

Public Works (1895) Department.

RAILWAY BRANCH.

G.O., No. 7 R

DATED 20th August

[Despatch Abstract.]

Station-house at Gudupalle Madras Railway. —

The Estimate of Rs 6,040 sanctioned in G.O. no 502 R, dated 5th August 1895, for the proposed —, charged to Capital and registered as no 16 R, of 1895-96.

[illegible]

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

(Signed) E. A. WALLER, Major, R.E.,
Examiner, Gd. Ry. Accounts.

DETAILS of special funds transactions for the official year 1894-95.

Details.	Cash.	Transfers.	Total.
<i>Employees' Guarantee Fund.</i>	RS.	RS. A. P.	RS. A. P.
Payments into Treasury and Credits	..	45,414 10 0	45,414 10 0
Withdrawals from Treasury and Debits	..	20,730 3 3	20,730 3 3
Net payments into Treasury	..	24,684 6 9	24,684 6 9
<i>Contractors' Security Fund.</i>			
Payments into Treasury and Credits	..	21,260 10 11	21,260 10 11
Withdrawals from Treasury and Debits	..	18,125 9 10	18,125 9 10
Net payments into Treasury	..	3,135 1 1	3,135 1 1
<i>Provident Fund.</i>			
Payments into Treasury and Credits	..	1,35,419 7 0	1,35,419 7 0
Withdrawals from Treasury and Debits	..	1,29,022 11 2	1,29,022 11 2
Net payments into Treasury	..	6,396 11 10	6,396 11 10
Total payments into Treasury of Special Funds	..	34,216 3 8	34,216 3 8

MADRAS,
16th July 1895.(Signed) E. A. WALLER, Major, R.E.,
Examiner, Gd. Ry. Accounts.

REVIEW of receipts and charges to accompany Form No. XXII (year 1894-95).

The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1893-94 and the estimates for 1894-95, 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 1894-95 were Rupees 1,59,218 in excess of the actuals of 1893-94 as shown below, viz. :—

(i) Increased refunds for stores sold to revenue and others	RS.
(ii) Increase under other refunds	57,932
Total increase	1,01,286
(b) The increase under stores sold to revenue and others is made up as follows :—	
(i) Increased refunds on account of stores sold to revenue	RS.
Less decreased—	1,39,774
(ii) Cash credits for sale-proceeds of stores, &c.	RS.
(iii) Transfer credits for stores sold to foreign railways.	73,640
	8,202
	81,842
Net increase	57,932

- (c) (i) The increase under (i) is chiefly due to the refunds to Revenue in 1893-94 having been reduced by the value of old rails taken out of the line in previous years, but not priced and returned into store until that year.
- (ii) The decrease under (ii) cash credits for stores sold to outsiders, &c., is due to an abnormal credit of about Rs. 89,000 realized in 1893-94 by sale of permanent-way materials to the Kolar Gold Fields Railway.
- (iii) The decrease under (iii) credits for stores sold to foreign railways is chiefly due to an abnormal credit of Rs. 10,347 adjusted in 1893-94, being cost of screw piles supplied by the Madras Railway for the Tuticorin pier and debited to Public Works Department, Madras.

(d) The increase under 2 (ii) other refunds is due to the following :—

	Credits in 1893-94.	Credits in 1894-95.	1894-95.	
			More.	Less.
	RS.	RS.	RS.	RS.
Rolling-stock erected for South Indian Railway	42,211	..	..	42,211
Revenue for work done, &c.	27,492	60,526	33,034	..
Revenue for Home expenditure incurred	1,23,708	1,12,974	..	10,734
Expenditure on surveys	116	32,917	32,801	..
Miscellaneous credits	4,600	..	..	4,600
Expenditure on Madras-Ennore Railway	..	92,996	92,996	..
Total	1,98,127	2,99,413	1,01,286	..

(1) The increase against "Revenue for work done, &c.," is mainly due to the recovery from the Kolar Gold Fields Railway of the cost of signals at Kolar road station, and to the debit to Revenue of the cost of a building dismantled at Cuddapah.

3. Comparison with budget estimate.—(a) Compared with the budget estimate, the actual transactions are more by Rs. 47,933 as under :—

(i) Increase under other refunds	RS.
(ii) Decrease under refunds for stores sold to Revenue	99,413
	51,480
Net increase	47,933

(b) The increase under (i) is chiefly due to the credit on account of expenditure incurred on the Madras-Ennore Railway and the Calicut-Cannanore and Shoranur-Cochin Railway surveys not having been provided for in the budget estimate as these projects were not sanctioned at the time.

(c) The decrease under (ii) is only 2.57 per cent. of the estimate and calls for no special remarks.

4. Comparison with revised estimate.—The actuals agree very closely with the revised estimate, the difference of Rs. 2,067 is .09 per cent. only and is made up as follows :—

(i) Decrease under refunds for stores sold to Revenue and others	RS.
(ii) Increase under other refunds	51,480
	49,413
Net decrease	2,067

Withdrawals from Treasury—Capital.

5. Comparison with actuals.—(a) The actual outlay is Rs. 2,75,993 more than it was in 1893-94, the fluctuations being as under :—

(i) Increased outlay on stores	RS.
(ii) " on miscellaneous for English outlay	1,62,015
(iii) " on Suspense miscellaneous	119
(iv) Increase in balance of Capital advance account	98,073
	23,777
	2,83,984
Less—	
(v) Decreased outlay on construction	7,991
Net increase	2,75,993

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

Increases—	RS.
Firewood	45,812
Cotton, waste, &c.	1,843
Wooden keys	5,170
Materials for tarpaulins	1,763
Manufacture of stores	38,245
Coal, Indian	2,30,839
Total	3,23,672

Less—decreases—					RS.
Oil of sorts	...	...	...	...	7,576
Timber	...	...	...	...	1,17,958
Wooden sleepers	...	...	...	...	9,678
Freight and landing charges	...	...	...	...	21,626
Tallow, country	...	...	...	...	1,169
Sundry stores	...	...	...	...	3,650
					1,61,657
Net increase					1,62,015

(c) The increase under miscellaneous for English outlay is small and calls for no explanation.

(d) The increase under suspense miscellaneous outlay is made up as follows:—

Increases—					RS.
Loss by exchange on stores sold to foreign Railways	...	...	...	...	7,630
Expenditure on works for Mysore Government	...	...	...	...	12,050
on the Madras Electric Tramway Company	...	...	...	...	5,900
Sale of Revenue stores erroneously credited to Capital	...	...	...	...	6,039
Amount in suspense in connection with auction sale of stores	...	...	...	...	12,484
Capital funds used for Revenue purposes	...	...	...	...	11,108
" for State Railways	...	...	...	...	1,30,914
					1,86,125
Decreases—					RS.
Amount deposited by the Board of Revenue for the salt sidings	...	...	...	...	16,351
Amount deposited in connection with stores sold to Kolar Gold Fields Railway	...	...	...	...	5,201
Recovery in India on account of general average contribution	...	...	...	...	4,560
Sundry items	...	...	...	...	58
Increased refunds by book credits in respect of deductions from bills, &c., on account of tools list, stores short landed and excess rates paid to stores contractors	...	...	...	...	61,883
					88,053
Net increase					98,072

(e) The decreased outlay on construction, item (v), is made up as follows:—

Less—					RS.
(i) Decreased outlay on Major works	...	...	...	...	33,472
(ii) Increased outlay on Minor works	...	...	...	...	25,481
Net decrease					7,991

The decrease under Major works, item (i), is due to the strengthening of weak girders of the Cheyar and Booga bridges in 1893-94 on which a sum of Rs. 57,165 was spent.

6. Comparison with budget estimate.—(a) Compared with the budget estimate, the actuals are more by Rs. 58,598 due to the following:—

(i) Under estimate on stores					RS.
(ii) " suspense miscellaneous	...	...	...	...	1,62,216
(iii) Increase on balance of Capital advance account	...	...	...	...	1,05,651
					15,377
					2,83,244
Less—					RS.
(iv) Over-estimate on construction	...	...	...	...	2,23,052
(v) " on miscellaneous for English outlay.	...	...	...	...	1,594
					2,24,646
Net increase					58,598

(b) The under-estimate on stores arose on the following items:—

Under-estimates.					RS.
Cotton, waste	...	...	...	...	5,680
Materials for tarpaulins	...	...	...	...	3,250
Manufacture of stores	...	...	...	...	24,302
Coal, Indian	...	...	...	...	2,71,946
Tallow, country	...	...	...	...	217
Sundry stores	...	...	...	...	11,583
Total					3,16,978

Less—					RS.
Firewood	...	...	...	...	59,493
Oil of sorts	...	...	...	...	1,420
Timber	...	...	...	...	37,717
Wooden sleepers	...	...	...	...	7,557
" keys	...	...	...	...	1,269
Freight and landing charges	...	...	...	...	47,306
					1,54,762
Net excess					1,62,216

(1) The increase against "Coal, Indian," is due to increased cost and to its being found necessary to lay in a stock in excess of ordinary requirements owing to the Buckingham Canal being closed to traffic in the hot months.

(c) The increase of Rs. 1,05,651 under suspense miscellaneous is due chiefly to the Madras Railway having undertaken the construction of the Madras-Ennore Railway and the Calicut-Cannanore and Shoranur-Cochin survey operations for which provision was not made in the budget as these projects were sanctioned late in the official year.

(d) The decrease of Rs. 2,23,052 on construction, item (iv), is accounted for as under—

	Provision in budget.	Actual outlay.	Actual outlay less.
RS.	RS.	RS.	
Assistant Locomotive Superintendent's bungalow at Perambur	5,000	3,859	1,141
Alterations and addition to station-house, platform, &c., at Bangalore City	83,891	49,204	34,687
Alterations and addition to station-house, platform, &c., at Kolar road	48,864	12,931	35,933
Alterations and addition to station-house, platform, &c., at Jalarpet	10,786	7,701	3,085
Alterations and additions to siding at Palghat station	7,625	8,353	728
Shed, &c., required for the introduction of Pintch's system of gas lighting	14,597	2,107	12,490
Four trial stations	6,844	1,122	5,722
Four platforms for trial stations	7,724	3,167	4,557
Alterations, &c., at Washermanpett station and extension of Ennore branch to Rayapuram	...	6,383	6,383
Four bungalows for upper subordinates at Arkonam	...	5,875	5,875
Twenty-five third-class carriages	16,000	...	16,000
Houses for signallers and pointsmen at Vayasarpadi	5,000	...	5,000
Improvements and additions to the shunting yard at Arkonam	5,168	...	5,168
Houses for European and East Indian drivers at Jalarpet.	6,322	...	6,322
Crossing station at 186½ miles, south-west line	5,065	...	5,065
Two double blocks of bungalows for European and East Indian drivers at Pódanúr	6,322	...	6,322
Two double blocks of bungalows for European and East Indian drivers at Gooty	8,998	2	8,996
Additional line on the west side of the yard turn-table at Olavakkót	9,670	...	9,670
Station-house at Palghat	16,016	...	16,016
Additional clock, &c., at Kallai	8,351	...	8,351
Siding from the station to the beach at Calicut	7,533	...	7,533
Two complete trial stations	9,236	...	9,236
Other works (minor)	1,14,942	80,198	34,744
Total	4,03,954	1,80,902	2,23,052

7. *Comparison with revised estimate.*—(a) Compared with the revised estimate the actual outlay is less by Rs. 1,41,402 arising out of the following items:—

	RS.
(i) Decreased outlay on works	7,937
(ii) „ miscellaneous for English outlay	1,594
(iii) „ suspense miscellaneous	2,05,293
Total	2,14,824
Less—	
(iv) Increased outlay on stores	58,045
(v) Increase in balance of capital advance account	15,377
	73,422
Net decrease	1,41,402

(b) The decrease under suspense miscellaneous item (iii) was due chiefly to the surrender of Rs. 1,30,000 from the grant for the Madras-Ennore Railway, owing to the want of permanent-way materials and of Rs. 9,000 from the grant for the survey operations which were not anticipated at the time the revised estimate was framed.

(c) The increased outlay on stores was chiefly on account of heavier purchases of Indian coal and firewood and increased expenditure on manufacture of stores decreased by short outlay on purchase of timber.

Payments into Treasury, Revenue.

8. *Comparison with actuals.*—(a) The payments of revenue into treasury during 1894-95 exceed the figures of 1893-94 by Rs. 4,61,788 as shown below:—

	RS.
(i) Earnings	2,16,150
(ii) Suspense	2,45,638
Total increase	4,61,788

(b) The increase in earnings is made up as under—

	RS.
(i) Increased coaching traffic	3,48,306
Less—	
Decreases under—	
(ii) Goods traffic	45,627
(iii) Electric telegraph earnings	365
(iv) Sundries	86,164
	1,32,156
Net increase	2,16,150

(c) (i) The increase under coaching traffic is due chiefly to an increase of Rs. 2,91,043 under passenger traffic, which was partly due to the increase of third-class fare from 1st January 1895, and partly to the increase in the number of passengers carried, also to increases of Rs. 31,862 under parcels and of Rs. 23,795 under Post office.

(ii) The decrease under goods earnings is due to the abnormal traffic in grain and raw cotton during 1893-94. There were, however, satisfactory increases in timber, oil-seeds, hides, skins and tans.

(iii) The decrease under sundry earnings is made up of the following items:—

	RS.
Hire of locomotives	17,208
Hire of vehicles	36,828
Rent of stations jointly occupied	11,651
Rent of dwelling houses	12,415
Workshop profits	6,279
Net decreases under other sub-heads	1,783
Total	86,164

(d) The increase under suspense is due chiefly to the increased traffic proportions payable to foreign railways, and to the transactions of the special funds account having been passed through the revenue treasury during the twelve months of the year, while in the previous year these transactions passed through the revenue treasury for nine months only. The special funds transactions are so variable that it is not possible to form a reliable estimate of them.

9. *Comparison with budget estimate.*—(a) Compared with the budget estimate the actuals are Rs. 4,64,244 in excess as under—

	RS.
(i) Increased suspense	5,44,354
(ii) Decreased earnings	80,110
Net increases	4,64,244

(b) The increase in suspense transactions is due to the same causes as those mentioned in paragraph 8 (d). This was however set right in the revised estimate.

(c) The decrease in earnings is Rs. 80,110 and is only 75 per cent. of the budget estimate. There have however been considerable fluctuations in the details as under—

	RS.
(i) Decreased goods traffic	3,63,936
(ii) „ electric telegraph earnings	1,362
(iii) „ sundry earnings	4,740
	3,70,038
(iv) Less—increased coaching traffic	2,89,928
Net decrease	80,110

(d) (i) The decrease under goods traffic is due to the falling off in grain and cotton traffic.
(ii) The increased coaching traffic is due to the same causes as those mentioned in paragraph 8 (c) (i).
(iii) These variations were however set right in the revised estimate.

10. *Comparison with revised estimate.*—(a) Compared with the revised estimate the actuals are in excess by Rs. 1,44,244 or 1.21 per cent. The increase is made up as follows:—

	RS.
(i) Increased earnings	99,890
(ii) „ suspense	44,354
Total increase	1,44,244

(b) The increase in earnings, which is only 95 per cent. of the revised estimate, is due to the large excess of Rs. 1,36,064 under goods traffic counterbalanced to some extent by small decreases under the other sub-heads.

(c) The increase in suspense receipts is comparatively small and requires no explanation.

Withdrawals from Treasury, Revenue.

11. *Comparison with actuals.*—(a) The treasury withdrawals of the year are Rs. 6,25,797 in excess of those of the previous year as under—

	RS.
(i) Increased working expenses	2,06,579
(ii) „ suspense withdrawals	4,19,218
Total increase	6,25,797

(b) (i) The increased working expenses are made up as follows:—

	RS.
Increased outlay on—	
Maintenance, abstract A	93,449
Carriage and wagon expenses, abstract C	1,51,334
General charges, abstract E	12,642
Special and miscellaneous expenses, abstract G	63,114
	3,20,539

Less—

	RS.
Decreased outlay on—	
Locomotive expenses, abstract B	83,948
Traffic expenses, abstract D	30,012
	1,13,960
Net increase	2,06,579

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

	RS.
General superintendence	6,903
Maintenance and renewal of permanent-way	32,300
Repairs of bridges, &c.	8,708
New minor works	2,800
Unclassified expenditure	59,084
	1,09,795
Less—	
Decreased outlay on—	RS.
Repairs of stations and buildings	6,825
Increased deduction on account of sum chargeable to Fire Insurance Fund	189
Increased deduction on account of sum chargeable to cost of working Kolar Gold Fields Railway	9,332
	16,346
Total ...	93,449

(iii) The increase of Rs. 32,300 under maintenance and renewal of permanent-way is due to heavier renewals of the line during the year than in the preceding one, and that of Rs. 59,084 under unclassified expenditure is due chiefly to the increase of Rs. 64,695 under "Loss by Exchange."

(iv) The increased carriage and wagon expenses are due chiefly to heavy repairs and renewals of vehicles, under which head there was an excess of Rs. 99,677, and to an increase of Rs. 55,811 under unclassified expenditure, the greater portion of which, viz., Rs. 53,401, arose on account of "Loss by Exchange."

(v) The increase of Rs. 12,642 under general charges is made up as under—

	RS.
Increased outlay on salaries of Indian management	3,942
" on advertising	1,973
" on electric telegraph	13,869
" on unclassified expenditure	7,042
Decreased deduction on account of sum chargeable to Fire Insurance Fund	34
	26,860
Less—	
Decreased outlay on home expenditure	9,056
" on Police	706
Deduction on account of working expenses of the Kolar Gold Fields Railway not made in the previous year	4,456
	14,218
Net increase ...	12,642

The increase under electric telegraph is due chiefly to the credit of Rs. 14,884 in the accounts of the previous year on account of returned stores.

(vi) The increase in special and miscellaneous expenditure is due chiefly to the adjustment of Rs. 40,511 in the accounts for December 1894, being the amount due to the Southern Mahratta Railway on account of rent of Guntakal joint station which had been under dispute since the year 1887, and to an increase of Rs. 17,605 under rates and taxes.

(vii) The decrease under locomotive expenses is due to a decrease of Rs. 19,537 under maintenance and renewals of locomotives, of Rs. 20,722 under maintenance and renewals of machinery, tools and plant, of Rs. 10,042 under running expenses, of Rs. 21,612 under unclassified expenditure, chiefly "Loss by Exchange," and to the deduction of Rs. 15,311 being the amount charged off to the Kolar Gold Fields Railway for working expenses.

(viii) The decrease under traffic expenses is due chiefly to the saving of Rs. 36,581 on fuel, on lighting, water and general stores.

(ix) The loss by exchange under all abstracts has increased by Rs. 1,09,256 as compared with the actuals of 1893-94 as under:—

	RS.	RS.
Increase under—		
Abstract A	64,695	
" C	53,401	
" D	6,381	
" E	6,959	
" G	5	
Less—decrease under Abstract B	1,31,441	
Net increase ...	22,185	
	1,09,256	

(c) (i) The increase in suspense withdrawals is due to the same causes which led to the increase in suspense receipts as mentioned in paragraph 8 (d) *supra* and to the large adjustment with the Southern Mahratta Railway on account of arrear charges in connection with the Guntakal joint station.

(ii) The suspense outlay of the year was Rs. 58,493 in excess of the suspense receipts, this amount was made up as follows:—

	RS.
I. Increase on Revenue outstandings	50,073
II. Decrease under demands payable	8,420
Total ...	58,493

The details of these two items are given below:—

I. Increased Revenue outstandings suspense earnings.

	RS.	RS.
Traffic cash account	39,034	
Foreign railways traffic account	36	
	38,998	
Suspense expenses.		
Refreshment room account	10,354	
General suspense account	1,546	
	8,808	
Cashier.		
Revenue cheques unpaid	1,144	
Traffic cash	1,123	
	2,267	
Total I ...	50,073	

Add II decrease in demands payable—

Revenue establishment	17,702
Refreshment rooms	2,847
Income tax	1,498
Unpaid salaries and wages	1,968
Home payments suspense account	44
Municipal tolls collected by company	1,523
Cheques payable, Revenue	785
Railway schools	452
Foreign Railways, Miscellaneous	35,516
" Traffic account, Kolar Gold Fields Railway	45,325

Total II ... 8,420

Total increase ... 58,493

12. Comparison with budget estimate.—(a) Compared with the budget estimate the actuals are more by Rs. 5,03,224 as under—

	RS.
(i) Increased suspense withdrawals	6,02,847
(ii) Decreased working expenses	99,623
Net increase ...	5,03,224

(b) The increase in suspense withdrawals is due to the same causes which led to the increase over the actuals of the previous year as detailed in paragraph 11 (c) (i) *supra*.
 (c) The overestimate on working expenses (item ii) arose on the following heads, viz. :—

Overestimates.

	RS.
(i) Maintenance	1,58,709
(ii) Locomotive expenses	1,568
(iii) Traffic expenses	8,130
(iv) General charges	16,570
Total ...	1,84,975

Less—under estimate—

	RS.
(v) Carriage and wagon expenses	68,499
(vi) Special and miscellaneous expenses	16,853
	85,352
Net decrease ...	99,623

(d) The lapse of Rs. 1,58,709 under Maintenance—item (i), is mainly due to decreased expenditure on maintenance and renewals of permanent-way, on repairs of bridges, and on repairs of stations and buildings.

(e) The lapse of Rs. 16,570 under General charges is due to a saving of Rs. 3,122 on salaries of Indian management, of Rs. 2,763 under Police, of Rs. 22,043 under Electric telegraph, and to the increased deduction of Rs. 6,791 on account of amount charged to Fire Insurance Fund and to the Kolar Gold Fields Railway. This saving has, however, been diminished by the excess of Rs. 1,918 under Home expenditure, of Rs. 1,571 under Advertising and of Rs. 14,660 under Unclassified expenditure.

(f) The excess of Rs. 68,499 under Carriage and wagon expenses is due to the provision made in the budget for the under-noted sub-heads having been insufficient, viz. :—

	RS.
General superintendence excess outlay	15,203
Repairs of vehicles	63,004
Unclassified expenditure	50,194
Total ...	1,28,401

Less—excess provision made under the following sub-heads, viz. :—

	RS.
Renewals of machinery	51,041
Cleaning carriages, &c.	1,222
New minor works	2,000
Reduction on account of amount chargeable to Fire Insurance Fund and to Kolar Gold Fields Railway ...	5,639
	59,902
Net excess ...	68,499

(g) The excess of Rs. 16,853 under Special and Miscellaneous expenses is due chiefly to the provision for payments for other lines made in the budget estimate having been short of the actual demand of the year by Rs. 18,828.

13. Comparison with Revised Estimate.—(a) Compared with the revised estimate the actuals are more by Rs. 93,224 or 1.37 per cent. only made up as under—

	RS.
(i) Increased suspense	1,42,817
Less—	
(ii) Decreased working expenses	49,623
Net increase ...	93,224

(b) The increase in suspense withdrawals is due chiefly to increased through traffic transactions with other lines.

(c) The decrease in working expenses is due to petty savings under each of the abstracts except Maintenance, under which head there was a small increase of Rs. 16,491. The decreases are as under—

	RS.
Locomotive expenses	19,266
Carriage and wagon expenses	16,701
Traffic expenses	9,030
General charges	6,970
Special and Miscellaneous charges	14,147

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

Capital.

	Dr.	Cr.
(a) Stores—		
General stores account	4,63,575	
Locomotive stores and workshop accounts	14,28,117	
Engineering store and workshop account	8,11,893	
Traffic store account	112	
Stores in transitu	1,11,257	
Materials lost account	2	
Telegraph store and Workshop account	49,208	
Total (a) ...	2,864,160	

	Dr.	Cr.
(b) Her Majesty's Government of India Capital Advance account—		
Company's balance	9,104	
Add—Balances of the following accounts dealt with in Government Examiner's books, but treated by company as separate suspense accounts—		
Sales account	11,973	4,720
Purchase account		
Government Examiner's balance on Capital Advance account	16,357	

Capital Suspense Accounts.

	Dr.	Cr.
Cashier	12,321	
Locomotive Superintendent's advance account	4,000	
Chief Engineer's advance account	112	
Sales account	4,720	
West Coast surveys	830	
Madras-Eunore Railway		370
Refunds to Government		14,478
Cheques payable capital		10,208
Purchase account		11,973
Cost of timber purchased, erroneously debited to general account instead of to this account adjusted in April 1895		1,311
Total (b) ...	38,340	38,340

Revenue.

	Dr.	Cr.
(a) Her Majesty's Government of India Revenue advance account		19,406
(b) Suspense Revenue advance—		
General suspense account	1,680	
Traffic Manager's advance account	1,000	
Refreshment rooms account	10,355	
Cashier	6,371	
Total (a) and (b) ...	19,406	19,406

				Dr. RS.	Cr. RS.
(c) Suspense Revenue Account—					
Traffic cash account	...	...	...	2,17,184	...
Foreign Railways traffic account	...	...	...	156	...
Revenue establishment	...	...	...	...	2,42,919
Income tax	...	...	...	...	3,779
Unpaid salaries and wages	...	...	...	...	7,885
Home payments suspense accounts	...	...	...	...	507
Municipal tolls collected by Company	...	...	...	...	1,951
Cheques payable, Revenue	...	...	...	...	4,423
Railway schools account	...	...	...	...	10
Foreign Railways, Miscellaneous	...	...	...	...	15,607
" Traffic, Kolar Gold Fields Railway	...	...	...	...	45,325
Total (c) ...				2,17,340	3,22,406
Balance agreeing with revenue treasury working account, thus:—				RS.	
Revenue deposited	...	...	...	16,92,863	
Less—net revenue (March quarter) not yet transferred to net revenue account.	...	...	...	15,87,797	
				1,05,066	...
				3,22,406	3,22,406

15. The following were the balances on the special and private funds of the Company on 31st March 1895:—

Government Special Funds Account.

				Dr. RS.	Cr. RS.
Government of India Special Funds Account, Bank of Madras				4,72,220	...
Employees' Guarantee Fund				...	3,76,099
Contractors' Security Fund				...	57,754
Cashier, cheques unpaid				3,266	...
Buildings, plant and Fire Insurance Fund				...	3,25,695
Goods traffic, Fire Insurance Fund				...	32,476
Bank of Madras, Madras Railway, Fire Insurance Fund				12,905	...
Government securities, Fire Insurance Fund				3,45,266	...
Provident Fund invested with Government				...	41,633
Total				8,33,657	8,33,657

Private Funds.

(a) Madras Railway Provident Fund—					
Provident Fund	...	...	...	4,93,636	...
Government securities	...	...	...	4,52,003	...
Invested with Government special funds account	...	...	...	41,633	...
Total (a)				4,93,636	4,93,636
(b) Sick and Allowance Fund—					
Madras Railway Sick and Allowance Fund	...	...	...	1,04,657	...
Government securities	...	...	...	95,156	...
New oriental bank	...	...	...	479	...
Bank of Madras	...	...	...	8,895	...
Madras Railway, Library Association	...	...	...	1,934	...
Cashier	...	...	...	750	...
Difference adjusted in April 1895 by debit to capital advance account				1,05,280	1,06,591
				1,311	...
Total (b)				1,06,591	1,06,591

16. *Financial results.*—(i) The net amount of capital withdrawn in England and in India during, and to end of, 1894-95 is exhibited in the following table:—

			During the year.			To end of the year.		
			RS.	A.	P.	RS.	A.	P.
In England	...	...	4,78,237	11	8	7,58,21,759	5	1
In India	...	...	2,89,335	10	7	4,47,80,402	0	0
			1,88,902	1	1	12,06,02,161	5	1

(ii) The net earnings as shown in the administrative accounts yield a return of 4.30 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. 51,549-0-4 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 1894-95.

ACTUAL receipts and charges of 1894-95 compared with actuals of 1893-94.

Head.	Actuals, 1894-95.	Actuals, 1893-94.	1894-95.	
			More.	Less.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	1,80,902	1,88,893	..	7,991
Stores	16,39,206	14,77,191	1,62,015	..
Miscellaneous	3,406	3,287	119	..
Suspense miscellaneous	1,39,707	41,634	98,073	..
Increase or decrease of balance of Capital advance account ..	4,623	28,400	23,777	..
Total cash outlay ..	19,58,598	16,82,605	2,75,993	..
Capital Receipts.				
Refunds for stores sold to Revenue and others	19,48,520	18,90,588	57,932	..
Other refunds—Home expenditure, &c.	2,99,413	1,98,127	1,01,286	..
Total capital receipts ..	22,47,933	20,88,715	1,59,218	..
Net cash demand of the year on capital account ..	2,89,335	4,06,110	1,16,775	..
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	42,89,928	39,41,622	3,48,306	..
Goods traffic	61,36,064	61,81,691	..	45,627
Electric telegraph earnings	18,638	19,003	..	365
Sundries	1,55,260	2,41,424	..	86,164
Total administrative receipts ..	1,05,99,890	1,03,83,740	2,16,150	..
Suspense	14,44,354	11,98,716	2,45,638	..
Total payments into treasury ..	1,20,44,244	1,15,82,456	4,61,788	..
Expenses.				
Maintenance	11,81,291	10,87,842	93,449	..
Locomotive expenses	19,23,434	20,07,382	..	83,948
Carriage and wagon expenses	7,08,499	5,57,165	1,51,334	..
Traffic expenses	8,68,370	8,98,382	..	30,012
General charges	5,72,930	5,60,288	12,642	..
Special and miscellaneous expenses	1,45,853	82,739	63,114	..
Total administrative expenses ..	54,00,377	51,93,798	2,06,579	..
Suspense	15,02,847	10,83,629	4,19,218	..
Total withdrawals from treasury ..	69,03,224	62,77,427	6,25,797	..

ACTUALS, receipts and charges of 1894-95 compared with budget estimate, 1894-95.

Head.	Actuals, 1894-95.	Budget estimate, 1894-95.	Actuals.	
			More.	Less.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	1,80,902	4,03,954		
Stores	16,39,206	14,76,990	1,62,216	2,23,052
Miscellaneous	3,406	5,000		
Suspense miscellaneous	1,39,707	34,056	1,05,651	1,594
Increase or decrease of balance of Capital advance account	4,623	20,000	15,377	
Total cash outlay	19,58,598	19,00,000	58,598	
Capital Receipts.				
Refunds for stores sold to Revenue and others	19,48,520	20,00,000		
Other refunds—Home expenditure, &c.	2,99,413	2,00,000	99,413	51,480
Total capital receipts	22,47,933	22,00,000	47,933	
Net cash demand of the year on Capital account	2,89,335	3,00,000	10,665	
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	42,89,928	40,00,000	2,89,928	
Goods traffic	61,36,064	65,00,000		3,63,936
Electric telegraph earnings	18,638	20,000		1,362
Sundries	1,55,260	1,60,000		4,740
Total administrative receipts	1,05,99,890	1,06,80,000		80,110
Suspense	14,44,354	9,00,000	5,44,354	
Total payments into treasury	1,20,44,244	1,15,80,000	4,64,244	
Expenses.				
Maintenance	11,81,291	13,40,000		1,58,709
Locomotive expenses	19,23,434	19,25,000		1,566
Carriage and wagon expenses	7,08,499	6,40,000	68,499	
Traffic expenses	8,68,370	8,76,500		8,130
General charges	5,72,930	5,89,500		16,570
Special and miscellaneous expenses	1,45,853	1,29,000	16,853	
Total administrative expenses	54,00,377	55,00,000		99,623
Suspense	15,02,847	9,00,000	6,02,847	
Total withdrawals from treasury	69,03,224	64,00,000	5,03,224	

ACTUALS, receipts and charges of 1894-95 compared with revised estimate, 1894-95.

Head.	Actuals, 1894-95.	Revised estimate, 1894-95.	Actuals.	
			More.	Less.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	Rs.	Rs.	Rs.	Rs.
Stores	1,80,902	1,88,839	..	7,937
Miscellaneous	16,39,206	15,81,161	58,045	..
Suspense miscellaneous	3,406	5,000	..	1,594
Increase or decrease of balance of Capital advance account	1,39,707	3,45,000	..	2,05,293
	4,623	20,000	15,377	..
Total cash outlay	19,58,598	21,00,000	..	1,41,402
Capital receipts.				
Refunds for stores sold to Revenue and others	19,48,520	20,00,000	..	51,480
Other refunds—Home expenditure, &c.	2,99,413	2,50,000	49,413	..
Total capital receipts	22,47,933	22,50,000	..	2,067
Net cash demand of the year on Capital account	2,89,335	1,50,000	..	1,39,335

Actuals, receipts and charges of 1894-95 compared with revised estimate, 1894-95—cont.

Head.	Actuals, 1894-95.	Revised estimate, 1894-95.	Actuals.	
			More.	Less.
REVENUE ACCOUNT.				
Receipts.				
	RS.	RS.	RS.	RS.
Coaching traffic	42,89,928	43,20,000	..	30,072
Goods traffic	61,36,064	60,00,000	1,36,064	..
Electric telegraph earnings	18,638	20,000	..	1,362
Sundries	1,55,260	1,60,000	..	4,740
Total administrative receipts	1,05,99,890	1,05,00,000	99,890	..
Suspense	14,44,354	14,00,000	44,354	..
Total payments into treasury	1,20,44,244	1,19,00,000	1,44,244	..
Expenses.				
Maintenance	11,81,291	11,64,800	16,491	..
Locomotive expenses	19,23,434	19,42,700	..	19,266
Carriage and wagon expenses	7,08,499	7,25,200	..	16,701
Traffic expenses	8,68,370	8,77,400	..	9,030
General charges	5,72,930	5,79,900	..	6,970
Special and miscellaneous expenses	1,45,853	1,60,000	..	14,147
Total administrative expenses	54,00,377	54,50,000	..	49,623
Suspense	15,02,847	13,60,000	1,42,847	..
Total withdrawals from treasury	69,03,224	68,10,000	93,224	..

SUB-HEADS OF REVENUE EXPENDITURE.

COMPARISON between actuals of 1893-94 and 1894-95.

Main head.	Sub-head.	Actuals, 1894-95.	Actuals, 1893-94.	1894-95.	
				More.	Less.
Maintenance of way, works and stations.	1. General superintendence	2,88,558	2,81,555	6,903	
	2. Maintenance and renewal of permanent-way	4,15,352	3,83,052	32,300	
	3. Repairs of bridges, &c., wages and materials	1,01,774	93,066	8,708	
	4. " of stations and buildings	1,57,407	1,64,232		6,825
	5. Maintenance by contract				
	6. New minor works	24,168	21,368	2,800	
	7. Unclassified expenditure	2,03,575	1,44,491	59,084	
	Total	11,90,834	10,87,864	1,02,970	
	Deduct—Sum chargeable to Fire Insurance Fund	211	22	189	
	Total	11,90,623	10,87,842	1,02,781	
Locomotive expenses.	Deduct—Cost of working Kolar Gold Fields Railway	9,332		9,332	
	Total	11,81,291	10,87,542	93,449	
	1. General superintendence	1,29,194	1,24,770	4,424	
	2. Running expenses	3,60,832	3,70,874		10,042
	3. Fuel	7,47,667	7,39,366	8,301	
	4. Water	24,376	25,728		1,352
	5. Oil, tallow and other stores	36,643	42,742		6,099
	6. Maintenance and renewals of locomotive engines	4,87,226	5,06,763		19,537
	6-A. " of machinery, tools and plant				
	7. New minor works	10,493	31,215		20,722
Locomotive expenses.	8. Payments to other lines		1,999		1,999
	9. Unclassified expenditure	1,42,313	1,63,925		21,612
	Total	19,38,744	20,07,382		68,638
	Deduct—Sum chargeable to Fire Insurance Fund				
Locomotive expenses.	Deduct—Cost of working Kolar Gold Fields Railway	15,311		15,311	
	Total	19,23,433	20,07,382		83,949

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No 485 Rd 29-7-95.