway Company for the *financial* year, as compared with the estimates for the same period. This Account should be submitted by the 1st of July, and should be accompanied by a report (Review of Receipts and Charges) explanatory of any differences between the estimated and actual transactions of the year. It must be understood that the figures entered in this statement should correspond *exactly* with the total of the figures previously given in the monthly statements [Form No. XVII].

(b).—A statement showing the following particulars relating to each Railway for the *calendar* year to be submitted by the 15th March.—

Synopsis of transactions.

MILEAGE.

1.—Open for traffic.

2.—Mean length open during 188 .

3.—Under construction on 31st December 188 .

4.—Railway.

CAPITAL SUBSCRIBED.

DURING 188 .

- 5.—*In England.*
6.—*In India.*
7.—*Total.*

TO END OF 188 .

- 8.—*In England.*
9.—*In India.*
10.—*Total.*

CAPITAL WITHDRAWN.

DURING 188 .

- 11.—*In England.*
12.—*In India.*
13.—*Total.*

TO END OF 188 .

- 14.—*In England.*
15.—*In India.*
16.—*Total.*
17.—*Balance of Capital in the Government Treasury to meet further expenditure.*

CAPITAL OUTLAY.

ON CONSTRUCTION ACCOUNT.

- 18.—*During 188 .*
19.—*To end of 188 .*

ON STORES.

- 20.—*During 188 .*
21.—*To end of 188 .*
22.—*On Suspense (Capital Advance Account).*
23.—*Total.*

REVENUE ACCOUNT, 188 .

- 24.—*Gross earnings.*
25.—*Working expenses.*
26.—*Net earnings.*
27.—*Contribution to Provident Fund.*
28.—*Interest charged on Capital overdrawn.*
29.—*Surplus profits (a).*

GUARANTEED INTEREST PAID FOR 188 .

- 30.—*In England.*
31.—*In India.*
32.—*Total.*

GUARANTEED INTEREST FROM COMMENCEMENT TO END OF 188 .

- 33.—*In England.*
34.—*In India.*
35.—*Total.*

(a).—The figure under this head should represent the amount reported in the supplementary statement of surplus profits of the period to which the synopsis relates.

36.—*Net earnings from commencement to end of 188 .*37.—*Contribution to Provident Fund from commencement to end of 188 .*38.—*Interest charged in accounts on Capital overdrawn from commencement to end of 188 .*39.—*Railway Company's moiety of surplus profits from commencement to end of 188 .*

LOSS TO STATE.

40.—*During 188 .*41.—*From commencement to end of 188 .*

CONTROL.

42.—*State charge for control for 188 .*43.—*State charge for control from commencement to end of 188 .*

LAND.

44.—*Value of land made over during 188 .*45.—*Value of land made over from commencement to end of 188 .*46.—*Value of land restored to Government during 188 .*47.—*Value of land restored to Government from commencement to end of 188 .*48.—*Loss of land revenue on land made over during 188 , capitalised.*49.—*Loss of land revenue on land made over from commencement to end of 188 , capitalised.*

SECTION III.

Adjustment of through traffic and other Accounts between different Railways.

That a uniform and definite procedure may be adopted in regard to the adjustment, by transfer entries, of the through traffic accounts between different Railways, the following instructions on the subject should be carefully attended to:—

2. In order to make the procedure clearly intelligible, and to avoid unnecessary repetition, the Railway Company to which money is due on account of foreign traffic is designated in the following paragraphs as the (Cr.), and the Railway Company by which the amount is due as the (Dr.) Railway.

3. The procedure to be adopted in any case may be thus described—

The (Cr.) Railway should, as occasion requires, send a bill for the amount claimed to the Auditor of the (Dr.) Railway, and upon the transactions for any month being recorded in the books of the Companies concerned, the *net* result of each class of transaction should be reported to the Accountant General, Public Works Department, in the prescribed Journal by the Examiners connected with both Railways, the entries in the Journal from the (Cr.) Railway being supported by one certificate in Form No. XXIII for each class of transaction, *e. g.*, through traffic, mileage and demurrage, stores sold, &c. No voucher in support of the corresponding entries in the Journal for the (Dr.) Railway would, of course, be expected; in other words, vouchers in support of entries in the Journal relating to through traffic adjustments will only be required for *debits* to foreign lines.

4. All transfer transactions should be taken to account in the accounts of each Railway concerned in one and the same month. Under the rules in force, the (Cr.) Railway has to prepare the transfer certificate, and in doing so, it is the business of that Railway to enter on the certificate, the month in

(b).—Column 39 should show Railway Company's share of surplus profits actually disbursed from commencement to end of the year for which the synopsis is prepared, irrespective of the amount shown in the final supplementary statement of the period.

which it is proposed that the transfer will be taken to account in its books; the (Dr.) Railway in accepting the debit has likewise to show on the face of the transfer certificate the month in which it will acknowledge the debit. The (Dr.) Railway should always, if possible, take the transactions to account in the month in which the (Cr.) Railway proposes to deal with the transaction, but if the (Dr.) Railway for any cause cannot meet the (Cr.) Railway in this respect, the (Cr.) Railway must give way and deal with the transaction in the month named by the (Dr.) Railway. The (Dr.) Railway must, however, under no circumstances, name a month earlier than that fixed by the (Cr.) Railway.

5. It will be the duty of Examiners to see that no undue delay takes place by (Dr.) Railways in accepting debits, and the Railway Auditors should be urged to arrange among themselves that transactions of all sorts are dealt with as promptly as possible.

6. From the above it will be seen that it is a matter of necessity that the (Cr.) Railway should not take any item to account until it is acknowledged by the (Dr.) Railway, and this is a point which the Examiners concerned must see is carefully attended to.

7. It must be clearly understood that, in their own accounts and books, the Railway Companies should invariably show the *gross* debits and credits on each account, quite irrespective of the manner in which the adjustments are made.

8. As soon as the monthly accounts of any Railway are ready for submission to the Accountant General, Public Works Department, the Examiner connected with that Railway should prepare a receipt in Form No. XXIV for all credits to the Railway by transfer debits to foreign lines appearing in the accounts in question. This receipt should accompany the accounts and vouchers for the month, and after being countersigned by the Accountant General, Public Works Department, and being further certified to by the Comptroller General, will be returned by the latter to the Auditor of the (Cr.) Railway.

9. These receipts being intended as acknowledgments for sums received by Government in favour of any railway from a foreign line, it must be borne in mind that these documents can only be granted by Government to those Companies whose Revenue Accounts are *credited* in the Government books. In the assumed case noted above, the receipt would be granted to the (Cr.) Railway.

10. Every endeavour should be made to have all through traffic and other accounts for any month finally adjusted within two months of the close of the period to which they relate, and further, all bills for work done by one Railway for another, such as oiling, &c., and bills for mileage, demurrage, &c., all of which require to be checked by the (Dr.) Company, should be prepared and sent forward to that Company within 15 days of the close of the period to which they relate, so as to allow the (Dr.) Company sufficient time to check and correct these bills, and acknowledge their debt, and submit the necessary documents for clearing the account within the stated period of two months. These limits of time are not obligatory, but it is believed that they will be found sufficient in practice if the accounts are kept in a systematic manner, and returns are promptly prepared and sent forward.

Enclosure to P. W. D. Resolution No. 210 A.—R. of 1886.

Form to accompany Memorandum explanatory of the new system of Accounts to be followed in the Railway Branch of the Public Works Department, in connection with the transactions of Guaranteed Railways.

FORM No. I.

RAILWAY.

Requisition on the Government for cash advances for the month of June 18

RAILWAY COMPANY'S OFFICE, 14TH MAY 18

	Capital.	Revenue.	TOTAL
	Rs.	Rs.	Rs.
Cash Balance on 1st April			
Amount received in April			
TOTAL			
Amount actually expended in April			
Balance in hand on 1st May			
Amount received for May			
TOTAL			
Estimated Expenditure in May			
Estimated Balance on 1st June			
Amount now applied for			7,50,000

It is requested that credit may be afforded on the following Treasuries:—

	Capital.	Revenue.	TOTAL
	Rs.	Rs.	Rs.
Calcutta, by Letter of Credit on Bank of Bengal.			
Allahabad " Branch "			
Allypore " on Treasury "			
Jubbulpore " " "			
TOTAL			7,50,000

C. D.,
Chief Auditor,
Railway.

A. B.,
Agent,
Railway.

No.

Sanction is granted to this requisition to the extent of Rs. Seven lakhs and fifty thousand (7,50,000) on the Treasuries indicated.

CONSULTING ENGINEER'S OFFICE, } X. Y., E. F.,
The 15th May 18 } Examiner of Railway Accounts. Consulting Engineer.

To

THE ACCOUNTANT GENERAL TO THE GOVERNMENT OF

FORM No. II.

Return of cheques drawn by _____ Railway Company during the month
of April 19 _____ on the under-mentioned Treasuries:—

Letter of Credit.	Amount.	Cheques drawn.	No.	Amount.
	Rs. A. P.	CONSTRUCTION.		Rs. A. P.
Balance brought forward	10,000 0 0	On Allyghur Treasury	A 21	2,000 0 0
Amount of Letter of Credit on Allyghur Treasury	20,000 0 0	" "	" 23	2,000 0 0
Amount of Letter of Credit on Etawah Treasury	10,000 0 0	" "	" 24	2,000 0 0
Amount of Letter of Credit on Bank of Bengal (Delhi Branch)	10,000 0 0	On Etawah	" 28	4,105 0 0
		" "	E 24	1,000 0 0
		" "	" 29	1,000 0 0
		On Bank of Bengal (Delhi)	" 32	4,000 0 0
		" "	D 34	3,000 0 0
		" "	" 35	3,000 0 0
		&c.		
		TOTAL CONSTRUCTION	...	22,105 0 0
		REVENUE.		
		On Allyghur Treasury	A 22	2,500 0 0
		" "	" 25	2,000 0 0
		" "	" 27	2,500 0 0
		On Etawah	E 20	4,500 0 0
		" "	" 31	2,200 0 0
		On Bank of Bengal (Delhi)	D 33	2,925 0 0
		" "	...	&c.
		TOTAL REVENUE	...	16,925 0 0
		Total Construction and Revenue	...	39,030 0 0
		Balance undrawn	...	10,970 0 0
TOTAL	50,000 0 0	TOTAL		50,000 0 0

ABSTRACT.

Total cheques drawn as above	Rs. 39,030
Add unpaid cheques for previous months	1,520
Total paid as per Accountant General's return for April	40,550
Difference	38,965
	1,583

UNPAID CHEQUES.

No 15	Rs. 320
" 17	820
" 19	102
" 20	313
	1,555

Examiner of Railway Accounts.

FORM No. III.

RAILWAY.

Account of Interest on the net Revenue Balances during the half-year ending 30th June 19

	Advances for working expenses.	Debits on account of stores, actually issued in month. Transfers, &c.	Total.	Traffic receipts paid into Government Treasuries.	Bank credits to Revenue for the month.	Total.	Receipts on account of traffic earnings of previous half-year.	Amount due to current half-year.	Balance at the end of each month on which interest is allowed.	Interest for months.	Amount of interest on Credit Balances.	Amount of interest on Debit Balances.	Net interest.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
January .	50,000	50,000	1,00,000	1,90,000	...	1,90,000	10,000	1,80,000	80,000	5 months.	1,000 10 8	...	...
February .	1,00,000	28,000	1,28,000	1,56,000	30,000	1,56,000	6,000	1,50,000	22,000	4 "	300 10 8	...	...
March .	1,00,000	14,000	1,14,000	1,06,000	13,000	1,19,000	6,000	1,13,000	1,000	3 "	...	12 8 0	...
April .	1,00,000	23,000	1,23,000	1,34,000	...	1,31,000	4,000	1,30,000	7,000	2 "	58 5 4	...	...
May .	1,00,000	33,000	1,33,000	1,32,000	19,000	1,51,000	2,000	1,49,000	16,000	1 month .	60 10 8	...	...
June .	1,10,000	13,000	1,23,000	1,02,000	...	1,02,000	2,000	1,00,000	...	...	...	...	...
										Total .	2,153 5 4	12 8 0	2,143 13 4

Date

Auditor.

Railway Company.

Examiner of Railway Accounts

5
FORM No. V.

RAILWAY.
Journal 1972.

Rs.	A.	P.

Rs.	A.	P.

CAPITAL

Dr.

[illegible]

No. VI.

RAILWAY.

ACCOUNT.

a.

[illegible]

FORM No. VI—(continued).

<i>Dr.</i>	CAPITAL ADVANCE ACCOUNT.	<i>Cr.</i>
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[illegible]

<i>Dr.</i>	STORRS SUSPENSE ACCOUNT.	<i>Cr.</i>
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[illegible]

<i>Dr.</i>	CONSTRUCTION ACCOUNT.	<i>Cr.</i>
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[illegible]

FORM No. VI—(continued).

<i>Dr.</i>	REVENUE ACCOUNT.	<i>Cr.</i>
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[illegible]

<i>Dr.</i>	REVENUE ADVANCE ACCOUNT.	<i>Cr.</i>
------------	--------------------------	------------

[illegible]

<i>Dr.</i>	GUARANTEED INTEREST ACCOUNT.	<i>Cr.</i>
------------	------------------------------	------------

	To	Rs.	A. P.	Rs.	A. P.		By	Rs.	A. P.	Rs.	A. P.

NET REVENUE ACCOUNT.

Dr.

Cr.

<i>Dr.</i>	SURPLUS PROFIT ACCOUNT.	<i>Cr.</i>
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Dr.

SURPLUS PROFIT ACCOUNT.

Cr.

<i>Dr.</i>	PROVIDENT FUND.	<i>Cr.</i>
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Dr.

PROVIDENT FUND.

Cr.

Dr. CIVIL DEPARTMENT. *C*

Dr.

CIVIL DEPARTMENT.

Cr.

FORM No. VI—(continued).

TREASURY (CAPITAL).

Dr.

Cr.

[illegible]

FORM No. VI—(concluded).

TREASURY (REVENUE).

Dr.

८.

	To	London.	India.	Total.			Londoo.	India.	Total.
						Ny			

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FORM No. VI—(continued).
TREASURY (MISCELLANEOUS).

Dr.

Cr.

[illegible]

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Dr.		FUND.										Cr.	
		Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.		
To						By							

FUND LIABILITY ACCOUNT.										
Dr.					Cr.					
Date.		Cash.	Investments.	Total.	Date.		Cash.	Investments.	Total.	
	To					By				
							</			

Dr.		FUND.										Cr.	
		Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.		
To						By							

FUND LIABILITY ACCOUNT.										
Dr.					Cr.					
		Cash.	Investments.	Total.			Cash.	Investments.	Total.	
To						By				

Dr.		INTEREST ACCOUNT.										Cr.	
		Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.		
To						By							

Dr.		RAILWAY.										Cr.	
		Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.		
To						By							

RAILWAY.

Cf.

Dr.

GOVERNMENT TELEGRAPH DEPARTMENT.

Cr.

Dr.

BALANCE.

Cr.

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FORM No. VII.

Register of sums disallowed from the { Capital
Revenue } Account of the _____ Railway.

Date.	Description of charge.	Amount.		Reason for disallowance.	Final Orders.
		Rs.	A. P.		
					The date of admitting the item, if admitted, would be entered here also.

FORM No. VIII.

RAILWAY.

Register of Guaranteed Railway Stock and Shares held in India.

CAPITAL BEARING INTEREST.					CAPITAL NOT BEARING INTEREST.				
Date.	Stock and Shares subscribed in India and paid into Treasury.	Add stock and Shares transferred from London.	Deduct Stock and Shares transferred to London.	Balance on the Indian books.	Data.	Amount paid into Indian Treasury.	Rs. A. P.	Rs. A. P.	Rs. A. P.
188 .	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	188 .	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
July . . . 1	35,49,630 1 10	...	9,16,459 3 4	20,33,170 14 6	July . . . 1	14,500 1 4			
October . . . 4	...	...	26,181 13 1	20,06,989 1 5					
November . . . 29	...	...	4,800 0 0	20,02,189 1 5					
December . . . 13	...	...	6,981 13 1	25,95,207 4 4					
On December . . . 31	35,49,630 1 10	...	9,51,422 13 6	23,95,207 4 4		14,500 1 4			

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FORM No. IX.

RAILWAY.

Budget Estimate of Capital Expenditure during 188 .

Part I.

Detail.			Amount.	Total.
			Rs.	Rs.
ORIGINAL GRANTS AS PER BUDGET ORDERS.				
Capital outlay.				
	Major.	Minor.		
Engineer's Department	20,14,827	10,000	20,24,827	
Locomotive "	73,230	...	73,230	
Carriage and Wagon Department				
Establishment chargeable to Capital			2,46,000	
Stores			25,29,943	
GRAND TOTAL				43,74,000

[illegible]

AUTHORITY.		SANCTIONED ESTIMATE.		PARTICULARS OF WORKS.	AMOUNT.
No.	Date.	No.	Amount.		
			Rs.	Engineer's Department <i>April.</i> Total for April . Available balance, 1st May . . . <i>May.</i>	Rs. 10,000

Abstract to be filled up monthly at end of Return.

Appropriations

April	.	.	.	.	.	.
May	.	.	.	.	.	.
June	.	.	.	.	.	.
&c.	.	.	.	.	.	.
&c.	.	.	.	.	.	.
Unappropriated balance	.	.	.	.	.	.

FORM No. IX—(continued).

RAILWAY.

Budget Estimate of Revenue Expenditure during 188-8 .

PART I.

Detail	Amount.	Total.
	Rs.	Rs.
Maintenance of way, works and stations	24,00,000	
Locomotive expenses	43,00,000	
Carriage and wagon expenses	13,00,000	
Traffic expenses	22,50,000	
General charges	9,00,000	
Steam-boat service	...	
Special and miscellaneous expenditure	8,50,000	
GRAND TOTAL .		1,20,00,000

REVENUE.

ORDER.	PARTICULARS.	REVENUE.																		TOTAL.	
		MAINTENANCE OF WAY, WORKS AND STATIONS.		LOCOMOTIVE EXPENSES.		CARRIAGES AND WAGON EXPENSES.		TRAFFIC EXPENSES.		GENERAL CHARGES.		STEAM-BOAT SERVICE.		SPECIAL AND MISCELLANEOUS EXPENDITURE.							
Number.	Authority.	Date.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	
			Rs. 24,00,000	...	Rs. 45,00,000	...	Rs. 13,00,000	...	Rs. 22,50,000	...	Rs. 9,00,000	...	Rs. 8,50,000	...	...	...	Rs. 1,20,00,000	...			
	Grants as per Budget Orders April.																				
	Modifications after issue of Budget Orders																				
	Total credits and reductions for April																				
	Grants as they stood on 1st May																				
	May.																				
	Modifications after issue of Budget Orders																				
	&c., &c., &c.																				

FORM No. X.

RAILWAY.

Register of the Indian transactions.

Revenue.

Months.	PAYMENTS INTO TREASURY AND CREDITS.										WITHDRAWALS FROM TREASURY AND DEBITS.										CASH WITHDRAWALS FROM TREASURY.				
	On Revenue and Revenue Advance Accounts.					On Revenue and Revenue Advance Accounts.					On Revenue and Revenue Advance Accounts.					On Revenue and Revenue Advance Accounts.					Net monthly payments into Treasury on Revenue and Revenue Advance Accounts.	Cash with- drawals from Treasury on Revenue and Interest Account.	Net of Profits paid to Company.	Contribu- tions to Pre- sident Fund paid to Com- pany.	Total of Monies of Interest and Con- tributions to President Fund paid to Company.
	Adminis- trative.	Surplus.	Cash.	Transfers.	Total Financial to date.	Adminis- trative.	Surplus.	Cash.	Transfers.	Total Financial to date.	Adminis- trative.	Surplus.	Cash.	Transfers.	Total Financial to date.										
April 19	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.
May																									
June																									
July																									
August																									
September																									
October																									
November																									
December																									
January 19																									
February																									
March																									
Total of the year 19																									
Budget Estimate																									
Revised Estimate																									
Actuals com- pared with Budget	More																								
Actuals com- pared with Revised Es- timate	Less																								

FORM No. X.—(continued).
 _____ RAILWAY.
 Register of the Indian transactions.
 Capital.

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Months.	PAYMENTS INTO TREASURY AND CREDITS.						WITHDRAWALS FROM TREASURY AND DEBITS.						SPECIAL FUNDS.						PAYMENTS INTO TREASURY AND CREDITS.						WITHDRAWALS FROM TREASURY AND DEBITS.					
	On Capital and Capital Advances Account.			Total to date.			On Capital and Capital Advances Account.			Total to date.			On Capital and Capital Advances Account.			Total to date.			On Capital and Capital Advances Account.			Total to date.			On Capital and Capital Advances Account.			Total to date.		
	CASH.			TRANSFERS.			CASH.			TRANSFERS.			CASH.			TRANSFERS.			CASH.			TRANSFERS.			CASH.			TRANSFERS.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
April 18																														
May																														
June																														
July																														
August																														
September																														
October																														
November																														
December																														
January 18																														
February																														
March																														
Total of the year																														
Budget Estimate																														
Revised Estimate																														
Actuals compared with Budget																														
Actuals compared with Revised Estimate																														

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FORM No. XI.

_____ RAILWAY.

Revenue Account for the month of _____ 188 .

Dr.

Cr.

Expenditure.	Amount.		Earnings.	Amount.	
	Rs.	A. P.		Rs.	A. P.
To Maintenance of Way, Works and Stations			By Coaching traffic		
„ Locomotive expenses			„ Goods traffic		
„ Carriage and Wagon expenses			„ Electric Telegraph earnings		
„ Traffic expenses			„ Steam-boat earnings		
„ General charges			„ Sundries		
„ Steam-boat service					
„ Special and miscellaneous expenditure					
Balance net earnings					
TOTAL					

Debits.

Capital Account with the Government

PARTICULARS.		To 31st May 189 .	During June 189 .	To 30th June 189 .	Audited to 30th June 189 .	Objected to 30th June 189 .
Ra. A. P.		Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.
A—CONSTRUCTION ACCOUNT.						
I	Preliminary Expenses	4,75,716 0 11	...	4,75,716 0 11	4,75,716 0 11	...
II	Land	44,893 4 11	158 5 0	44,734 15 11	44,812 8 11	222 7 0
III	Construction of Line	1,17,59,501 0 8	152 10 8	1,17,59,653 10 11	1,17,59,647 1 6	6 9 5
IV	Ballast and Permanent way	2,22,69,231 9 11	406 9 11	2,22,69,638 8 10	2,22,25,260 8 8	44,377 11 2
V	Stations and Buildings	65,45,849 4 7	15,776 14 8	65,61,626 8 8	65,60,046 7 9	1,619 11 6
VI	Electric Telegraph	5,16,301 0 8	2,069 8 0	5,18,370 8 8	5,16,301 0 8	2,069 8 0
VII	Plant	1,90,556 13 4	...	1,90,556 13 4	1,90,556 13 4	...
VIII	Rolling-stock	53,28,759 15 4	60,73,632 0 9	1,14,02,442 0 1	1,13,67,539 10 7	34,902 5 6
IX	Maintenance	2,83,050 5 3	...	2,83,050 5 3	2,83,050 5 3	...
X	Establishment	53,50,856 7 8	44,850 13 5	53,06,006 9 10	52,93,106 7 9	12,899 2 1
XI	Contingencies	9,109 13 8	54 11 10	9,054 0 10	8,089 13 9	964 8 1
TOTAL		5,27,73,865 11 1	60,47,042 13 9	5,88,20,908 8 10	5,87,23,826 15 1	97,081 9 9
* B—STORES SUSPENSE ACCOUNT.						
XII	Stores Suspense Account	.....	.....	.....	47,87,057 10 0	.....
TOTAL		.....	.....	.....	47,87,057 10 0	.....
* C—CAPITAL ADVANCE ACCOUNT.						
XIII	Total amount objected to as above	.....	.....	.....	97,081 9 9	.....
XIV	Personal Accounts	.....	.....	.....	23,50,707 4 0	.....
XV	Revenue	.....	.....	.....	43,489 13 4	.....
XVI	Cash Balance	.....	.....	.....	2,01,018 6 8	.....
TOTAL		.....	.....	.....	26,00,318 7 1	.....
GRAND TOTAL		.....	.....	.....	6,61,11,203 0 2	.....
* D—CAPITAL ACCOUNT.						
XVII	Capital paid into Treasury	.....	.....	.....	7,00,136 6 10	.....
XVIII	Cash Balance	.....	.....	.....	8 13 2	.....
GRAND TOTAL		.....	.....	.....	7,00,130 4 0	.....
E—GUARANTEED INTEREST ACCOUNT.						
XIX	Interest paid to Shareholders in India	.....	.....	.....	90,049 8 11	.....
XX	Cash Balance	.....	.....	.....	1,310 8 11	.....
GRAND TOTAL		.....	.....	.....	91,390 1 10	.....

* Details of the several accounts under these heads to be furnished half-yearly with the accounts for June and December of each year.

Auditor,

Railway.

No. XII.

RAILWAY.

of India for the month of June 189 .

Credits.

PARTICULARS.		Up to 30th June 189 .
Ra. A. P.		Ra. A. P.
I	Her Majesty's Treasury London	1,75,54,311 2 2
I	Her Majesty's Indian Treasuries	4,85,56,891 12 11
GRAND TOTAL		6,61,11,203 0 2
III	Capital received from Shareholders	7,00,130 4 0
GRAND TOTAL		7,00,130 4 0
IV	Guaranteed Interest	91,380 1 10
GRAND TOTAL		91,380 1 10

Agent,

Railway.

Examiner, Guaranteed Railway Accounts,

FORM
FORM OF MONTHLY

Account of Receipts and Expenditure on Capital

RECEIPTS.	TOTAL
	Rs. A. P.
Cash balance brought forward	1,20,000 0 0
FROM GOVERNMENT—	
Cash Advances on Credit Order or Cheques against Letter of Credit	7,26,650 0 0
Customs Duty	...
Guaranteed Interest	2,310 0 0
Capital raised in India	200 0 0
Proceeds of sale of stores	1,250 0 0
Advances re-paid or covered by value received	10,500 0 0
Value of stores used on works and charged <i>per contra</i>	60,000 0 0
Refunds	3,000
TOTAL	9,23,910 1 0

C. D.,
Chief Auditor,

E. E.,
Government Examiner.

Railway.

No. XIII.

ACCOUNT CURRENT.

RAILWAY.

Account for the month of _____

PAYMENTS.				TOTAL.
		Establishment.	Other charges	Rs. A. P.
		Rs. A. P.	Rs. A. P.	
A.	Agency Department			14,703 0 0
	Audit			13,950 0 0
	Accounts and Cash Department			9,550 0 0
	Stores Department			11,420 0 0
	Engineering Department			57,320 0 0
	Locomotive			33,400 0 0
	Carriage and Wagon Department			
	Electric Telegraph			923 0 0
	Traffic Department			25,073 0 0
	Miscellaneous			60 0 0
	Compensation awards			
B.	Stores and materials purchased			39,947 0 0
C.	Advances to contractors			5,920 0 0
	Payments to Government—			
	Proceeds of sale of stores			1,250 0 0
	Capital raised in India			200 0 0
	Refunds and bills cancelled			3,000 0 0
	WORKS—			
D.	Brick-work and masonry in formation			1,23,400 0 0
	Stations			66,000 0 0
	Permanent-way			2,26,390 0 0
	Fencing			4,340 0 0
	Electric Telegraph			6,745 0 0
	Maintenance			5,125 0 0
	Locomotive shops			65,075 0 0
	Carriage and Wagon shops			4,600 0 0
	TOTAL CHARGES OF THE MONTH			7,19,370 0 0
	BALANCE—			
	At Head Office			70,240 0 0
	With District Pay masters			11,460 0 0
	Locomotive Department			20,510 0 0
	Engineering Staff			71,200 0 0
	Traffic Department			31,100 0 0
	Total			2,04,510 0 0
	GRAND TOTAL			9,23,910 0 0

A. B.,
Agent,

Railway.

A.—All final payments on account of establishments, contingent charges, and the like, of the several departments of the Railway, will be shown under these heads. Where advances are made to responsible disbursing officers of the Railway Company, such advances will be carried to their personal account in the Railway Company's book, and included in the cash balances shown at foot of this monthly account current.

B.—All cash outlay for stores and materials purchased will be exhibited under this head. On their being expended on works, the expenditure will be included against the proper head of charge under D, a credit being afforded on the other side of the account under "value of stores used on works and charged *per contra*."

C.—All advances to contractors having open accounts with the Railway Company will be shown under this head until returns of their actual expenditure are passed and booked. Thus, in the case of a contractor receiving an advance of Rs. 20,000 in August 1886, the amount would be shown under C in the account current for that month. On his statement of expenditure for work done being passed and booked at the Head Office in September, the expenditure would be shown in the account current for September, distributed over the various heads under D, a *per contra* credit being afforded on the other side of the account under "advances re-paid or covered by value received." Advances to officers of the Engineering, Locomotive, and Traffic Departments will be held at their personal debit until accounted for, and included in the cash balances of those Departments respectively at foot of the monthly account current as stated above in Note A.

The preparation of this monthly account current need not, therefore, be delayed for want of returns of actual expenditure from contractors, or from Engineers at outlying stations, Paymasters, and other Railway officers in account with the Head Office. The advances to contractors will be charged off as they are made. The advances to officers of the Railway will not be charged in the body of the account current for the month in which they are made, but added to the cash balances at foot. The appropriation of these advances will be brought forward in the account current whenever the accounts of expenditure have been passed and booked, no matter what the interval between the period of the expenditure and the period of the account current in which it finally appears. For all expenditure thus written off in the body of the account current there will be a corresponding diminution in the cash balances of the Engineering and other Departments shown at foot of the account current.

D.—The entries under "Works" will be, for the most part, expenditure accounted for by officers of the Engineering, Locomotive, and other Departments of the Railway, out of advances previously received. The course of adjustment in such cases has been explained in the preceding remarks. Where final payments on account of works can be carried directly against the proper head of charge, they will be so exhibited in the monthly account without the necessity of any countervailing entry on the other side.

The entries against the several sub-divisions of charge under "Works" should, in all cases be proved with the registers of works, schedules or other detail records maintained in the Railway Company's Office. If the records be arranged according to districts, there should be a general abstract for bringing together cognate charges of the several districts, and the aggregate expenditure under each head of charge booked at the Head Office in any month should be shown in the account current for that month.

It should be noted that the sub-heads under "Works" in this form of monthly account current are merely employed by way of illustration. The heads of charge will necessarily vary according to the circumstances of the several lines, and it will be in the discretion of each Railway Agency, in communication with the Consulting Engineer, to adopt any classification that may be found more suitable.

FORM No. XIV.

Examiner's Audit Statement, ———— Railway, for the month of October 188

No.	Description of charge objected to.	Amount drawn.		Amount objected to.	Examiner's reasons of objection.	Reply of the Railway Officers.	Decision of the Consulting Engineer.	Amount disallowed and ordered to be written back and refunded.		When written back or refunded.
		Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	
					[For the forms for actual use, more space would be allowed]					

FORM No. XV.

A.

Receipts in, and payments from, Government Treasuries on account of the
Railway, during the month of _____

	Rs.	A.	P.
CAPITAL.			
Construction advances in cash and bills			
	Rs.	A.	P.
Payments into Treasury bearing interest			
" " not " "			
" " to credit of Capital Advance Account			
Net Capital Advances			
REVENUE.			
	Rs.	A.	P.
Gross traffic receipts paid into Treasury			
Refunds, &c., to credit of Revenue Account			
" to " of " Advance Account			
Advances for working expenses			
Net Receipts			
SURPLUS PROFITS AND PROVIDENT FUND.			
Moiety of surplus profits for half-year ending _____			
Contribution to Provident Fund for half-year ending _____			
GUARANTEED INTEREST.			
Payments to share holders on account of guaranteed interest			
SPECIAL FUNDS.			
Payments into Treasury			
Withdrawals from Treasury			
Net payments			

Examiner of Railway Accounts.

FORM No. XV—(continued.)

B.

_____ RAILWAY.
Adjustments in the accounts for the month of _____ connected with transactions
both in England and India.

	Rs.	A.	P.
CAPITAL ADVANCE ACCOUNT (LONDON) _____ Dr.			
To Treasury Capital (London)—			
For payments made on account of Stores			
Do. do. of Home Office Establishment			
Do. do. of Family payments			
TREASURY CAPITAL (LONDON) _____ Dr.			
To Capital Advance Account (London)—			
For re-payments into Treasury			
CONSTRUCTION ACCOUNT _____ Dr.			
To Capital Advance Account (London)—			
For any items debited direct to Construction in England, and shewn in monthly Statement of Issues received from the India Office			
GUARANTEED INTEREST ACCOUNT _____ Dr.			
To Treasury Miscellaneous (London)—			
For payments made on account of interest on Capital subscrib- ed in England			
TREASURY * INDIAN _____ Dr.			
To Treasury * Indian—			
TREASURY * INDIAN _____ Dr.			
To Treasury * Indian—			
Adjustments necessary between the Treasury Accounts during the month			

N. B.—Such other items as are not to be reported to the Comptroller General should also be included in this return.
* Capital, Revenue, or Miscellaneous as the case may be.

Examiner of Railway Accounts.

		Share Capital bearing interest.	Premium on share Capital not bearing interest.
		Rs.	A. P.
CAPITAL ACCOUNT.			
<i>Credits—</i>			
Cash receipts from the Railway Company on account of Share Capital brought from preceding Abstract .			
Cash receipts from the Railway Company on account of Share Capital during the month, viz.			
• January 16th.			
Total cash receipts on account of Share Capital carried to succeeding Abstract			

* Specify the date and amount of each receipt.

• January 16th.

Total cash receipts on account of Share Capital carried to succeeding Abstract

CAPITAL ADVANCE ACCOUNT.

Debits—

Net amount withdrawn by the Railway Company out of
Capital brought from preceding Abstract . . .

Amount withdrawn during the month for works, purchase of stores, &c.

Charge for duty on materials imported .

Insert here debits to this account not provided for in the preceding entries, stating against each whether it is a transfer in the Government books, or a payment.

Credits—

† On account of stores used on Revenue Account during the month of . . .

† On account of proportion chargeable to Revenue of Home Establishment expenditure during the half-year to

Transfer on account of materials chargeable to the Jubbulpoor Line Capital Advance Account

Insert here credits not provided for in preceding entries.

Net amount withdrawn by the Railway Company out of Capital carried to succeeding Abstract

STORES SUSPENSE ACCOUNT.		Rs.	A.	P.	Rs.	A.	P.
Debits—							
Balance brought from preceding Abstract							
For amount transferred from "Capital Advance Account"							
For amount credited to Revenue for stores returned							
For amount credited to Jubbulpoor Line Account							
Credits—							
On account of amount transferred to "Construction Account"							
On account of stores used on "Revenue Account"							
On account of stores sold to							
Balance carried to succeeding Abstract							
CONSTRUCTION ACCOUNT.							
Debits—							
Balance brought from preceding Abstract							
From "Capital Advance Account"							
"Stores Suspense Account"							
Credits—							
Balance carried to succeeding Abstract							

FORM No. XVI—(continued).
GUARANTEED INTEREST ACCOUNT.
GUARANTEED INTEREST.

Debits—

Date of payment.	Amount on which interest is calculated.			PERIOD.		Number days.	Rate per cent.			
				From.	To.					
	Rs.	A.	P.					Rs.	A.	P.
* Full particulars should be given regarding this entry.				* Broken Period.						

Amount previously paid brought from preceding Abstract

Total amount of guaranteed interest paid carried to succeeding Abstract

NET REVENUE.**Credits—**

Aggregate of Net Revenue balances brought from preceding Abstract

Net Revenue for the half-year ended

Total amount carried to succeeding Abstract

MOIETY OF SURPLUS PROFITS PAID TO COMPANY.**Debits—**

Aggregate of moieties of surplus profits paid to Railway Company brought from preceding Abstract

Moiety of surplus profits for the half-year ended 30th June 1870, paid to Railway Company

Total amount carried to succeeding Abstract

PROVIDENT FUND.

Balance brought from preceding Abstract

Debits—

Amount of contribution for

Balance carried to succeeding Abstract

Rs. A. P.

Rs. A. P.

Rs. A. P.

18 0 0

FORM No. XVI—(concluded).
REVENUE ACCOUNT.

Credits—

Balance brought from preceding Abstract.

Gross Traffic Earnings received into the Government Treasury in the month

Interest at 5 per cent. per annum on the monthly net Traffic Receipts for the half-year ended

Insert here credits to this account not provided for in the preceding entries, stating against each whether it is a transfer in the Government books, or a receipt.

Debits—

Transfer from Revenue Advance Account of amount passed by the Consulting Engineer for Railways for working expenses in the month of

Insert here debits to this account not provided for in the preceding entry, stating against each whether it is a transfer in the Government books, or a payment.

Balance carried to succeeding Abstract

REVENUE ADVANCE ACCOUNT.**Debits—**

Balance brought from preceding Abstract.

Amount withdrawn from the Treasury during the month

Credits—

Transfer to Revenue Account of the amount passed by the Consulting Engineer for Railways for working expenses in the month of

Balance carried to succeeding Abstract

Rs. A. P.

Rs. A. P.

Rs. A. P.

RAILWAY.

Explanatory notes to accompany the Monthly Abstract of Debits and Credits for the Secretary of State for the Month of _____ 188 .

CAPITAL ADVANCE ACCOUNT.

This account shows a credit balance, because a portion of the expenditure incurred in England has been brought on to the Company's Books in India and charged off to "Construction" and "Stores Suspense" Accounts.

The amount brought on to the Railway Company's Indian Books to _____ 188 is

And if this sum is debited to the Capital Advance Account in the monthly Abstract of Debits and Credits, it will leave a _____ balance of Rs. _____, which agrees with the Company's Books, thus—

Expenditure in England brought on to the Indian Books on _____ 188 , as per memorandum of explanation for that month

Add—Amount debited during the month for expenditure in England

Deduct—Credit balance as per monthly Abstract for _____ 188

This sum is represented by the accounts kept in the Railway Company's Books in India, as shown in the Balance sheet for _____ 188

Memorandum agreeing the withdrawals shown by the Abstract of Debits and Credits with the Railway Company's Balance sheet.

IN THE ABSTRACT OF DEBITS AND CREDITS.

CONSTRUCTION ACCOUNT.—Debit Balance

STORES SUSPENSE ACCOUNT.—Debit Balance

Deduct—Capital Advance Account—Credit Balance Total

Total withdrawals in India to end of _____ 188

IN RAILWAY COMPANY'S BOOKS.

As per Company's Balance sheet for _____ 188 , ...

REVENUE ACCOUNT.

Balance as per abstracts of Debits and Credits

Ditto Company's Books

REVENUE ADVANCE ACCOUNTS.

Balance as per abstracts of Debits and Credits

Ditto Company's Books

GUARANTEED INTEREST ACCOUNT.

Balance as per abstracts of Debits and Credits

Ditto Company's Books

NET REVENUE ACCOUNT.

Balance as per abstracts of Debits and Credits

Ditto Company's Books

Rs. A. P.

Statement of the Indian transactions of the _____ Railway for the month of _____ 18 , embracing all the items reported to the Accountant General in the extract from the Journal for the month and Form XV A.

Details.	Cash.		Transfers.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
<i>Capital.</i>						
Payments into Treasury and credits						
Withdrawals from Treasury and debits						
Net withdrawals from Treasury						
<i>Revenue.</i>						
Payments into Treasury and credits						
Withdrawals from Treasury and debits						
Net payments into Treasury						
<i>Special Funds.</i>						
Credits						
Debits						
Withdrawals from Treasury						
{ Surplus Profits						
{ Contribution to Provident Fund						
{ Guaranteed Interest						
Total						

Dated the

188 . }

Examiner of Railway Accounts.

Dated the

188 .

Examiner of Railway Accounts.

FORM No. XVIII.

RAILWAY.

Certificate of Monthly Appropriation of Funds.

Certified that funds have been appropriated to cover all the outlay incurred during the official year 1898, up to the end of _____ 1898.

Examiner of Railway Accounts.

FORM No. XIX.

Transfer transactions relating to the _____ Railway have been fully advised up to and including the month of September 18 _____.
The following is the most reliable estimate that can be given of the transfer transactions of the subsequent months up to date:—

	Capital.		Revenue.	
	Rs.	A. P.	Rs.	A. P.
Debits for October 1898				
Do. „ November 1898				
Do. „ December 1898				
Credits for October 1898				
Do. „ November 1898				
Do. „ December 1898				
Remarks regarding any abnormal items				

Account.	Balance at close of previous month.			TRANSACTIONS DURING THE MONTH.						Balance at close of the month.			
				Dr.			Cr.						
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Capital Account													
Capital Advance Account—													
London													
Indian													
Stores Suspense Account													
Construction Account													
Guaranteed Interest Account													
Revenue Account													
Advance Account													
Net Revenue Account													
Fire Insurance Fund Account													
" " Liability Account													
Cash													
Investment													
Treasury Capital—													
London													
Indian													
Treasury Revenue													
Treasury Miscellaneous—													
London													
Indian													
Civil Department													
Surplus Profit													
Provident Fund													

Dated 19 .

Examiner of Railway Accounts.

FORM No. XXI.

Statement showing the Guaranteed Interest payable in India to the Guaranteed Railway Companies in 18 . for the half-year ending

Railways.	Capital subscribed in India to 18 .			Capital standing on the Indian Registers on 18 .			Guaranteed interest payable for half-year.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
— Railway, ...										
"										
— Railway										
Total										

Examiner of Railway Accounts.

FORM No. XXII.

Statement of the Indian transactions of _____ Railway for the official
year 188 -8 .

	ACTUALS FOR 188 -8 .						Budget Estimate as pass- ed in Budget Orders.	Revised Estimate as pass- ed in Budget Orders.	Final Revised Estimate as adop- ted by the Gov- ernment of India.			
	Cash.			Transfers.						Total.		
	Rs.	A.	P.	Rs.	A.	P.				Rs.	A.	P.
<i>Capital.</i>												
Payments into Treasury and credits												
Withdrawals from Treasury and debits												
Net withdrawals from Treasury												
<i>Revenue.</i>												
Payments into Treasury and credits												
Withdrawals from Treasury and debits												
Net payments into Treasury .												
<i>Special Funds.</i>												
Credits												
Debits												
Withdrawals from Treas- ury.	{	Surplus Profits .										
		Contribution to Provident Fund										
		Guaranteed Interest .										

Dated _____ 189 .

Examiner of Railway Accounts.

FORM No. XXIII.

CONSTRUCTION DEPARTMENT.

Transfer Certificate.

Railway Company's No.

Government Examiner's No.

Certified that the sum of Rupees Five thousand six hundred and forty-three and annas twelve

only will be debited to the _____ Railway Company's account by credit to

_____ Railway _____ Account in the _____ Railway Company's books

on account of stores supplied to the _____ Railway Company, for the month of

Date of transfer _____

Rs. 5,643-12-0.

Govt. Exmr. of Ry. Accounts.

Auditor,
_____ Railway Co.

Certified that the above sum has been accepted as a debit to the _____ Account
of the _____ Railway Company, and transferred accordingly.

Date of transfer, _____

Rs. 5,643-12-0.

Govt. Exmr. of Ry. Accounts.

Auditor,
_____ Railway Co.

The sum of Rupees nine thousand and ten, annas eleven and pies four has been credited to the under-noted accounts of the _____ Railway Company in the Government Treasury, on account of adjustments by transfer to the debit of the undermentioned accounts for Foreign Railways as detailed below:—

Re. 9,010-11-4.

Comptroller General.

Schedule of Transfer Certificates taken in the Accounts during the Month of _____ 189

Railway and Account, Dr.	Railway and Account, Cr.	No. of Certificate.	Brief Particulars.	Month to which the Transaction appertains.	Detail.			Total.	
		No.			Rs.	A.	P.	Rs.	A.
				188 .					

198 .

Govt. Examiner of Railway Accounts.

Return of Grants and approximate Expenditure and unspent Balance of the
20th 189 .

Railway on the

		CAPITAL.			REVENUE.			REMARKS.
		Cash.	Transfers.	Total.	Cash.	Transfers.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GRANT.								
1.	Grant as per last Return							
2.	Alterations in the interim							
3.	State of Grant on the 20th							
EXPENDITURE.								
4.	Booked transactions from April to close of							
5.	Actual Cash Withdrawals and Estimated Transfer Debits during							
6.	Approximate expenditure to end of							
7.	Already issued and available for expenditure in Balance on 1st Letters of Credit for							
8.	Total to end of							
9.	Liabilities adjustable by transfer not included in 2 and 6							
	Total							
BALANCE.								
10.	Balance for which further credits may be issued 5—(8+9)							
11.	Additional sums as working cash balances for which credits may be given							
	Total Balance							
12.	Credits applied for							
13.	Total to end of							
14.	As per Return for							
15.	Ditto for							
	Memo.							
	actually booked							
	approximate							
	ditto							

Return of Approximate Receipts of the

Railway up to the 20th 189 .

	CAPITAL			REVENUE			REMARKS
	Cash.	Transfers.	Total.	Cash.	Transfers.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Gross financial receipts for the year estimated as per last Return							
2. Alterations in the interim							
3. Present estimated Financial Receipts							
4. Actual receipts from April to as booked							
5. Actual cash Receipts and approximate Transfer Credits for							
6. Total approximate Receipts to end of 188							
7. Probable Receipts for							
Total							
8. Balance to be realized							

FORM No. XXVII.

RAILWAY.

Register of Weekly Audited Traffic.

[illegible]

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated 3rd September 1892, No. 662.
From the Examiner, Guaranteed Railway Accounts, to the Consulting Engineer for Railways, dated Madras, 2nd September 1892, No. 429 G.

In continuation of my letter No. 372 G., dated 20th July last, I have the honour to forward a note on the suspense balances of the Madras Railway at the close of the financial year 1891-92.

ENCLOSURE.

Report by the Examiner of Railway Accounts on the suspense balances of the Madras Railway Company on 31st March 1892.

I. Stores.—(a) The store balances have increased during the financial year by Rs. 1,13,484. The increase arises chiefly in material for renewal of rails and bridges and on fuel.

(b) On 31st December 1891, the main ledger balances amounted	Rs.
to	29,86,175
and priced store lists to	31,34,568

resulting in an excess of	1,48,393
on depôt balances over main ledger.	

(c) Of this excess, Rs. 38,227 is attributable to purchases and sales not entered in the main ledgers and Rs. 1,10,166 to an excess of the stock lists over the balance shown on the main ledgers.

(d) The detailed stock lists include several large adjusting entries and it would appear advisable to introduce a more efficient system of agreement between the debits to the main and store ledgers by means of purchase and sale accounts and priced receipts and issue books and further to reduce the value of pendencies to a minimum and ensure each half-year being charged with the actual issues of the period.

II. General averages (Rs. 8,733).—This represents an 18 per cent. contribution on the cargo of the *Hocheimer*, which is under correspondence with a view to recovery.

III. Traffic cash (Rs. 1,16,259).—(a) The balance on the traffic account is made up as follows:—

	Rs.
Due by stations on March 31st as per traffic book	79,477
Cash remittances of March deposited in April	60,178
Lodger accounts adjusted since 31st March	34,203
Amount in dispute with Southern Mahratta Railway	3,926
	<u>1,77,784</u>

Deduct—

Cr. balances in respect of foreign railways traffic in sus-	Rs.
pense	22,908
Do. do. joint stations	36,483
Platform rent paid in advance	2,134
	<u>61,525</u>

Net balance 1,16,259

RAILWAY.

Gobt. of {1892} Madras.
PUBLIC WORKS.

Dated September, 13th.

Recd.

Encl.

G.O., 13th Sept. 1892, No. 2203 R.

SEPTEMBER.

Madras Railway

Report by the Examiner of Railway
Accounts on the suspense balances of the —
at the close of the financial year 1891-92,
ordered to be forwarded to the Director-
General of Railways.

28TH JULY 1892, No. 1849 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 22nd July 1892, No. 574.
From the Examiner, Guaranteed Railway Accounts, to the Consulting Engineer for
Railways, dated 20th July 1892, No. 372-G.

I have the honour to forward herewith copy of the annual statement of Indian
transactions (Form No. XXII) of the Madras Railway for the official year 1891-92
accompanied by a review of receipts and charges as compared with the budget and
revised estimates of the year and the actuals of the previous year.

These have been submitted to the Accountant-General, Public Works Department,
in accordance with instructions issued with M.G.O., No. 267 R., dated 30th March
1886.

ENCLOSURE.

Form No. XXII.—Statement of the Indian transactions of the Madras Railway for the official
year 1891-92.

	ACTUALS FOR 1891-92.			Budget esti- mate as passed in budget orders.	Revised esti- mate as passed in budget orders.	Final re- vised esti- mate as adopted by the Govern- ment of India.
	Cash.	Transfers.	Total.			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.
Capital.						
Payments into treasury and credits ..	1,91,808 2 9	21,34,831 4 0	23,26,639 6 9	23,80,000	23,50,000	23,50,000
Withdrawals from trea- sury and debits ..	19,57,995 11 10	1,22,121 11 5	20,80,117 7 3	22,00,000	20,00,000	20,00,000
Net withdrawals from treasury ..	17,66,187 9 1	20,12,700 2 7	2,46,521 15 6	1,00,000	2,50,000	2,50,000
Revenue.						
Payments into treasury and credits ..	94,78,532 11 9	8,32,072 11 3	1,03,09,605 7 0	1,00,20,000	1,01,50,000	1,01,50,000
Withdrawals from trea- sury and debits ..	32,11,269 7 4	31,19,303 13 9	63,30,493 5 1	58,20,000	62,50,000	62,50,000
Net payments into treasury ..	62,65,243 4 5	29,68,131 2 6	39,79,112 1 11	42,00,000	39,00,000	39,00,000
Special Funds.						
Credits ..	1,74,750 1 3	..	1,74,750 1 3	..	..	..
Debits ..	5,401 10 11	..	5,401 10 11	..	..	..
Net payments into treasury ..	1,69,348 6 4	..	1,69,348 6 4	..	..	..
Guaranteed interest.						
Withdrawals from trea- sury ..	..	..	..	..	..	..

Review of Receipts and Charges to accompany Form No. XXII (year 1891-92).

1. The statements hereto appended will show how each main item of income and expenditure during the year compares with the previous figures and estimates and the ensuing remarks contain an explanation of the most important fluctuations.

Payments into Treasury—Capital.

2. *Comparison with actuals.*—The payments into treasury during 1891-92 were Rs. 3,27,483 in excess of the actuals of 1890-91, viz. :—

	Rs.
Increased refunds in respect of stores sold to revenue and others.	3,53,616
Less—Reductions on other refunds ...	26,213
Net increase ...	3,27,483

The increase on revenue stores is due to the provision of 8 locomotives out of revenue and to heavier renewals of permanent-way, while the reduction in other refunds is chiefly due to small credits in respect of the revenue proportion of bridge renewals and to the fact that the Home payments of 1891-92 included Rs. 10,909 in respect of a retiring bonus to Mr. Robinson.

3. *Comparison with budget estimate.*—Compared with the budget estimate the actuals are Rs. 26,639 in excess or only 1.15 per cent.

4. *Comparison with revised estimate.*—Compared with the revised estimate the actuals are Rs. 23,361 deficient or only .99 per cent.

These small fluctuations are scarcely capable of explanation.

Withdrawals from Treasury—Capital.

5. *Comparison with actuals.*—The actual outlay during the year under review was Rs. 19,768 only less than the actual outlay in 1890-91. Although the net difference is small, there were however considerable fluctuations under the following heads, viz. :—

	Rs.
Decreased outlay on stores and miscellaneous items ...	2,07,365
Less—Increased outlay on works ...	1,00,235
„ Increase in Capital Advance Account, &c.	87,312
Net reduction ...	1,87,597
Net reduction ...	19,768

The decreased outlay on stores was due to a special adjustment of the value of permanent-way material amounting to Rs. 2,06,129 in 1890-91.

The increase in capital advance account is principally due to large cash balances deposited in the first month of the next financial year.

The actual increase to the advance account during the period was Rs. 58,497 only, but as the account for 1890-91 showed a decrease of Rs. 23,815, the financial result of working the account during the two periods is a difference of Rs. 87,312 or the sum of the two figures.

6. *Comparison with budget estimate.*—Compared with the budget estimate the actuals are less by Rs. 1,19,883, principally due to over-estimates of Rs. 1,49,447 and Rs. 27,353 on stores purchases and works, respectively. These savings were, however, to a certain extent, counter-balanced by the increase in capital advance account which was not provided for in the budget estimate.

7. *Comparison with revised estimate.*—Compared with the revised estimate the actual outlay is Rs. 80,117 in excess, arising out of the following items :—

	Rs.
Excess outlay on works ...	32,280
Increase on capital advance account ...	58,497
	90,777
Less—Decrease on stores and miscellaneous items ...	10,660
Net increase ...	80,117

The increase on capital advance account has already been explained, and omitting this item the remaining increase is Rs. 21,620 only or slightly over 1 per cent. on the total estimate.

Payments into Treasury—Revenue.

8. *Comparison with actuals.*—The payments into Revenue Treasury during 1891-92 exceed the figures of 1890-91 by Rs. 2,56,960 made up as under :—

	Rs.
Increase in suspense ...	4,28,602
Decrease in earnings ...	1,71,642
Net increase ...	2,56,960

The decrease in earnings is due to the fact that a special credit of Rs. 2,06,189 appeared in the accounts of 1890-91 under the head "sundries" in respect of permanent-way stock adjustments; but for this the current year's transactions would have shown a slight increase of Rs. 34,547 notwithstanding the fact that the traffic has been much affected by the want of rain and sickness.

The goods traffic increased by Rs. 1,88,100, but this was almost absorbed by reductions in the coaching traffic.

The increased deposits under the head of suspense are due to larger collections of foreign railway proportions of traffic at Madras Railway stations owing to fluctuations in the set of traffic.

9. *Comparison with budget estimate.*—Compared with the budget estimate the actuals are Rs. 2,89,605 in excess, viz. :—

	Rs.
Suspense increased ...	4,34,042
Less—Earnings decreased ...	1,44,437
Net increase ...	2,89,605

The decrease in earnings is entirely due to an over provision of Rs. 2,31,208 on coaching traffic, other heads showing slight increases. The increase on suspense has already been explained.

10. *Comparison with revised estimate.*—Compared with the revised estimate there is an increase of Rs. 1,59,605, viz. :—

	Rs.
Earnings ...	1,55,563
Suspense ...	4,042
Total ...	1,59,605

The increase in earnings is mainly due to goods traffic, which, in the latter portion of the year, was better than anticipated owing to doubt about the rainfall which might have affected imports; it was also considered advisable not to state this item of income at too high a figure in the revised estimate.

The fluctuations under other heads are too small to call for remark.

Withdrawals from Treasury—Revenue.

11. *Comparison with actuals.*—The Treasury withdrawals during the year have exceeded those of 1890-91 by Rs. 9,30,390, viz. :—

	Rs.
Increased working expenses ...	5,09,771
Do. suspense ...	4,20,619
Total ...	9,30,390

The increased working expenses arise on the following heads, viz. :—

	Rs.
Maintenance abstract A ...	1,97,149
Locomotive expenses B ...	3,66,511
Carriage, &c., C ...	1,41,542 (Savings).
Traffic D ...	34,948
General charges E ...	7,864 (Do.)
Special G ...	60,669

The increased maintenance charges are due to a larger credit by Rs. 1,53,096 for returned stores in 1890-91. An increased outlay of Rs. 1,41,370 on renewals of way and of Rs. 41,957 on unclassified expenditure.

These increases have, however, been considerably modified by a smaller outlay of Rs. 1,29,217 on bridges.

The increased locomotive and carriage expenses are chiefly due to the renewal of 8 locomotives and the exchange thereon.

Fuel and running charges have, however, increased by Rs. 63,366.

The renewals of vehicles were not so heavy in 1891-92 as in 1890-91.

The increased traffic charges arise principally on salaries and wages.

The increase on special and miscellaneous expenses is due to Rs. 29,865, Provident Fund contribution, not previously made and to increased payments to other lines for mileage and demurrage owing to fluctuations in the set of the traffic. Unclassified expenditure under all abstracts shows large increases owing to exchange charged to revenue on English outlay having increased by Rs. 1,31,125 over the actuals of the previous year. The increase in suspense is due to the same causes as those which affected the deposits.

12. *Comparison with budget estimate.*—Compared with the budget estimate the actuals are more by Rs. 5,10,493, viz. :—

Working expenses	Rs.
Suspense	89,415
	4,21,078
Total	5,10,493

The increase in working expense arises out of the following heads, viz. :—

Under estimates—

Maintenance	Rs.
Locomotive	90,605
Traffic	99,269
Special	50,057
	65,288
Total	3,05,219

Less—

Over Estimates—

Carriage	Rs.
General charges	1,86,948
	28,836
	2,15,804
	89,415

The increase in suspense has already been explained.

13. *Comparison with revised estimate.*—Compared with the revised estimate the actuals are Rs. 80,493 in excess, viz. :—

Working expenses increase	Rs.
Less—Suspense reduction	89,415
	8,922
Net increase	80,493

The increase in working expenses is covered by an increase of Rs. 1,55,563 over the revised estimates for earnings, the net earnings being slightly better than anticipated. The small reduction in suspense calls for no remark.

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

(a) <i>Stores—</i>	Dr.	Cr.
General store account	8,33,636	
Locomotive store and workshop account	11,39,622	
Engineering do.	7,90,636	
Traffic store account	1,526	
Materials lost account	375	
Stores in transit	5,10,075	
Total	32,75,870	

(b) <i>Miscellaneous—</i>	Dr.	Cr.
Madras-Gudur survey	6	
Nellore-Guntur survey	3	
Bezavada-Masulipatam survey	31	
Palghat-Cochin survey	683	
Chief Engineer's advance account	2,118	
Locomotive Superintendent advance account	4,000	
General averages	8,733	
Unpresented cheques capital		2,898
Traffic cash	1,16,259	
Railway schools' account	885	
General suspense	190	
Traffic Manager's advance account	3,108	
Unpaid wages		7,851
Home payments		355
Refunds		2,447
Refreshment rooms account		871
Municipal dues		2,031
Income-tax		2,543
Revenue establishment		2,28,406
Government of India Revenue advance account		5,397
Do. Capital advance account		87,902
London Home payments account		2,915
Bank of Madras general account	77,229	
Cashier	48,544	

Less—

Due to Special fund	1,508	
Do. Private fund	29,362	
	30,870	
	17,674	
Balance	2,30,969	3,43,116
	1,12,147	
	3,13,116	3,43,116

(c) The net balance on the miscellaneous suspense accounts as per above list agrees with the balance at debit of the Revenue Treasury working account on 31st March, viz. :—

Revenue deposited	Rs.
Net revenue, March quarter 1892, not yet transferred to net	13,71,370
Revenue account	12,59,223
Working balance	1,12,147

15. The following were the balances on the special and private funds of the Company on 31st March 1892 :—

(e) <i>Special Funds—</i>	Dr.	Cr.
Bank of Madras (i.e., Treasury Special Funds Account)	4,50,990	
Employés' Guarantee Fund		4,18,721
Contractors' Security Fund		70,281
Government Securities Fire Insurance Fund	3,47,918	
Bank of Madras Fund	4,698	
Building, Plant and Stores Insurance Fund		3,18,332
Goods Traffic Fund		34,284
Cashier	1,508	
Bank of Madras General Account	36,504	
Total	8,41,618	8,41,618

(b) Private Funds—					Dr.	Cr.
Madras Railway old Provident fund—						
Government securities	...	...	...	...	25,749	...
Provident fund	...	...	...	...	...	58,700
Bank of Madras	...	...	...	...	3,590	...
Cashier	...	...	...	...	29,361	...
New Provident Institution—						
Government securities	...	...	...	...	1,40,842	...
Provident institution	...	...	...	...	...	1,70,790
Bank of Madras	...	...	...	...	29,948	...
Sick and Allowance Fund—						
Government securities	...	...	...	...	95,156	...
Sick and allowance fund	...	...	...	...	...	95,470
New Oriental Bank	...	...	...	...	314	...
					3,24,960	3,24,960

16. The suspense balances have been verified and found correct, but explanatory remarks will be offered on certain items in a separate report.

17. *Financial results.*—The net amount of capital withdrawn in England and in India during and to end of the year 1891-92 is exhibited in the following table:—

	During the year.			To end of the year.		
	Rs.	A.	P.	Rs.	A.	P.
In England	16,17,479	3	5	739,48,006	12	0
In India	2,46,521	15	6	459,20,492	12	0
Total	13,70,957	3	11	11,98,68,499	8	10

The net earnings as shown in the administrative accounts yield a return of 3.30 per cent. on the capital shown above as having been expended to the end of the year.

Appendix to Review of Receipts and Charges for the year 1891-92.

ACTUAL Receipts and Charges of 1891-92 compared with Actuals of 1890-91.

Head.	Actuals, 1891-92.	Actuals, 1890-91.	1891-92. More.	1891-92. Less.
INDIA.				
<i>Capital Indian Cash Outlay.</i>				
On works including establishment	4,67,047	3,66,762	-1,00,285	
Stores	15,50,563	17,55,309		2,04,756
Miscellaneous	4,020	6,629		2,609
Total	20,21,620	21,28,700		1,07,080
Deduct—Decrease in balance of Capital Advance Account, &c.	58,497	28,816	87,813	
Total, Cash outlay	20,80,117	20,99,885		19,768
<i>Capital Receipts.</i>				
Refunds for stores sold to revenue and others	20,00,731	16,47,035	3,53,696	
Other refunds—Home expenditure, &c.	3,26,908	3,62,121		26,213
Total, Capital receipts	23,26,639	19,99,156	3,27,483	
Net cash demand of the year on Capital Account	3,46,523	1,00,729	3,47,551	

Actual Receipts and Charges of 1891-92 compared with Actuals of 1890-91—cont.

Head.	Actuals, 1891-92.	Actuals, 1890-91.	1891-92. More.	1891-92. Less.
REVENUE ACCOUNT.				
<i>Receipts.</i>				
Coaching traffic	36,13,794	37,79,944		1,66,150
Goods do.	66,48,989	64,60,889	1,88,100	
Electric telegraph earnings	20,129	18,366	1,764	
Sundries	1,72,651	3,66,907		1,95,356
Total, Administrative	94,55,563	96,27,206		1,71,642
Suspense	8,64,042	4,35,440	4,28,602	
Total payments into treasury	103,09,605	100,62,645	2,46,960	
<i>Expenses.</i>				
Maintenance	13,42,605	11,45,456	1,97,149	
Locomotive expenses	21,39,269	17,72,758	3,66,511	
Carriage and wagon expenses	4,83,052	6,34,594		1,51,542
Traffic expenses	8,63,057	8,28,109	34,948	
General	6,54,144	6,62,004		7,860
Special and miscellaneous	1,07,288	46,719	60,569	
Total, Administrative	64,89,415	49,79,644	15,09,771	
Suspense	8,41,078	4,20,459	4,20,619	
Total withdrawals from treasury	63,30,493	54,00,103	9,30,390	

ACTUAL Receipts and Charges of 1891-92 compared with Budget Estimate, 1891-92.

Head.	Actuals, 1891-92.	Budget estimate, 1891-92.	ACTUALS. More.	ACTUALS. Less.
INDIA.				
<i>Capital Indian Cash Outlay.</i>				
On works including establishment	4,67,047	4,94,400		27,353
Stores	15,50,563	17,00,000		1,49,437
Miscellaneous	4,020	5,600		1,580
Total	20,21,620	22,00,000		1,78,380
Deduct—Decrease in balance of Capital Advance Account, &c.	58,497		58,497	
Total, Cash outlay	20,80,117	22,00,000		1,19,883
<i>Capital Receipts.</i>				
Refunds for stores sold to revenue and others	20,00,731	19,00,000	1,00,731	
Other refunds—Home expenditure, &c.	3,26,908	4,00,000		74,092
Total, Capital receipts	23,26,639	23,00,000	26,639	
Net cash demand of the year on Capital Account	3,46,523	1,00,000	1,46,523	
REVENUE ACCOUNT.				
<i>Receipts.</i>				
Coaching traffic	36,13,794	36,45,000		2,31,206
Goods do.	66,48,989	55,75,000	10,73,989	
Electric telegraph earnings	20,129	20,000	129	
Sundries	1,72,651	1,60,000	12,651	
Total, Administrative receipts	94,55,563	96,00,000		1,44,437
Suspense	8,64,042	4,20,000	4,34,042	
Total payments into treasury	103,09,605	100,20,000	2,89,605	
<i>Expenses.</i>				
Maintenance	13,42,605	12,52,000	90,605	
Locomotive expenses	21,39,269	20,40,000	99,269	
Carriage and wagon expenses	4,83,052	6,70,000		1,86,948
Traffic expenses	8,63,057	8,13,000	50,057	
General	6,54,144	6,83,000		28,856
Special and miscellaneous	1,07,288	42,000	65,288	
Total, Administrative expenses	64,89,415	64,00,000	89,415	
Suspense	8,41,078	4,20,000	4,21,078	
Total withdrawals from treasury	63,30,493	68,20,000	5,10,493	

ACTUAL Receipts and Charges of 1891-92 compared with Revised Estimate, 1891-92.

Head.	Actuals, 1891-92.	Revised estimate, 1891-92.	ACTUALS More.	ACTUALS Less.
INDIA.				
<i>Capital Indian Cash Outlay.</i>				
On works including establishment	4,67,047	4,34,767	32,280	
Stores	16,60,453	16,60,233		
Miscellaneous	4,020	6,000		9,680
Total ..	20,21,620	20,00,000	21,620	980
Deduct—Decrease in balance of Capital Advance Accounts, &c.	58,497		58,497	
Total, Cash outlay ..	20,80,117	20,00,000	80,117	
<i>Capital Receipts.</i>				
Refunds for stores sold to revenue and others	20,00,731	20,00,000	731	
Other refunds—Home expenditure, &c.	3,25,908	3,50,000		24,092
Total, Capital receipts ..	23,26,639	23,50,000		23,361
Net cash demand of the year on Capital Account ..	2,46,478	2,50,000		1,03,478
<i>REVENUE ACCOUNT.</i>				
<i>Receipts.</i>				
Coaching traffic	36,13,794	36,20,000		
Goods do.	68,48,989	68,00,000	1,48,989	6,206
Electric telegraph earnings	20,129	20,000	129	
Sundries	1,72,661	1,60,000	12,661	
Total, Administrative receipts ..	94,55,563	93,00,000	1,55,563	
Surplus	5,84,042	8,60,000	4,042	
Total payments into treasury ..	103,09,605	101,60,000	1,59,605	
<i>Expenses.</i>				
Maintenance	13,42,605	13,14,000	28,605	
Locomotive expenses	21,89,269	20,40,000	99,269	
Carriage and wagon expenses	4,83,053	6,90,000		
Traffic expenses	8,63,067	8,38,000	25,067	1,06,948
General	6,64,144	6,68,000		13,856
Special and miscellaneous	1,07,288	80,000	57,288	
Total, Administrative expenses ..	64,89,415	64,00,000	89,415	
Surplus	6,41,078	8,60,000		8,922
Total withdrawals from treasury ..	63,30,493	62,60,000	80,493	

Sub-Heads of Revenue Expenditure.

COMPARISON between Actuals of 1890-91 and 1891-92.

Main head.	Sub-head.	Actuals, 1891-92.	Actuals, 1890-91.	1891-92. More.	1891-92. Less.
Maintenance of way, works and stations.	1. General superintendence	2,64,784	2,67,494		2,710
	2. Maintenance and renewal of permanent-way ..	6,35,018	4,83,648	1,41,370	
	3. Repairs of bridges, &c., wages and materials ..	2,23,005	3,62,222		1,29,217
	4. Do. of stations and buildings	1,79,798	1,89,483		9,685
	5. Maintenance by contract	34,240	21,923	2,318	
	6. New minor works	1,75,874	1,33,917	41,957	
	7. Unclassified expenditure				
	Total ..	14,82,719	14,38,666	44,053	
	Deduct—Value of stores returned to stock ..	1,40,114	2,93,210	1,53,096	
	Total ..	13,42,605	11,45,456	1,97,149	

Comparison between Actuals of 1890-91 and 1891-92—cont.

Main head.	Sub-head.	Actuals, 1891-92.	Actuals, 1890-91.	1891-92. More.	1891-92. Less.
Locomotive expenses.	1. General superintendence	1,17,354	97,934	19,420	
	2. Running expenses	3,63,497	3,43,339	18,368	
	3. Fuel	7,16,113	6,71,005	45,108	
	4. Water	27,794	24,182	3,612	
	5. Oil, tallow and other stores	43,494	45,127		1,633
	6. Maintenance and renewals of locomotive engines ..	5,92,485	4,48,171	1,44,314	
	6. (a) Do. machinery, tools and plant	95,483	18,886	76,597	
	7. New minor works				
	8. Payments to other lines				
	9. Unclassified expenditure	1,83,049	1,22,370	60,679	
Total ..		21,39,269	17,72,914	3,66,355	
Deduct—Sum chargeable to Fire Insurance Fund			156	156	
Total ..		21,39,269	17,72,758	3,66,511	
Carriage and Wagon expenses.	1. General superintendence	31,826	34,888		3,660
	2. Repairs and renewals of vehicles	3,01,667	4,93,227		1,91,570
	3. Do. machinery, tools and plant	67,890	16,212	41,678	
	3. Cleaning carriages and wagons and oiling ..	63,553	69,533		6,019
	4. New minor works				
	5. Unclassified expenditure	30,956	24,847	6,109	
	Total ..	6,86,081	6,28,704		1,43,633
	Deduct—Sum chargeable to Fire Insurance Fund		2,029	2,029	
	Total ..	6,86,081	6,26,675		1,41,643
Traffic expenses.	1. Salaries, wages, &c.	8,34,042	4,06,699	27,343	
	2. Fuel, lighting, water and general stores ..	1,16,269	1,12,978	1,291	
	3. Clothing	10,811	12,116		1,304
	4. Printing, stationery and tickets	73,963	71,336	2,627	
	5. Charges for collection and delivery of goods, &c. ..	2,282	2,607		325
	6. Miscellaneous expenses	6,068	6,056		
	7. Payments to other lines				
	8. Unclassified expenditure	22,375	16,426	5,949	
	Total ..	8,63,700	8,28,217	35,483	
	Deduct—Sum chargeable to Fire Insurance Fund		643	643	
	Total ..	8,63,700	8,27,574	35,483	
General charges.	1. Home expenditure	68,683	65,263	3,420	
	2. Salaries of Indian management, &c. ..	2,73,794	2,98,392		24,598
	3. Police	48,367	46,018	2,349	
	4. Advertising	4,072	4,360		288
	5. Electric telegraph	1,31,787	1,27,616	4,177	
	6. Clearing accounts with other lines				
	7. Unclassified expenditure	32,818	29,228	3,586	
	Total ..	5,69,516	5,70,881		11,365
	Deduct—Sum chargeable to Fire Insurance Fund		5,373	5,373	
	Total ..	5,69,516	5,65,508		7,864
Special and Miscellaneous expenses.	1. Law charges	1,711	2,164		1,443
	2. Compensation	8,502	6,960		1,448
	3. Rates and taxes	14,208	14,667		479
	4. Payments to other lines	39,163	10,781	28,381	
	5. Prizes for station gardens, &c.	680	871		311
	6. Contributions to Provident Fund	29,865		29,865	
	7. Miscellaneous expenditure	17,827	13,958	3,869	
	Total ..	1,08,836	80,401	28,434	
	Deduct—Sum chargeable to Fire Insurance Fund		1,547	1,547	
	Total ..	1,08,836	78,854	28,434	

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

ORDER—dated 28th July 1892, No. 1849 R., Public Works.

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

(Here enter No. 1850 R., Public Works, dated 28th July 1892.)

(True Extract.)

(Signed) W. H. COAKER, Lieut.-Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

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

ENDORSEMENT—dated 28th July 1892, No. 1850 R., Public Works.

Forwarded.

(By Order.)

(Signed) W. H. COAKER, Lieut.-Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

RAILWAY.

Govt. of Madras.
PUBLIC WORKS.

Dated July, 28th.

Recd.

Encl.

G.O., 28th July 1892, Nos. 1849,
1850 R.

JULY.

Madras Railway

Forwarding the annual statement of
Indian transactions (Form No. XXII) of
the — for the official year 1891-92.

Order No. 2749 R of 17-11-92

Communicate to
the Consulting Engineer
for Railways and to the
Examiner of Railways
Accounts for informa-
tion

(Enc. Extract)
Signed J. B. Walker
offg. R.

The Cons. Eng. for Rys.
- En. G. R. R. R.

N^o 230 A.

From

The Director General of Railways

To

The Joint Secretary to the
Government, Public Works Dept.

Railway Branch

Madras

Simla, the 2^d November 1892

Sir,

I have the honor to acknowledge
the receipt of the Report by the
Examiner of Railway Accounts,
on the suspense balances of the
Madras Railway Company, on
the 31st March 1892, forwarded
in continuation of your Endorse-
ment N^o 1850 R, dated 28th July 1892,
and to inform you that no use
is made of the Report in my
office, and that it need not be
sent in future.

I have etc

(Signed) R. A. Sargeant

Secy

Director General

A. No 1115 Rd/23-8-93

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

56 Per
Read the following

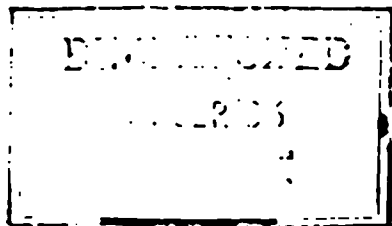
Endorsement from
the Comptroller & Rep.
Letter from the Exr & Co. Secy.
Accts, Madras

H.R. No. 244 of 18 July 1893

36157/18-4-

The attention
of the Agent & Manager
Madras Railway should
be drawn to the sections
referred to in para 3
of the Examiner's letter
read above.

Mu
25
7 R



The Comptroller & Rep.
Exr & Co. Secy. Accts.
14/9/93

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras.

To

P. W. CURRENT No. 6393

No

Dated

189

No. of Enclosures

Recd: 19.7.93

SUBJECT.

A.

No 1115 Rd/23-8-93

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

No. 3618.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

From

Madras, 15th July 1893.

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS,

To

The Consulting Engineer for Railways,
Madras

SIR,

I have the honor to forward herewith for communication to the Local Government a copy of the annual statement of Indian transactions (Form No. XXII) of the Madras Railway for the financial year 1892-93, accompanied by the review of receipts and charges.

2. The originals have been submitted to the Accountant-General, Public Works Department, in accordance with instructions issued with Madras G. O. No. 267 R dated 30th March 1886.

3. Special attention is kindly invited to the points raised in sections (c) (i) (ii) (iii) (iv) (v) (vi) (vii) of para. 15 of the review.

I have the honour to be,

Sir,

Your most obedient Servant,

S. R. S. S.

Examiner, Railway Accounts,

Madras.

29 IP

Main head

Sub head

Actuals	Actuals	1892-93	1892-93
1892-92	1891-92	More	Less
1 Law charges	870	4711	-
2 Compensation	8292	5502	2790
3 Rates and taxes	20107	14208	5899
4 Payments to other lines	28233	39162	-
5 Prizes for station gardens &c.	837	560	277
6 Contribution to Provident Fund	39970	29865	10105
7 Miscellaneous expenditure	16299	17827	-
Total	114608	108835	5773
Deduct - sum chargeable to Administration	4726	1547	-
Total	109882	107288	2594

Special and Miscellaneous Expenditure

8-062-2187-93

28 JP

Main head	Sub-head	Actuals 1892-93	Actuals 1891-92	1892-93 More	1892-93 Less
Carriage and wagon expenses	1. General Superintendence	28,665	31,026	-	2,361
	2. Repairs and renewals of vehicles	2,79,834	301,657	-	21,823
	2(a) - 20" machinery, tools & plant	60,542	57,890	2,652	-
	3. Bleaming carriages and wagons & oiling	63,731	63,552	179	-
	4. New brims & works	-	-	-	-
	5. Unclassified expenditures	39,082	30,956	8,126	-
	Total	4,71,854	4,85,081	-	13,227
	Deduct - sum chargeable to Fire Insurance Fund	2,860	2,029	-	831
	Total	4,68,994	4,83,052	-	14,058
Traffic Expenses	1. Salaries, Wages &c.	60,388	63,404	-	3,016
	2. Fuel, lighting, water and general stores	100,132	114,269	-	14,137
	3. Clothing	11,045	10,811	234	-
	4. Printing, stationery and books	77,624	73,963	3,661	-
	5. Charges for collection & delivery of goods	24,73	22,82	1,91	-
	6. Miscellaneous expenses	6,029	6,058	-	29
	7. Payments to other lines	10,030	-	10,030	-
	8. Unclassified expenditures	34,347	22,275	12,072	-
	Total	8,45,518	8,63,700	-	18,182
	Deduct - sum chargeable to Fire Insurance Fund	11,21	643	-	478
	Total	8,44,397	8,63,057	-	18,660
General charges	1. Home Expenditure	66,384	68,683	-	2,299
	2. Salaries of Indian management &c.	2,53,890	2,73,794	-	19,904
	3. Police	38,108	48,367	-	10,259
	4. Advertising	4,562	4,072	490	-
	5. Electric telegraph	133,697	1,31,787	1,910	-
	6. Bleaming accounts with other lines	-	-	-	-
	7. Unclassified expenditures	42,284	32,813	9,471	-
	Total	5,38,925	5,59,516	-	20,591
	Deduct - sum chargeable to Fire Insurance Fund	5,657	5,372	-	285
	Total	5,33,268	5,54,144	-	20,876

Sub-heads of Revenue Expenditure

26

Comparison between Actuals of 1891-92 and 1892-93

27

Main head	Sub-head	Actuals 1892-93	Actuals 1891-92	1892-93 More	1892-93 Less
Maintenance of way works and stations	1. General Superintendence	266,780	254,784	11,996	-
	2. Maintenance and renewal of Permanent way	631,338	620,018	6320	-
	3. Repairs of bridges & various materials	236,639	223,005	13,634	-
	4. " " of stations and buildings	175,726	179,798	-	4072
	5. Maintenance by Contract	-	-	-	-
	6. New minor works	22,635	24,240	-	-
	7. Unclassified expenditure	247,486	175,874	71,612	1605
	Total	1580,604	1482,719	97,885	-
	Deduct value of stores returned to stock	142,191	140,114	-	2,077
	Total	1438,413	1342,605	95,808	-
Locomotive Expenses	1. General Superintendence	116,350	117,354	-	1004
	2. Running Expenses	366,672	363,497	3,175	-
	3. Fuel	675,141	716,113	-	40972
	4. Water	27,611	27,794	-	183
	5. Oil, tallow and other stores	43,931	43,494	437	-
	6. Maintenance & renewals of loco engines	420,259	592,485	-	172,226
	6 (a) - " - Machinery, tools & plant	103,514	95,483	8,031	-
	7. New minor works	-	-	-	-
	8. Payments to other lines	-	-	-	-
	9. Unclassified expenditure	120,489	133,049	-	62,560
	Total	1873,967	2139,269	-	265,302
	Deduct amount chargeable to other lines and	-	-	-	-
	Total	1873,967	2139,269	-	265,302

Actual Receipts and Charges of 1892-93 Compared with Revised Estimate 1892-93

5.

Head	Actuals 1892-93	Revised Estimate 1892-93	Actuals more	Actuals less
<u>India</u>				
Capital Indian Cash outlay.			26 JP	
On works including establishment	283,428	283,303	125	-
Stores	13,81,673	13,61,697	19,976	-
Miscellaneous	19,115	5,000	14,115	-
Total	16,84,216	16,50,000	34,216	-
Add or deduct, Increase or decrease in balance of Capital Accts.	-	-	-	-
Total cash outlay	16,84,216	16,50,000	34,216	-
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and others	18,81,579	19,00,000	-	18,421
Other refunds - Home expenditure etc.	2,47,282	2,75,000	-	2,7718
Total capital receipts	21,28,861	21,75,000	-	46,139
Net cash demand of the year on Capital Acct	4,44,645	5,25,000	-	80,355
<u>Revenue Account</u>				
<u>Receipts</u>				
Leaching traffic	39,58,131	38,60,000	-	9869
Goods traffic	58,43,482	57,10,000	1,33,482	-
Electric telegraph earnings	18,933	20,000	-	1067
Sundries	15,72,81	16,00,000	-	2719
Total Administrative receipts	98,69,777	97,50,000	119,777	-
Suspense	880,884	8,50,000	30,884	-
Total payments into treasury	1,07,50,661	1,06,00,000	1,50,661	-
<u>Expenses</u>				
Maintenance	14,38,413	15,10,000	-	71,587
Locomotive expenses	18,73,967	19,30,000	-	56,033
Carriage and wagon expenses	4,68,994	4,85,000	-	16,006
Traffic expenses	8,44,397	8,40,000	4,397	-
General charges	5,33,268	5,34,000	-	732
Special and Miscellaneous expenses	1,09,882	1,01,000	8,882	-
Total Administrative Expenses	52,68,921	54,00,000	-	1,31,079
Suspense	9,58,566	8,50,000	1,08,566	-
Total withdrawals from Treasury	62,27,487	62,50,000	-	22,513

Actual Receipts and Charges of 1892-93 Compared with Budget Estimate 1892-93

24

25 S.D

Head.

Actual 1892-93	Budget Estimate 1892-93	Actual More	Actual Less
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India

Capital Indian Cash outlay
On works including establishment
Stores
Miscellaneous

Total.

Add. Increase in balance of Capital Account

Total Cash outlay.

Capital Receipts

Refunds for stores sold to Revenue and others
Other refunds - Home Expenditure &c.

Total Capital receipts

Net Cash demand of the year on Capital Account

Revenue Account

Receipts

Coaching traffic
Goods traffic
Electric telegraph earnings
Sundries

Total Administrative Receipts

Expense

Total payments into Treasury

Expenses

Maintenance
Locomotive Expenses
Carriage and Wagon Expenses
Traffic Expenses
General charges
Special and Miscellaneous expenses

Total administrative expenses

Expense

Total withdrawals from Treasury

Actual 1892-93	Budget Estimate 1892-93	Actual More	Actual Less
283,428	736,001	-	452,573
138,673	1358,999	-	1,773,326
19,115	5,000	14,115	-
1684,216	2300,000	-	615,784
1684,216	2300,000	-	615,784
188,579	18,000	81,579	-
2,47,282	350,000	-	1,02,718
2,128,861	2,150,000	-	21,139
4,44,645	150,000	-	594,645
38,50,131	38,00,000	50,131	-
58,43,432	56,20,000	22,3,432	-
18,933	20,000	-	1,067
157,281	16,000	-	27,19
98,69,777	96,00,000	2,69,777	-
98,69,777	96,00,000	2,69,777	-
10,750,661	10,400,000	350,661	-
14,38,413	13,20,000	1,18,413	-
18,73,967	19,49,200	-	75,233
4,68,994	6,37,500	-	1,68,506
8,44,397	8,00,000	44,397	-
5,33,268	5,97,800	-	64,532
1,09,882	50,000	59,882	-
52,68,921	54,00,000	-	1,31,079
9,58,566	800,000	1,58,566	-
6,22,487	6,200,000	27,487	-

23

Appendix to Review of Receipts and charges for the year 1892-93
 Actual Receipts and charges of 1892-93 compared with actuals of 1891-92

Head	Actuals 1892-93	Actuals 1891-92	1892-93 More	1892-93 Less
<u>India</u>				
<u>Capital Indian Cash outlay.</u>				
On works including establishment.	283,428	467,047	-	183,619
Stores	1381,673	1550,553	-	168,880
Miscellaneous	19,115	4020	15095	-
Total	1684,216	2021,620	-	337,404
Add - Increase in balance of Capital Advances ac. or.	01	58,497	-	58,497
Total Cash outlay	1684,216	2080,117	-	395,901
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and others	189,579	2000,731	-	119,152
Other refunds - Home Expenditure ac.	247,282	325,908	-	78,626
Total Capital receipts	2,128,861	2026,639	-	197,778
Net Cash demand of the year on Capital account	446,445	246,522	-	98,123
<u>Revenue Account</u>				
<u>Receipts</u>				
Passing traffic	3850,131	3613,794	236,337	-
Goods traffic	5843,432	5648,989	194,443	-
Electric telegraph earnings	18,933	20,129	-	1196
Sundries	157,287	172,657	-	15,370
Total Administrative receipts	9869,777	9455,563	414,214	-
Suspense	830,884	854,042	26,862*	-
Total payments into Treasury	107,50,661	103,09,605	4,41,056	-
<u>Expenses.</u>				
Maintenance	1438,413	1342,605	95808	-
Locomotive Expenses	1873,967	2139,269	-	265,302
Carriage and Wagon Expenses	468,994	483,052	-	14,058
Traffic expenses	844,397	863,057	-	18,660
General charges	533,268	554,144	-	20,876
Special and miscellaneous expenses.	109,882	107,288	2594	-
Total Administrative expenses	5269,921	5489,415	-	220,494
Suspense	958,566	841,078	117,488	-
Total withdrawals from Treasury	6227,487	6330,493	-	103,006

* The decrease under Capital Advances Account was Rs 62,890 but it has been deposited in Treasury as refunds vide para 216) of Revenue.

ii. The net earnings as shown in the administrative accounts yield a return of 3.83 per cent on the Capital shown above as having been expended to the end of the year.

23 JP

iii. The outlay in England as above stated is Rs 18,254.9.6 in excess of the sum credited in the Company's Indian books and of the balance shown in the London Treasury Account in the books of this office.

iv. The difference doubtless represents the cash balance on the hands of the Board in England.

(b) New Provident Institution

Government Securities	202548	-
Provident Institution	264460	
Bank of Madras.	1337	
Invested without Special Funds account	34875	
Leasies	26000	
	264460	264460

(c) Sick and Allowance Fund.

Government Securities	95156	-
Sick and Allowance Fund.	-	101352
New Oriental Bank.	766	-
Bank of Madras.	5430	-
	107352	101352

(d) Pramban Church Fund

Bank of Madras	-	2960
	2960	

17. Financial Results

i. The net amount of Capital withdrawn in England and in India during and to end of 1892-93 is exhibited in the following table:—

	During the year			To end of the year.		
In England.	693026	0	0	74548201	6	6
In India	444644	14	0	45475847	14	0
Total	248382	2	0	120024049	4	6

14. The several advance and suspense accounts now in use would hardly be necessary if officers were furnished with reasonable imprests and all sums disbursed therefrom were allocated to proper heads upon submission of accounts current.

21 JJ

16.

The following were the balances on the Special and private funds of the Company on 31st March 1913

Government Special Funds - Account.

Government of India Special Fund account, Bank of Madras	487,413	02
Employer's Guarantee Fund	-	387,999
Contractor's Security Fund.	-	56,081
Cashier - cheques unpaid	22,05	-
Buildings, plant and Fire Insurance Fund	-	318,096
Goods Traffic - Fire Insurance Fund	-	32,039
Bank of Madras - Madras Ry. Fire Insurance Fund	4702	-
Government securities - Fire Insurance Fund	365,266	-
Provident Institution invested with Government	-	34,575
Revenue advance account refunded in April	-	10826
	<u>839,616</u>	<u>839,616</u>

Private Funds.

(a).

Madras Railway Old Provident Fund

Government securities	3,011	-
Provident Fund	-	3769
Bank of Madras	758	-
	<u>3769</u>	<u>3769</u>

abolition, at my request, of the system which formerly prevailed of settling such items as Carriage of Revenue stores by cash payment in the following month, instead of adjusting them by transfer certificate in the month to which they actually pertained.

20 JP

(c) Imprests

i. Imprest advances are included in the following ledger accounts viz: —

Engineers' Advance Account —

Terminal Workshops ————	100	
Chief Engineer ————	20	
Municipality for plumbers' licenses ————	100	220

Locomotive Advance Account ———— 4000

Railway schools account ———— 15

General Suspense Account

Telegraph Engineer ————	200	
Superintendent of Watchmen ————	70	
Threshkeepers ————	21	291

Traffic Manager's Advance Account ———— 1000

Cashier — Petty Cash ———— 2685

Rs. 8,211

ii. It would appear desirable to deal with all Imprests under one common imprest account which should remain at an unvarying figure

iii. Payments from Imprest would be recouped periodically upon submission of the usual form of account —

18

19 10

	1891-92	1892-93	1892-93 more
Stations and ledger accounts	171,724	172,867	1123
Foreign Railways Traffic Account.			
Southern Mahratta Ry. disputes account	3926	3926	-
Other items	22,908	18,561	41,469
Foreign Railways for joint stations			
Southern Mahratta Railway matters	40,898	46,408	
Other items	4415	12,846	2921
Total	116,259	161,772	45,573

2. Nearly all of the debit items amounting to Rs 18,561 and Rs 12,846 respectively could have been adjusted before the close of the Financial year and the attention of the Company's Auditor has been drawn to the question for future guidance.

ii. 1. The larger balances due to and by foreign Railways now included in the Traffic Cash balance would be more correctly shown as separate suspense items as classified by me in the preceding paragraph i (1)

2. The Auditor of the company has, at my request consented to make such a classification of the Traffic Cash balance every half year but I consider that the separation should be made in each month's balance sheet.

vii. The Revenue Establishment Account has been reduced by Rs 41,652, this is mainly owing to the abolition

outstandings referred to in paras. II (b) & (c) of last year's Report, and which on 31st December 1891 amounted to Rs 3926 Dr. and Rs 46408 Cr respectively (vide para VI of this section).

18 S P

ii. Urgent measures would appear necessary to bring about a settlement of these cases. It seems strange that a station should be in joint use since 1887 or for 6 years, without coming to an agreement regarding the payment for works in joint use. I am informed that this delay is attributable to the Southern Mahratta Railway.

iii. The Refreshment Room account once more shows an erroneous credit balance owing to the same cause as those referred to in para VI of last year's report.

iv. This and similar expense accounts should be adjusted, if not monthly, at least quarterly to enable the financial transactions of each year to be correctly recorded.

v. i. The balance on the Traffic Cash account shows an increase of Rs 45,514, arising chiefly in the transactions with foreign lines as may be seen from the following Comparative statement:

the treasury balance, but this is merely nominal as no proper adjustment had been made in previous periods between Revenue and Revenue Advances.

iv. The actual transactions of the two periods have resulted in a decrease of Rs 9369 mainly owing to the close of the Bank of Madras General Account.

17 JP

v. It is satisfactory to note that a system of monthly adjustment between Revenue and Revenue Advances has, at my request been recently introduced, and the outstandings entered in the report, have consequently been made to agree with the balance on the Treasury Advances Account.

vi. The outstanding item of Rs 10826 due by Special Funds was adjusted in Cash in the first few days of April, a system of transfer adjustments in lieu of cash, has, however, been introduced at my suggestion in 1893-94 so that there will be no similar outstanding in future periods.

vii. The transfer adjustment system has also at my request been adopted during the year 1892-93 in settlement of several other items which were formerly settled in cash by withdrawals from one treasury for deposit in another.

(d). Revenue Suspense Accounts

i. The balances under this head are all current with the exception of the old Southern Mahratta outstandings.

ii. It is satisfactory to notice that the balance on the Capital Advance Account has been reduced from Rs 87,902 to Rs 23,919 which is mainly owing to the close of the Bank of Madras General Account as suggested in paragraph 8 of my last year's report.

(c) Revenue Advance Suspense Account 16 5/2

i. The head of General Suspense includes an amount of Rs 701-4-3 due by the New Oriental Bank.

A draft on Bombay for stores and a draft on England for Home Remittances, were dishonored owing to the suspension of the Bank, and new drafts were issued by the Company in exchange.

There will probably be a loss of Rs 200 or Rs 300 on these transactions and the Company in anticipation of the ultimate adjustment should state how they propose to deal with the loss.

ii. With the above exception the balances under this head are all current, but as pointed out in paragraph iv of my last report certain Australian stores still pass through the Traffic Manager's Advance Account instead of being debited direct to the Refreshment Room Account and petty items of expenditure are still passed through advance accounts instead of being debited direct to the expenditure head concerned.

iii. There has been an apparent increase of Rs 12,341 in the

14.

the year, owing to the receipts and issue of rails and girders which were in transit at the close of 1891-92 and to sales of old material.

15- J P
ii. As in the preceding year the stock books are considerably in excess of the book balances, but special reports dealing with this question with the necessity for maintaining priced ledgers with the introduction of proper system regarding returned stores and sundries and with other matters have been submitted to the Local Government and are under consideration.

iii. A system of half yearly adjustment of outstanding purchases and sales has been introduced by the Company during the year, but is not in my opinion satisfactory as I consider that all outstanding Purchases and sales should be accounted for monthly as on the G. I. P. and other Railways.

This question is however also under consideration in the special reports above referred to.

(b) Capital Advance Suspense Accounts.

i. The balances under this head are all current with the exception of the following two items which were referred to in the last year's Report.

General charge -----	Rs. 2,733	Rs. 4,559 recovered in April 93
Noted in (vide para. 2 of last Report).		the balance referred to the Board for orders.

Refunds -----	Rs. 1,995	Reported in June 1893
(vide para. 2 of last report)		

Revenue

(a)

Her Majesty's Government of India Rev. acc. acct. 18738

(b) Suspense Revenue Advance

General suspense account	1292	
Traffic manager's advance account	1263	
Railway Schools account	1927	
Special Funds account (cleared in April.)	10826	
Cashier	3430	

Total (a) + (b) 18738 18738

(c) Suspense Revenue Account

Traffic Cash account	161,773	
Revenue Establishment		186,754
Refreshment Rooms account		1821
Income tax		2373
Unpaid salaries and wages		6569
Home payments suspense account		721
Municipal tolls collected by company		5016
Cheques payable Revenue		6323

Total (c) 161,773 209,579

Balances agreeing with Revenue Treasury working account thus: —

Revenue deposited 1615,752

Less: Net Revenue March quarter not yet

transferred to Net Revenue account 1567926 47806

209579 209579

15. The following explanatory remarks are offered regarding the suspense balances enumerated in paragraph 14.

(a) Stores

1. The store balances have decreased by Rs 362,301 during

111 The aggregate overestimated on the final results was mainly due to maintenance of way, Repairs of Bridges, Fuel and repairs of engines

(c) The short provision for suspense outlay has already been explained in para 12 (b)

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

(a) <u>Stores</u>	<u>Capital</u>	
General stores account	7,87,837	
Locomotive store and workshop account	12,49,345	
Engineering store and workshop account	7,87,495	
Traffic store account	7,311	
Stores in transit	87,623	
Materials lost account	Cr 42	
Total	29,13,569	

(b) Her Majesty's Government of India Capital Revenue Account

	Dr	Cr
Company's balance		23,919
Add: unrealized sales dealt with in Govt. Revenue but treated by Company as separate suspense account		10,93
Government Examiners' balance on Capital Revenue and Capital Suspense Accounts		25,012
Backs	14,753	
Locomotive Superintendent's Revenue account	4,000	
Chief Engineer's advance account	425	
Suspense account for general charges	8,733	
Refunds to Government		1,995
Cheques payable Capital		1,997
Shares outstanding account	10,93	
Total	29,004	29,004

traffic proportions and to fluctuations in the surplus
balances as explained in para 11(c) Rs 50,000/- of
the deficiency was provided for in the revised
Estimate.

12, 1/2

13. Comparison with Revised Estimates

(a) Compared with the revised estimate the actuals
were less by Rs 22,513 or 36 per cent only made up
as under:

i. Decreased working expenses	Rs 131,079
ii. Increased suspense	108,566
	Net decrease 22,513

(b) i. The overestimate on working expenses arose
out of the following items viz: —

Over estimates

Maintenance	Rs 71,587
Locomotive expenses	56,933
Carriage and Wagon expenses	16,006
General charges	732
	144,358

Under Estimates

Traffic expenses	4,397
Special & Miscellaneous Expenses	8,882
	13,279
	131,079

ii. In submitting the Revised Estimates the aggregate
total outlay was not altered although reallocation
were made from head to head of expenditure

(c) The lapse of Rs 75,783 under Locomotive (item i) was due to decreased expenditure on fuel and on maintenance and renewal of Locomotive engines ~~and machinery~~ 2

(d) The lapse of Rs 168,006 under Carriage and wagon (item ii) was principally due to the provision of Rs 40,000 made in the Budget for repairs and renewal of vehicle having been utilized to the extent of Rs 27,984 only. This lapse was reallocated in the revised Estimate by transfer to other heads.

(e) The lapse on General charges was principally due to overestimates in the salaries of Indian management and electric telegraph; it was however adjusted in the revised estimate by transfer to other heads.

(f) The increased maintenance expenditure was due to an underestimate in respect of unclassified expenditure which was provided for in the revised Estimate.

(g) The increased special and miscellaneous expenditure was principally due to the fact that no provision was made in the Budget for Contribution to the Provident Institution which in the year, amounted to merely Rs 40,000; it was, however, provided for in the Revised Estimate by transfer from other heads.

(h) The increase under suspense (item i) was due to short provisions in respect of foreign railway

Increase on Revenue outstandings (chiefly ^{Rs 9}
Foreign Railways for traffic balances) — 36,145

Reduction in demands payable — 41,537
Rs 77,682

Owing chiefly to carriage of revenue stores and similar items having in 1891-92 appeared as out-
-standing cash liabilities whereas in 1892-93 they were adjusted by transfer in the month in which incurred —

12. Comparison with Budget Estimate

(a) Compared with the budget estimate the actuals are more by Rs 27,487 viz: —

i. Increased surplus —————	Rs 158,566
ii. Decreased working expenses —————	131,079
Net increase —————	<u>27,487</u>

(b) The over estimate on working expenses (item ii) arose out of the following heads viz: —

Over Estimates

i. Locomotive expenses —————	75,733
ii. Carriage and wagon expenses —————	1,68,506
iii. General charges —————	64,532
	<u>308,771</u>

Less

Under Estimates

iv. Maintenance —————	Rs 1,13,413
v. Traffic expenses —————	4,397
vi. Special and Miscellaneous expenditure —————	59,882
	<u>1,77,692</u>
Net decrease —————	<u>131,079</u>

8
ii The decreased Locomotive expenses were chiefly due to the renewal of 8 locomotive engines during 1891-92 and to the outlay on fuel having been less by Rs 40,972 than in the previous year 16 5 1/2

iii The increased outlay on maintenance arose chiefly under the following heads viz:—

Unclassified expenditure (loss by exchange and Carriage of Revenue stores) —	Rs 71,612
General Superintendence	11,996
Renewals of bridges	13,634
	97,242

iv The decreases under other heads were attributable to the following Causes viz:—

a reduction of Rs 2,123 under repairs of vehicles of Rs 30,204 under traffic salaries of Rs 14,137 under traffic stores, of Rs 19,904 under salaries of Indian management and of Rs 10,259 under Police modified by an increased Provident Fund Contribution and by an increased loss by exchange.

i The loss by exchange under all abstracts has increased by Rs 70,798 over the actuals of 1891-92

(c) (i) The increase under suspense withdrawals was due to fluctuations in foreign line traffic proportions and to an increase in the suspense balances.

ii The suspense outlay of the year was Rs 77,682 in excess of the suspense receipts; this amount was made up as follows:—

10. Comparison with Revised Estimate

(a) Compared with the revised estimate the actuals are more by Rs 150,661 viz: —

Earnings	Rs 119,777
Expense	30,884
Total	150,661

(b) The increase under earnings was entirely due to goods traffic which in the last two months of the official year was considerably in excess of the estimate.

Withdrawals from Treasury - Revenue

11. Comparison with actuals

(a) The Treasury withdrawals of the year fell short of those of the previous year by Rs 103,006 viz: —

i Decreased working expenses	Rs 220,494
ii Increased suspense withdrawals	117,488
Total decrease	103,006

(b) (i) The decreased working expenses were made up as follows:

Decreased outlay on

Locomotive expenses - Abstract B	Rs 265,802
Carriage and wagon - " - C	14,058
Traffic - " - D	18,660
General charges - " - E	20,876
	318,896

Less

Increased outlay on

Maintenance - Abstract A	Rs 95,808
Special & Miscellaneous - " - G	2,594
	98,402

Payments into Treasury - Revenue

8. Comparison with actuals.

(a) The payments into Revenue Treasury during 1892-93 exceed the figures of 1891-92 by Rs 4,41,056 made up as under:—

i. Earnings	Rs
ii. Suspense	4,14,214
	2,6,842
Total	<u>4,41,056</u>

(b) The increase under earnings includes Rs 236,337 under the head of coaching and Rs 194,443 under goods traffic, sundries showing a small decrease.

(c) The earnings of 1891-92 were abnormally low owing to want of rain and to sickness.

(d) The small increase under suspense calls for no remark it being barely 3% of the total estimate.

9. Comparison with Budget Estimate

(a) Compared with Budget estimate the actuals are Rs 350,661 in excess made up as follows:—

i. Earnings	Rs
ii. Suspense	2,69,777
	80,884
Total	<u>3,50,661</u>

(b) The increase of the actual earnings over the budget is chiefly due to the fact that the year has proved more favorable for traffic than anticipated at the time the budget was framed.

(c) The under-estimate on suspense transactions is due to similar causes having affected the traffic proportions of Foreign Railways.

7 18 5

Name of work	Provision in Budget	Actual outlay	Actual outlay less
Brought forward			
Alterations & additions to wharf at Ratan	7668	-	7668
Other minor works	287,914	2,030,64	84,850
On Disbursement stamp or Commission not provided for in Budget	-	2,1000	2,1000
	736,001	2,83,628	452,573

29552 22464

(c) The overestimate on shores (item ii) arose on the following items: —

Over Estimates

Timber	
Timber of all kinds	119,623
Freight and landing charges	38,524
Wooden sleepers	115,694
Wooden Ramps	15,000
Materials for tarpaulins	12,000
	7,000

Less

Under estimates

Oil of all sorts	23,020
Coal Indian	55,500
Manufacture of shores	32,624
Sundry shores	19,361
	1,30,515
Net	1,77,326

7. Comparison with Revised Estimate

(a) Compared with the revised estimate the actual outlay is Rs 34,216 in excess or 2.07 per cent only arising out of the following items: —

i. Increased outlay on Construction	Rs 125
ii Increased outlay on shores	19,976
iii - do - do - Sappers & Miners	14,115

increase 34,216

(c) The decreased outlay on Capital advance item III and the increased outlay on miscellaneous item IV are due to suspense items recovered and adjusted by refunds.

6. Comparison with Budget Estimate 6 5 3

(a) Compared with the Budget Estimate the actuals are less by Rs 615,784 due to the following:—

i. Over Estimate on Construction	452573
ii. — — — — — stores	177326
	<u>629899</u>
Less	
iii. Under Estimate on Miscellaneous	14115

Net decrease 615784

(b) The overestimate under Construction was due to an excess provision made in the Budget Estimate in respect of the following important items:—

Value of Work	Provision in Budget	Actual Outlay	Actual outlay less
New bridge over the Papaghni River	173,980	35,754	138,226
Extension of the block system and the introduction of starting semaphore signals on S.W. & N.W. lines	10,799	2,429	8370
Removing existing girders and fixing new girders alongside Thootla bridge	28,368	5,423	22,945
— — — — — Kallavankla bridge	25,000	2,506	22,494
Strengthening girder bridges S.W. & N.W. lines	58,981	6,865	52,116
Four 70 ft openings at 395/5-2nd S.W. line	40,000	126	39,874
Sheds for export and import of traffic at Rayapur	12,000	—	12,000
Alterations & additions to station houses at Jalgaon	10,988	—	10,988
— — — — — to platform, station houses, yard & at Jalgaon	50,000	—	50,000
Junction arrangements at Kalpadi	7,729	5,517	2,212
Additional sidings at Padamer	6,667	260	6,407
Station houses and godowns at Polghat	4,985	479	4,506
Laying new permanent way over girder bridge S.W. & N.W. lines	2,000	—	2,000
Six extra godowns for merchants at Jorok	8,952	—	8,952
Carries over			

46) The revised estimate, although closer as regards the details, was as regards the net figure not quite so good as the original estimate.

Withdrawals from Treasury - Capital

5-5-10

5. Comparison with actuals

(a) The actual outlay during the year under review was Rs 3,95,901 less than the actual outlay in 1891-92, the fluctuations being as under:-

i. Decreased outlay on Construction	183,619
ii. - do - - do - on stores	1,68,880
iii. decrease in balance of Capital Advances A/c. 10 -	58,497
Less	4,10,996
iv. Increased outlay on Miscellaneous	15,095
Net reduction	3,95,901

46) The decreased outlay on stores (item ii) arises out of the following items.

Decrease.

Firewood	44,449
Wooden sleepers	17,136
Wooden Keys	12,823
Freight and landing charges	57,152
Sundry stores &c	88,850
Less	2,15,410

Increase.

oil of carbo	28,486
Coal Indian	52,980
Manufacture of stores	12,746
	46,530

Net decrease 1,68,880

(c) The decrease in other refunds than (i) is due to the following:

Hire

	Credits 1891-92	Credits 1892-93	1892-93 More	Less-
Miscellaneous credits	17,179	3,401	-	13,778
Revenue for work done to bridges	163,222	87,045	-	76,177
- do - for Home payments and Home				
Board expenditure	123,041	113,711	-	9,330
Survey for Local Government	22,466	506	-	21,960
Relieving clock erected for South Isl. Ry.	-	42,649	42,649	-
Total.	325,908	247,282		78,626

3. Comparison with Budget Estimate

(a) Compared with the budget estimate the net actual transactions are Rs 21,139 deficient or .98 per cent only.

(b) There were, however, rather large fluctuations on the detailed estimate viz. —

Other Refunds - deficit	102,718
Stores sold to Revenue as excess	81,579
net deficit	21,139

(c) These discrepancies in details were remedied in the Revised Estimate.

4. Comparison with Revised Estimate

(a) Compared with the revised estimate the actuals are —

Rs 46,139 deficient or 2.12 per cent only made up as follows:—

Stores sold to Revenue	18,421
Other refunds	27,718
Total deficit	46,139

Review of Receipts and Charges to Accompany

Form No XXII (year 1891-92)

3 SP

1. The statements hereto appended will show how each main item of income and expenditure during the year compares with the previous figures and estimates and the ensuing remarks contain an explanation^{ation} of the most important fluctuations.

Payments into Treasury Capital

2. Comparison with actuals

(a) The payments into treasury during 1892-93 were Rs 197,778 short of the actuals of 1891-92, the decrease being under the following heads—

- i. Refunds in respect of stores sold to less others ^{Rs} 119,152
- ii Other refunds 78,626

Total decrease 197,778

(b) The decrease on the former head (i) is made up as follows—

- i. Decreased refunds on account of stores issued to him (due to the issue of 8 locomotives in 1891-92) 179,227

- ii do do stores sold to foreign Railways 14,341

2135

Less

- iii. Increased Cash credits for sale proceeds of stores chiefly old rails, brass tubes, and borings (about Rs 6,000 of this amount was standing at debit of Capital advances at the end of last year) 94,426

Net decrease 119,152

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *the Madras*
YEAR 1892-93.

RAILWAY FOR THE OFFICIAL

	ACTUALS FOR 1922-23								Budget Estimate as passed in Bud- get Orders.	Revised Estimate as passed in Bud- get Orders.	Final Revised Estimate as admitted by the Government of India.	
	Cash.			Transfers.			TOTAL.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.				P.
CAPITAL.												
Payments into Treasury and Credits	247,005	4	1	158,856	1	8	2,128,861	5	9	2,150,860	2,175,000	2,175,000
Withdrawals from Treasury and Debits	163,096	10	1	53,299	13	8	1,684,216	7	9	2,300,000	1,650,000	1,650,000
NET WITHDRAWALS FROM TREASURY	138,391	6	0	182,556	4	0	444,644	4	0	150,000	525,000	525,000
REVENUE.												
Payments into Treasury and Credits	1,003,432	5	2	716,298	15	1	17,506,611	4	3	18,400,000	18,600,000	18,600,000
Withdrawals from Treasury and Debits	327,995	3	7	294,759	13	7	6,227,487	1	2	62,000,000	62,500,000	62,500,000
NET PAYMENTS INTO TREASURY	675,437	1	7	223,282	14	6	4,523,174	3	1	42,000,000	43,500,000	43,500,000
SPECIAL FUNDS.												
Credits	97,293	14	8	-	-	-	97,293	14	8	-	-	-
Debits	60,831	1	9	-	-	-	60,831	1	9	-	-	-
Net payments into Treasury	36,422	12	11	-	-	-	36,422	12	11	-	-	-
GUARANTEED INTEREST.												
Withdrawals from Treasury	-	-	-	-	-	-	-	-	-	-	-	-

RAILWAY.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated August, 23rd.

Recd.

Encl.

G.O., 23rd Aug. 1893, No. 1115 R.

AUGUST.

Madras Railway

Letter from the Examiner, Guaranteed Railway Accounts, Madras, forwarding a copy of the annual statement of Indian transactions (Form No. XXII) of the — for the year 1892-93 and inviting special attention to the points raised in certain sections of paragraph 15 of the review which are communicated to the Agent and Manager, Madras Railway.

Madras
Dated 13th July 1893.

Examiner of Railway Accounts

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Examiner, Guaranteed Railway Accounts, to the Consulting Engineer for Railways, dated Madras, 15th July 1893, No. 361 S.

I have the honour to forward herewith, for communication to the Local Government, a copy of the annual statement of Indian transactions (Form No. XXII) of the Madras Railway for the official year 1892-93 accompanied by the review of receipts and charges.

2. The originals have been submitted to the Accountant-General, Public Works Department, in accordance with instructions issued with Madras G.O., No. 267 R., dated 30th March 1886.

3. Special attention is kindly invited to the points raised in sections (c) i and ii, (d) ii, iii, iv and vi, and (e) of paragraph 15 of the review.

ENCLOSURES.

FORM No. XXII.

STATEMENT of the Indian transactions of the Madras Railway for the official year 1892-93.

	ACTUALS FOR 1892-93.			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.			
<i>Capital.</i>						
Payments into treasury and credits	RS. A. P. 2,47,005 4 1	RS. A. P. 18,81,856 1 8	RS. A. P. 21,28,861 5 9	RS. 21,30,000	RS. 21,75,000	RS. 21,75,000
Withdrawals from treasury and debits	16,30,916 10 1	53,399 13 8	16,84,216 7 9	23,00,000	16,50,000	16,50,000
Net withdrawals from treasury	13,83,911 6 0	18,28,866 4 0	4,44,944 14 0	1,50,000	5,25,000	5,25,000
<i>Revenue.</i>						
Payments into treasury and credits	1,00,34,362 6 2	7,16,298 15 1	1,07,50,661 4 3	1,04,00,000	1,06,00,000	1,06,00,000
Withdrawals from treasury and debits	32,79,905 3 7	29,47,581 13 7	62,27,487 1 9	62,00,000	62,60,000	62,60,000
Net payments into treasury	67,54,457 1 7	22,31,263 14 0	45,23,174 3 1	42,00,000	43,50,000	43,50,000
<i>Special Funds.</i>						
Credits	97,253 14 8	..	97,253 14 8	..	..	..
Debits	60,831 1 9	..	60,831 1 9	..	..	..
Net payments into treasury	36,422 12 11	..	36,422 12 11	..	..	..
<i>Guaranteed Interest.</i>						
Withdrawals from treasury	..	..	..	..	..	..

MADRAS,
13th July 1893.

(Signed) J. LIGHTFOOT,
Examiner of Railway Accounts.

REVIEW of receipts and charges to accompany Form No. XXII (year 1891-92).

The statements hereto appended will show how each main item of income and expenditure during the year compares with the previous figures and estimates and the ensuing remarks contain an explanation of the most important fluctuations.

Payments into Treasury—Capital.

2. *Comparison with Actuals.*—(a) The payments into treasury during 1892-93 were Rs. 1,97,778 short of the actuals of 1891-92, the decrease being under the following heads:—

	Rs.
(i) Refunds in respect of stores sold to Revenue and others	1,19,152
(ii) Other refunds	78,626
Total decrease	1,97,778
(b) The decrease on the former head (i) is made up as follows:—	
(i) Decreased refunds on account of stores issued to Revenue (due to the issue of 8 locomotives in 1891-92)	1,99,229
(ii) Decreased refunds on account of stores sold to foreign railways.	14,349
	2,13,578

Less—

(iii) Increased cash credits for sale proceeds of stores, chiefly old rails, brass tubes and borings (about Rs. 60,000 of this amount was standing at debit of capital advance at the end of last year)	94,428
Net decrease	1,19,152

(c) The decrease on other refunds item (ii) is due to the following:—

	Credits in 1891-92.	Credits in 1892-93.	1892-93.	
			Morp.	Loss.
Miscellaneous credits	Rs. 17,179	Rs. 2,401	Rs. 14,778	Rs. 14,778
Revenue for work done to bridges	1,63,223	87,045	76,177	76,177
Do. for home payments and Home Board expenditure	1,23,041	1,13,711	9,330	9,330
Surveys for Local Government	22,466	506	21,960	21,960
Rolling-stock erected for South Indian Railway	..	42,619	42,619	..
Total	3,26,908	2,47,282	..	78,626

3. *Comparison with budget estimate.*—(a) Compared with the budget estimate the net actual transactions are Rs. 21,139 deficient or 98 per cent. only.

(b) There were, however, rather large fluctuations on the detailed estimate, viz.:—

	Rs.
Other refunds, deficit	1,02,718
Stores sold to revenue, &c., excess	81,579
Net deficit	21,139

(c) These discrepancies in details were remedied in the revised estimate.

4. *Comparison with revised estimate.*—(a) Compared with the revised estimate, the actuals are Rs. 46,139 deficient or 2.12 per cent. only, made up as follows:—

	Rs.
Stores sold to Revenue	18,421
Other refunds	27,718
Total deficit	46,139

(b) The revised estimate, although closer as regards the details, was as regards the net figure not quite so good as the original estimate.

Withdrawals from Treasury—Capital.

5. *Comparison with Actuals.*—(a) The actual outlay during the year under review was Rs. 3,95,901 less than the actual outlay in 1891-92, the fluctuations being as under:—

	Rs.
(i) Decreased outlay on construction	1,83,619
(ii) Do. do. on stores	1,68,880
(iii) Decrease in balance of Capital Advance Account, &c.	58,497
	4,10,996
Less—	
(iv) Increased outlay on miscellaneous	15,095
Net reduction	3,95,901

(b) The decreased outlay on stores, item (ii), arises out of the following items:—

	Rs.
Decrease—	
Firewood	44,449
Wooden sleepers	17,136
Do. keys	12,823
Freight and landing charges	57,152
Sundry stores, &c.	83,850
Less—	
Increases—	2,15,410

	Rs.
Oil of sorts	28,466
Coal, Indian	5,298
Manufacture of stores	12,746
	46,530
Net decrease	1,68,880

(c) The decreased outlay on capital advance, item (iii), and the increased outlay on miscellaneous, item (iv), are due to suspense items recovered and adjusted by refunds.

6. *Comparison with Budget Estimate.*—(a) Compared with the budget estimate the actuals are less by Rs. 6,15,784, due to the following:—

	Rs.
(i) Over-estimate on construction	4,52,573
(ii) Do. stores	1,77,326
	6,29,899

Less—

(iii) Under-estimate on miscellaneous	14,115
Net decrease	6,15,784

(b) The over-estimate under construction was due to an excess provision made in the budget estimate in respect of the following important items:—

Name of work.	Provision in budget.	Actual outlay.	Actual outlay less.
New bridge over the Papaghni river	Rs. 1,73,980	Rs. 35,769	Rs. 1,38,221
Extension of the block system and the introduction of starting semaphore signals on south-west and North-west lines	10,799	2,429	8,370
Removing existing girders and fixing new girders alongside Theotha bridge	28,868	6,423	22,445
Removing existing girders and fixing new girders alongside Ballavanka bridge	25,000	2,606	22,494
Strengthening girder bridges, North-west and South-west lines	58,981	6,866	52,115
Four 70 feet openings at 395/5 miles, South-west line	40,000	128	39,874
Sheds for export and import of traffic at Rayapuram	12,000	..	12,000
Alterations and additions to station-house at Jalarpet	10,988	..	10,988
Alterations to platform, station-house, yard, &c., at Bangalore City	50,000	..	50,000
Junction arrangements at Kátpádi	7,729	6,517	2,212
Additional sidings at Pódantr	6,667	260	6,407
Station-house and goods shed at Palghat	4,956	479	4,476
Laying new permanent-way over girder bridges, South-west line	2,000	..	2,000
Six extra godowns for merchants at Feroke	8,953	..	8,953
Alterations and additions to sidings at Raichar	7,668	..	7,668
Other minor works	2,87,914	2,03,064	84,850
On debenture stamps and commission not provided for in budget	..	21,000	21,000
Total	7,36,001	2,83,428	4,52,573

(c) The over-estimate on stores, item (ii), arose on the following items :—
Over-estimates.

	Rs.
Firewood	1,19,623
Timber of all kinds	88,524
Freight and landing charges	1,15,694
Wooden sleepers	15,000
Wooden keys	12,000
Materials for tarpaulins	7,000
Total ...	3,07,841

Less—

Under-estimates.

	Rs.
Oil of all sorts	23,030
Coal, Indian	55,600
Manufacture of stores	32,624
Sundry stores	19,361
	1,30,515
Net ...	1,77,326

7. *Comparison with Revised Estimate.*—(a) Compared with the revised estimate the actual outlay is Rs. 34,216 in excess or 2.07 per cent. only arising out of the following items:—

	Rs.
(i) Increased outlay on construction	125
(ii) Do. stores	19,976
(iii) Do. miscellaneous	14,115
Increase ...	34,216

Payments into Treasury—Revenue.

8. *Comparison with Actuals.*—(a) The payments into revenue treasury during 1892-93 exceed the figures of 1891-92 by Rs. 4,41,056, made up as under:—

	Rs.
(i) Earnings	4,14,214
(ii) Suspense	26,842
Total ...	4,41,056

(b) The increase under earnings includes Rs. 2,36,337 under the head of coaching and Rs. 1,94,443 under goods traffic, sundries showing a small decrease.

(c) The earnings of 1891-92 were abnormally low owing to want of rain and to sickness.

(d) The small increase under suspense calls for no remark, it being barely 3 per cent. of the total estimate.

9. *Comparison with Budget Estimate.*—(a) Compared with budget estimate the actuals are Rs. 3,50,661 in excess, made up as follows:—

	Rs.
(i) Earnings	2,69,777
(ii) Suspense	80,884
Total ...	3,50,661

(b) The increase of the actual earnings over the budget is chiefly due to the fact that the year has proved more favorable for traffic than anticipated at the time the budget was framed.

(c) The under-estimate on suspense transactions is due to similar causes having affected the traffic proportions of foreign railways.

10. *Comparison with Revised Estimate.*—(a) Compared with the revised estimate the actuals are more by Rs. 1,50,661, viz.:—

	Rs.
Earnings	1,19,777
Suspense	30,884
Total ...	1,50,661

(b) The increase under earnings was entirely due to goods traffic which in the last two months of the official year was considerably in excess of the estimate.

Withdrawals from Treasury—Revenue.

11. *Comparison with Actuals.*—(a) The treasury withdrawals of the year fall short of those of the previous year by Rs. 1,03,006, viz.:—

	Rs.
(i) Decreased working expenses	2,20,494
(ii) Increased suspense withdrawals	1,17,488
Net decrease ...	1,03,006

(b) (i) The decreased working expenses were made up as follows:—

Decreased outlay on—		
Locomotive expenses, Abstract B	...	2,65,302
Carriage and wagon " C	...	14,058
Traffic " D	...	18,660
General charges " E	...	20,876
		3,18,896

Less—

Increased outlay on—

	Rs.
Maintenance, Abstract A	95,808
Special and Miscellaneous, Abstract G	2,594
	98,402
Net decrease ...	2,20,494

(ii) The decreased locomotive expenses were chiefly due to the renewal of 8 locomotive engines during 1891-92 and to the outlay on fuel having been less by Rs. 40,972 than in the previous year.

(iii) The increased outlay on maintenance arose chiefly under the following heads, viz.:—

	Rs.
Unclassified expenditure (loss by exchange and carriage of Revenue stores)	71,612
General superintendence	11,908
Renewals of bridges	13,634
Total ...	97,242

(iv) The decreases under other heads were attributable to the following causes, viz.:—

A reduction of Rs. 21,823 under repairs of vehicles, of Rs. 30,204 under traffic salaries, of Rs. 14,137 under traffic stores, of Rs. 19,904 under salaries of Indian management, and of Rs. 10,259 under police modified by an increased Provident Fund contribution and by an increased loss by exchange.

(v) The loss by exchange under all abstracts has increased by Rs. 70,798 over the actuals of 1891-92.

(c) (i) The increase under suspense withdrawals was due to fluctuations in foreign line traffic proportions and to an increase in the suspense balances.

(ii) The suspense outlay of the year was Rs. 77,682 in excess of the suspense receipts; this amount was made up as follows:—

	Rs.
Increase on Revenue outstandings (chiefly foreign railways for traffic balances)	36,145
Reduction in demands payable	41,537
Total ...	77,682

owing chiefly to carriage of revenue stores and similar items having in 1891-92 appeared as outstanding cash liabilities whereas in 1892-93 they were adjusted by transfer in the month in which incurred.

12. *Comparison with Budget Estimate.*—(a) Compared with the budget estimate the actuals are more by Rs. 27,487, viz.:—

	Rs.
(i) Increased suspense	1,58,566
(ii) Decreased working expenses	1,31,079
Net increase ...	27,487

(b) The over-estimate on working expenses, item (ii), arose out of the following heads viz.:-

Over-estimates.						Rs.
(i) Locomotive expenses	...	...	...	...	...	75,733
(ii) Carriage and wagon expenses	...	...	...	...	...	1,68,506
(iii) General charges	...	...	...	...	...	64,532
						<u>3,08,771</u>
Less--						
Under-estimates.						Rs.
(iv) Maintenance	...	...	...	...	...	1,13,413
(v) Traffic expenses	...	...	...	...	...	4,397
(vi) Special and miscellaneous expenditure	...	...	...	...	...	59,882
						<u>1,77,692</u>
Net decrease						<u>1,31,079</u>

(c) The lapse of Rs. 75,733 under locomotive, item (i), was due to decreased expenditure on fuel and on maintenance and renewals of locomotive engines and machinery.

(d) The lapse of Rs. 1,68,506 under carriage and wagon, item (ii), was principally due to the provision of Rs. 4,00,000 made in the budget for repairs and renewals of vehicles having been utilized to the extent of Rs. 2,79,834 only. This lapse was reallocated in the revised estimate by transfer to other heads.

(e) The lapse on general charges was principally due to over-estimates in the salaries of Indian management and electric telegraph; it was, however, adjusted in the revised estimate by transfer to other heads.

(f) The increased maintenance expenditure was due to an under-estimate in respect of unclassified expenditure which was provided for in the revised estimate.

(g) The increased special and miscellaneous expenditure was principally due to the fact that no provision was made in the budget for contribution to the Provident Institution which in the year accounted to merely Rs. 40,000; it was, however, provided for in the revised estimate by transfer from other heads.

(h) The increase under suspense, item (i), was due to short provisions in respect of foreign railway traffic proportions and to fluctuations in the suspense balances as explained in paragraph 11 (c). Rs. 50,000 of the deficiency was provided for in the revised estimate.

13. Comparison with revised estimates.—(a) Compared with the revised estimate the actuals were less by Rs. 22,513, or 26 per cent. only, made up as under—

	Rs.
(i) Decreased working expenses	1,31,079
(ii) Increased suspense	1,08,566
Net decrease	<u>22,513</u>

(b) (i) The over-estimate on working expenses arose out of the following items, viz.:-

Over-estimates.						Rs.
Maintenance	...	...	...	...	...	71,587
Locomotive expenses	...	...	...	...	...	56,033
Carriage and wagon expenses	...	...	...	...	...	16,006
General charges	...	...	...	...	...	732
						<u>1,44,358</u>
Under-estimates.						Rs.
Traffic expenses	...	...	...	...	...	4,397
Special and miscellaneous expenses	...	...	...	...	...	8,582
						<u>13,279</u>
						<u>1,31,079</u>

(ii) In submitting the revised estimates the aggregate total outlay was not altered although re-allocations were made from head to head of expenditure.

(iii) The aggregate over-estimate on the final results was mainly due to maintenance of way, repairs of bridges, fuel and repairs of engines.

(c) The short provision for suspense outlay has already been explained in paragraph 12 (4).

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

Capital.						Dr.
(a) Stores—						Rs.
General stores account	...	...	...	...	...	7,87,837
Locomotive store and workshop account	...	...	...	...	...	12,49,345
Engineering store and workshop account	...	...	...	...	...	7,87,495
Traffic store account	...	...	...	...	...	1,311
Stores in transit	...	...	...	...	...	87,623
Materials lost account	...	...	...	...	...	Cr. 42
Total						<u>29,13,569</u>

(b) Her Majesty's Government of India Capital Advance Account—

	Dr.	Cr.
	Rs.	Rs.
Company's balance	...	23,919
Add—		
Unrealized sales dealt with in Government Examiner's books but treated by Company as separate suspense account	...	1,093
Government Examiner's balance on capital advance account.		25,012
Capital Suspense accounts—		
Cashier	14,753	
Locomotive Superintendent's advance account	4,000	
Chief Engineer's advance account	425	
Suspense account for general averages	8,733	
Refunds to Government		1,995
Cheques payable, capital		1,997
Stores outstanding account	1,093	
Total (b) ...	<u>29,004</u>	<u>29,004</u>

Revenue.

(a) Her Majesty's Government of India, Revenue advance account	...	18,738
(b) Suspense Revenue advance—		
General suspense account	1,292	
Traffic Manager's advance account	1,263	
Railway schools account	1,927	
Special Funds account (recovered in April)	10,826	
Cashier	3,430	
Total, (a) and (b) ...	<u>18,738</u>	<u>18,738</u>

(c) Suspense Revenue account—		
Traffic cash account	1,61,773	
Revenue establishment		1,86,754
Refreshment-rooms account		1,821
Income-tax		2,373
Unpaid salaries and wages		6,569
Home payments suspense account		721
Municipal tolls collected by Company		5,016
Cheques payable, revenue		6,325
Total (c) ...	<u>1,61,773</u>	<u>2,09,579</u>

Balance agreeing with Revenue Treasury working account, thus—

	Rs.
Revenue deposited	16,15,752
Less net revenue (March quarter) not yet transferred to net revenue account.	15,67,946
	<u>47,806</u>
	<u>2,09,579</u>
	<u>2,09,579</u>

15. The following explanatory remarks are offered regarding the suspense balances enumerated in paragraph 14:—

(a) *Stores*.—(i) The store balances have decreased by Rs. 3,62,301 during the year, owing to the receipts and issue of rails and girders which were in transit at the close of 1891-92 and to sales of old material.

(ii) As in the preceding year, the stock lists are considerably in excess of the book balances, but special reports dealing with this question with the necessity for maintaining priced ledgers with the introduction of proper system regarding returned stores and pendencies and with other matters have been submitted to the Local Government and are under consideration.

(iii) A system of half-yearly adjustments of outstanding purchases and sales has been introduced by the Company during the year, but is not in my opinion satisfactory, as I consider that all outstanding purchases and sales should be accounted for monthly as on the Great Indian Peninsula and other Railways.

This question is, however, also under consideration in the special reports above referred to.

(b) *Capital advance Suspense accounts*.—(i) The balances under this head are all current, with the exception of the following two items which were referred to in the last year's report:—

General charge "Hochenni" (vide paragraph II of last report) ...	Rs. 8,733 *
Refunds (vide paragraph V of last report) ...	1,995 †

(ii) It is satisfactory to notice that the balance on the Capital advance account has been reduced from Rs. 87,902 to Rs. 23,919, which is mainly owing to the close of the Bank of Madras general account as suggested in paragraph 8 of my last year's report.

(c) *Revenue advance Suspense accounts*.—(i) The head of general suspense includes an amount of Rs. 701-4-3, due by the new Oriental Bank.

A draft on Bombay for stores and a draft on England for home remittances were dishonored owing to the suspension of the bank, and new drafts were issued by the Company in exchange.

There will probably be a loss of Rs. 200 or Rs. 300 on these transactions, and the Company, in anticipation of the ultimate adjustment, should state how they propose to deal with the loss.

(ii) With the above exception, the balances under this head are all current, but as pointed out in paragraph IV of my last report certain Australian stores still pass through the Traffic Manager's advance account instead of being debited direct to the refreshment-room account, and petty items of expenditure are still passed through advance accounts instead of being debited direct to the expenditure head concerned.

(iii) There has been an apparent increase of Rs. 13,341 in the Treasury balance, but this is merely nominal as no proper adjustment had been made in previous periods between Revenue and Revenue advance.

(iv) The actual transactions of the two periods have resulted in a decrease of Rs. 9,369, mainly owing to the close of the Bank of Madras General account.

(v) It is satisfactory to note that a system of monthly adjustment between Revenue and Revenue advance has, at my request, been recently introduced, and the outstandings entered in this report have consequently been made to agree with the balance on the Treasury advance account.

(vi) The outstanding item of Rs. 10,826, due by Special Funds, was adjusted in cash in the first few days of April; a system of transfer adjustments in lieu of cash has, however, been introduced at my suggestion in 1893-94, so that there will be no similar outstanding in future periods.

(vii) The transfer adjustment system has also, at my request, been adopted during the year 1892-93 in settlement of several other items which were formerly settled in cash by withdrawals from one treasury for deposit in another.

(d) *Revenue Suspense accounts*.—(i) The balances under this head are all current, with the exception of the old Southern Mahratta outstandings referred to in paragraphs III (b) and (c) of last year's report, and which on 31st December 1891 amounted to Rs. 3,826 Dr. and Rs. 46,408 Cr., respectively (vide paragraph VI of this section).

(ii) Urgent measures would appear necessary to bring about a settlement of these cases. It seems strange that a station should be in joint use since 1887, or for six years, without coming to an agreement regarding the payment for works in joint use. I am informed that the delay is attributable to the Southern Mahratta Railway.

(iii) The refreshment-room account once more shows an erroneous credit balance owing to the same causes as those referred to in paragraph VI of last year's report.

(iv) This and similar suspense accounts should be adjusted, if not monthly, at least quarterly to enable the financial transactions of each year to be correctly recorded.

* Rupees 4,569 recovered in April 1893; the balance referred to the Board for orders.

† Adjusted in June 1893.

(v) (1) The balance on the traffic cash account shows an increase of Rs. 45,514 arising chiefly in the transactions with foreign lines as may be seen from the following comparative statement:—

	1891-92.	1892-93.	1892-93 more.
	Rs.	Rs.	Rs.
Stations and ledger accounts ...	1,71,724	1,72,847	1,123
Foreign Railways traffic account ...	...	...	...
Southern Mahratta Railway disputed account ...	3,926	3,926	...
Other items ...	Cr. 2,2908	18,661	41,469
Foreign railways for joint stations ...	...	...	...
Southern Mahratta Railway unsettled account ...	Cr. 40,898	Cr. 48,408	...
Other items ...	4,415	12,846	2,921
Total ...	1,16,259	1,61,772	45,513

(2) Nearly all of the debit items, amounting to Rs. 18,561 and Rs. 12,846, respectively, could have been adjusted before the close of the financial year, and the attention of the Company's auditor has been drawn to the question for future guidance.

(vi) (1) The large balances due to and by foreign railways now included in the Traffic cash balance would be more correctly shown as separate suspense items as classified by me in the preceding paragraph (v) (1).

(2) The Auditor of the Company has, at my request, consented to make such a classification of the Traffic cash balance every half-year, but I consider that the separation should be made in each month's balance sheet.

(vii) The Revenue establishment account has been reduced by Rs. 41,652; this is mainly owing to the abolition, at my request, of the system which formerly prevailed of settling such items as carriage of revenue stores by cash payment in the following month, instead of adjusting them by transfer certificate in the month to which they actually pertained.

(c) *Imprests*.—(i) Imprest advances are included in the following ledger accounts, viz.:

Engineer's advance account—

	Rs.	Rs.
Terminal workshops ...	100	
Chief Engineer ...	20	
Municipality for plumbers' licenses ...	100	
		220
Locomotive advance account ...		4,000
Railway schools account ...		15
General suspense account —		
Telegraph Engineer ...	200	
Superintendent of watchmen ...	70	
Storekeeper ...	21	
		291
Traffic Manager's advance account ...		1,000
Cashier—Petty cash ...		2,685
		8,211

(ii) It would appear desirable to deal with all imprests under one common imprest account which should remain at an unvarying figure.

(iii) Payments from imprest would be recouped periodically upon submission of the usual form of account.

(iv) The several advance and suspense accounts now in use would hardly be necessary if officers were furnished with reasonable imprests and all sums disbursed therefrom were allocated to proper heads upon submission of accounts current.

16. The following were the balances on the special and private funds of the Company on 31st March 1893:—

Government Special Funds Account.

	Dr. Rs.	Cr. Rs.
Government of India Special Fund account, Bank of Madras	4,87,413	
Employers' Guarantee fund		3,87,909
Contractor's security fund		66,081
Cashier—Cheques unpaid	2,205	
Buildings, plant and Fire Insurance fund		3,18,096
Goods-traffic—Fire Insurance fund		32,039
Bank of Madras—Madras Railway Fire Insurance fund	4,732	
Government securities—Fire Insurance fund	3,45,266	
Provident Institution invested with Government		34,575
Revenue advance account refunded in April		10,826
	<u>8,39,616</u>	<u>8,39,616</u>

Private Funds.

(a) Madras Railway Old Provident fund—		
Government securities	3,011	
Provident fund		3,769
Bank of Madras	758	
	<u>3,769</u>	<u>3,769</u>
(b) New Provident Institution—		
Government securities	2,02,548	
Provident Institution		2,64,460
Bank of Madras	1,337	
Invested without Special Funds account	34,575	
Cashier	26,000	
	<u>2,64,460</u>	<u>2,64,460</u>
(c) Sick and Allowance fund—		
Government securities	95,156	
Sick and allowance fund		1,01,352
New Oriental Bank	766	
Bank of Madras	5,430	
	<u>1,01,352</u>	<u>1,01,352</u>
(d) Perambur Church fund		2,960
Bank of Madras	2,960	

17. Financial results.—(i) The net amount of capital withdrawn in England and in India during, and to end of, 1892-93 is exhibited in the following table:—

	During the year.			To end of the year.		
	Rs.	A.	P.	Rs.	A.	P.
In England	6,93,026	0	0	7,45,48,201	6	6
In India	4,44,644	14	0	4,54,75,847	14	0
Total	<u>2,48,382</u>	<u>2</u>	<u>0</u>	<u>12,00,24,049</u>	<u>4</u>	<u>6</u>

(ii) The net earnings as shown in the administrative accounts yield a return of 3.93 per cent. on the capital shown above as having been expended to the end of the year.

(iii) The outlay in England as above stated is Rs. 18,254-9-6 in excess of the sum credited in the Company's Indian books and of the balance shown in the London Treasury account in the books of this office.

(iv) The difference, doubtless, represents the cash balance on the hands of the Board in England.

Appendix to Review of Receipts and Charges for the year 1892-93.

ACTUAL Receipts and Charges of 1892-93 compared with actuals of 1891-92.

Head.	Actuals, 1892-93.	Actuals, 1891-92.	1892-93.	
			More.	Less.
INDIA.				
Capital Indian Cash Outlay.				
On works including establishment	2,83,428	4,67,047	..	1,83,619
Stores	13,81,673	15,80,853	..	1,99,180
Miscellaneous	19,116	4,020	15,095	..
Total	16,84,216	20,51,920	..	3,67,704
Add—Increase in balance of Capital Advance Account, &c. ..	Cm. (a)	68,497	..	68,497
Total cash outlay	16,84,216	20,80,117	..	3,95,901
Capital Receipts.				
Refunds for stores sold to Revenue and others	18,81,579	20,00,731	..	1,19,152
Other refunds—Home expenditure, &c.	2,47,282	3,25,908	..	78,626
Total capital receipts	21,28,861	23,26,639	..	1,97,778
Net cash demand of the year on capital account	4,44,845	2,48,882	..	98,123
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	38,60,131	36,13,794	2,46,337	..
Goods traffic	58,43,432	56,48,989	1,94,443	..
Electric telegraph earnings	18,923	20,129	..	1,196
Bundries	1,67,261	1,72,651	..	15,370
Total Administrative receipts	98,69,777	94,56,563	4,14,214	..
Suspense	8,80,884	8,64,042	16,842	..
Total payments into Treasury	1,07,50,661	1,03,09,605	4,41,056	..
Expenses.				
Maintenance	14,38,413	13,42,603	95,808	..
Locomotive expenses	18,73,967	21,39,389	..	2,65,302
Carriage and wagon expenses	4,68,994	4,83,062	..	14,068
Traffic expenses	8,44,397	8,63,067	..	18,660
General charges	5,33,268	5,34,144	..	20,876
Special and miscellaneous expenses	1,02,882	1,07,288	2,594	..
Total Administrative expenses	52,68,921	54,89,416	..	2,20,494
Suspense	9,58,666	8,41,078	1,17,488	..
Total withdrawals from treasury	62,27,487	63,30,493	..	1,03,006

(a) The decrease under capital advance account was Rs. 62,890, but it has been deposited in treasury as refunds—see paragraph 2 (b) of review.

ACTUAL Receipts and Charges of 1892-93 compared with Budget Estimate, 1892-93.

Head.	Actuals, 1892-93.	Budget estimate, 1892-93.	ACTUALS.	
			More.	Less.
INDIA.				
Capital Indian Cash Outlay.				
On works including establishment	2,83,428	7,36,001	..	4,52,573
Stores	13,81,673	15,68,999	..	1,77,326
Miscellaneous	19,116	6,000	13,116	..
Total	16,84,216	23,00,000	..	6,15,784
Add—increase in balance of Capital advance account, &c. ..	..	..	..	..
Total cash outlay	16,84,216	23,00,000	..	6,15,784
Capital Receipts.				
Refunds for stores sold to Revenue and others	18,81,579	18,00,000	81,579	..
Other refunds—Home expenditure, &c.	2,47,282	3,50,000	..	1,02,718
Total capital receipt	21,28,861	21,50,000	..	21,139
Net cash demand of the year on capital account	4,44,845	1,50,000	..	5,94,645

Actual Receipts and Charges of 1892-93 compared with Budget Estimate, 1892-93—cont.

Head.	Actuals, 1892-93.	Budget estimate, 1891-92.	ACTUALS.	
			More.	Less.
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	38,50,131	38,00,000	50,131	..
Goods traffic	68,43,432	68,30,000	13,432	..
Electric telegraph earnings	18,933	20,000	..	1,067
Bundries	1,67,281	1,60,000	..	7,281
Surplus	98,69,777	96,00,000	2,69,777	..
Total Administrative receipts	8,80,884	8,00,000	80,884	..
Total payments into treasury				
	1,07,50,661	1,06,00,000	1,50,661	..
Expenditure.				
Maintenance	14,38,413	13,24,000	1,13,413	..
Locomotive expenses	18,73,967	19,49,700	..	76,733
Carriage and wagon expenses	4,68,994	6,37,500	..	1,68,506
Traffic expenses	8,44,397	8,40,000	4,397	..
General charges	5,33,268	5,97,800	..	64,532
Special and miscellaneous expenses	1,09,882	60,000	69,882	..
Surplus	52,68,921	54,00,000	1,31,079	..
Total Administrative expenses	9,58,566	8,00,000	1,58,566	..
Total withdrawals from treasury				
	62,27,487	62,00,000	27,487	..

Actual Receipts and Charges of 1892-93 compared with Revised Estimate, 1892-93.

Head.		Actuals, 1892-93.	Revised estimate, 1892-93.	ACTUALS	
				More.	Less.
INDIA.					
Capital Indian Cash Outlay.					
On works including establishment		Rs.	Rs.	Rs.	Rs.
Stores		2,82,428	2,83,303	125	
Miscellaneous		18,81,673	18,61,697	19,978	
		19,116	8,000	14,116	
Total		18,84,216	16,60,000	34,216	
Add—or deduct increase or decrease in balance of capital advance account, &c.					
Total cash outlay		18,84,216	16,60,000	34,216	
Capital receipts.					
Refunds for stores sold to revenue and others		18,81,579	19,00,000		18,421
Other refunds—Home expenditure, &c.		2,47,282	2,75,000		27,718
Total, Capital receipts		21,28,861	21,75,000		46,139
Net cash demand of the year on Capital account		4,44,645	5,25,000		80,355
REVENUE ACCOUNT.					
Receipts.					
Coaching traffic		38,50,131	38,60,000		
Goods traffic		68,43,432	67,10,000	1,33,432	9,869
Electric telegraph earnings		18,913	20,000		1,067
Sundries		1,87,281	1,60,000		2,719
Total Administrative receipts		98,69,777	97,50,000	1,19,777	
Surplus		8,80,884	8,50,000	30,884	
Total payments into treasury		1,07,50,661	1,06,00,000	1,50,661	
Expenditure.					
Maintenance		14,38,413	16,10,000		71,687
Locomotive expenses		18,73,967	19,30,000		56,033
Carriage and wagon expenses		4,68,994	4,65,000		3,994
Traffic expenses		8,44,397	8,40,000	4,397	18,008
General charges		5,33,268	6,34,000		732
Special and miscellaneous expenses		1,09,882	1,01,000	8,882	
Total Administrative expenses		52,68,921	54,00,000		1,31,079
Surplus		9,58,566	8,50,000	1,08,566	
Total withdrawals from treasury		62,27,487	62,50,000		22,513

SUB-HEADS OF REVENUE EXPENDITURE.
Comparison between Actuals of 1891-92 and 1892-93.

Main head.	Sub-head.	Actuals, 1892-93.	Actuals, 1891-92.	1892-93.	
				More.	Less.
Maintenance of way, works and stations.	1. General superintendence	na.	na.	na.	na.
	2. Maintenance and renewal of permanent-way	3,66,780	2,54,784	11,996	..
	3. Repairs of bridges, &c., wages and materials	6,81,838	6,26,018	5,820	..
	4. Do. of stations and buildings	2,36,739	2,33,005	3,734	..
	5. Maintenance by contract	1,76,726	1,70,798	..	4,072
	6. New minor works	22,635	24,240	..	1,605
	7. Unclassified expenditure	2,47,486	1,76,874	71,612	..
	Total	18,80,604	14,87,719	39,885	..
	<i>Deduct—value of stores returned to stock</i>	<i>1,43,191</i>	<i>1,40,114</i>	<i>..</i>	<i>3,077</i>
	Total	14,38,413	13,47,605	90,808	..
Locomotive expenses.	1. General superintendence	na.	na.	na.	na.
	2. Running expenses	1,16,350	1,17,356	..	1,006
	3. Fuel	3,66,872	3,63,497	3,375	..
	4. Water	6,76,141	7,16,113	..	40,972
	5. Oil, tallow and other stores	27,611	27,794	..	183
	6. Maintenance and renewals of locomotive engines	43,931	43,494	437	..
	7. Maintenance and renewals of machinery, tools and plant	4,20,359	4,92,486	..	1,72,226
	8. New minor works	1,03,514	95,483	8,031	..
	9. Payments to other lines	..	..	..	..
	10. Unclassified expenditure	1,30,489	1,83,049	..	52,560
Carriage and wagon expenses.	Total	16,73,967	21,39,269	..	4,65,302
	<i>Deduct—sum chargeable to Fire Insurance Fund</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
	Total	16,73,967	21,39,269	..	4,65,302
	1. General superintendence	na.	na.	na.	na.
	2. Repairs and renewals of vehicles	28,865	81,026	..	52,161
	3. Do. machinery, tools and plant	2,79,834	3,01,687	..	21,853
	4. Cleaning carriages and wagons and oiling	60,642	67,890	..	7,248
	5. New minor works	63,731	63,662	69	..
	6. Unclassified expenditure	89,082	30,966	58,116	..
	Total	4,71,854	4,85,081	..	13,227
	<i>Deduct—sum chargeable to Fire Insurance Fund</i>	<i>2,860</i>	<i>2,029</i>	<i>..</i>	<i>831</i>
Traffic expenses.	Total	4,68,994	4,83,052	..	14,058
	1. Salaries, wages, &c.	na.	na.	na.	na.
	2. Fuel, lighting, water and general stores	6,03,438	6,34,042	..	30,604
	3. Clothing	1,00,132	1,14,269	..	14,137
	4. Printing, stationery and tickets	11,046	10,811	235	..
	5. Charges for collection and delivery of goods, &c.	77,624	73,963	3,661	..
	6. Miscellaneous expenses	2,473	2,282	191	..
	7. Payments to other lines	6,029	6,058	..	29
	8. Unclassified expenditure	10,030	..	10,030	..
	Total	34,347	22,276	12,072	..
General charges.	Total	8,45,518	8,63,700	..	18,182
	<i>Deduct—sum chargeable to Fire Insurance Fund</i>	<i>1,121</i>	<i>643</i>	<i>..</i>	<i>478</i>
	Total	8,44,397	8,63,057	..	18,660
	1. Home expenditure	na.	na.	na.	na.
	2. Salaries of Indian management, &c.	66,344	68,683	..	2,339
	3. Police	2,63,890	2,73,794	..	9,904
	4. Advertising	24,108	48,367	..	10,259
	5. Electric telegraph	4,583	4,072	511	..
	6. Clearing accounts with other lines	1,33,697	1,31,767	1,930	..
	7. Unclassified expenditure	42,284	32,813	9,471	..
Special and Miscellaneous expenditure.	Total	6,38,924	6,69,516	..	30,592
	<i>Deduct—sum chargeable to Fire Insurance Fund</i>	<i>6,667</i>	<i>6,372</i>	<i>..</i>	<i>295</i>
	Total	6,32,257	6,63,144	..	30,876
	1. Law charges	870	1,711	..	841
	2. Compensation	8,292	6,602	1,690	..
	3. Rates and taxes	20,107	14,208	5,899	..
	4. Payments to other lines	28,233	39,163	..	10,930
	5. Prizes for station gardens, &c.	837	680	157	..
	6. Contribution to Provident Fund	39,970	29,884	10,086	..
	7. Miscellaneous expenditure	16,299	17,827	..	1,528
Special and Miscellaneous expenditure.	Total	1,14,608	1,08,835	5,773	..
	<i>Deduct—sum chargeable to Fire Insurance Fund</i>	<i>4,728</i>	<i>1,647</i>	<i>..</i>	<i>3,081</i>
Special and Miscellaneous expenditure.	Total	1,09,880	1,07,188	2,692	..

No. 244.

Endorsement by the Consulting Engineer for Railways, dated 18th July 1893.

Transferred to the Joint Secretary to Government, Public Works Department,
Railway Branch.

ORDER—dated 23rd August 1893, No. 1115 R., Public Works.

The attention of the Agent and Manager, Madras Railway, should be drawn to
the sections referred to in paragraph 3 of the Examiner's letter read above.

(True Extract.)

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

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

RAILWAY.

Gobt. of {1893} Madras.
PUBLIC WORKS.

Dated August, 23rd.

Recd.

Encl.

G.O., 23rd Aug. 1893, No. 1115 R.

AUGUST.

Madras Railway

Letter from the Examiner, Guaranteed Railway Accounts, Madras, forwarding a copy of the annual statement of Indian transactions (Form No. XXII) of the — for the year 1892-93 and inviting special attention to the points raised in certain sections of paragraph 15 of the review which accompanies it, communicated to the Agent and Manager, Madras Railway.