

Public Works (1894) Department.

RAILWAY BRANCH.

G.O., No. 383. R

DATED 9th July

[Despatch Abstract.]

Madras Railway - Annual Statement
of Indian transactions of the — for
1893-94 with a review of receipts and
charges, submitted by the Examiner
Guaranteed Railway Accounts, reviewed
with remarks.

BACK PAPERS.

[illegible]

FURTHER PAPERS.

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

9TH JULY 1894, No. 383 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Examiner, Guaranteed Railway Accounts, Madras, to the Consulting Engineer for Railways, Madras, dated 5th July 1894, No. 488.

I have the honour to forward, herewith, the annual statement (Form No. XXII) of Indian transactions of the Madras Railway for the official year 1893-94 with a review of receipts and charges.

2. The Agent and Manager's attention should be drawn to the following:—

Sections (a) III to V; (c) III; (d) I to VI, and (e) II of paragraph 15.

FORM No. XXII.

STATEMENT of the Indian transactions of the Madras Railway for the official year 1893-94.

	ACTUALS FOR 1893-94.						Budget estimate as passed in Budget orders.	Revised estimate as passed in Budget orders.	Final Revised estimate as adopted by the Government of India.
	Cash.		Transfers.		Total.				
Capital.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	RS.	RS.
Payments into Treasury and Credits	2,80,320	0 3	18,09,395	4 9	20,88,715	5 0	23,50,000	21,00,000	21,00,000
Withdrawals from Treasury and Debits	15,82,675	12 2	1,20,029	5 5	16,82,605	1 7	19,00,000	17,25,000	17,25,000
Net withdrawals from Treasury	12,82,255	11 11	16,88,385	15 4	4,06,110	3 5	4,50,000	3,75,000	3,75,000
Revenue.									
Payments into Treasury and Credits	1,06,16,642	12 3	9,63,813	4 6	1,15,82,456	0 9	1,06,50,000	1,15,50,000	1,15,50,000
Withdrawals from Treasury and Debits	84,83,661	12 9	27,93,565	10 3	62,77,427	7 0	63,00,000	63,50,000	63,50,000
Net payments into Treasury	71,34,780	15 6	16,29,782	5 9	53,05,029	9 9	43,50,000	52,00,000	52,00,000
Special Funds.									
Credits	43,100	14 6	1,33,427	9 6	1,76,528	8 0	..	..	..
Debits	10,826	6 0	2,15,111	9 11	2,25,937	7 11	..	..	..
Net payments into Treasury	32,274	9 6	81,683	9 5	49,408	15 11	..	..	..
Guaranteed Interest.									
Withdrawals from Treasury	..		..		..		..	..	..

Madras,
4th July 1894.

(Signed) A. GRANT,
Offg. Examiner of Railway Accounts.

Review of receipts and charges to accompany Form No. XXII (year 1893-94).

The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1892-93 and the estimates for 1893-94, 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 1893-94 were Rs. 40,146 short of the actuals of 1892-93 as shown below, viz:—

(i) Decrease under other refunds ...	Rs.
(ii) Increase under refunds in respect of stores sold to Revenue and others ...	49,155
	9,009
Net decrease ...	40,146

b (i) The decrease on the former head, item (i), is due to the following:—

	Credits in 1892-93.	Credits in 1893-94.	1893-94.	
			More.	Less.
Miscellaneous credits ..	Rs. 8,401	Rs. 4,800	Rs. 1,189	Rs.
Revenue for work done, &c. ..	87,045	27,492	..	59,553
Do. for Home payments ..	21,244	..	..	21,244
Do. for Home Board expenditure ..	92,467	1,23,708	31,241	..
Survey for Local Government ..	606	116	..	390
Rolling stock erected for the South Indian Railway ..	42,619	42,211	..	408
Total ..	2,47,282	1,98,127	..	49,155

(ii) The decrease against "Revenue for work done, &c.," is chiefly due to an abnormal item of Rs. 41,095 included in the accounts for 1892-93, being portion of expenditure on the reconstruction of the Pápaghni bridge incurred by Capital and subsequently transferred to Revenue.

(iii) In regard to the recoveries on account of Home payments, none were passed during the year through the Capital account as explained in paragraph 3 (c).

(c) The increase on the latter head (ii) is made up as follows:—

(i) Increased refunds on account of stores sold to foreign railways.	Rs. 3,325
(ii) Increased cash credits for sale-proceeds of permanent-way materials, &c., sold to the Kolar Gold Fields Railway ...	54,559
Less—	57,884

(iii) Decreased refunds on account of stores issued to Revenue (due to the large credit to Revenue in 1893-94 for old rails taken out of the line in previous years, but not priced and returned into store until this year; this credit however was reduced to a certain extent by issue of 2 new locomotives to Revenue) ...

Net increase ... 9,009

3. *Comparison with budget estimate.*—(a) Compared with the Budget Estimate, the actual transactions are deficient by Rs. 2,61,285 as follows, viz:—

(i) Stores sold to Revenue and others	Rs. 1,09,412
(ii) Other refunds ...	1,51,873
Total deficit ...	2,61,285

(b) The decrease under (i) is due to the cause referred to in paragraph (c) (iii) above.

(c) That under (ii) is accounted for by the recoveries of Home payments being dealt with in the Revenue instead of in the Capital account as hitherto, and to less work having been done for Revenue than was anticipated.

1. *Comparison with revised estimate.*—The actuals agree very closely with the revised estimate, the difference Rs. 11,285 is 54 per cent only and is made up as follows:—

Stores sold to Revenue	Rs. 9,412
Other refunds ...	1,873
Total deficit ...	11,285

Withdrawals from Treasury—Capital.

5. *Comparison with actuals.*—(a) The actual outlay is Rs. 1,611 less than it was in 1892-93, the fluctuations being as under:—

(i) Decreased outlay on construction	Rs. 94,533
(ii) Decrease in balance of Capital advance account	28,400
	1,22,935
Less—	Rs.
(iii) Increased outlay on stores	80,428
(iv) Increased miscellaneous and miscellaneous suspense	31,898
	1,21,324
Net decrease ...	1,611

(b) The increased outlay on stores, item (iii), arose on the following items:—

Increases—	Rs.
Cotton waste, &c. ...	3,158
Timber ...	3,816
Tallow, country ...	576
Coal, Indian ..	35,598
Wooden sleepers ...	10,000
Wooden keys ...	7,600
Materials for tarpaulins ...	8,987
Manufacture of stores ...	28,387
Sundry stores ..	34,128
Freight and landing charges ...	4,303
Unrecovered balance of general average contribution subsequently debited to Civil Department—Loss by exchange ...	1,375
	1,37,928

Less Decreases—	Rs.
Firewood ...	35,671
Oil of sorts ...	12,831
	48,502
Net increase ...	89,426

(c) The decreased outlay on construction, item (i), was made up as under:—

Decreased outlay on Minor works ...	Rs. 1,48,347
Expenditure on debenture stamps and commission not incurred in 1893-94 ...	21,000
	1,69,347

Less—	
Increased outlay on Major works ...	74,812
Net decrease ...	94,535

The increase under miscellaneous and suspense miscellaneous is chiefly due to increased recoveries for work done for outsiders.

d. Comparison with budget estimate—

(a) Compared with the budget estimate the actuals are less by Rs. 2,17,395 due to the following:—

(i) Overestimate on construction	Rs.
(ii) Do. on stores	1,91,294
(iii) Do. on miscellaneous	43,714
(iv) Decrease on balance of Capital advance account	1,713
	28,400

Less—

(v) Underestimate on suspense miscellaneous	2,65,121
	47,726

Net decrease ... 2,17,395

(b) The decrease on construction is accounted for as under:—

Name of work.	Provision in budget.	Actual outlay.	Actual outlay less.
Strengthening weak girders of Cheyáru bridge	Rs. 20,000	Rs. 33,670	Rs. 13,670
Do. do. of Ponga	5,083	23,495	18,412
Do. do. of Thootha	5,686	Cr. 5,423	11,109
Bungalow for Assistant Locomotive Superintendent at Perambúr works	5,042	...	5,042
Houses for Traffic subordinates at Bangalore City	692	11,344	10,652
Third line, goods-shed, &c., at Jalarpet	7,151	1,792	5,359
Alterations and addition in connection with the junction of the Nilgiri Railway with the Madras Railway at Méttu-pálaiyam	14,072	11,356	3,616
Extension of the block system and the introduction of starting Semaphore signals, South-west and North-west line	4,864	2,205	2,659
Protective works at 39th mile, South-west line	14,777	9,230	5,547
Alterations and additions to station-house at Jalarpet	10,988	...	10,988
Twenty houses for native dromen at Jalarpet	5,440	3,062	2,378
Thirty houses for subordinate staff at Bangalore City	6,630	42	6,588
Alterations and additions to platform, station-house yard, &c., at Bangalore City	90,898	20,902	69,996
Two double blocks of bungalows for European and Eurasian drivers at Pódenúr	7,962	...	7,962
Two double blocks of bungalows for European and Eurasian drivers at Gooty	10,286	...	10,286
Station-house at Palghat	25,000	...	25,000
Institute at Gooty	11,007	8,004	3,003
Sheds, &c., required for the introduction of gas light in trains	13,969	...	13,969
Lighting of Arkonam station yard by electricity	6,133	...	6,133
Eight Locomotive engines and tenders	5,400	6,630	830
Four trial stations	6,844	...	6,844
Four double bungalows for guards	11,560	5,587	5,973
Four platforms to be provided at trial stations	7,724	938	6,786
Twenty-five houses for subordinate staff	5,530	1,342	4,188
Two trial stations to be converted into 4th-class stations	9,048	...	9,048
Other (minor) works	67,101	51,717	12,384
Total	3,60,187	1,88,893	1,91,294

(c) The overestimate on stores (item ii) arose on the following items:—

Overestimate.

Firewood	Rs. 80,294
Wooden sleepers	10,000
" keys	5,400
Pot sleepers cast in Perambúr works	5,000
Freight and landing charges	61,391
	1,62,085

Less—

Underestimates.

Oil of sorts	Rs. 9,699
Cotton waste, &c.	4,837
Timber of all kinds	15,392
Tallow, country	556
Coal, Indian	27,098
Materials for tarpaulins	3,987
Manufacture of stores	41,011
Sundry stores	14,416
General average contribution—	1,375
Loss by exchange	...
	1,18,371
	43,714

(d) The decrease against firewood is due to the endeavours that were made to keep the stock in hand at the lowest possible figure, and, also, apparently to the increased purchase of Indian coal.

7. *Comparison with revised estimate.*—(a) Compared with the revised estimate the actual outlay is less by Rs. 42,395, or 2.46 per cent. only, arising out of the following items:—

(i) Decreased outlay on stores	Rs. 53,734
(ii) Decreased outlay on miscellaneous	1,713
(iii) Decrease in balance of Capital advance account	8,400
	63,847

Less—

(iv) Increased outlay on construction	Rs. 13,898
(v) Do. miscellaneous expense	7,554
	21,452

Net decrease ... 42,395

Payments into Treasury—Revenue.

8. *Comparison with actuals.*—(a) The payments of revenue into treasury during 1893-94 exceed the figures of 1892-93 by Rs. 8,31,795 as seen below:—

(i) Earnings	Rs. 5,13,963
(ii) Suspense	3,17,832
Total	8,31,795

(b) The increase in earnings is made up of Rs. 91,491 under coaching, Rs. 3,38,259 under goods, Rs. 84,143 under sun-dries, and Rs. 70 under telegraph earnings.

(i) The increase under coaching is due chiefly to an increase of Rs. 85,083 under passenger traffic and of Rs. 21,989 under parcels, with a decrease of Rs. 12,437 on military baggage.

(ii) The increase under goods is due to the large quantities of coal despatched for the Gold Mining Companies at Kolar, to the improvement in the traffic of raw cotton, for which there was a good season, and to increased traffic in grain, which moved in large quantities, and was carried over longer distances than in the previous year.

(c) The increase under suspense is due to the development of goods traffic generally which resulted in the traffic proportions payable to the foreign railways, being much in excess of those of the previous year, and to Special Funds transactions being passed through revenue, instead of, as in the previous year being dealt with through the Treasury Miscellaneous Account—*vide* paragraph 11 (b) i.

9. Comparison with budget estimate.—(a) Compared with the budget estimate the actuals are Rs. 9,32,456 in excess made up as follows:—

(i) Earnings	...	...	...	...	...	...	...	Rs.
(ii) Suspense	...	...	...	...	...	...	...	6,33,740
								2,98,716
							Total	9,32,456

(b) The increase of the actual earnings over the budget is due to the same causes, as those which contributed to the excess over the actuals for 1992-93—*vide* paragraph 8 (b).

(e) The increase on suspense transactions is due to the causes mentioned in paragraph 8 (c).

(d) These underestimates were to a certain extent set right in the revised estimate.

10. *Comparison with revised estimate.*—(a) Compared with the revised estimate the actuals are in excess by Rs. 32,456 or 28 per cent. only. The increase is made up as under:—

(i) Increased earnings	...	...	...	...	...	Rs.
(ii) Decreased suspense	...	...	...	...	...	1,33,740
					...	1,01,284
				Net increase	...	32,456

(b) The increased earnings, which are only 1.30 per cent. in excess of the revised estimate, are due to slight increases under each sub-head.

(c) The decrease in suspense receipts is chiefly due to the Special Funds payments into revenue treasury being less than anticipated, the decrease is large, but the transactions in connection with Special Funds are liable to such large fluctuations, that it is difficult to frame a fairly correct estimate of them.

Withdrawals from Treasury—Revenue.

11. Comparison with actuals.—(a) The treasury withdrawals of the year are Rs. 49,940 in excess of those of the previous year as under :—

(i) Increased suspense withdrawals	...	...	...	Rs. 1,25,063
(ii) Decreased working expenses	...	...	...	75,123
			Net increase	49,940

(b) (i) The increased suspense withdrawals are due to the fact that the transactions of the Special Funds account were this year dealt with through the revenue account, the net debit or credit of the month being adjusted by transfer certificate between Revenue and Special Funds account—vide paragraph 8 (c) *supra*.
(ii) The suspense

(ii) The suspense outlay of the year was Rs. 1,15,087 short of the suspense receipts; this amount was made up as follows:—

Increase under demands payable	...	...	...	Rs.
Less increase on revenue outstandings chiefly for traffic balances	...	...	...	1,21,248
	...	...	...	6,161
			Net	1,15,057

(c) (i) The decreased working expenses are made up as follows:—

Maintenance, abstract A	...	...	...	...	...	ms.
Special and miscellaneous, abstract G	...	...	...	...	...	3,50,571
						27,143
Less increased outlay on—						3,77,714

Les. increased outlay on—
Locomotive

Increased outlay on—					
Locomotive expenses, abstract B				\$.	3,77,714
Carriage and wagon	B	...	...	1,33,415	
Traffic	C	...	...	88,171	
General	D	...	...	63,983	
	E	...	...	27,020	
				3,02,571	
Net decrease ...					75,123

(ii) The decrease in maintenance expenditure arose on the following heads :—

							RS.
Maintenance and renewal of permanent-way	...	...	...	...	...	...	2,48,286
Renewals of bridges	...	...	...	...	...	...	1,43,573
Repairs of stations and buildings	...	...	...	...	...	...	11,494
New minor works	...	...	...	...	...	...	1,267
Unclassified expenditure	...	...	...	...	...	...	1,02,995
							5,07,615

LC49—

				Rs.	
General superintendence	...	...	...	14,875	
Value of stores returned to stock	...	...	...	1,42,169	
				<u> </u>	1,57,044
				Net	3,50,571

(iii) The increased charges on the first two heads of expenditure in 1892-93 is due to the heavy renewals of permanent-way and to the following extraordinary charges on account of strengthening bridges during that year:—

bering bridges during that year:—							1892-93.	1893-94.
							Rs.	Rs.
Rollavanka ...	...	...	...	...	...	...	47,696	3,113
Thootha ...	...	...	...	...	...	...	57,915	7,153
Pāpaghni ...	...	...	...	...	...	...	41,095	...
Cheyāru ...	...	...	...	...	...	...	1,961	...
Booga ...	...	...	...	...	...	...	59	17
Total ...							1,48,726	10,283

(iv) The increased unclassified expenditure in 1892-93 is due chiefly to the item of loss by exchange on the English stores used on the above heavy renewals of line and bridges, which in that year amounted to Rs. 1,85,174 against Rs. 77,731 in 1893-94.

(v) The stores returned to stock in the current year have been credited to sub-heads while in 1892-93. They were deducted in lump sum at the foot of the abstract.

(vi) The decrease in special and miscellaneous expenditure appears chiefly under payments to foreign lines.

(vii) The increased locomotive expenses are due to the issue of two new locomotives at the cost of revenue in June 1893, to increased expenditure under fuel and unclassified expenditure, the loss by exchange amounted to Rs. 1,03,127 in 1893-94 against Rs. 59,342 in the previous year.

(viii) The increases under the other heads are attributable to the following causes, viz. :—

(a) *Carriage and wagon expenses*.—Increased expenditure of Rs. 1,13,493 under repairs and renewals of vehicles which increase was reduced to a certain extent by decreased expenditure of Rs. 41,516 under repairs of machinery, tools and plant.

(b) *Traffic expenses*.—Chiefly due to the increase of Rs. 10,438 under salaries and wages, of Rs. 33,323 under fuel, lighting, water, &c., of Rs. 7,872 under unclassified expenditure, mainly on account of loss by exchange, and of Rs. 2,061 under payments to other lines.

(c) *General charges*.—Chiefly due to the increase of Rs. 14,591 under Home expenditure, of Rs. 10,306 under salaries of Indian management, &c., of Rs. 15,334 under unclassified expenditure, which increase was reduced by a saving of Rs. 11,369 under electric telegraph.

(ix) The loss by exchange under all abstracts has decreased by Rs. 36,447 as compared with the actuals of 1892-93.

12. *Comparison with budget estimate.*—(a) Compared with the budget estimate the actuals are less by Rs. 22,573, viz. :—

					RS.
(i) Decreased working expenses	...	...	...	...	2,06,202
(ii) Increased suspense	...	...	...	...	1,83,629
				Net decrease	22,573

(b) The overestimate on working expenses (item 1) arose on the following heads, viz. :—

							Rs.
<i>Overestimate.</i>							
(i) Maintenance	...	...	...	...	...	...	3,62,158
(ii) Special and miscellaneous expenses	...	...	...	...	...	...	25,261
							<u>3,87,419</u>

Loss—

Underestimate.

	Rs.	Rs.
(iii) Locomotive expenses	57,392	
(iv) Carriage and wagon expenses	57,165	
(v) Traffic expenses	58,382	
(vi) General charges	8,288	
	<u>1,81,217</u>	
Net decrease		<u>2,06,202</u>

(c) The lapse of Rs. 3,62,158 under maintenance (item 1) is due to decreased expenditure on maintenance and renewal of permanent-way and on repairs of bridges.

(d) The lapse of Rs. 25,261 under special and miscellaneous expenditure is principally due to a saving on the provision of Rs. 25,000 for payments to other lines.

(e) The increase in locomotive expenses is principally due to an underestimate of Rs. 14,770 under General superintendence to an increased expenditure of Rs. 29,368 on fuel and to a short provision of Rs. 17,424 under unclassified expenditure, chiefly loss by exchange.

(f) The increase in carriage and wagon expenses is principally due to the heavy repairs to coaching and goods vehicles which amounted to Rs. 1,16,827 in excess of the amount provided for in the budget. On the other hand there was an overestimate of Rs. 45,974 under renewals of machinery which reduced the above excess to Rs. 70,853. This excess was further reduced by savings under all the other sub-heads of this abstract except General superintendence which showed an excess of Rs. 2,002 over the provision in the budget.

(g) The increase of Rs. 58,382 under traffic expenses is principally due to the short provision under fuel, lighting, water and general stores and unclassified expenditure and to no provision having been made in the budget for payments to other lines under which head an expenditure of Rs. 12,091 was booked.

(h) The small increase under general charges is due to petty fluctuations under all heads.

(i) The increase under suspense (item ii) is due principally to the transactions of the Special Funds account with revenue not having been provided for in the budget estimate—vide paragraph 8 (e) above.

13. Comparison with revised estimate.—(a) Compared with the revised estimate the actuals are less by Rs. 72,573 or 1.14 per cent. only made up as under:—

	Rs.
(i) Decreased working expenses	2,06,202
(ii) Increased suspense	1,33,629
Net decrease	<u>72,573</u>

(b) The overestimate on working expenses arose under each abstract of expenditure as under:—

	Rs.
Maintenance	22,158
Locomotive expenses	92,618
Carriage and wagon expenses	2,835
Traffic expenses	31,618
General charges	39,712
Special and miscellaneous expenses	17,261
Total decrease	<u>2,06,202</u>

(i) The decreased expenditure in the Locomotive Department is due principally to over-estimates under the following sub-heads of this abstract:—

	Rs.
Running expenses	6,126
Fuel	10,633
Maintenance and renewal of locomotive engines	13,237
Do. of locomotive machinery	22,785
Unclassified expenditure	36,075

(ii) The decrease in general charges are principally under the following sub-heads of this abstract:—

	Rs.
Salaries of Indian Management	14,604
Electric Telegraph	22,972

(c) The increased suspense withdrawals are principally due to increased through traffic transactions with other lines.

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

CAPITAL.

	Dr. Rs.	Cr. Rs.
(a) Stores—		
General Stores account	6,08,044	
Locomotive store and Workshop account	12,15,034	
Engineering store and Workshop account	9,58,096	
Traffic store account	154	
Stores in transit	81,458	
Materials lost account	62	
Telegraph store and Workshop account	45,426	
Total (a)	<u>29,08,271</u>	

	Dr. Rs.	Cr. Rs.
(b) Her Majesty's Government of India Capital Advance account—		
Company's balance	4,481	
Add—Unrealized sales dealt with in Government Examiner's books, but treated by Company as separate suspense account		12,836
Government Examiner's balance on Capital advance account		8,355

CAPITAL SUSPENSE ACCOUNTS.

	Dr. Rs.	Cr. Rs.
Cashier	9,257	
Locomotive Superintendent's advance account	4,000	
Chief Engineer's advance account	444	
Refunds to Government		14,108
Cheques payable—capital		4,074
Stores outstanding account	12,836	
Total (b)	<u>26,537</u>	<u>26,517</u>

REVENUE.

	Dr. Rs.	Cr. Rs.
(a) Her Majesty's Government of India Revenue advance account		8,331
(b) Suspense Revenue Advance—		
General suspense account	3,227	
Traffic Manager's advance account	1,000	
Cashier	4,104	
Total (a) and (b)	<u>8,331</u>	<u>8,331</u>

	Dr. Rs.	Cr. Rs.
(c) Suspense Revenue account—		
Traffic cash account	1,78,150	
Foreign Railways traffic account	192	
Revenue establishment		2,60,620
Refreshment rooms account		2,847
Income-tax		2,281
Unpaid salaries and wages		6,917
Home payments suspense account		464
Municipal tolls collected by company		3,474
Cheques payable—revenue		3,638
Railway schools account		463
Foreign Railways, miscellaneous		51,123
Total (c)	<u>1,78,342</u>	<u>3,30,827</u>

	Rs.
Balance agreeing with revenue treasury working account, thus:—	
Revenue deposited	14,88,631
Less Net revenue March quarter not yet transferred to net revenue account	13,36,146
	<u>1,52,485</u>
	<u>3,30,827</u>

3,30,827

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. 5,298 only during the year. The decrease would have been much larger, but for the re-valuation of certain stores which appeared on the books at too low a cost, the pricing of some articles hitherto borne on the store books without value, and for the large quantity of second-hand material returned to stock from both capital and revenue works.

(ii) At the suggestion of this office the Telegraph stores formerly merged in the Engineering store and workshop account have been transferred to a separate head and are accounted for direct by the Telegraph Engineer to audit.

(iii) The stock lists prepared for 31st December 1893 are, in the case of Engineering and Telegraph store and Workshop accounts, in fair accord with the ledger balances at the same date; that of the Locomotive stores and Workshop account is Rs. 17,113 less than the ledger balance. There was no list prepared for the General Stores account. This will, it is expected, be done when the priced ledgers, now being opened out with the balances on 31st March 1894, are completed.

(iv) The cause of the deficiency on the Locomotive Store account will have to be explained and sanction obtained to a write-off.

(v) The system of half-yearly adjustments of outstanding purchases and sales, referred to in paragraph 15 (a) (iii) of last year's report still continues, but from April last "purchase" and "sales" accounts have been introduced in connection with the General Stores account and are operated upon monthly. A similar procedure should be adopted in connection with the other store accounts.

(b) *Capital advance suspense accounts*—

(i) The balances under this head are all current.

(ii) The general average charges on the cargo of the *Hocheimer* referred to in paragraph 15 (b) (i) of last year's report was recovered partly in India and partly in England.

(iii) The latter was received from the under-writers by the Board at the market rate of the day, but was brought on to the company's Indian books at the contract rate of exchange of 1s. 10d. per rupee, which resulted in a debit balance of Rs. 1,375-0-6 against the suspense account for "general averages" which was cleared by debit to "Civil Department—Loss by exchange."

(iv) To obviate such losses in future, the Accountant-General, Public Works Department, suggested that recoveries of this nature by the Board be remitted to India, and the suggestion has been referred by the company to the Board for orders.

(v) Under the procedure now in force, cash refunds are transferred in the month in which received to the head of account concerned. The balance of the account "Refunds to Government" consists of advances from outsiders for works not yet completed. The details of the balance at 31st March 1894 are as under:—

	Rs.	A.	P.
Receipt from the Kolar Gold Fields Railway, on account of stores to be supplied and landing charges	5,201	1	6
Receipt from the Board of Revenue for the construction of sidings and turn-table at Salt Cutaur, less expenditure incurred to date	8,907	1	6
Total	14,108	0	0

(vi) It is satisfactory to note that the capital advance account is being kept at a low figure.

(c) *Revenue advance suspense accounts*—

(i) The balances under this head are current and efficient.

(ii) The balance of Rs. 701-4-3 referred to in paragraph 15 (c) (i) of last year's report as due by the New Oriental Bank has been reduced by the receipt of dividends to Rs. 554-3-0.

(iii) Proposals were submitted to adjust the outstanding by debit to Revenue; but as it was considered that the portion of the loss on the draft to the Home Board which arose on the family remittances, etc., of servants in India, should be made good by those concerned, fresh proposals have been invited and are expected shortly.

(iv) The balance of Revenue advance account has been reduced during the year by Rs. 10,407.

(d) *Revenue suspense accounts*—

(i) The balances under this head are all current with the exception of the old outstanding in connection with the Southern Mahratta Railway—vide paragraph 15 (d) (i) of last year's report.

(ii) The unadjusted balance at end of December 1893 amounted to Rs. 77,987.

(iii) The delay in settlement is due to the Madras Railway having taken objection to the excessive cost of the joint works, the inclusion in the joint account of works not agreed to or of line only.

(iv) A meeting took place in May last between certain officials of the two lines and it is expected that a speedy settlement of the question will be effected.

(v) The refreshment room account again shows an erroneous credit balance owing to the omission to take to account the stock of wines, etc., on hand.

(vi) As previously remarked, this and similar suspense accounts should be adjusted at least quarterly to enable the transactions of the financial year to be ascertained.

(vii) (1) The balance on the traffic cash account shows an increase of Rs. 16,378 as under:—

	1892-93.	1893-94.	1893-94 more.
	Rs.	Rs.	Rs.
Stations and ledger accounts	1,72,847	1,68,982	3,865
Foreign Railways traffic account	3,928	9,168	13,319
Southern Mahratta Railway disputed accounts	18,561	..	..
Other items	..	..	48,408
Foreign Railways for joint stations	48,408	..	12,846
Southern Mahratta Railway unsettled accounts	12,846	..	..
Other items	..	..	..
Total	1,61,772	1,78,150	16,378

(2) The whole of the balance in connection with foreign railways were subsequently adjusted.

(viii) At the suggestion of this office, all foreign railway transactions for which bills or transfer certificates have been submitted are dealt with through a separate ledger suspense account — vide paragraph 15 (d) (vi) (1) of previous year's report.

(c) *Imprests*—(i) Imprest advances are included in the following ledger accounts, viz.—

	Rs.	Rs.
Engineer's advance account—	200	..
Chief Engineer	200	400
Resident Engineer, 1st Division, South-West Line	..	4,000
Locomotive advance account	..	10
Railway Schools account	..	500
General suspense account—	..	200
Chief Engineer	..	100
Telegraph Engineer	..	68
Municipality for plumbers' licenses	..	858
Storekeeper	..	1,000
Traffic Manager's advance accounts	..	4,447
Cashier, petty cash	..	10,725

(ii) The following remarks made in the previous year's report are reproduced as no action has yet been taken in the matter:—

(a) It would appear desirable to deal with all imprests under one common imprest account which should remain at an unvarying figure.

(b) Payments from imprest would be recouped periodically upon submission of the usual form of account.

(c) 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. (i) The following were the balances on the special and private funds of the company on 31st March 1894:—

Government Special Funds Account.

	Dr. Rs.	Cr. Rs.
Government of India Special Funds account, Bank of Madras	4,38,004	3,53,043
Employees' guarantee fund	..	51,828
Contractors' security fund	8,598	3,21,998
Cashier cheques unpaid	..	30,165
Buildings, plant and Fire Insurance fund	..	..
Goods traffic—Fire Insurance fund	..	..
Bank of Madras, Madras Railway Fire Insurance fund	6,897	..
Government Securities—Fire Insurance fund	3,45,266	35,236
Provident Institution invested with Government	..	4,188
Perambur Church fund	..	..
Total	7,98,763	7,98,763

Private Funds.

(a) Madras Railway Provident Institution—	Dr.		Cr.	
	Rs.		Rs.	
Provident Institution			3,77,698	
Government securities	3,42,462			
Invested with Government Special Funds account.	35,236			
Total (a) ..	3,77,698		3,77,698	

(b) Sick and Allowance Fund—	Dr.		Cr.	
	Rs.		Rs.	
Madras Railway sick and allowance fund			1,03,500	
Government securities	95,156			
New Oriental Bank	479			
Bank of Madras	7,865			
Total (b) ..	1,03,500		1,03,500	

(ii) The Perambūr Church Fund has been transferred from "Private funds" to "Government Special Funds Account," as under Government of India, Public Works Department order, No. 635 A.R., dated 12th October 1893, the assets of this fund are now lodged in the Government treasury special funds account.

(iii) The Madras Railway Old Provident Fund has been closed partly by transfer of the balance to the provident institution and partly by refund to the employees concerned.

17. Financial results.—(i) The net amount of capital withdrawn in England and in India during and to end of 1893-94 is exhibited in the following table:—

	During the year.			To end of the year.		
	Rs.	A.	P.	Rs.	A.	P.
In England	7,95,320	2	11	7,53,43,521	9	6
In India	4,06,110	3	5	4,50,69,737	10	7
Total ..	3,89,209	15	6	12,04,13,259	4	0

(ii) The net earnings as shown in the administrative accounts yield a return of 4.31 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. 22,039-4-11 short 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 probably represents the amount due to contractors, &c., brought into the Indian books but not yet paid.

APPENDIX TO REVIEW OF RECEIPTS AND CHARGES FOR THE YEAR 1893-94.

ACTUAL receipts and charges of 1893-94 compared with actuals of 1892-93.

Head.	Actuals, 1893-94.	Actuals, 1892-93.	1893-94.	
			More.	Less.
INDIA.				
Capital Indian Cash Outlay.				
On works including establishment	Rs.	Rs.	Rs.	Rs.
Stores	1,88,893	2,83,428	..	..
Miscellaneous	14,71,099	13,81,873	89,426	94,535
Suspense miscellaneous	3,287	..	..	..
Increase or decrease of balance of Capital Advance Account ..	47,726	19,118	21,898	..
	28,400	..	..	28,400
Total, Cash outlay ..	16,82,605	16,84,216	..	1,611
Capital Receipts.				
Refunds for stores sold to Revenue and others	18,90,588	18,81,579	9,009	..
Other refunds—Home expenditure, &c.	1,98,127	2,47,282	..	49,155
Total, Capital receipts ..	20,88,715	21,28,861	..	40,146
Net cash demand of the year on Capital Account ..	4,06,110	4,44,848	38,538	..

ACTUAL receipts and charges of 1893-94 compared with actuals of 1892-93—cont.

ACTUAL receipts and charges of 1893-94 compared with						1893-94.			
Head.						Actuals, 1893-94.	Actuals, 1892-93.	1893-94.	
								More.	Less.
REVENUE ACCOUNT.						Rs.	Rs.	Rs.	Rs.
Receipts.						89,41,622	88,50,131	91,491	..
Coaching traffic	..	..	..	..	..	61,81,691	58,43,432	3,38,259	..
Goods traffic	..	..	..	..	..	19,003	18,933	70	..
Electric telegraph earnings ..	..	..	..	..	..	2,41,424	1,87,281	54,143	..
Sundries	..	..	..	..	..	1,03,83,740	98,69,777	5,13,963	..
Total, Administrative receipts ..						11,98,716	8,80,884	3,17,832	..
Suspense	..	..	..	..	..	1,15,82,456	1,07,50,661	8,31,795	..
Total payments into Treasury ..						10,87,842	14,38,413	..	3,50,571
Expenses.						20,07,382	18,73,967	1,33,415	..
Maintenance	..	..	..	..	..	8,87,165	4,68,994	4,18,171	..
Locomotive expenses	..	..	..	..	..	8,98,382	8,44,397	53,985	..
Carriage and wagon expenses ..	..	..	..	..	..	6,60,288	6,34,268	26,020	..
Traffic expenses	..	..	..	..	..	82,739	1,09,882	..	27,143
General charges	..	..	..	..	..	61,93,798	62,68,921	..	75,128
Special and miscellaneous expenses ..	..	..	..	..	..	10,83,629	9,58,566	1,25,063	..
Total, Administrative expenses ..						62,77,427	62,27,487	49,940	..
Suspense	..	..	..	..	..	Total withdrawals from treasury ..			

ACTUAL receipts and charges of 1893-94 compared with budget estimate, 1893-94.

ACTUAL receipts and charges of 1893-94					Actuals, 1893-94.	Budget estimate, 1893-94.	Actuals.	
Head.							More.	Less.
INDIA.					RS.	RS.	RS.	RS.
Capital Indian Cash Outlay.					1,88,893	3,80,187	..	1,91,294
On works including establishment.					14,71,099	16,14,812	..	42,714
Stores					3,287	6,000	..	1,713
Miscellaneous					47,726	..	47,726	..
Suspense miscellaneous					28,400	..	..	28,400
Increase or decrease of balance of Capital Advance account ..					16,82,605	19,00,000	.	2,17,395
Total, Cash outlay ..					18,90,588	20,00,000	..	1,09,412
Capital Receipts.					1,98,127	3,50,000	..	1,51,873
Refunds for stores sold to Revenue and others					20,88,715	23,50,000	..	2,61,285
Other refunds—Home expenditure, &c.					4,06,110	4,50,000	43,890	..
Total, Capital receipts ..					Net cash demand of the year on Capital Account ..			
REVENUE ACCOUNT.					Receipts.			
Coaching traffic					39,41,622	38,60,000	81,622	..
Goods traffic					61,81,691	57,10,000	4,71,691	..
Electric telegraph earnings					19,003	20,000	..	997
Sundries					2,41,424	1,60,000	81,424	..
Total, Administrative receipts ..					1,03,83,740	97,60,000	6,23,740	..
Suspense					11,96,716	9,00,000	2,96,716	..
Total payments into Treasury ..					1,15,82,456	1,06,50,000	9,32,456	..
Expenses.					10,87,842	14,50,000	..	3,62,158
Maintenance					20,07,382	19,50,000	57,382	..
Locomotive expenses					8,87,165	8,00,000	87,165	..
Carriage and wagon expenses					8,98,382	8,40,000	58,382	..
Traffic expenses					6,60,288	6,52,000	8,288	..
General charges					82,739	1,08,000	..	25,261
Special and miscellaneous expenses					51,93,798	64,00,000	..	2,06,202
Total, Administrative expenses ..					10,83,629	9,00,000	1,83,629	..
Suspense					62,77,427	62,00,000	..	22,573
Total withdrawals from Treasury ..								

ACTUAL receipts and charges of 1893-94 compared with revised estimate, 1893-94.

Head.	Actuals, 1893-94.	Budget estimate, 1893-94.	Actuals.	
			More.	Less.
<i>Capital Indian Cash Outlay.</i>				
On works including establishment	Rs. 1,88,893	Rs. 1,74,995	Rs. 13,898	Rs. ..
Stores	14,71,099	15,24,833	..	53,734
Miscellaneous for English outlay	8,287	8,000	..	1,713
Expense miscellaneous	47,726	40,172	7,554	..
Increase or decrease of balance of Capital Advance account	28,400	20,000	..	8,400
Total, Cash outlay	18,82,605	17,35,000	..	42,395
<i>Capital Receipts.</i>				
Refunds for stores sold to Revenue and others.. .. .	18,90,688	19,00,000	..	9,412
Other refunds—Home expenditure, &c.	1,98,127	2,00,000	..	1,892
Total, Capital receipts	20,88,715	21,00,000	..	11,285
Net cash demand of the year on Capital account	4,08,110	3,75,000	..	21,110
<i>REVENUE ACCOUNT.</i>				
<i>Receipts.</i>				
Coaching traffic	39,41,622	39,00,000	41,622	..
Goods traffic	61,81,691	61,10,000	71,691	..
Electric telegraph earnings	19,003	17,000	2,003	..
Bundries	2,41,424	2,23,000	18,424	..
Total, Administrative receipts	1,03,83,740	1,02,50,000	1,33,740	..
Expense	11,98,718	13,00,000	..	1,01,284
Total payments into Treasury	1,15,82,458	1,15,50,000	32,458	..
<i>Expenses.</i>				
Maintenance	10,87,842	11,10,000	..	22,158
Locomotive expenses	20,07,382	21,00,000	..	92,618
Carriage and wagon expenses	6,67,168	6,60,000	..	2,836
Traffic expenses	8,98,382	9,30,000	..	31,618
General charges	6,60,288	6,00,000	..	39,712
Special and miscellaneous expenses	82,739	1,00,000	..	17,261
Total, Administrative expenses	61,93,798	64,00,000	1,33,629	2,06,202
Expense	10,83,629	9,60,000	..	..
Total withdrawals from Treasury	62,77,427	63,60,000	..	72,573

SUB-HEADS OF REVENUE EXPENDITURE.

COMPARISON between actuals of 1892-93 and 1893-94.

Main head.	Sub-head.	Actuals, 1893-94.	Actuals, 1892-93.	1892-94.	
				More.	Less.
Maintenance of way, works and stations.	1. General superintendence	Rs. 2,81,656	Rs. 2,60,780	Rs. 14,875	Rs. ..
	2. Maintenance and renewals of permanent way	3,83,052	6,31,338	..	2,48,286
	3. Repairs of bridges, &c., wages and materials	92,056	2,36,639	..	1,42,573
	4. Do. of stations and buildings	1,64,232	1,75,728	..	11,496
	5. Maintenance by contract	..	..	..	..
	6. New minor works	21,368	22,635	..	1,267
	7. Unclassified expenditure	1,44,491	2,47,486	..	1,02,995
	Total	10,87,464	15,80,604	..	4,92,740
	Deduct—Value of stores returned to stock	22	1,42,191	..	1,42,169
	Total	10,87,442	14,38,413	..	3,50,971
Locomotive expenses.	1. General superintendence	1,24,770	1,18,350	8,420	..
	2. Running expenses	8,70,574	3,66,872	4,202	..
	3. Fuel	7,39,368	6,75,141	64,226	..
	4. Water	25,726	27,611	..	1,883
	5. Oil, tallow and other stores	42,742	43,931	..	1,189
	6. Maintenance and renewals of locomotive engines	8,06,763	4,20,259	86,504	..
	6. (a) Do. do. of machinery, tools and plant	31,216	1,03,614	..	72,299
	7. New minor works	1,999	..	1,999	..
	8. Payments to other lines	1,63,925	1,20,489	43,436	..
	Total	20,07,382	16,73,967	1,33,415	..
	Deduct—Sum chargeable to Fire Insurance Fund	..	..	..	..
	Total	20,07,382	16,73,967	1,33,415	..

Comparison between actuals of 1892-93 and 1893-94—cont.

Main head.	Sub-head.	Actuals, 1893-94.	Actuals, 1892-93.	1893-94.	
				More.	Less.
Carriage and wagon expenses.	1. General superintendence	Rs. 38,002	Rs. 28,665	Rs. 9,337	Rs. ..
	2. Repairs and renewals of vehicles	8,98,327	2,79,834	1,13,493	41,816
	2. (a) Do. of machinery, tools and plant	19,016	60,542	..	179
	3. Cleaning carriages and wagons and oiling	63,552	63,731	..	..
	4. New minor works	43,383	39,082	4,301	..
	Total	6,57,290	4,71,854	65,436	2,735
	Deduct—Sum chargeable to Fire Insurance Fund	125	2,860	..	..
	Total	6,57,165	4,69,994	88,171	..
Traffic expenses.	1. Salaries, wages, &c.	Rs. 6,14,276	Rs. 6,03,818	10,458	..
	2. Fuel, lighting, water and general stores	1,32,455	1,00,132	32,323	1,566
	3. Clothing	9,491	11,045	..	940
	4. Printing, stationery and tickets	78,584	77,624	..	626
	5. Charge for collection and delivery of goods, &c.	1,947	2,472	..	472
	6. Miscellaneous expenses	6,401	6,029	2,061	..
	7. Payments to other lines	12,091	10,030	7,872	..
	8. Unclassified expenditure	42,319	84,347	..	..
	Total	8,98,444	8,45,518	63,026	969
	Deduct—Sum chargeable to Fire Insurance Fund	162	1,121	..	..
	Total	8,98,382	8,44,397	63,985	..
General charges.	1. Home expenditure	Rs. 40,978	Rs. 46,384	14,591	..
	2. Salaries of Indian management, &c.	2,64,198	2,83,490	10,308	1,165
	3. Police	36,543	38,108	..	36
	4. Advertising	4,598	4,462	..	11,369
	5. Electric telegraph	1,22,328	1,33,697	..	..
	6. Clearing accounts with other lines	67,618	42,284	16,334	..
	7. Unclassified expenditure	..	..	..	..
	Total	6,66,668	5,38,926	27,733	..
	Deduct—Sum chargeable to Fire Insurance Fund	6,370	5,657	713	..
	Total	6,60,298	5,33,268	27,030	..
Special and miscellaneous expenditure.	1. Law charges	Rs. 1,367	Rs. 870	517	..
	2. Compensation	8,620	8,292	228	..
	3. Rates and taxes	11,373	20,107	..	8,734
	4. Payments to other lines	2,881	28,213	..	25,332
	5. Prizes for station gardens, &c.	467	837	..	170
	6. Contribution to Provident fund	41,644	39,970	1,674	..
	7. Miscellaneous expenditure	18,710	16,299	2,411	..
	Total	87,182	1,14,808	..	27,426
	Deduct—Sum chargeable to Fire Insurance Fund	4,443	4,726	..	282
	Total	82,739	1,09,882	..	27,143

ORDER—dated 9th July 1894, No. 383 R., Public Works.

Recorded.

2. The attention of the Agent and Manager, Madras Railway, is drawn to the sections referred to in paragraph 2 of the Examiner's letter read above.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.,
Railway Branch.

To the Agent and Manager, Madras Railway.
" Examiner, Guaranteed Railway Accounts.

Exd. T. Peters.
Spere Copies

RAILWAY.

Govt. of {1894} Madras.
PUBLIC WORKS.

Dated July, 9th.

Recd.

Encl.

G.O., 9th July 1894, No. 383 R.

JULY.

Madras Railway

Annual statement of Indian transactions of the — for 1893-94 with a review of receipts and charges submitted by the Examiner, Guaranteed Railway Accounts, recorded with remark.

[Vide P. W. D. Resn. Nos. 194-200 ^{A.} of 1974.]
G. R.

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *the Madras* RAILWAY FOR THE OFFICIAL
YEAR 1893-94 *2 1/2*

	ACTUALS FOR 1893-94						Budget Estimate as passed in Bud- get Orders.	Final Estimate as passed in Bud- get Orders.	Final Budget Estimate as adopted by the Government of India.			
	Cash.			Transfers.						TOTAL.		
	Rs.	A.	P.	Rs.	A.	P.				Rs.	A. P.	
CAPITAL.												
Payments into Treasury and Credits ...	280,320	8	3	180,375	4	9	208,715	5	0	2350,000	21,00,000	21,00,000
Withdrawals from Treasury and Debits ...	1562,575	12	2	120,029	5	5	1682,605	1	7	1900,000	1725,000	1725,000
NET WITHDRAWALS FROM TREASURY ...	1282,255	11	11	168,265	15	4	406,110	3	5	453,000	775,000	775,000
REVENUE.												
Payments into Treasury and Credits ...	106,126	12	3	763,813	4	6	115,824	56	0	106,500	115,50,000	115,50,000
Withdrawals from Treasury and Debits ...	34,836	12	7	279,565	10	3	627,742	7	0	630,000	635,000	635,000
NET PAYMENTS INTO TREASURY ...	71,347	15	6	127,752	5	7	530,628	7	9	43,500	520,000	520,000
SPECIAL FUNDS.												
Credits ...	43,102	14	6	133,427	9	6	176,528	8	0			
Debits ...	10,826	5	0	215,111	2	11	225,937	7	11			
Net payments into Treasury ...	32,274	9	6	81,683	9	5	149,408	15	11			
GUARANTEED INTEREST.												
Withdrawals from Treasury ...												

Madras

Dated 4th July 1894.

Agarwal

Examiner of Railway Accounts.

Review of receipts and charges to accompany
Form No. XXII (year 1893-94)

385

The statements hereto appended show, how each main item of income and expenditure during the year compares with the actuals for 1892-93 and the estimates for 1893-94, and the ensuing remarks contain an explanation of the most important fluctuations.

Payments into Treasury - Imperial

2. Comparison with actuals (a) The payments into Treasury during 1893-94 were Rs 40,146 short of the actuals of 1892-93 as shown below: viz:—

(i) Decrease under other refunds 49,155

(ii) Increase under refunds in respect of stores sold to Revenue and others 9009

Net decrease 40,146

(b) (i) The decrease on the former heads item (i) is due to the following:—

	Credits in 1892-93	Credits in 1893-94	1893-94	
			More	Less
Miscellaneous credits	Rs 3401	Rs 4600	1199	-
Revenue for work done etc.	87,045	27,492	-	59,553
- do - for House payments	21,244	-	-	21,244
- do - for House Board Expenditure	92,467	123,708	31,241	-
Surveys for local Government	506	116	-	390
Rolling stock needed for the last 24 h	42,619	42,211	-	408
Total	247,282	198,127	-	49,155

2

(ii) The decrease against Revenue for work done, etc. is chiefly due to an abnormal item of Rs. 41,095 included in the accounts for 1892-93, being portion of expenditure on the reconstruction of the Papaghni bridge, incurred by Capital and subsequently transferred to Revenue.

iii. In regard to the recoveries on account of Home payments, none were passed during the year, through the Capital account as explained in para. 3 (c).

(c) The increase on the latter head (ii) is made up as follows: -

(i) Increased refunds on account of stores sold to foreign railways	Rs. 3325
(ii) Increased cash credits for sale proceeds of Permanent Way materials sold to the Kolar Gold Fields Railway	52,559
	57,884

Less (iii). Decreased refunds on account of stores issued to Revenue (due to the large credit to Revenue in 1893-94, for old rails taken out of the line in previous years, but not freed and returned into store until this year; this credit however was reduced to a certain extent by issue of 2 new locomotives to Revenue) 48,875

Net increase 9,009

(3) Comparison with Budget Estimate (a) Compared with the Budget estimate, the actual transactions are deficient by Rs 261,285 as follows: — viz —

(i) Stores sold to Revenue and others	Rs 109,412
(ii) Other refunds	157,873
Total deficit	261,285

(b) The decrease under (i) is due to the same reasons as in para: c (iii) above.

(c) That under (ii) is accounted for by the recoveries of some payments being dealt with in the Revenue instead of in the Capital account as hitherto, and to less work having been done for Revenue than was anticipated.

4. Comparison with revised Estimate. The actuals agree very closely with the revised Estimate the difference Rs 11,285 is .54 per cent only and is made up as follows: —

Stores sold to Revenue	Rs 9,412
other refunds	1,873
Total deficit	11,285

Withdrawals from Treasury - Capital

5. Comparison with actuals (a) The actual outlay is Rs 1641 less than it was in 1892-93 the

fluctuations

fluctuations being as under: —

6 S.

(i) Decreased outlay on Construction	Rs 94,535
(ii) decrease in balance of Crpt. Advance Sub.	28,400
<u>Less (iii) Increased outlay on stores</u>	<u>89,426</u>
iv - do - Miscellaneous and miscellaneous Suspense	3,898
	121,324
Net decrease	1671

(b) The increased outlay on stores (item iii) arose on the following items: —

Increases

Cotton waste etc.	Rs 3,158
Timber	3816
Tallow Crouching	576
Local Indian	35,598
Wooden Sleepers	10,000
Wooden Keys	7600
Materials for tarpaulins	8987
Manufacture of Stones	28,387
Sundry Stores	34,128
Freight and landing charges	4,303
Unrecovered balance of General average contribution, subsequently debited to Civil department - Loss by Exchange	1,375
	137,928

Less decreases

Firewood	35,671
Oil of Sops	12,831
	48,502

Net increase Rs 89,426

(c) The decreased outlay on Construction item i was made up as under: —

Decreased

Decreased outlay on minor works - - - - - 148,347
 Expenditure on debenture stamps
 and Commission not incurred
 in 1893-94 - - - - - 21,000
1,19,347

Less
 Increased outlay in major works - - - 74,872
 Net decrease. 94,535

The increase under miscellaneous and Suspense
 Miscellaneous is chiefly due to increased res-
 -ources for work done for outsiders

6. Comparison with Budget-Estimate.

(a) Compared with the Budget-Estimate the actuals
 are less by Rs 2,17,395 due to the following: -

i. Overestimate on Construction - - - Rs 1,91,294
 ii. - do - Stores - - - 43,714
 iii. - do - Miscellaneous - - - 1713
 IV. Decrease on balance of Capital
 Advance Account - - - - - 28,400
2,65,121

Less
 v. under estimate on Suspense Miscellaneous - - - 47,726
 Net decrease 2,17,395

(b) The decrease on Construction is accounted for as under:

Name of Work	Provision in Budget	Actual outlay	Actual outlay less
Strengthening weak girders of Chagar bridge	20,000	33,670	13,670
do do Boaga bridge	5083	23,495	18,412
do do Thootta bridge	5686	Cr. 5423	11,109
Provision for Assistant loco. Superintendent at Pannambur works - - - - -	5042	-	5042
Carried over	35,811	51,742	15,931

Name of work	Proposed Budget Rs.	Actual Outlay Rs.	Actual Outlay Rs.
Brought forward	35,811	51,742	15,931
Houses for traffic subordinates at Bangalore City	692	11,344	10,152
Third line, goods shed &c at Jalapet	7151	1792	5359
Alterations and additions in connection with the junction of the Nilgiri Railway with the Madras Railway at Mettupalayam	14,972	11,356	3616
Extension of the block system and the introduction of starting semaphore signals, South West and North West lines	4864	2205	2659
Protective works at 39.5th mile South West line	14,777	9250	5547
Alterations and additions to station houses at Jalapet	10,988	-	10,988
Twenty houses for native firemen at Jalapet	5240	3062	2378
Thirty houses for subordinate staff at Bangalore	6630	42	6588
Alterations and additions to platform, station house yard &c at Bangalore City	90898	20,902	69,996
Two double blocks of bungalows for European and Eurasian drivers at Podanur	7962	-	7962
do do at Coimbatore	10,286	-	10,286
Station house at Palghat	25,000	-	25,000
Institute at Coimbatore	11,007	8004	3003
Sheds &c required for the introduction of gas light in trains	13,969	-	13,969
Lighting of St. Thomas station yard by electricity	6133	-	6133
Eight locomotive engines and tenders	5800	6630	830
Four trial stations	6844	-	6844
Four double bungalows for guards	11,560	5787	5973
Four platforms to be provided at trial stations	7724	938	6786
Twenty five houses for subordinate staff	5730	1342	4388
Two trial stations to be converted into 2nd class stations	9048	-	9048
Other (minor) works	67,101	54,717	12,384
Total	380,187	188,893	191,291

(c) The overestimate on stores (item ii) arose on the following items: —

<u>Over Estimate.</u>	
Firewood	80,294
Wooden sleepers	10,000
" Keys	5,100
Pot sleepers cast in concrete works	5000
Freight and landing charges	61,321
	<u>162,085</u>

Less Under Estimates.

Pil of sorts	9,699
Cotton waste etc	4,837
Timber of all kinds	15,392
Tallow Country	556
Coal Indian	27,098
Materials for tarpaulins	3,987
Manufacture of stores	41,081
Sundry stores	14,416
General average contribution	
Loss by exchange	1375
	<u>118,371</u>
	<u>43,714</u>

(d). The decrease against firewood is due to the endeavours that were made to keep the stock in hand at the lowest possible figure, and, also, apparently to the increased purchase of Indian coal.

7. Comparison with Revised Estimate.

(a) Compared with the revised estimate the actual outlay is less by Rs 42,395 or 2.46 per cent only arising out of the following items. —

i. Decreased outlay on stores	53,734
ii. Decreased outlay on Miscellaneous	1,713
iii. Decrease in balance of Capital Advances Paid.	84,000
Less iv. Increased outlay on Construction	13,898
v. — do — Miscellaneous	7,554
	<u>21,482</u>
Net decrease	<u>42,395</u>

Payments into Treasury - Revenue

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8. Comparison with actuals. (a) The payments of revenue into treasury during 1893-94, exceed the figures of 1892-93 by Rs 831,795 as seen below: -

(i) Earnings	Rs 573,963
(ii) Suspense	317,832
Total	831,795

(b) The increase in earnings is made up of Rs 91,491 under Coaching, Rs 338,259 under goods, Rs 82,143 under sundries and Rs 70 under Telegraph earnings,

i. The increase under Coaching is due chiefly to an increase of Rs 85,083 under passenger traffic and of Rs 21,989 under parcels, with a decrease of Rs 12,437 on military baggage.

ii. The increase under goods is due to the large quantities of coal, despatched for the gold mining Companies at Kolar, to the improvement in the traffic of raw cotton, for which there was a good season, and to increased traffic in grain, which moved in large quantities, and was carried over longer distances than in the previous year.

(c) The increase under suspense is due to the development of goods traffic generally which resulted in the traffic proportions payable to the foreign railways, being much in excess of those of the previous year, and to special funds transactions being passed.

through revenue, instead of, as in the previous year being dealt with through the treasury miscellaneous account - vide para. 11 (b) 1.

9. Comparison with Budget Estimate.

(a) Compared with the budget estimate the actuals are Rs 9,32,456 in excess made up as follows:

(i) Earnings - - - - -	Rs 6,33,740
(ii) Suspense - - - - -	298,716
Total - - - - -	<u>9,32,456</u>

(b) The increase of the actual earnings over the budget is due to the same causes, as those which contributed to the excess over the actuals for 1892-93 - vide paragraph 8 (b).

(c) The increase on suspense transactions is due to the causes mentioned in para 8 (c).

(d) These under estimates were to a certain extent set right in the Revised Estimate.

10. Comparison with Revised Estimate.

(a) Compared with the revised estimate the actuals are in excess by Rs 32,456 or .28 per cent only. The increase is made up as under: -

(i) Increased earnings - - - - -	Rs 1,33,740
(ii) Decreased suspense - - - - -	1,01,284
Net increase.	<u>32,456</u>

12
(b) The increased earnings, which are only 1.30 per cent in excess of the revised estimate are due to slight increases under each subhead.

(c) The decrease in expense receipts is chiefly due to the Special Funds payments into ^{Revenue} Treasury being less than anticipated, the decrease is large but the transactions in connection with Special Funds are liable to such large fluctuations, that it is difficult to frame a fairly correct estimate of them.

Withdrawals from Treasury - Revenue

11. Comparison with actuals.

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(a) The treasury withdrawals of the year are Rs. 49,940 in excess of those of the previous year as under: -

i Increased suspense withdrawals.	Rs. 1,25,063
ii Decreased working expenses —	75,123
Net increase -	<u>49,940</u>

(b) i The increased suspense withdrawals are due to the fact that the transactions of the special funds account were this year dealt with through the revenue account, the net debit or credit of the month being adjusted by transfer certificate between Revenue and Special Funds account vide para 8(c) supra.

ii The suspense outlay of the year was Rs. 1,15,087 short of the suspense receipts, this amount was made up as follows: -

Increase under demands payable	Rs. 1,21,248
Less increase on revenue outstanding chiefly foreign railways for traffic balances	<u>6,161</u>
Net —	<u>1,15,087</u>

(c) i The decreased working expenses are made up as follows: -

Decreased outlay on:

Maintenance Abstract A	—	350,571
Special & Miscell. — B	—	27,143
		<u>377,714</u>

Less increased outlay on—

Locomotive expenses Abt B.	133,415	
Carriage & wagon — C.	88,171	
Traffic — D	53,985	
General — E	27,020	
		<u>302,591</u>

Net decrease — 75,123

II The decrease in maintenance expenditure arose on the following heads:—

Maintenance & renewal of Permanent way	—	2,48,286
Renovals of Bridges	—	1,43,573
Repairs of Stations & Buildings	—	11,494
New minor works	—	12,67
Unclassified expenditure	—	1,02,995
		<u>5,07,615</u>

<u>Less</u> General Superintendence	14,875	
Value of Stores returned to stock	3,14,216	
		<u>1,57,044</u>

Net — 3,50,571

III The increased charges on the first two heads of expenditure in 1892-93 is due to the heavy renewals of permanent way and the following extraordinary charges on account of strengthening bridges during that year:—

	<u>1892-93</u>	<u>1893-94</u>
Rollavanka —	47,696	3,113
Thootha —	57,915	7,153
Popagni —	4,1095	—
Chayan —	1,961	—
Booga —	59	15
	<u>118,726</u>	<u>10,283</u>

- iv. The increased unclassified expenditure in 1892-93 is due chiefly to the item of loss by exchange on the English stores used on the above heavy renewals of line & bridges; which in that year amounted to Rs 185,174 against Rs 77,731 in 1893-94.
- v. The stores returned to stock in the current year have been credited to subheads while in 1892-93. They were deducted in lump sum at the foot of the abstract.
- vi. The decrease in special and miscellaneous expenditure appears chiefly under payment to foreign lines.
- vii. The increased Locomotive expenses are due to the issue of 2 new locomotives at the cost of revenue in June 1893, to increased expenditure under fuel and unclassified expenditure. The loss by exchange amounted to Rs 103,127 in 1893-94 against Rs 59,342 in the previous year.

VIII. The increases under the other heads are attributable to the following causes viz:—

(a) Carriage and wagon expenses - Increased expenditure of Rs. 113,493 under repairs and renewals of vehicles which increase was reduced to a certain extent by decreased expenditure of Rs. 41,516 under repairs of machinery tools and plant.

(b) Traffic expenses - chiefly due to the increase of Rs. 10,438 under salaries and wages of Rs. 33,323 under fuel, lighting water &c. of Rs. 7,872 under unclassified expenditure, mainly on account of loss by exchange and of Rs. 2,061 under payments to other lines.

(c) General charges - chiefly due to the increase of Rs. 14,591 under Home expenditure of Rs. 10,306 under salaries of Indian management of Rs. 15,334 under unclassified expenditure which increase was reduced by a saving of Rs. 11,369 under Electric Telegraph.

IX. The loss by exchange under all abstracts has decreased by Rs. 36,447 as compared with the actuals of 1892-93.

12. Comparison with Budget Estimate.

(a) Compared with the budget estimate the actuals are less by Rs. 22,573 viz: —

i Decreased working expenses —	206,202
ii Increased suspense —	183,629
Net decrease —	<u>22,573</u>

(b) The over estimate on working expenses, (item 1) arose on the following heads: viz: —

<u>over estimate</u>	
i Maintenance —	3,62,158
ii Special & miscellaneous exp: —	25,261
	<u>3,87,419</u>

<u>Less under estimate</u>	
iii Locomotive expenses —	57,382
iv Carriage & wagon expenses —	57,165
v Traffic expenses —	58,382
vi General charges —	82,88
	<u>1,81,217</u>
Net decrease —	<u>2,06,202</u>

(c) The lapse of Rs. 3,62,158 under maintenance (item 1) is due to decreased expenditure on maintenance and renewal of permanent way and on repairs of bridges.

(d) The lapse of Rs. 25,261 under special and miscellaneous expenditure is principally due to a saving on the provision of Rs. 25,000 for payments to other lines.

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(e) The increase in Locomotive expenses is principally due to an under estimate of Rs 14,770/- under General superintendence to an increased expenditure of Rs 29,366 on fuel and to a short provision of Rs 17,424 under unclassified expenditure, chiefly loss by exchange.

(f) The increase in carriage and wagon expenses is principally due to the heavy repairs to coaching and goods vehicles which amounted to Rs 116,827 in excess of the amount provided for in the budget. On the other hand there was an over estimate of Rs 45,974 under renewals of machinery which reduced the above excess to Rs 70,853. This excess was further reduced by savings under all the other subheads of this abstract except General superintendence which showed an excess of Rs 2,002 over the provision in the budget.

(g) The increase of Rs 58,382 under traffic expenses is principally due to the short provision under fuel, lighting, water and general stores and unclassified expenditure and to no provision having been made in the budget for payments to other lines under which head an expenditure of Rs 12,091 was booked.

(h) The small increase under general charges is due to petty fluctuations under all heads.

1957
(i) The increase under suspense (item ii) is due principally to the transactions of the special funds account with revenue not having been provided for in the budget estimate vide para: 8 (c) above.

13. Comparison with Revised Estimate.

(a) Compared with the revised estimate the actuals are less by Rs 72,573 or 1.14 per cent only made up as under:—

i Decreased working expenses —	206202
ii Increased suspense —	133629
	<u>Net decrease 72573</u>

(b) The over estimate on working expenses arose under each abstract of expenditure as under:—

	Rs
Maintenance —	22158
Locomotive expenses —	92618
Carriage & wagon expenses —	2835
Traffic expenses —	31618
General charges —	39712
Special & miscellaneous expenses —	17261
	<u>Total decrease 206202</u>

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i. The decreased expenditure in the Locomotive Department is due principally to over estimates under the following subheads of this abstract: —

Running expenses —————	6126
Fuel —————	10633
Maintenance and renewal of Loco: Engines	13237
— do — Loco: Machinery —	22785
Unclassified expenditure —	<u>36075</u>

x
ii. The decrease in general charges are principally under the following subheads of this abstract

Salaries of Indian management —	14604
Electric Telegraph —————	<u>22972</u>

(c) The increased suspense withdrawals are principally due to increased through traffic transactions with other lines.

2180

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

Capital

(a) Stores

	Dr h	
General stores account.....		608,044
Locomotive stores and workshop account.....		12,150,024
Engineering stores and workshop account.....		9,58,095
Traffic store account.....		154
Stores in transit.....		81,456
Materials lost account.....		62
Telegraph store and workshop account.....		45,426
Total (a)		29,08,271

(b) Her Majesty's Govt of India Capital Advance Account

	Dr h	Cr h
Company's balance.....	44,81	

Add—

Unrealized sales dealt with in Government Examiners' books but treated by Company as separate Suspense account.....	12,836
---	--------

Government Examiners' balance on Capital Adv. acct.	8,355
---	-------

Capital Suspense Accounts

Cashier.....	7257
Locomotive Superintendent's Advance Account.....	4000
Chief Engineer's Advance Account.....	4444
Refunds to Government.....	14,108
Cheques payable, Capital.....	4074
Stores outstanding account.....	12,836

Total (b)	26,537	26,537
-----------	--------	--------

Revenue

2250

(a) <u>Her Majesty's Government of India Revenue</u>	Dr.	Cr.
<u>Advance Account</u>	R.	R.
		8,331

(b) <u>Suspense Revenue Advance:-</u>		
General Suspense account	3227	
Traffic Manager's advance account	1000	
Cashier	4104	
Total (a) and (b)	8,331	8,331

(c) <u>Suspense Revenue Account-</u>		
Traffic cash account	178,150	
Foreign Railways Traffic account	192	
Revenue Establishment		2,60,620
Refreshment rooms account		2,847
Income tax		2,281
Unpaid salaries and wages		5,917
Home payments Suspense Account		4,64
Municipal tolls collected by Company		3,474
Cheques payable - Revenue		3,638
Railway Schools account		4,68
Foreign Railways Miscellaneous		57,123
Total (c)	178,342	3,30,827

Balance agreeing with Revenue		
Treasury working account, thus:-		
Revenue deposited	1,48,863	
Less: Net Revenue of March		
quarter) not yet transferred		
to Net Revenue Account	1,33,614	1,52,485
	3,30,827	3,30,827

15. The following explanatory remarks are offered regarding the suspense balances enumerated in para. 14: —

(a) Stores - (i) The store balances have decreased by Rs 5298 only during the year. The decrease would have been much larger, but for the revaluation of certain stores which appeared on the books at too low a cost, the pricing of some articles hitherto borne on the Store books without value and for the large quantity of second hand material returned to stock from both Capital and Revenue works.

(ii) At the suggestion of this office, the telegraph stores formerly merged in the Engineering Store and workshop account have been transferred to a separate head and are accounted for direct by the Telegraph Engineer to audit.

(iii) The Stock lists prepared for 31st December 1893 are in the case of the Engineering and Telegraph Store and workshop accounts, in fair accord with the ledger balances, at the same date, that of the Locomotive Stores and workshop account is Rs 17,113 less than the ledger balance. There was no

24 30

list prepared for the general stores account. This will it is expected be done when the priced ledgers, now being opened out with the balances on 31st March 1894, are completed.

(IV) The cause of the deficiency on the Loco. store account will have to be explained and sanction obtained to a write-off.

(V) The system of half-yearly adjustments of outstanding purchases and sales, referred to in para. 15 a (iii) of last year's report still continues, but from April last "purchase" and "sales" accounts have been introduced in connection with the general stores account and are operated upon monthly. A similar procedure should be adopted in connection with the other store accounts.

(b) Capital Advance Suspense Accounts.

(i) The balances under this head are all current.

(ii) The general average charges on the cargo of the "Hochheimer" referred to in para 15 (b) (i) of last year's report was recovered partly in India and partly in England.

(iii) The latter was received from the underwriters by the Board at the market rate of the day, but was brought on to the

2551

Company's Indian books at the contract rate of exchange of $1\frac{5}{10}$ per rupee which resulted in a debit balance of Rs 1375-0-6 against the suspense account for "general averages" which was cleared by debit to "Civil Department - Loss by Exchange".

(iv) To obviate such losses in future, the Accountant General, P. W. D. suggested that recoveries of this nature by the Board be remitted to India and the suggestion has been referred by the Company to the Board for orders.

(v) Under the procedure now in force, cash refunds are transferred in the month in which received to the head of account concerned. The balance of the account "refunds to Government" consists of advances from outsiders for works not yet completed. The details of the balance at 31st March 1894 are as under:—

Receipt from the Kolar Gold Fields Railway, on account of stores to be supplied and landing charges -

Rs

5201-1-6

— " — from the Board of Revenue for the construction of sidings and turn-table at Salt Colours; less expenditure incurred to date -

8907-1-6
Total - 14108-0-0

2650)

(vi) It is satisfactory to note that the Capital advance account is being kept at a low figure.

(C) Revenue Advance Suspense accounts.

(i) The balances under this head are current and efficient.

(ii) The balance of Rs 701-4-3 referred to in para: 15 C (i) of last years report as due by the New Oriental Bank has been reduced by the receipt of dividends to Rs 554-3-0.

(iii) Proposals were submitted to adjust the outstanding by debit to Revenue; but as it was considered that the portion of the loss on the draft to the Home Board which arose on the family remittances etc of servants in India should be made good by those concerned, fresh proposals have been invited and are expected shortly.

(iv) The balance of revenue advance account has been reduced during the year by Rs 10,407.

(D) Revenue Suspense Accounts.

(i) The balances under this head are all current with the exception of the old outstanding in connection with the Southern Mahratta Railway. vide para: 15 d (i) of last years report.

27/5/11
(ii) The unadjusted balance at end of December 1893 amounted to Rs 77,987.

(iii) The delay in settlement is due to the Madras Railway having taken objection to the excessive cost of the joint works, the inclusion in the joint account of works not agreed to or of which no previous notice was given and to the inclusion of works required for the metre-gauge line only.

(iv) A meeting took place in May last between certain officials of the two lines and it is hoped that a speedy settlement of the question will be effected.

(v) The refreshment room account again shows an erroneous credit balance owing to the omission to take to account the stock of wines etc on hand.

(vi) As previously remarked this and similar suspense accounts should be adjusted at least quarterly to enable the transactions of the financial year to be ascertained.

(vii) (1). The balance on the traffic cash account shows an increase of Rs 16,378 as under:—

	1892-93	1893-94	1893-94 over.
Stations and ledger accounts	172,847	168,982	3,865
Foreign Railway traffic account	—	—	—
Southern Mahratta Ry. disputed a/c	3,926	9,168	13,319
Other items	18,561	—	—
Foreign Ry. for joint stations	—	—	—
Southern Mahratta Ry. unsettled a/c	46,408	—	46,408
Other items	12,846	—	12,846
	1,61,772	1,78,150	16,378

(2) The whole of the balance in connection with foreign railways were subsequently adjusted.

(viii) At the suggestion of this office, all foreign railway transactions for which bills or transfer certificates have been submitted are dealt with through a separate ledger suspense account. Vide para 15(d) vi (1) of previous year's report.

(c) Imprests. (i) Imprest advances are included in the following ledger accounts, viz:—

Engineer's advance account —	Rs.	Rs.
Chief Engineer	200	
Resident Engineer 1 st Div. S. H. line	200	1,000
Carried over —	400	

	Rs.	P.
Brought forward -	400	
Locomotive advance account	1,000	
Railway Schools account	10	
General Suspense account -		
Chief Engineer -	500	
Telegraph Engineer -	200	12 9 5
Municipality for plumbers' licenses -	100	
Store Keeper -	68	868
Traffic Manager's advance a/c -	1000	
Cashier - Petty Cash -	4447	
	<u>10,725</u>	

(ii) The following remarks made in the previous years report are reproduced as no action has yet been taken in the matter:—

- (a) It would appear desirable to deal with all imprests under one common imprest account which should remain at an unvarying figure.
- (b) Payments from imprest would be recouped periodically upon submission of the usual form of account.
- (c) 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 (1) The following were the balances on the Special fund funds of the Company on 31st. March 1894

Government Special Funds Account

	Rs.	P.
Govt. of India Special Funds Account Bank of Madras	4,38,004	
Employees Guarantee Fund		35,3048
Contingency Security Fund		53,828
Cashier. cheques unpaid	8,596	
Buildings, plant, and fire insurance Fund		32,1998
Goods Traffic - Fire Insurance fund		30,165
Bank of Madras Madras Ry. Fire Insurance Fund	6,897	
Government securities. Fire Insurance Fund	34,5266	
Provident Institution invested with Government		35,236
Perambur church Fund		4488
Total.	7,98,763	798,763

Private Funds

(a) Madras Railway Provident Institution

Provident Institution		37,7698
Government Securities	34,2462	
Invested with Govt. Special Funds account.	35,236	
Total (a)	37,7698	37,7698

(b) Sick and Allowance Fund

Madras Railway Sick and allowance Fund		103,500
Government Securities	95,156	
New oriental Bank	479	
Bank of Madras	7865	
Total (b)	103,500	103,500

3150

(ii) The Porumbur Church fund has been transferred from "Private Funds" to "Government Special Funds Account" as under Government of India, P.W.D order No. 635 A.R. dated 12th October 1893. the assets of this fund are now lodged in the Government Treasury Special Funds account.

(iii) The Madras Railway Old Provident Fund has been closed partly by transfer of the balance to the Provident Institution and partly by refund to the employees concerned.

17. Financial results. (i) The net amount of capital withdrawn in England and in India during, and to end of, 1893-94, is exhibited in the following table:—

	During the year			To end of the year		
	Rs.	a.	p.	Rs.	a.	p.
In England	7,95,320	2	11	7,53,435	21	9
In India	4,06,110	3	5	4,50,697	37	10
	3,89,209	15	6	1,204,132	57	4

- (ii) The net earnings as shown in the administrative accounts yield a return of 1.31 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. 22039-4-11 short 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 probably represents the amount due to Contractors etc. brought into the Indian books but not yet paid.

Agmt
 off: Examinr. Ry. Accts,
Madras

Appendix to Review of Receipts and Charges for the year 1893-94.
Actual Receipts and Charges of 1893-94 Compared with actuals of 1892-93.

Head.	Actuals 1893-94	Actuals 1892-93	1893-94.	
			More	Less.
<u>India.</u>	A.	A.	A.	A.
<u>Capital Indian Cash outlay</u>				
On works including Establishment	188,893	283,428	-	94,535
Stores	14,71,099	13,81,673	89,426	-
Miscellaneous	3287	19,115	31,898	-
Suspense miscellaneous	47,726			
Increase or decrease of balance of Capital Account	28,400			28,400
Total cash outlay	16,82,605	16,84,216	-	1,611
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue & others	18,70,588	18,81,577	9,009	-
Other refunds - Home Expenditure &c.	1,98,127	2,47,282	-	49,155
Total capital receipts	20,68,715	21,28,861	-	40,146
Net cash demand of the year on Capital acct.	4,06,110	4,44,645	38,535	-
<u>Revenue Account</u>				
<u>Receipts</u>				
Coaching traffic	39,41,622	38,50,131	91,491	-
Goods traffic	61,81,691	58,43,432	3,38,259	-
Electric Telegraph earnings	19,003	18,933	70	-
Sundries	2,41,434	1,57,281	84,143	-
Total Administrative receipts	103,83,740	98,69,777	5,13,963	-
Suspense	11,78,716	8,80,884	3,17,832	-
Total payments into Treasury	115,82,456	107,50,661	8,31,795	-
<u>Expenses</u>				
Maintenance	1,08,78,42	11,38,413	-	3,50,571
Locomotive expenses	2,07,282	18,73,967	1,33,415	-
Carriage & wagon expenses	55,7165	4,68,794	88,171	-
Traffic expenses	8,78,382	8,44,377	53,785	-
General charges	5,60,288	5,33,268	27,020	-
Special & Miscellaneous expenses	82,739	1,09,882	-	27,143
Total Administrative expenses	51,73,778	52,68,721	-	75,123
Suspense	10,83,629	7,58,566	125,063	-
Total withdrawals from Treasury	62,77,427	62,27,487	49,940	-

Actual Receipts and charges of 1893-94 Compared with Budget Estimate
1893-94.

Head.	Actual Budget		Actuals	
	1893-94	Estimate 1893-94.	more.	less.
<u>India.</u>				
<u>Capital Indian Cash outlay.</u>				
on works including Establishment	188,893	380,187	-	191,294
Stores	14,71,099	15,14,813	-	43,714
Miscellaneous	3,287	5,000	-	1,713
Suspense miscellaneous	47,726	-	47,726	-
Increase or decrease of balance of Capital acc.	28,400	-	-	28,400
Total cash outlay	16,82,605	19,00,000	-	2,17,395
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and others	18,90,588	20,00,000	-	109,412
Other refunds - Home expenditure etc.	1,98,127	350,000	-	151,873
Total Capital receipts	20,88,715	23,50,000	-	2,61,285
Net Cash demand of the year on Capital acct.	4,93,890	4,50,000	43,890	-
<u>Revenue Account.</u>				
<u>Receipts</u>				
Leaching traffic	39,41,622	38,60,000	81,622	-
Goods traffic	61,81,691	57,10,000	471,691	-
Electric Telegraph earnings	19,003	20,000	-	997
Sundries	2,41,424	1,60,000	81,424	-
To Administrative receipts	10,38,374	97,50,000	6,38,740	-
Suspense	11,98,716	9,00,000	2,98,716	-
Total payments into Treasury	11,58,245	10,65,000	93,245	-
<u>Expenses</u>				
Maintenance	10,87,842	14,50,000	-	3,62,158
Locomotive expenses	20,07,382	19,50,000	57,382	-
Carriage and wagon expenses	5,57,165	5,00,000	57,165	-
Traffic expenses	8,98,382	8,40,000	58,382	-
General charges	5,60,288	5,52,000	8,288	-
Special and miscellaneous expenses	82,739	1,08,000	-	25,261
Total Administrative expenses	51,93,798	54,00,000	-	2,06,202
Suspense	10,83,629	9,00,000	1,83,629	-
Total withdrawals from treasury	62,77,427	63,00,000	-	22,573
	8	5	5	8

Actual Receipts and charges of 1893-94 compared with Revised Estimate 1893-94

Head	Actuals 1893-94 Rs.	Revised Estimate 1893-94 Rs.	Actuals more Rs.	Actuals less Rs.
<u>India.</u>				
<u>Capital Indian Cash outlay.</u>				
On works including establishment	188,893	174,995	13,898	-
Stores	14,71,099	15,24,833	-	53,734
Miscellaneous for English outlay	3,287	5,000	-	1,713
Suspense miscellaneous	47,726	40,172	7,554	-
Increase or decrease of balance of Cap. Adv. acf	28,400	20,000	-	8,400
Total cash outlay	16,82,605	17,25,000	-	42,395
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and other	18,90,588	19,00,000	-	9,412
Other refunds - Home expenditure sea.	1,98,127	2,00,000	-	1,893
Total capital receipts	20,88,715	21,00,000	-	11,285
Net cash demand of the year on Capital account	4,06,110	3,75,000	-	31,110
<u>Revenue Account.</u>				
<u>Receipts</u>				
Passing traffic	39,41,622	39,00,000	41,622	-
Goods traffic	61,81,691	61,10,000	71,691	-
Electric telegraph earnings	19,003	17,000	2,003	-
Sundries	2,41,424	2,23,000	18,424	-
Total Administrative receipts	1,03,83,740	1,02,50,000	1,33,740	-
Suspense	11,98,716	13,00,000	-	1,01,284
Total payments into Treasury	1,15,82,456	1,15,50,000	32,456	-
<u>Expenses</u>				
Maintenance	10,87,842	11,10,000	-	22,158
Locomotive expenses	20,07,382	21,00,000	-	92,618
Carriage and wagon expenses	55,7165	5,60,000	-	28,35
Traffic expenses	8,98,382	9,30,000	-	31,618
General charges	5,60,288	6,00,000	-	39,712
Special and miscellaneous expenses	82,739	1,00,000	-	17,261
Total Administrative expenses	51,93,798	54,00,000	-	2,06,202
Suspense	10,83,629	9,50,000	1,33,629	-
Total withdrawals from treasury	62,77,427	63,50,000	-	72,573
Balance	8	6	5	7

Sub-Heads of Revenue Expenditures

Comparison between Actuals of 1892-93 and 1893-94.

36

Main Head

Sub-head.

Actuals 1893-94 Actuals 1892-93 More Less.

Maintenance of way, work and stations.

1. General Superintendence	281655	266780	14875	
2. Maintenance and renewal of permanent way	383,852	631,338	-	248,286
3. Repairs of bridges, etc. Wages and materials	93,866	236,639	-	143,573
4. - do - of Stations and buildings	164,332	175,726	-	11,494
5. Maintenance by Contract	-	-	-	-
6. New minor works	21,368	22,635	-	1,267
7. Unclassified expenditure	144,491	247,486	-	102,995
Total	1087864	1588604	-	492,740
Deduct - Value of stones returned to stock	22	142191	-	142,169
Total	1087842	1438413	-	350571

Locomotive Expenses.

1. General Superintendence	124,770	116,350	8420	-
2. Running Expenses	370,874	366,672	4202	-
3. Fuel	739,366	675,141	64,225	-
4. Water	25,728	27,611	-	1883
5. Oil, ballast, and other stores	42,742	43,931	-	1189
6. Maintenance and renewal of locomotive engines	506,762	429,259	86,504	-
6a. Maintenance and renewal of machinery, tools, plant	31,215	10,374	-	72,299
7. New minor works	1777	-	1977	-
8. Payments to other lines	-	-	-	-
9. Unclassified expenditure	163,925	120,409	43,486	-
Total	2007382	1873967	133,415	-
Deduct: sum chargeable to Fire Insurance Fund	-	-	-	-
Total	2007382	1873967	133,415	-

Carriage and wagon Expenses.

1. General Superintendence	38,002	28,665	9337	-
2. Repairs and renewal of vehicles	393,327	279,834	113,493	-
2a. - do - Machinery, tools and plant	19016	60,512	-	41,516
3. Blanking carriages and wagons and oiling	60,552	63,701	-	179
4. New minor works	-	-	-	-
5. Unclassified expenditure	43,383	29,082	4,301	-
Total	557290	471854	85436	-
Deduct: sum chargeable to Fire Insurance Fund	125	2860	-	2735
Total	557165	468994	88171	-

Main
Head

Sub head

Actuals 1893-94
Actuals 1892-93
More
Less

Varies expenses

1 Salaries, Wages, &c.	6,142.76	6,333.38	10,438	-
2 Fuel, lighting, water and general stores	133,455	104,132	33,323	-
3 Clothing	7,109	11,045	-	15,544
4 Printing, Stationery, and books	78,564	77,624	940	-
5 Charges for collection and delivery of goods &c.	1947	2,473	-	526
6 Miscellaneous expenses	6,501	6,037	472	-
7 Payments to other lines	12,091	10,030	2,061	-
8 Unclassified expenditure	42,219	34,347	7,872	-
Total	898,544	845,518	53,026	-
Deduct - Sum chargeable to Fire Insurance Fund	162	1121	-	959
Total	898,382	846,397	53,985	-

General charges

1 Horse expenditure	80,775	66,384	14,571	-
2 Salaries of Indian management &c.	2,641.96	2,538.90	10,306	-
3 Police	36,943	38,108	-	11,65
4 Advertising	1,578	4,562	36	-
5 Electric Telegraph	127,328	133,697	-	11,369
6 Clearing accounts with other lines	-	-	-	-
7 Unclassified expenditure	57,618	42,284	15,334	-
Total	566,658	538,925	27,733	-
Deduct - Sum chargeable to Fire Insurance Fund	6370	5657	713	-
Total	560,288	533,268	27,020	-

Special and miscellaneous expenditure

1 Law charges	1387	870	517	-
2 Compensation	5520	8272	228	-
3 Rents, and Taxes	13,373	20,107	-	6734
4 Payments to other lines	2881	28,233	-	25,352
5 Prizes for Station Guards, &c.	667	837	-	170
6 Contribution to Provident Fund	41,644	37,970	1674	-
7 Miscellaneous expenditure	18,710	16,299	2411	-
Total	87,182	114,608	-	27,426
Deduct - Sum chargeable to Fire Insurance Fund	4443	4726	-	283
Total	82,739	109,882	-	27,143

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

No. 488

From

Madras, 5th July 1894.

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS,

To

*The Consulting Engineer
for Railway
Madras.*

Sir,

*I have the honor to forward herewith
the annual statement (Form N^o XXX) of Indian
transactions of the Madras Railway for the financial
year 1893-94 with a review of receipts and
charges.*

*2. The Agent and Manager's attention should
be drawn to the following:—
Sections (a) iii to V - (c) iii; (d) i to vi and (e) ii of
para: 15.*

I have the honour to be,

Sir,

Your most obedient Servant,

Agent

off. Examiner, Railway Accounts,

Madras.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras.

To

No.

Dated _____ 189 .

No. of Enclosures

SUBJECT.

REGISTER
N ^o 2950
FILE
N ^o

A

No 383 R 99 July 1894.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

36 Read the following

Letter from the Examiner
Guaranteed Railway Accts } H. B. N: 488 } 5th July 1894
Madras _____

Recorded.

2. The attention of the Agent
and Manager Madras Railway
is drawn to the sections referred
to in para 2 of the Examiner's
letter read above.

DESPATCHED
27 JUL. 94
f

Agent & Manager
Madras Ry
E. F. R. acpts.

27/7

File 27
27/7/94
D. R.

1894

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Ac. 383 R 99 - July 1940.