Public Works (1895) Department.

RAILWAY BRANCH.

G.O., No. 243 R

DATED 23rd September

[Despatch Abstract.]

Supplement to the Gazette of India, "Official papers."—

Requesting the Govt of India to arrange for the supply, to the Examiner, Guaranteed Railway accounts, Madras, of the—

[P. W. Ry.
1,000—11-8-99.]

Indexed.

BACK PAPERS.

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

FURTHER PAPERS.

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

30TH JULY 1895, No. 491 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Officiating Agent and Manager, Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 18th July 1895, No. 411 E./649.

With reference to your letter No. 2940 of the 21st September 1894, communicating the sanction of Government to the estimated expenditure of Rs. 4,590 for the institute at Arkonam, I have the honour to forward, herewith, a revised estimate for the above work and to request that the sanction of Government may be conveyed to me for the required outlay, Rs. 5,784, chargeable in the proportion of Rs. 5,412 to Capital and Rs. 372 to Revenue.

The revised estimate exceeds the original estimate by Rs. 1,194, and the Officiating Chief Engineer states that the excess is due to the high charges for timber work.

Information as to provision in the budget and date on which sanction will lapse is given on the estimate.

ORDER—dated 30th July 1895, No. 491 R., Public Works.

The revised estimate amounting to Rs. 5,784, chargeable in the proportion of Rs. 5,412 to Capital and Rs. 372 to Revenue, for the institute at Arkonam is sanctioned.

2. This sanction has been registered as No. 11 R. of 1895-96.

(True Extract.)

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

To the Agent and Manager, Madras Railway.
„ Examiner, Railway Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

RAILWAY.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated July, 30th.

Recd. *Encl.*

G.O., 30th July 1895, No. 491 R.

JULY.

Institute at Arkonam

Revised estimate of Rs. 5,784 for the —, Madras Railway, sanctioned.

(2 Enclo.) (No. I.)

No. 6411

747

Read 12/9/94 CR

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, 11th September 1894.

From

The Agent and Manager.
Mo. R. C

To

The Consulting Engineer for Railways.
Madras.

SIR,

With reference to Minute No 53, schedule I. of the Official Meeting and Stores Committee held on 30th August 1894, I have the honour to forward herewith an Estimate with plan No 3381 for enlarging the Reading Room at Arkonam and to request that the sanction of Government may be conveyed to me for the required outlay Rs 4590 chargeable in the proportion of Rs 4218/- to Capital and Rs 372 to Revenue.

2. The present room which is only 20 ft. by 20 ft. was built many years ago when the staff at the station was small in number. The Reading Room is used on Sundays for Church service and frequently during the week for entertainments got up by the staff.

3. Arkonam is isolated being 42 miles distant

distant from Madras and this building is the only place at the station available for Church or Library purposes.

4. It is proposed to pay for the additional Furniture &c required from money standing at the credit of the Sick & Allowance fund.

5. Information as to provision in the Budget and date on which sanction will lapse is given on the Estimate.

I have the honour to be,
Sir,
Your most obedient Servant,

Agent & Manager.

4875

7802

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

Dated 188

Recd.

No.

FORM No. 21.

EXAMINER
Regr. No. 398
13 SEP. 94
Enclosures
RAILWAY ACCOUNTS, MADRAS.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,
Madras, 13th September 1894.

No. 2853.

OFFICE NOTE.

Subject

Estimate for enlarging the Reading room at Arkonam.

Letter from the Agent, & Manager Travancore Railway, No. 8411/717 dated 11th September 1894, forwarded to the Examiner of Railway Accounts. for favour of check as to allocation and budget provision.

for E.R.

Allocation Right

EXAMINER'S REPLY.

Apd 17.9.94 EB

Sanctioned 19/9

The estimate is correct as to allocation and is within E's powers of sanction.

Funds are available from the grants for unremunerative works Schedule B of Budget for 1894-95.

A Grant
Mgr R
14/9

Form No. 38.

CONSULTING ENGINEER'S OFFICE,

Madras, 21st Septr. 1894

No. 2940

To

THE AGENT, & Manager
Madras RAILWAY.

SIR,

In reply to your letter, No. E411/717, dated 11th Septr: 1894, I have the honor to communicate the sanction of Government to the estimated expenditure of Rupees 4590 chargeable on ~~for~~ the Proportion of Rs 4218 to Capital and Rs 3726 Revenue for enlarging the Reading Room at Arkonam.

Free

time

at

to-

½ 10 ½

g

No. 2975-87 25/9/94

Inform Examiner of Railway Accounts in Statement form.

(No. 1.)

No. E411
1649

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, 18th July 1895

From

The Agent and Manager.
M. R. Co.

To

The Consulting Engineer for Railways.
Madras.

SIR,

With reference to your letter No. 2940 of the 21st September 1894, communicating the sanction of Government to the estimated Expenditure of Rs 4,590 for the Institute at Arkonam, I have the honor to forward herewith a revised estimate for the above work, and to request that the sanction of Government may be conveyed to me for the required outlay, Rs 5784, chargeable in the proportion of Rs 5412 to Capital and Rs 372 to Revenue.

The revised estimate exceeds the original Estimate by Rs 1194 and the Chief Engineer states

states that the Excess is due to the high charges for timber work.

Information as to provision in the budget and date on which sanction will lapse is given on the Estimate.

I have the honor to be,
Sir
Your most Obed.t Servant

Edmund

Jr. Off. Agent & Manager

3149
19-7-95

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

Dated 188

Recd.

No.

Form No. 21.
300—11-94.

345
20 JUL. 95
MADRAS

Office of the Consulting Engineer for Railways,

Madras, 20th July 1895.

No. 2347

OFFICE NOTE.

Letter from the Agent, ~~S.~~ E. Railway, No. E 411/649 dated 18th July 1895, forwarded to the Examiner of Railway Accounts for favour of check as to allocation and budget provision.

for E.R.

EXAMINER'S REPLY.

24/7

The Revised Estimate is correct as to allocation and requires the sanction of the Local Government.

Funds required for expenditure during the current year are available from the grant for unsanctioned works, Schedule B of Budget 1895-96.

From the accompanying Comparative Statement, it will be seen that the excess is not wholly on timber work and that the excess under timber is due not only to increased charges but also to larger quantities being used.

E. Wallis.

6/8

E.R.

Sanction: The Dy. Chief Engineer's Staff is not correct but ~~doubtful~~ ~~if~~ is not worth while corresponding admitd

Sanctioned
24/7

Sanctioned
26/7

Comparative Statement.

Particulars.	Original Estimate			Revised Estimate			Revised Estimate compared with original Estimate.					
							More			Less		
	Quantity	Amount		Quantity	Amount		Quantity	Amount		Quantity	Amount	
		Rs	as p		Rs	as p		Rs	as		Rs	as
Excavation.	1750 Cft.	10	0 9	1400 Cft.	7	9 7	...	.	. .	350 Cft.	2	7
Earthfilling.	4300 "	28	6 9	3744 "	24	8 6	...	.	. .	556 Cft.	3	14
Masonry.	7150 "	1254	12 2	7600 "	1340	4 2	450 Cft.	85	8 0	...	.	. .
Plastering	7400 Sqft.	134	0 0	7550 Sqft.	137	0 0	150 Sqft.	3	0 0	...	.	. .
Concrete.	~~3344~~	...	. .	33 Cft.	4	15 2	33 Cft.	4	15 2	...	.	. .
Flooring with cement	2800 Sqft.	245	9 7	1380 Sqft.	117	12 9	...	.	. .	1,420 Sqft.	127	12
Mangalore tiling	3525 "	528	12 0	3185 "	477	12 0	...	.	. .	340 Sqft.	51	0
Terracing.	250 "	34	10 3	250 "	34	10 3	...	...	. .	...	.	. .
Old rails.	24 Nos.	144	0 0	24 Nos.	144	0 0	...	.	. .	...	.	. .
Wrought iron work	530 lbs.	66	4 0	2000 lbs.	250	0 0	1,470 lbs.	183	12 0 ×	...	.	. .
Teak timber	150 Cft.	474	14 0	224 Cft.	883	2 0	74 Cft.	408	4 0 ×	...	.	. .
Teak reapers. 2"×2"	35252 ft.	270	12 0	31852 ft.	243	8 ~~10~~	...	.	. .	340	27	3
Teak planking	14159 Sqft.	353	12 0	2563 Sqft.	640	12 0	1,148 Sqft.	287	0 0 ×	...	.	. .
Rolled steel beam	1750 lbs.	137	8 0	2150 lbs.	168	14 10	400 lbs.	31	6 10			
Balustrade	162 ft.	16	0 0	162 ft.	16	0 0	...	.	. .	...	.	. .
Venetian doors.	172 Sqft.	68	12 0	172 Sqft.	68	12 0	...	.	. .	...	.	. .
Venetian windows.	60 "	82	8 0	60 "	82	8 0	...	.	. .	...	.	. .
Batten windows.	27 "	32	1 0	27 "	32	1 0	...	.	. .	...	.	. .
Ventilators.	110 "	74	0 0	110 "	74	0 0	...	.	. .	...	.	. .
Finials.	5 Nos.	25	0 0	5 Nos.	25	0 0	...	.	. .	...	.	. .
Fixing rolled steel beams	-	25	0 0	-	25	0 0	...	.	. .	...	.	. .
Painting . . .	-	.	. .	-	347	0 0	...	347	0 0 ×			
Carriage of materials	10 tons	9	14 8	10 tons	9	14 8	...	.	. .	...	.	. .
Contingencies.	-	201	6 10	-	256	14 3	-	55	7 5			
								1106	5 5			212 5
Total —		4218	0 0		5412	0 0		1194	0 0			

4/18

FORM No. 4

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,

Madras, _____ 189 .

To

AGENT AND MANAGER, M. R.

No. Reply No. , dated

Reminders.

Subject.

SIR,

Note reference to
No 1269 dated 1895 2/6
Sanctioning the revised
Estimate for the Institute
at Cuddalore. I have
the honour to state that
the sanction conveyed in
this office letter No. 2940 dy.
21 Sept 1894 is now
may be considered can-
celled.

CR
Does Huzur think this is necessary?
HSt 29/1

I do not think the letter necessary as the sanction to the Revised Estimate will duly supersede the sanction to the original Estimate for the works

Undersell
S.E.

(R) Form No. 3. A. No 491 R dt 30-7-95.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Agent & Manager M.R. No. E 411/649 dated 18 July 95

The revised estimate amounting to Rs 5,784 chargeable in the proportion of Rs 5,412 to Capital and Rs 372 to Revenue for the Institute at Arkonam is sanctioned.

2. Sanction has been registered as No 11 R dt 1895-96.

DESPATCHED
20 AUG. 95

To The Agent & Manager M.R. / The Collector/Deputy R Officer &
" Examiner R Accts. /

DR
29-7-95

A.

No 491 Rd/30-7-95.

A.

No. 491. Rd. 30.7.95

7/8

Private and Confidential—for the use of Heads of Departments only.

MADRAS RAILWAY.

MINUTES OF OFFICIAL MEETING

AND

STORES COMMITTEE.

No. 8 OF 1894.

HELD AT THE

AGENT AND MANAGER'S OFFICE, RAYAPURAM TERMINUS,

On Thursday, the 30th August, 1894.

PRESENT:—

LOUIS S. MOSS, *Agent and Manager.*
H. C. WEST, *Chief Engineer.*
F. W. READ, *Traffic Manager.*
C. E. PHIPPS, *Loco. Superintendent.*
T. WAKE, *Ag. Chief Auditor.*

J. C. LYLE,
Dy. Consulting Engineer for Railways.
A. GRANT,
Offg. Examiner of Railway Accounts.

MINUTES OF MEETING HELD ON THE 26th JULY 1894, CONFIRMED.

No. 48. The Minutes of the Official Meeting and Stores Committee held on the 26th July 1894, for the authorization of expenditure, &c., were approved by the Consulting Engineer and confirmed.

GENERAL SANCTIONS.

No. 49. The following sanctions are recorded:—

(A) CAPITAL.

Serial No.	Authority. Government. No. of Letter.	Date.	Register No.	Company.	Particulars.	Amount of Estimate.	Allotment out of current year's grant. Cash.	Stores.	Date sanction lapses.	Remarks.
						Rs.	Rs.	Rs.		
31	G. O. No. 384 R.	10-7-94.	3 R. 94-95	Agent and Manager	Loading bank and extension of goods shed siding at Palghat.	5,613	3,954	1,659	31-3-95.	The total estimate is for Rs. 5,632, Rs. 19 being chargeable to Revenue.
32	G. O. No. 414 R.	3-8-94.	5 R. 94-95	Do.	Additional siding at Kallayi.	5,753	2,089	3,664	31-3-95.	...
33	G. O. No. 416 R.	3-8-94.	6 R. 94-95	Do.	Extension of siding at the west end at Arkonam.	5,608	3,163	2,445	31-3-95.	The total estimate is for Rs. 5,718, Rs. 110 being chargeable to Revenue.
34	C. E. No. 2449.	4-8-94.	...	Do.	Two extra godowns at Ferok.	2,911	1,901	1,010	31-3-95.	The total estimate is for Rs. 2,916, Rs. 5 being chargeable to Revenue.
35	G. O. No. 429 R.	9-8-94.	7 R. 94-95	Do.	Lighting the Arkonam Station and yard by electricity.	16,000	3,830	12,170	30-9-96.	The total estimate is for Rs. 17,230, Rs. 1,230 being chargeable to Revenue.
36	G. O. No. 436 R. and Govt. of India letter No. 719 R. C.	15-8-94. 31-7-94.	8 R. 94-95	Do.	Alterations and additions at Kolar Road Station, Bangalore Branch, Madras Railway, consequent on the junction with the KolarGold Fields State Railway.	79,407	37,961	12,104	30-9-95.	The total estimate is for Rs. 89,345, Rs. 9,938 being charge able to Revenue. Cash Rs. 13,465 and Stores Rs. 15,877 have been expended during 1893-94.

(B) REVENUE.

Serial No.	Authority. Government.	Company.	Particulars.	Amount of Estimate.	Chargeable to.	Remarks.
				Rs. A. P.		
33	G. O. No. 384 R. of 10-7-94.	Agent & Manager.	Revenue portion of estimate amounting to Rs. 5,632 for loading bank and extension of goods shed siding at Palghat.	19 0 0	Abstract A.	
34	G. O. No. 416 R. of 3-8-94.	Do.	Do. Rs. 5,718 for extension of siding at the west end at Arkonam.	110 0 0	Do.	
35	Cons. Engr. No. 2449 of 4-8-94.	Do.	Do. Rs. 2,916 for two extra godowns at Ferok.	5 0 0	Do.	
36	G. O. No. 429 R. of 9-8-94.	Do.	Do. Rs. 17,230 for lighting the Arkonam station and yard by electricity.	1,230 0 0	Abstract D.	
37	G. O. No. 436 R. of 15-8-94 and Govt. of India letter No. 719 R. C. dated 31-7-94.	Do.	Do. Rs. 89,345 for alterations and additions at Kolar Road Station, Bangalore Branch, Madras Railway, consequent on the junction with the Kolar Gold Fields State Railway.	9,938 0 0	Abstract A.	
38	G. O. No. 422 R. of 3-8-94.	Do.	Re-opening of Nagarur station at the $\frac{301}{1}$ mile, N. W. Line, between Adoni and Aspari stations.	500 0 0	Do.	Approximate expenditure.

(C) REVENUE—NEW MINOR WORKS.

Against provision of Rs. 12,585 in the Establishment Lists for the half-year ending 31st December 1894.

Serial No.	Authority. Government.	Company.	Particulars.	Amount of Estimate.	Chargeable to.	Date on which sanction lapses.	Remarks.
				Rs. A. P.			
45	Cons. Engr.	Agent & Manager.	Additional piping and hydrants for washing carriages at Central Station.	367 0 0	Abstract A—6th	31-12-94.	
46	Do.	Do.	Two houses for scavengers at Bowringpet.	634 0 0	Do.	Do.	
47	Do.	Do.	Conversion of coke shed into armoury for M. R. Volunteers at Salem.	419 0 0	Do.	Do.	The cost to be borne by the corps.
48	Do.	Do.	Shed for Mr. Hajee Ismail Sait at Kallayi.	582 0 0	Do.	Do.	
				2,002 0 0			
			Amount brought forward...	1,468 0 0			
				3,470 0 0			

PURCHASE OF KEROSINE OIL FROM MESSRS. EALES & CO.

No. 50. The Agent and Manager reported that for illuminating the Company's staff quarters and refreshment rooms he had authorised the purchase, from Messrs. Eales & Co., of 750 cases of water-white Kerosine oil, Westminster brand, 150° test, which will be equal to twelve months' consumption at Rs. 4-12-0 per case of 8¼ gallons.

Approved and ordered to be **recorded.**

HONORARIUM TO MR. MITCHELL.

No. 51. With reference to Minute No. 28 of 1894, item No. 25, List B Revenue, read para. 19 of the Board's letter No. 902, dated 20th July 1894, approving of the grant of the honorarium of Rs. 300 to Mr. Mitchell for passing the prescribed test in the Vernacular in January last.

Ordered to be **recorded.**

CLOTHING SUPPLIED FREE TO THE COMPANY'S STAFF.

No. 52. **Resolved** that the following additions be made to the list printed as an appendix to the Minutes of the Official Meeting, held on the 24th August 1893, showing items of clothing supplied free to the Company's Staff.

Traffic Department.

Police.

		RS.	A.	P.	
Khakee pith helmet with pugree complete	... ...	1	12	0	each.
Forage cap do.	... ...	4	12	0	,,

No. 53. **Resolved** that the following schedules, A to L, be approved and recorded.

SCHEDULE A.

Statement of Compensation Claims paid during July 1894.

Serial No.	Name of Claimant.	Amount claimed.	Amount settled.	Recoveries	Chargeable to Fire Insurance Fund.	Total charge against the Madras Railway.	Remarks.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
15	Claims under Rs. 100 ...	446 7 8	318 0 5	273 0 5	...	45 0 0	
	Total for month...	446 7 8	318 0 5	273 0 5	...	45 0 0	
	Amount brought forward.	...	...	...	...	*Nil.*	
	Total for half-year to date.	...	...	...	...	45 0 0	

SCHEDULE B.

Gratuities and Special Leave to injured employes.

Serial No.	Name.	Department.	Salary or Wages.	Length of Service.	Amount in Provident Institution.	Amount of gratuity sanctioned.	Period of Special Leave sanctioned.	Remarks.
				Y. M.	RS. A. P.	RS. A. P.		
70	Kistnasawmy Naidu.	Locomotive; Relg. Storekeeper.	Rs. 1-8-0 per diem.	26 0	45 2 7	270 0 0	...	Six months' pay sanctioned under clause 4 of the Government of India, Circular No. XIV R., dated 26-8-89.
71	Moonisawmy ...	Do.; Coppersmith.	Rs. 0-12-0 do.	19 0	23 15 10	98 0 0	...	Five months' pay do.
72	Davood Saib ...	Do.; Fuel Watchman.	Rs. 6-0-0 per mensem.	22 0	...	36 0 0	...	Six months' pay do.
73	Jacob ...	Traffic; Tarpaulin Marker and Repairer.	Rs. 0-5-0 per diem.	27 5	...	49 0 0	...	Six months' pay do.
74	G. F. Lawrance ...	Do.; Chief Goods Clerk.	Rs. 135-0-0 per mensem.	16 5	537 1 9	675 0 0	...	Five months' pay do. Subject to confirmation by the Local Govt.
75	Two wives of Vencatasawmy Naidu (solely dependant upon the deceased for support.) ...	Do.; Pointsman.	Rs. 9-0-0 do.	15 5	...	54 0 0	...	Six months' pay sanctioned under clause 1 of the Government of India, Circular No. XIV R., dated 26-8-89. Deceased was killed in Podanur yard on the 4th Nov. 1893 while in the execution of his duty.
76	C. Rungasawmy ...	Police; Watchman.	Rs. 6-0-0 do.	22 0	...	36 0 0	...	Six months' pay sanctioned under clause 4 of the Government of India Circular No. XIV R., dated 26-8-89.
77	The widow of Boja Charry ...	Engineering; Blacksmith Maistry.	Rs. 22-0-0 do.	26 9	...	100 0 0	...	Sanctioned under clause 3 do.
78	Veeran ...	Do.; Line Watchman.	Rs. 6-8-0 do.	32 2	...	39 0 0	...	Six months' pay sanctioned under clause 4 do.
79	Andiappah Moodelly..	Do.; Fitter.	Rs. 26-0-0 do.	36 0	...	156 0 0	...	Do. do.
80	Syed Khawder ...	Do.; Blacksmith.	Rs. 18-0-0 do.	23 10	13 10 9	108 0 0	...	Do. do.
81	Soobramania Mudelly	Do.; Painter	Rs. 13-13-0 do.	*20 0	16 9 10	83 0 0	...	Do. do. * Recorded service 9 years, but two employés testify to his being employed for 20 years.
82	Basooviah ...	Telegraph; Moulder.	Rs. 0-8-0 per diem.	25 0	...	39 0 0	...	3 months' pay sanctioned under the Govt. of India, Circular No. 1 R., dated 19-1-93.
83	T. K. Bauboo Row ...	Traffic; Asst. St. Master.	Rs. 25-0-0 per mensem.	...	...	...	...	Services dispensed with in consequence of reduction. Injured on duty on 29th June 1894; full pay to be allowed until he resumes duty subject to a limit of 6 months. *Vide* G. O. No. 344 R. of 8-2-92.
	Total for month ...	...	...	...	...	1,743 0 0	...	
	Amount brought forward ...	...	...	...	...	8,785 0 0	...	
	Total for year to date ...	...	...	...	...	10,528 0 0	...	

SCHEDULE C.

Alterations in Rates and Fares.

Rate or Fare altered.	Existing Rate or Fare.		New Rate or Fare.		New Rate per maund per mile.	Date proposed for introduction.	Remarks.
	Class.	Rate.	Class.	Rate.			
Nil.	...	...	...	...	...	...	...

SCHEDULE D.

Monthly Stock Adjustment Memorandum.

Brief details of important fluctuations during current period, *viz.*, those in excess of Rs. 50.

Name of Article.	Excess.		Deficiency.		Remarks.
	Quantity.	Value.	Quantity.	Value.	
Nil.	...	...	...	...	...

SCHEDULE E.

Tenders accepted.

Name of Article.	Quantity.	Dates of commencement and completion of supply.	Special conditions, if any.	Name of Contractor.	Rate.	Security to be deposited, if any.	Remarks.
					RS. A. P.	RS.	
Firewood ...	2,400 tons.	1-8-94 & 31-7-95.	Annas 14 per ton less for lighting wood.	Ramasawmy Moodelly...	4 10 0 per ton.	300	Stacked at Salem.
Do. ...	1,200 do.	Do.	Do.	Casava Chetty ...	4 10 0 do.	250	Do.
Do.	2,400 do.	Do.	Annas 9 per ton less for lighting wood.	C. Varadarajoo Moodelly.	5 5 0 do.	200	Stacked at Arkonam.
Do. ...	300 do.	1-9-94 & 31-8-95.	...	Shaik Mahamed Saib ...	6 14 0 do.	100	Stacked at Raichur.
Linseed oil, Raw ...	3,200 gallons	Sept '94. & Dec. '94.	...	Messrs. Leighton and Co.	1 12 6 per gallon.		
Do. boiled* ...	3,020 do.	Do.	...	Do. ...	1 14 0 per gallon for dark and 1 15 9 per gal. for pale oil.	1200	* Dark or pale oil to be ordered as wanted.

SCHEDULE F. I.

Stores purchased without tender.

Article.	Quantity.	Rate.	Amount.	Authority.	Remarks.
ENGINEERING DEPARTMENT.		RS. A. P.	RS. A. P.		
Junglewood sleepers 16'×12"×6"	300	13 7 0 to 9 10 6 each.	...	Consulting Engineer.	
Do. 10'×10"×5"	800	5 3 0 to 4 2 0 each.	...	Do.	
LOCOMOTIVE DEPARTMENT.	T. cwt.qrs.				
Bengal Steam Coal	504 13 3	17 4 0 per ton.	8,705 13 9	Do.	
Dadkha Coal	1400 0 0	13 4 0 do.	18,550 0 0	Do.	
Items under Rs. 500 each.					
General Stores...	...	...	2,624 8 0	Agent and Manager.	
Engineering	...	...	3,574 11 1	Do.	
Locomotive	...	...	656 0 0	Do.	
Telegraph	...	...	7 0 4	Do.	
Bills for Landing and delivery charges.	...	...	846 3 4	Do.	

SCHEDULE G.

Sales without tender of stores including private work bills.

Articles.	Quantity.	Rate.	Amount.	Authority.	Remarks.
SALES.		RS. A. P.	RS. A. P.		
ENGINEERING DEPARTMENT.					
Old rails, 20 feet 65lbs. sold to Messrs. Gordon Woodroffe & Co.	300	8 12 0 each.	2,625 0 0	Agent and Manager.	
Old rails, 20 feet 65lbs. sold to Chief Engineer, Cochin Government, on 14th August 1894.	210	8 12 0 each.	1,837 8 0	Do.	
Old rails, 20 feet 65 lbs. sold to Chief Engineer, Cochin Government, on 27th August 1894.	300	8 12 0 each.	2,625 0 0	Do.	
Old rails, 20 feet 65lbs. sold to Government Telegraph Department.	100	8 12 0 each.	875 0 0	Do.	
Items under Rs. 500 each.					
General Stores	...	...	513 9 6	Do.	
Engineering	...	...	2,886 11 2	Do.	
Locomotive	...	...	725 8 11	Do.	
WORKSHOP BILLS.					
Locomotive	...	...	122 5 10	Do.	
Engineering	...	...	251 13 2	Do.	
Telegraph	...	...	88 4 0	Do.	

SCHEDULE H.

Revisions of estimates and allotments not involving additions to totals of estimates or budget grants.

Name of Estimate.	Proposed Revision.	Revised date for completion, if any.	Transfers.				Remarks.
			Head of Account. Dr.	Amount.	Head of Account. Cr.	Amount.	
				Rs. A. P.		Rs. A. P.	
30 houses for subordinate staff at Bangalore City.	Extension of date of lapse of sanction.	31-3-95.	...	...	...	...	
Station house at Cauvery.	Do.	31-12-94.	...	...	...	...	
Extension of block system and the introduction of starting semaphore signals on S. W. & N. W. Lines including additional stations.	Do.	30-9-95.	...	...	...	...	
Siding., &c, for Messrs. Best and Co.'s oil traffic at Bangalore Cantonment.	Do.	30-9-94.	...	...	...	...	
Station Master's house at Edakkolam.	Do.	31-12-94.	...	...	...	...	
House for Native guard at Olavakode.	Do.	Do.	...	...	...	...	
Shed for making gas at Central Station.	Do.	30-6 95.	...	...	...	...	
Station Master's house at Manur.	Do.	31-12-94.	...	...	...	...	
Station Master's house at Kallavi.	To be altered to Assistant Station Master's house at Kallavi.	...	...	...	...	...	Erroneously given in Minute No. 37 List C. of 1894.

SCHEDULE I.

Works Completed.

Date of completion.	Name of Work.	Reference to sanction.	Amount of Estimate.			Actual Outlay.			Remarks.
			Cash.	Stores.	Total.	Cash.	Stores.	Total.	
	Capital Works.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1893. Dec.	Alterations and additions of sidings at Tirupur. as revised by	C.E.No. 479 of 7-6-93. Minute No. 38 of '94.	1,502-0-0	60-0-0	1,562-0-0	1,206- 8- 1	...	1,206- 8- 1	
1894. Feb.	Institute at Gooty.	24 of '93.	8,130-0-0	6,596-0-0	14,726-0-0	8,208-15- 0	6,241-10- 9	14,450- 9- 9	
April.	Raising and enlarging tank at Uttukuli.	55 do.	639-0-0	859-0-0	1,498-0-0	651-12- 0	848- 3- 0	1,499-15- 0	
May.	Double bungalow for Guards at Podanur.	42 do.	2,963-0-0	1,191-0-0	4,154-0-0	2,983-10- 2	1,258- 7- 8	4,242- 1-10	
June	Eight houses for subordinate staff at Cuddapah.	38 do.	1,355-0-0	698-0-0	2,053-0-0	1,314-10-11	697- 2- 8	2,011-13- 7	
	Total ...	...	14,589-0-0	9,404 0-0	23,993-0-0	14,365- 8- 2	9,045- 8- 1	23,411- 0- 3	
	Revenue Works.	Minute No.							
1893. Dec.	Revenue portion of estimate for alterations and additions of sidings at Tirupur. as revised by	C.E.No.479 of 7-6-93. Minute No. 38 of '94.	...	...	1,698-0-0	...	...	1,697- 4- 4	
1894. Feb.	Do. for Institute at Gooty.	24 of '93.	...	...	2,768-0-0	...	...	2,768- 0- 0	
	Total ..	...	... ..	...	4,466-0-0	...	...	4,465- 4- 4	
	New Minor Works.	Minute No.							
1893. Oct.	Pit for repairing carriages in fuel shed at Jalarpet.	42 of '93.	...	...	274-0-0	...	...	218- 0- 5	
1894. Jany.	Additional room to Station Master's bungalow at Podanur.	Do. do.	...	...	710 0-0	...	...	700- 6- 3	
March.	Water trough at Arkonam.	55 do.	...	...	476-0-0	...	...	486- 0-11	
Do.	Pandal to three houses for Traffic Clerks, No 162, at Bangalore Cant.	62 do.	...	...	344-0 0	...	...	232-11 -7	
Do.	Pandal for Running drivers' bungalow No. 167 at Bangalore Cant.	Do. do.	...	...	181-0-0	...	..	125-12- 6	
Do.	Fruit stall at Arkonam.	51 of '93	...	...	589-0-0	...	...	549-11- 9	
April.	Deepening along wharf wall at Ferok.	33 do.	...	...	528-0 0	...	...	518- 9- 6	
June.	Fruit stall at Renigunta.	62 do.	...	...	811-0-0	...	...	806- 7- 6	
Do.	Level crossing gates to close across the roadway at $\frac{1}{19}$ miles, Rayapuram Branch.	11 do.	...	...	404-0-0	...	...	396- 0- 1	
	Total ...	...	...	...	4,317-0-0	...	...	4,033-12- 6	

Excess whether on total of estimates or on cash or stores in any of these estimates to be met from savings on the total of the class of estimates herein enumerated to which each belongs.

* The difference between the figures given here and in the Minute referred to is due to a reallocation which has been approved of but not recorded, being under Rs. 500.

BACK PAPERS.

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

FURTHER PAPERS.

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

29TH JULY 1895, No. 485 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 16th July 1895, No. 489/1 S.

I have the honour to forward, herewith, the annual statement (Form XXII) of Indian transactions of the Madras Railway for the official year 1894–95 with a review of receipts and charges.

2. The attention of the Agent and Manager should be drawn to the following sections (*a*) V, X, XIII, XIV and XV; (*b*) IV, and (*c*) II of paragraph 17.

FORM No. XXII.

STATEMENT of the Indian transactions of the Madras Railway for the official year 1894–95.

—	Actuals for 1894–95. Cash.	Actuals for 1894–95. Transfers.	Actuals for 1894–95. Total.	Budget estimate as passed in Budget orders.	Revised estimate as passed in Budget orders.	Final Revised estimate as adopted by the Government of India.
Capital.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
Payments into Treasury and Credits	2,06,679 14 11	20,41,253 8 8	22,47,933 7 7	22,00,000	22,50,000	22,50,000
Withdrawals from Treasury and Debits	17,04,469 2 10	2,54,128 10 2	19,58,597 13 0	19,00,000	21,00,000	21,00,000
Net withdrawals from Treasury	14,97,789 3 11	17,87,124 14 6	2,89,335 10 7	3,00,000	1,50,000	1,50,000
Revenue.						
Payments into Treasury and Credits	1,11,89,011 0 4	8,55,233 8 2	1,20,44,244 8 6	1,15,80,000	1,19,00,000	1,19,00,000
Withdrawals from Treasury and Debits	35,81,238 3 3	33,21,986 6 11	69,03,224 10 2	64,00,000	68,10,000	68,10,000
Net payments into Treasury	76,07,772 13 1	24,66,752 14 9	51,41,019 14 4	51,80,000	50,90,000	50,90,000
Special Funds.						
Credits	..	2,02,094 11 11	2,02,094 11 11	..	..	..
Debits	..	1,67,878 8 3	1,67,878 8 3	..	..	..
Net payments into Treasury	..	34,216 3 8	* 34,216 3 8	..	..	..
Guaranteed Interest.						
Withdrawals from Treasury ..	..	..	..	..	..	..

NOTE.—The gain by exchange on stores consumed by Revenue during 1894–95 is Rs. 4,22,148.

* For details please see statement attached.

MADRAS,
16th July 1895.

(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.
Employés' Guarantee Fund.	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
Contractors' Security Fund.			
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
Provident Fund.			
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. ;—

	RS.
(i) Increased refunds for stores sold to revenue and others ...	57,932
(ii) Increase under other refunds	1,01,286
Total increase ...	1,59,218

(*b*) The increase under stores sold to revenue and others is made up as follows ;—

	RS.	RS.
(i) Increased refunds on account of stores sold to revenue ...		1,39,774
Less decreased—		
(ii) Cash credits for sale-proceeds of stores, &c. ...	73,640	
(iii) Transfer credits for stores sold to foreign railways.	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.	1894-95. 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 :—

	RS.
(i) Increase under other refunds	99,413
(ii) Decrease under refunds for stores sold to Revenue	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 :—

	RS.
(i) Decrease under refunds for stores sold to Revenue and others ...	51,480
(ii) Increase under other refunds	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 :—

	RS.
(i) Increased outlay on stores	1,62,015
(ii) ,, on miscellaneous for English outlay ...	119
(iii) ,, on Suspense miscellaneous	98,073
(iv) Increase in balance of Capital advance account	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 :—

	Rs.
(i) Decreased outlay on Major works	33,472
Less—	
(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 :—

	Rs.	
(i) Under estimate on stores		1,62,216
(ii) " suspense miscellaneous		1,05,651
(iii) Increase on balance of Capital advance account		15,377
		2,83,244
Less—		
(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 :—

	Rs.	
Under-estimates.		
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— *Over-estimates.*	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 Perambúr	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 186¼ 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—	
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—	Rs.	
Decreased outlay on—		
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—	Rs.	
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:—

Increase under—	Rs.	Rs.
Abstract A	64,695	
„ C	53,401	
„ D	6,381	
„ E	6,959	
„ G	5	
		1,31,441
Less—decrease under Abstract B		22,185
Net increase ...		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		1,566
(iii) Traffic expenses		8,130
(iv) General charges		16,570
	Total ...	1,84,975
Less—under estimate—		
(v) Carriage and wagon expenses	RS. 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. :—		
Renewals of machinery	RS. 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		1,42,847
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. RS.
(*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. RS.	Cr. RS.
(*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	...	4,720
Purchase account	11,973	...
Government Examiner's balance on Capital Advance account	16,357	...
Capital Suspense Accounts.		
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-Ennore 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.

(*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.	Cr.
		RS.	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.	Cr.
	RS.	RS.
Government of India Special Funds Account, Bank of Madras	4,72,220	...
Employés' 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	...
	1,05,280	1,06,591
Difference adjusted in April 1895 by debit to capital advance account	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.	1894–95. Less.
INDIA.	RS.	RS.	RS.	RS.
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.	Actuals. Less.
	RS.	RS.	RS.	RS.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	1,80,902	4,03,954	..	2,23,052
Stores	16,39,206	14,76,990	1,62,216	..
Miscellaneous	3,406	5,000	..	1,594
Suspense miscellaneous	1,39,707	34,056	1,05,651	..
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	..	51,480
Other refunds—Home expenditure, &c.	2,99,413	2,00,000	99,413	..
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.	Actuals. Less.
	RS.	RS.	RS.	RS.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	1,80,902	1,88,839	..	7,937
Stores	16,39,206	15,81,161	58,045	..
Miscellaneous	3,406	5,000	..	1,594
Suspense miscellaneous	1,39,707	3,45,000	..	2,05,293
Increase or decrease of balance of Capital advance account ..	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.	Actuals. Less.
	RS.	RS.	RS.	RS.
REVENUE ACCOUNT.				
Receipts.				
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.	1894–95. Less.
		RS.	RS.	RS.	RS.
Maintenance of way, works and stations.	1. General superintendence	2,88,558	2,81,655	6,903	..
	2. Maintenance and renewal of permanent-way ..	4,15,362	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	..
		11,90,623	10,87,842	1,02,781	..
	Deduct—Cost of working Kolar Gold Fields Railway ..	9,332	..	9,332	..
	Total ..	11,81,291	10,87,842	93,449	..
Locomotive expenses.	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	10,493	31,215	..	20,722
	7. New minor works	..	1,999	..	1,999
	8. Payments to other lines	..	..	..	..
	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 ..	..	..	..	..
		19,38,744	20,07,382	..	68,638
	Deduct—Cost of working Kolar Gold Fields Railway ..	15,311	..	15,311	..
	Total ..	19,23,433	20,07,382	..	83,949

Comparison between actuals of 1893–94 and 1894–95—*cont.*

Main head.	Sub-head.	Actuals, 1894–95.	Actuals, 1893–94.	1894–95. More.	1894–95. Less.
		Rs.	Rs.	Rs.	Rs.
Carriage and wagon expenses.	1. General superintendence	52,203	38,002	14,201	..
	2. Repairs and renewals of vehicles	4,93,004	3,93,327	99,677	..
	2-A. Do. of machinery, tools and plant	8,959	19,026	..	10,067
	3. Cleaning carriages and wagons and oiling	60,778	63,552	..	2,774
	4. New minor works	..	..	..	..
	5. Unclassified expenditure	99,194	43,383	55,811	..
	Total	7,14,138	5,57,290	1,56,848	..
	Deduct—Sum chargeable to Fire Insurance Fund	140	125	15	..
		7,13,998	5,57,165	1,56,833	..
	Deduct—Cost of working Kolar Gold Fields Railway	5,499	..	5,499	..
	Total	7,08,499	5,57,165	1,51,334	..
Traffic expenses.	1. Salaries, wages, &c.	6,24,282	6,14,276	10,006	..
	2. Fuel, lighting, water and general stores	96,811	1,33,392	..	36,581
	3. Clothing	11,287	9,491	1,796	..
	4. Printing, stationery and tickets	80,088	78,564	1,524	..
	5. Charges for delivery and collection of goods	2,126	1,947	179	..
	6. Miscellaneous expenses	4,799	6,501	..	1,702
	7. Payments to other lines	7,235	12,091	..	4,856
	8. Unclassified expenditure	48,625	42,219	6,406	..
	Total	8,75,253	8,98,481	..	23,228
	Deduct—Sum chargeable to Fire Insurance Fund	98	99	..	1
		8,75,155	8,98,382	..	23,227
	Deduct—Cost of working Kolar Gold Fields Railway	6,785	..	6,785	..
	Total	8,68,370	8,98,382	..	30,012
General charges.	1. Home expenditure	71,919	80,975	..	9,056
	2. Salaries of Indian management including officers	2,68,138	2,64,196	3,942	..
	3. Police	36,237	36,943	..	706
	4. Advertising (all advertisements of all departments)	6,571	4,598	1,973	..
	5. Electric telegraph	1,36,197	1,22,328	13,869	..
	6. Cleaning accounts with other lines	..	..	..	..
	7. Unclassified expenditure	64,660	57,618	7,042	..
	Total	5,83,722	5,66,658	17,064	..
	Deduct—Sum chargeable to Fire Insurance Fund	6,336	6,370	..	34
		5,77,386	5,60,288	17,098	..
	Deduct—Cost of working Kolar Gold Fields Railway	4,456	..	4,456	..
	Total	5,72,930	5,60,288	12,642	..
Special and miscellaneous expenditure.	1. Law charges	5,337	1,387	3,950	..
	2. Compensation	3,904	8,435	..	4,531
	3. Rates and taxes (including municipal water-rates)	30,978	13,373	17,605	..
	4. Payments to other lines	48,829	2,597	46,232	..
	5. Prizes for station gardens, &c.	677	667	10	..
	6. Contributions to Railway Provident Institution	41,959	41,644	315	..
	7. Miscellaneous	15,608	18,710	..	3,202
	Total	1,47,192	86,813	60,379	..
	Deduct—Sum chargeable to Fire Insurance Fund	14	4,074	..	4,060
		1,47,178	82,739	64,439	..
	Deduct—Cost of working Kolar Gold Fields Railway	1,325	..	1,325	..
	Total	1,45,853	82,739	63,114	..

17. The following explanatory remarks are offered regarding the suspense balances enumerated in paragraph 14 of the review of receipts and charges, which accompanied Form No. XXII of the Madras Railway for 1894–95:—

(*a*) *Stores*—(i) The store balances have decreased by Rs. 44,111 during the year as under:—

Account.	1893–94.	1894–95.	Difference. More.	Difference. Less.
	Rs.	Rs.	Rs.	Rs.
General store account	6,08,044	4,63,575	..	1,44,469
Loco. store and workshop account	12,15,034	14,28,117	2,13,083	..
Engineering ,, ,,	9,58,095	8,11,893	..	1,46,202
Traffic store account	154	112	..	42
Stores *in transitu*	81,456	1,11,257	29,801	..
Materials lost account	62	2	..	64
Telegraph store and workshop account	45,426	49,208	3,782	..
Total	29,08,271	28,64,160	..	44,111

(ii) The decrease under general stores is due to large issues to the Locomotive department of timber which was in stock at the commencement of the year.

(iii) The increase under Locomotive store and workshop account is due to the above cause and to large purchases of Indian coal at high rates—*vide* paragraph 6 (*b*) (i) of review.

(iv) The decrease under Engineering store and workshop account is attributable to heavy renewals of permanent-way and to sales of second-hand materials.

(v) The purchase and sales accounts are not operated on *monthly* by all departments. It appears advisable that this should be done, and the Chief Auditor's attention will be drawn to the matter.

(vi) The new detailed priced ledgers of the general stores referred to in paragraph 15 (*a*) (iii) of last year's review have since been opened, and the inventories for December 1894 prepared therefrom show an excess of Rs. 40,826 over the balance of the general books. This amount has been placed to the credit of a "Stock Adjustment account" pending the sale of certain surplus and obsolete stores which appear to have been too highly priced; any loss arising thereon will be met from the sum at credit of this account and the balance, if any, will then be adjusted.

(vii) No priced ledgers have hitherto been maintained in connection with the Locomotive stores, but I understand that arrangements are being made to introduce them at an early date.

(viii) No inventories are submitted by the Locomotive department to the Audit office, but they were however specially obtained by the Chief Auditor for my inspection.

(ix) The balance of Rs. 14,00,104 of the Store and workshop account is made up as under:—

	Rs.
(*a*) Store account	13,03,553
(*b*) Workshop account	96,551
Total	14,00,104

(x) The inventories are therefore Rs. 15,591 in excess of the book balance, but the Locomotive Superintendent explains that this difference is due to individual articles manufactured on capital account being brought on to the ledgers as they are furnished, while their value is not debited to the store account until the whole job has been completed. This matter is receiving the Chief Auditor's attention

(xi) The inventories, Engineering stores and workshop accounts at 31st December 1894, which contain the two following inefficient items, are Rs. 2,733 in excess of the general book balance:—

	Rs.	A.	P.
(*a*) "Difference in value of a machine sent to locomotive shops as scrap metal from Terminal Workshops in March 1893"	2,943	8	6
(*b*) "Difference in value of old fish plates, fish bolts and girders transferred to general stores up to 31st Dec. 1894 for sale at auction"	15,924	13	0

(xii) At the suggestion of this office, the question of the adjustment of these two items was considered at the last official meeting, when it was, after discussion, decided to write them off in the accounts for June next.

(xiii) There is a very large stock of second-hand permanent-way material in both the Engineering and general stores, and it appears desirable that some measures should be adopted to dispose of them to the best advantage.

(xiv) The inventories of the telegraph store and workshop account at 31st December 1894 are Rs. 7 short of the general book balance as under:—

	Rs.
Stores on hand	46,716
Bills and unfinished jobs	494
	47,240

against the book balance of Rs. 47,247.

(xv) It will be well if the dates to which they relate were noted against each bill and unfinished job.

(*b*) *Capital advance suspense accounts.*—(i) The balances under this head are all current and efficient.

(ii) The Board of Directors to whom the suggestion of the Accountant-General, contained in paragraph 15 (*b*) (iv) of last year's review, was referred, have intimated that they would prefer the present system of dealing with recoveries from under-writers in connection with general average charges being continued.

(iii) The balance of the accounts "refunds to Government" consists of deposits from outsiders for work to be done. The details of the balance at 31st March 1895 are as under:—

		RS.	A.	P.
(*a*)	Balance of amount received from the Board of Revenue for sidings and turn-table at Salt Cotaurs	5,922	10	3
(*b*)	Balance of amount received from Kolar Gold Fields Railway Company for several works	4,756	15	5
(*c*)	Deposit from Electric Tramway Company for construction of four cars	2,500	0	0
(*d*)	Deposits from several private parties	151	0	0
(*e*)	Deposits from Mess President, Madras Railway Volunteer Corps, for a chopper, adjusted in April 1895	0	10	0
(*f*)	Deposit from Kolar Gold Fields Railway for construction of a bungalow at Urigaum	1,222	0	0
		14,553	3	8
Less—				
	Amount of royalty paid to Mr. Stoney, adjusted in April 1895	75	0	0
	Balance ...	14,478	3	8

(iv) The work for which the deposit (*a*) was received has been completed, and this amount has been outstanding since June 1894. The Board of Revenue should be advised of the balance standing to their credit.

(v) Items (*b*), (*c*) and (*f*) are for works in progress.

(vi) The Locomotive Superintendent has been asked to adjust item (*d*) as early as possible as the amount has been outstanding since November 1894.

(*c*) *Revenue advance suspense accounts.*—(i) The balances under this head are current and efficient.

(ii) The balance due by the new Oriental Bank referred to in paragraph 15 (*c*) (ii) of last year's review, was reduced by the receipt of a dividend of Rs. 3-10-5 to Rs. 550-8-7, and the latter sum was written off to the following heads:—

		RS.	A.	P.
(*a*)	Sick and allowance fund	248	10	3
(*b*)	Revenue account	271	7	4
(*c*)	Store account	30	7	0
		550	8	7

(iii) On receipts of any further dividends the above accounts will be rateably credited.

(iv) The balance of Revenue advance account has increased during the year by Rs. 11,075, which is due chiefly to the refreshment-room account having been adjusted to 31st March 1895, in accordance with the suggestion made in paragraph 15 (*d*) (vi) of last year's review.

(*d*) *Rerenue suspense accounts.*—(i) The balances under this head are all current and efficient.

(ii) The old outstandings in connection with the Southern Mahratta Railway on account of Guntakal joint station expenses—*vide* paragraph (*d*) (i to iv) of last year's review—was adjusted in the accounts for December 1894.

(iii) The adjustment was only provisionally passed by this office pending the settlement of the basis of adjustment (*vide* this office letter No. 251, dated 9th March 1895).

(iv) It is satisfactory to note that the stock of wines, &c., on hand has been taken to account in the refreshment-rooms account, which therefore now shows the correct balance (*vide* paragraph 15 (*d*) (v) of last year's review).

(v) The balance of the traffic cash account shows an increase of Rs. 39,034 as shown below:—

Stations and ledger accounts	1893-94.	1894-95.	Increase in 1894-95.
	RS.	RS.	RS.
Foreign Railways traffic account.	1,68,982	2,17,079	48,097
Southern Mahratta Railway	2,716	2,248	468
Central Adjusting account	9,359	..	9,359
Telegraph Department	22	42	64
Great Indian Peninsula Railway	2,381	3,757	1,376
South Indian Railway	548	1,656	2,204
Total	1,78,150	2,17,184	39,034

(vi) The balance of Foreign Railways traffic and miscellaneous accounts is made up as under:—

		RS.	A.	P.
(*a*)	Amount due to Southern Mahratta Railway on account of Guntakal joint station expenses for half-year ended 31st December 1894	24,021	0	0
(*b*)	Excess over estimate of amount due by South Indian Railway in connection with joint station expenses for half-year ended 31st December 1894	527	12	4
	Total ...	24,548	12	4
Less—				
(*c*)	Compensation claim due by South Indian Railway ...	123	9	2
(*d*)	Amount due by Southern Mahratta Railway for Bangalore City joint station expenses for half-year ended 31st December 1894	8,942	0	0
(*e*)	Haulage charges due by State Railway stores	32	10	0
	Total ...	9,098	3	2
	Balance ...	15,450	9	2

(vii) Items (*b*) and (*c*) were adjusted in April 1895 and the other items are in course of adjustment.

(*e*) (i) Imprest advances are included in the following ledger accounts:—

	RS.
Chief Engineer's advance account	100
Loco. Superintendent's advance account	4,000
Railway schools account	5
Traffic Manager's advance account	1,000
Cashier's petty cash	4,027
General suspense account—	
Telegraph Engineer	200
General storekeeper	50
Municipality for plumbers' licenses	100
Collector of Sea Customs for imprest duty on stores	1,000
Total ...	10,482

(ii) No action has been taken on the suggestion contained in paragraph 15 (*e*) (ii) of last year's review regarding all imprests being placed under one common imprest account. The Chief Auditor's attention will be drawn to this.

(iii) The advance with the cashier is not an imprest in the ordinary acceptance of the term as it is merely the balance of the amounts advanced to the cashier from time to time to meet petty disbursements.

(iv) The question of fixing the advance at an unvarying figure and recouping the cashier periodically for disbursements therefrom, was taken up with the Chief Auditor, who advocates the continuance of the present procedure for the following reasons:—

"A fixed imprest would have to be for a very large sum, or else acquittance would need to be given very frequently resulting in additional work, and as the system has always worked satisfactorily, it is undesirable to make a change."

(Signed) E. A. WALLER, Major, R.E.,
Examiner, Railway Accounts, Madras.

ORDER—dated 29th July 1895, No. 485 R., Public Works.

Recorded.

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

(True Extract.)

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

To the Agent and Manager, Madras Railway.

Exd. T. K. Narayana Aiyangar.
Spare Copies

RAILWAY.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated July, 29th.

Read. *Encl.*

G.O., 29th July 1895, No. 485 R.

JULY.

Indian Transactions of the Madras Railway

Letter from the Examiner, Guaranteed Railway Accounts, forwarding the annual statement (Form XXII) of — for 1894-95, with a review of receipts and charges, recorded with remark.

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

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF the Madras RAILWAY FOR THE OFFICIAL YEAR 1894-95.

	ACTUALS FOR 1894-95. Cash. Rs.	A.	P.	Transfers. Rs.	A.	P.	TOTAL. Rs.	A.	P.	Budget Estimate as passed in Budget Orders. Rs.	Revised Regular Estimate as passed in Budget Orders. Rs.	Final Regular Estimate as adopted by the Government of India. Rs.
CAPITAL.												
Payments into Treasury and Credits	206679	14	11	2041253	8	8	2247933	7	7	2200000	2250000	2250000
Withdrawals from Treasury and Debits	1704469	2	10	254128	10	2	1958597	13	0	1900000	2100000	2100000
NET WITHDRAWALS FROM TREASURY ...	1497789	3	11	1797124	14	6	289335	10	7	300000	150000	150000
REVENUE.												
Payments into Treasury and Credits	11189011	0	4	855233	8	2	12044244	8	6	11580000	11900000	11900000
Withdrawals from Treasury and Debits	3581238	3	3	3321986	6	11	6903224	10	2	6400000	6810000	6810000
NET PAYMENTS INTO TREASURY ...	7607772	13	1	2466752	12	9	5141019	14	4	5180000	5090000	5090000
SPECIAL FUNDS.												
Credits	-	-	-	202094	11	11	202094	11	11			
Debits				167878	8	3	167878	8	3			
Net payment into Treasury				34216	3	8	34216	3	8	*		
GUARANTEED INTEREST.												
Withdrawals from Treasury ...												

Note - The gain by exchange on stores consumed by Revenue during 1894-95 is Rs 4,22,148

* For details please see statement attached.

Dated 5 July 1895.

E. W. Wollen Major R.E.
Examiner of Railway Accounts.
Madras.

B. Ellis C P G 18 F—No. 18R 5-81—200

Form No. 52. [100 9-8-04.]

MADRAS RAILWAY.

Details of Special Funds Transactions for the ~~month of~~ official year 1894-95.

Details.	Cash.			Transfers.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EMPLOYE'S GUARANTEE FUND.									
Payments into Treasury and credits				45414	10	0	45414	10	0
Withdrawals from Treasury and debits				20730	3	3	20730	3	3
Net payments into Treasury ..				24684	6	9	24684	6	9
CONTRACTORS' SECURITY FUND.									
Payments into Treasury and credits	-	-	-	21260	10	11	21260	10	11
Withdrawals from Treasury and debits				18125	9	10	18125	9	10
Net payments into Treasury ..				3135	1	1	3135	1	1
PROVIDENT FUND.									
Payments into Treasury and credits	-	-	-	135419	7	0	135419	7	0
Withdrawals from Treasury and debits				129022	11	2	129022	11	2
Net payments into Treasury ..				6396	11	10	6396	11	10
Total payments into Treasury of Special Funds ..				34216	3	8	34216	3	8

MADRAS,
4 July 1895.

E Wallace Major R.E.
Examiner, Railway Accounts, Madras.

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 Rs 159218 in excess of the actuals of 1893-94 as shown below. Viz -

	Rs
(i) Increased refunds for stores sold to Revenue and others ...	57932
(ii) Increase under other refunds ...	101286
Total increase	159218

(b) The increase under stores sold to Revenue and others is made up as follows —

	Rs	Rs
(i) Increased refunds on account of stores sold to Revenue —		139774
Less Decreased		
(ii) Cash credits for sale proceeds of stores	73640	
(iii) Transfer credits for stores sold to foreign Railways	8202	81842
Net increase		57932

(c)

(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 tea is due to an abnormal credit of about Rs 89000 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 P.W.D. 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	1894-95 Less
Rolling Stock erected for S.I. Ry.	42,211	-	-	42,211
Revenue for work done etc	27,492	60,526	33,034	-
Revenue for Home Expenditure incurred	123,708	112,974	-	10,734
Expenditure on Surveys	116	32,917	32,801	-
Miscellaneous credits	4,600	-	-	4,600
Expenditure on Madras-Erode Ry —	-	92,996	92,996	-
Total —	198,127	299,413	101,286	-

(1). The increase against "Revenue for work done etc" is mainly due to the recovery from the Kolar Gold Fields Railway of the cost

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 :—

	Rs
i. Increase under other refunds	99,413
ii Decrease under refunds for stores sold to Revenue	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 Erode 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 2067 is ·09 per cent only and is made up as follows :—

	Rs
i. Decrease under refunds for stores sold to Revenue others	51,480
ii Increase under other refunds -	49,413
Net decrease -	2067

Withdrawals from Treasury. Capital.

5. Comparison with actuals - (a) The actual outlay is Rs 275.993 more than it was in 1893-94 the fluctuations being as under:—

	Rs
(i) Increased outlay on stores	162.015
(ii) — do — Miscellaneous for English outlay	119
(iii) — do — Suspense Miscellaneous	98.073
(iv) Increase in balance of Capital Adv: a/c	23.777
	283.984
Less (v) Decreased outlay on Construction	7.991
Net increase	275.993

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

	Rs	Rs
Increases		
Firewood	45812	
Cotton waste tea	1843	
Wooden Keys	5170	
Materials for tarpaulins	1763	
Manufacture of stores	38.245	
Coal. Indian	230839	
	323.672	
Less Decreases		
oil of sorts	7.576	
Timber	117958	
Wooden Sleepers	9678	
Freight and landing charges	21626	
Tallow, Country	169	
Sundry stores	3650	161657
Net increase		162.015

(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:—

	Rs	Rs
Increases.		
Loss by exchange on stores sold to foreign Rys.	7.630	
Expenditure on works for Mysore Government.	12.050	
— do — the Madras Electric Tramways Co.	5.900	
Sale of Revenue stores erroneously credited to Capital	6039	
Amount in suspense in Connection with auction sale of stores	12.484	
Capital funds used for Revenue purposes	11,108	
— do — for state Railways	130914	
	186.125	
Decreases		
Amount deposited by the Board of Revenue for the salt sidings	16.351	
— do — in Connection with stores sold to Kolar Gold Fields Ry	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 tea on account of tools lost, stores short landed and excess rates paid to stores Contractors	61.883	88.053
Net increase		98.072

(2) The decreased outlay on Construction item (iv) is made up as follows :—

(i) Decreased outlay on Major works —	33472	
Less (ii) Increased outlay on Minor works —		25481
Net decrease -		7991

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 57165 was spent.

6. Comparison with budget estimate

(a) Compared with the budget estimate the actuals are more by Rs 58598 due to the following :—

	Rs	Rs
(i) Under estimate on stores - - - - - -	162216	
(ii) — do — Suspense miscellaneous - - -	105651	
(iii) Increase on balance of Capital Adv: a/c	15377	
	Rs	283244
Less (iv) over estimate on Construction	223052	
(v) — do — miscellaneous for English outlay	1594	224646
Net increase		58598

(b)

(b) The underestimate on stores arose on the following items :—

Underestimates

	Rs
Cotton waste	5680
Materials for tarpaulins	3250
Manufacture of stores	24302
Coal Indian	271946
Tallow Country	217
Sundry stores	11583
	316978

Less. Overestimates

Firewood	59493	
Oil of sorts	1420	
Timber	37717	
Wooden slupers	7557	
Wooden Keys	1269	
Freight + landing charges -	47306	
		154762
Net excess		162216

(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 105651 under Suspense miscellaneous is due chiefly to the Madras Railway having undertaken the Construction of the Madras

Madras-Emore 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 223052 on Construction item (iv) is accounted for as under:—

	Provision in Budget	Actual outlay	Actual outlay less.
	Rs.	Rs	Rs
Assistant Locos: Superintendents' Bungalow at Peramboor	5000	3859	1141
Alterations and additions to station house, platform etc at Bangalore city	83891	49204	34687
— Do — Do — Kolar Road	48864	12931	35933
— Do — Do — Jolarpet	10786	7701	3085
Alterations and additions to sidings at Palghat station	7625	8353	728
Shed etc required for the introduction of Pintsch's system of gas lighting	14597	2107	12490
Four trial stations	6844	1122	5722
Four platforms for trial stations	7724	3167	4557
Alterations etc at Washermanpettah station & extension of Emore branch to Royapuram	"	6383	6383
Four bungalows for upper subordinates at Arkonam	-	5875	5875
Twenty five third class carriages	16000	-	16000
Houses for signallers and pointsmen at Vayasarpady	5000	-	5000
Improvements and additions to the shunting yard at Arkonam	5168	-	5168
Houses for European & East Indian drivers at Jolarpet	6322	-	6322
Crossing station at 186½ miles S.W. Line	5065		5065
Two double blocks of bungalows for European and East Indian drivers at Podanur	6322	-	6322
— do — do — Gooty	8998	2	8996
Additional line on the west side of the yard turntable at Olavakkot	9670	-	9670
Station house at Palghat	16016	-	16016
carried over	263892	100704	163188

	Provision in Budget	Actual outlay	Actual outlay less
	Rs	Rs	Rs
Brought forward	263892	100704	163188
Additional clock tea at Kallai	8351	-	8351
Siding from the station to the beach at Calicut	7533	-	7533
Two Complete trial stations	9236	-	9236
Other works (Minor)	114942	80198	34744
	403954	180902	223052

7. Comparison with revised estimate (a) Compared with the revised estimate the actual outlay is less by Rs 141402 arising out of the following items:—

	Rs
i Decreased outlay on works	7937
ii — do — Miscellaneous for English outlay	1594
iii — do — Suspense Miscellaneous	205293
	214824
Less	
iv Increased outlay on stores 58045	
v Increase in balance of Capital Adv: a/c 15377	73422
Net decrease	141402

(b) The decrease under Suspense Miscellaneous item (iii) was due chiefly to the surrender of 130000 from the grant for the Madras Emore Railway owing to the want of permanent way materials and to Rs 9000 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

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 461788 as shown below:—

(i) Earnings		216150
(ii) Suspense		245638
Total increase		461788

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

i Increased Coaching traffic		348306
Less decreases under:-		
ii Goods traffic	45627	
iii Electric Telegraph earnings	365	
iv Sundries	86164	132156
Net increase		216150

(c)(i) The increase under Coaching traffic is due chiefly to an increase of Rs 291043 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 31862 under parcels and of Rs 23795 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	17208
Hire of vehicles	36828
Rent of stations jointly occupied	11651
Rent of dwelling houses	12415
Workshop profits	6279
net decreases under other subheads	1783
Total	86164

(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 12 months of the year while in the previous year these transactions passed through the revenue treasury for 9 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 464244 in excess as under:—

(i) Increased Suspense	544354
(ii) Decreased earnings	80110
Net increase	464244

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

in the revised estimate.

(c) The decrease in earnings is Rs 80110 and is only ·75 per cent of the budget estimate. There have however been considerable fluctuations in the details as under: —

i	Decreased goods traffic	363936
ii	— " — Electric Telegraph earnings	1362
iii	— " — Sundry earnings	4740
		370038
iv	Less increased Coaching traffic	289928
	Net decrease	80110

(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 para 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. 144.244 or 1·21 per cent. The increase is made up as follows: —

	Rs
(i) Increased earnings	99890
(ii) " Suspense	44354
Total increase	144244

(b) The increase in earnings which is only ·95 percent of the revised estimate is due to the large excess of Rs 136064 under goods traffic counterbalanced to some extent by small decreases under the other subheads.

(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 625797 in excess of those of the previous year as under: —

(i) Increased working expenses	206579
(ii) — do — Suspense withdrawals	419218
Total increase	625797

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

Increased outlay on: —

Maintenance - Abstract A	93449
Carriage & wagon expenses — do — C	151334
General charges . . . do — E	12642
Special & miscellaneous expenses Abstract G	63114
	320539

Less decreased outlay on —	Rs	
Locomotive expenses Abstract B	83948	
Traffic expenses — do — D	30012	
		113960
Net increase		206579

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

	Rs
General Superintendence	6903
Maintenance & renewal of permanent way	32300
Repairs of bridges &c	8708
New minor works	2800
Unclassified expenditure	59084
	109795

	Rs	
Less Decreased outlay on repairs of stations & buildings	6825	
Increased deduction on account of sum chargeable to Fire Insurance Fund	189	
do — do - to Cost of working Kolar Gold Fields Railway —	9332	16346
		93449

(iii) The increase of Rs 32300 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 59084 under unclassified expenditure is due chiefly to the increase of Rs 64695 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 99677 and to an increase of Rs 55811 under unclassified expenditure the greater portion of which viz Rs 53401 arose on account of Loss by Exchange.

(v) The increase of Rs 12642 under General charges is made up as under:—

	Rs	
Increased outlay on salaries of Indian management		3942
— do — Advertising		1973
— do — Electric Telegraph		13869
— do — Unclassified expenditure		7042
Decreased deduction on account of sum chargeable to Fire Insurance Fund		34
		26860
Less Decreased outlay on Home Expenditure	9056	
— do — Police	706	
Deduction on account of working expenses of the Kolar Gold Fields Railway not made in the previous year —	4456	14218
Net increase		12642

The increase under Electric Telegraph is due chiefly to the credit of Rs 14884 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 40511 in the accounts of 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 17605 under Rates and Taxes.

12. Comparison with Budget Estimate

(a) Compared with the Budget estimate the actuals are more by Rs 503224 as under:—

(i) Increased Suspense withdrawals . . .	602847
(ii) Decreased working expenses	99623
Net increase .	503224

(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 para 11(c)(i) supra.

(c) The over estimate on working expenses (item ii) arose on the following heads: viz:—

Over Estimates

(i) Maintenance	158709
(ii) Locomotive expenses	1566
(iii) Traffic expenses	8130
(iv) General charges	16570
	184975

Less Under Estimate

(v) Carriage and wagon expenses .	68499	
(vii) Special & Miscellaneous expenses .	16853	85352
Net decrease -		99623

(d) The lapse of Rs 158709 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 16570 under General charges is due to a saving of Rs 3122 on salaries of Indian management of Rs 2763 under Police, of Rs 22043 under Electric Telegraph, and to the increased deduction of Rs 6791 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 1918 under Home Expenditure of Rs 1571 under Advertising, and of 14660 under unclassified expenditure.

(f) The excess of Rs 68499 under Carriage + wagon expenses is due to the provision made in the budget for the under-noted subheads having been insufficient viz:—

	Rs
General Superintendence - Excess outlay —	15203
Repairs of vehicles	63004
Unclassified expenditure	50194
	128401

Less excess provision made under the following subheads viz

Renewals of machinery	51041	
Cleaning Carriages &c	1222	
New Minor works	2000	
Deduction on account of amount chargeable to Fire Insurance Fd. and to Kolar Gold Fields Railway —	5639	59902
Net excess -		68499

(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: —

	i Increased Suspense	142,847
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 abstract expect maintenance under which head there was a small increase of Rs 16491. The decreases are as under -

	Rs
Locomotive expenses	19,266
Carriage & wagon expenses	16,701
Traffic expenses	9030
General charges	6,970
Special & Miscellaneous charges	14147

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

Capital

		Dr. Rs
(a) Stores		
General Stores account		463575
Locomotive Stores and workshop accounts		1428.117
Engineering Store and workshop account		811893
Traffic Store account		112.
Stores in transitu		111257
Materials lost account		2
Telegraph store and workshop account		49208
Total (a)		2864160

(b) Her Majesty's Govt: of India Capl. Adv: Acct.	Dr.	Cr.
Company's balance	9.104	
Add Balances of the following accounts dealt with in Govt: Examiner's books but treated by Company as separate Suspense accounts		
Sales account		4720
Purchase account	11973	
Govt: Examiner's balance on Capl: Adv: a/c —	16357	
Capital Suspense Accounts		
Cashiers	12321	
Locos: Superintendents Advance Account	4000	
Chief Engineer's Advance Account	112	
Sales account	4720	
West Coast Surveys	830	
Madras Enmore Railway		370
Refunds to Government		14478
Cheques payable Capital		10208
Purchase account		11973
Cost of timber purchased erroneously debited to General account instead of to this account adjusted in April 05.		1311
Total (b)	38340	38340

Revenue

	Dr.	Cr.
	Rs—	Rs
(a) Her Majesty's Govt: of India Rev: Adv: Acct:		19406
(b) Suspense Revenue Advance.		
General Suspense account	1680	
Traffic Manager's Advance account —	1000	
Refreshment rooms account	10355	
Cashier	6371	
Total (a) and (b)	19406	19406
(c) Suspense Revenue Account.		
Traffic Cash account	217184	
Foreign Railways traffic account	156	
Revenue Establishment		242919
Income Tax		3779
Unpaid salaries and wages		7885
Home payments suspense accounts —		507
Municipal tolls collected by Coy —		1951
Cheques payable, Revenue		4423
Railway Schools account		10
Foreign Railways. Miscellaneous —		15607
—— do —— Traffic Kolar Gold Fds Ry.		45325
Total (c) —	217340	322406
Balance agreeing with Revenue Treasury working account, thus: —		
Revenue deposited 1692863		
Less Net Revenue (March quarter) not yet transferred to Net Rev: a/c. 1587797	105066	
	322406	322406

15. The following were the balances on the Special and private funds of the Company on 31st March 95

Government Special Funds Account

	Dr.	Cr.
	Rs	Rs
Government of India Spl. Funds Acct: Bank of Madras	472220	
Employes Guarantee Fund	-	376099
Contractors Security Fund	-	57754
Cashier - Cheques unpaid	3266	-
Buildings, plant and Fire Insurance Fund	-	325695
Goods traffic - Fire Insurance Fund	-	32476
Bank of Madras. Madras Ry. Fire Insurance Fund -	12905	-
Government Securities - Fire Insurance Fund —	345266	-
Provident Fund invested with Government —	-	41633
Total —	833657	833657

Private Funds.

(a) Madras Railway Provident Fund.		
Provident Fund		493636
Government Securities	452003	
Invested with Govt: Special Funds Acct —	41633	
Total (a)	493636	493636
(b) Sick and Allowance Fund.		
Madras Railway Sick and allowance Fund -	-	104657
Government Securities	95156	
New Oriental Bank	479	
Bank of Madras	8895	
Madras Railway - Library association —		1934
Cashier	750	
	105280	106591
Difference adjusted in April 1895 by debit to Capital Advance Account	1311	-
Total (b)	106591	106591

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.		
	£	A.	P.	Rs	A.	P.
In England	478.237	11	8	7.58.21759	5	1
In India	289.335	10	7	4.47.80.402	0	0
	188902	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 etc brought into the Indian books but not yet paid.

E Walker Major R.E.
Examiner Railway Accounts,
Madras

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	1894-95 Less.
	Rs	Rs	Rs	Rs
India.				
Capital Indian Cash outlay				
On works including Establishment	180.902	188.893	-	7.991
Stores	1639.206	1477.191	162.015	
Miscellaneous.	3406	3287	119	
Suspense miscellaneous	139.707	41634	98.073	
Increase or decrease of balances of Capl. Adv: Acct	4623	28470	23777	
Total cash outlay	1958598	1682605	275993	
Capital Receipts				
Refunds for stores sold to Revenue and others	1948520	1890588	57932	-
Other Refunds. Home expenditure etc.	299413	198127	101286	-
Total Capital receipts -	2247933	2088715	159218	-
Net Cash demand of the year on Capital account	29.[illegible]	[illegible]	116.775	-
Revenue Account.				
Receipts				
Coaching traffic	4289928	3941622	348306	
Goods traffic	6136064	6181691	-	45627
Electric Telegraph earnings	18638	19003	-	365
Sundries	155260	241424	-	86164
Total Administrative receipts -	10599890	10383740	216150	-
Suspense	1444354	1198716	245638	-
Total payments into treasury	12044244	11582456	461788	-
Expenses.				
Maintenance	1181291	1087842	93449	
Locomotive expenses	1923434	2007382	-	83948
Carriage & wagon expenses	708499	557165	151334	-
Traffic expenses	868370	898382	-	30012
General charges.	572930	560288	12642	
Special and Miscellaneous expenses.	145853	82739	63114	
Total Administrative expenses.	5406377	5193798	206579	
Suspense	1502847	1083629	419218	
Total withdrawals from treasury -	6903224	6277427	625797	

Actuals Receipts and charges of 1894-95 Compared with Budget Estimate 1894-95.

Head.	Actuals 1894-95	Budget Estimate 1894-95	Actuals More	Actuals Less
	Rs	Rs	Rs	Rs
India.				
Capital Indian Cash outlay				
On works including Establishment	180902	403954	-	223052
Stores	1639206	1476990	162216	-
Miscellaneous	3406	5000	-	1594
Suspense Miscellaneous	139707	34056	105651	
Increase or decrease of balance of Cap: Adv: Acct	4623	20000	15377	
Total Cash outlay —	1958981	1900000	58598	
Capital Receipts				
Refunds for stores sold to Revenue and others —	1948520	2000000	-	51480
Other Refunds. Home Expenditure &c. — — —	299413	200000	99413	-
Total capital receipts —	2247933	2200000	47933	-
Net Cash demand of the year on Capital Acct	289335	3[illegible]	10665	-
Revenue Account.				
Receipts				
Coaching traffic	4289928	4000000	289928	-
Goods traffic	6136064	6500000	-	363936
Electric Telegraph earnings	18638	20000		1362
Sundries	155260	160000		4740
Total Administrative receipts	10599890	10680000		80110
Suspense	1444354	900000	544354	
Total payments into treasury	12044244	11580000	464244	
Expenses.				
Maintenance	1181291	1340000	-	158709
Locomotive expenses	1923434	1925000	-	1566
Carriage & wagon expenses	708499	640000	68499	-
Traffic expenses	868370	876500	-	8130
General charges	572930	589500	-	16570
Special & Miscellaneous expenses	145853	129000	16853	-
Total Administrative expenses —	5400377	5500000	-	99623
Suspense	1502847	900000	602847	
Total withdrawals from treasury	6903224	6400000	503224	

Actual Receipts and Charges of 1894-95 Compared with Revised Estimate 1894-95.

Head.	Actuals 1894-95	Revised Estimate 1894-95	Actuals More	Actuals Less
	Rs	Rs	Rs	Rs
India				
Capital Indian Cash outlay				
On Works including Establishment	180.902	188.839	-	7937
Stores	1639206	1581161	58045	.
Miscellaneous	3406	5000	-	1594
Suspense Miscellaneous	139707	345000	-	205293
Increase or decrease of balance of Capl: Advance	4623	20000	15377	-
Total Cash outlay	1958598	12100000	-	141402
Capital Receipts				
Refunds for stores sold to Revenue and others	1948520	2000000		51480
Other refunds. Home Expenditure &c	299413	250000	49413	-
Total Capital receipts	2247933	2250000	-	2067
Net Cash demand of the year on Capital Acct	289335	150000	-	139335
Revenue Account.				
Receipts				
Coaching traffic	4289928	4320000	-	30072
Goods traffic	6136064	6000000	136064	-
Electric telegraph earnings	18638	20000	-	1362
Sundries	155260	160000	-	4740
Total Administrative receipts	10599890	10500000	99890	-
Suspense	1444354	1400000	44354	-
Total payments into treasury	12044243	11900000	144244	
Expenses.				
Maintenance	1181291	1164800	16491	
Locomotive expenses	1923434	1942700	-	19266
Carriage & wagon expenses	708499	725200	-	16701
Traffic expenses	868370	877400	-	9030
General charges	572930	579900	-	6970
Special & Miscellaneous expenses	145853	160000	-	14147
Total Administrative expenses	5400377	5450000	-	49623
Suspense	1502847	1360000	142847	-
Total Withdrawals from treasury	6903224	6810000	93224	

Sub. heads of Revenue Expenditure

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

Main head.	Sub. heads	Actuals 1894-95	Actuals 1893-94	1894-95 More	1894-95 Less
		Rs	Rs	Rs	Rs
Maintenance of way, works and Stations.	1 General Superintendence	288558	281655	6903	-
	2. Maintenance & Renewal of permanent way	415352	383052	32300	-
	3. Repairs of bridges tem wages & materials	101774	93066	8708	-
	4. — do — stations and buildings	157407	164232	-	6825
	5. Maintenance by Contract	-	-	-	-
	6. New Minor works	24168	21368	2800	
	7. Unclassified expenditure	203575	144491	59084	
	Total —	1190834	1087864	102970	-
	Deduct. Sum chargeable to Fire Insurance Fd.	211	22	189	
		1190623	1087842	102781	-
	Deduct. Cost of working Kolar Gold Fields Ry.	9332	-	9332	-
	Total -	1181291	1087842	93449	
Locomotive Expenses.	1. General Superintendence	129194	124770	4424	
	2. Running expenses	360832	370874	-	10042
	3. Fuel	747667	739366	8301	
	4. Water	24376	25728	-	1352
	5. Oil, tallow and other Stores	36643	42742		6099
	6. Maintenance & renewals of loco: engines	487226	506763		19537
	6(a) — do — do — of machinery, tools & plant	10493	31215		20722
	7. New Minor works	-	1999		1999
	8. Payments to other lines	-	-		-
	9. Unclassified expenditure	142313	163925		21612
	Total.	1938744	2007382		68638
	Deduct. Sum chargeable to Fire Insurance Fd.	-	-		-
		1938744	2007382		68638
	Deduct. Cost of working Kolar Gold Fds Ry.	15311	-	15311	-
	Total -	1923433	2007382		83949

Main head.	Sub-head.	Actuals 1894-95	Actuals 1893-94	1894-95 More	1894-95 Less
		Rs	Rs	Rs	Rs
Carriage + Wagon expenses.	1. General Superintendence	52203	38002	14201	-
	2. Repairs and renewals of vehicles	493004	393327	99677	-
	2 (a) — do — of machinery, tools and plant	8959	19026	-	10067
	3. Cleaning carriages wagons and oiling	60778	63552	-	2774
	4. New minor works.	-	-	-	-
	5. Unclassified expenditure	99194	43383	55811	-
	Total —	714138	557290	156848	.
	Deduct. Sum chargeable to Fire Insurance Fd.	140	125	15	-
		713998	557165	156833	
	Deduct Cost of working Kolar Gold Fields Ry —	5499	-	5499	
	Total —	708499	557165	151334	
Traffic Expenses	1. Salaries, wages &c.	674282	614276	10006	-
	2. Fuel, lighting, water and general stores	96811	133392	-	36581
	3. Clothing.	11287	9491	1796	
	4. Printing, Stationery and tickets	80088	78564	1524	
	5. Charges for delivery and Collection of goods	2126	1947	179	
	6. Miscellaneous expenses	4799	6501		1702
	7. Payments to other lines	7235	12091		4856
	8. Unclassified expenditure	48625	42219	6406	
	Total —	875253	898481		23228
	Deduct. Sum chargeable to Fire Insurance Fd.	98	99		1
		875155	898382		23227
	Deduct. Cost of working Kolar Gold Fields Ry -	6785		6785	
	Total	868370	898382		30012

Main Head.	Sub-Head.	Actuals 1894-95	Actuals 1893-94	1894-95 More	1894-95 Less.
		Rs	Rs	Rs	Rs
General Charges.	1. Home Expenditure	71919	80975		9056
	2. Salaries of Indian management including officers	268138	264196	3942	
	3 Police	36237	36943		706
	4. Advertising (all advertisements of all departments)	6571	4598	1973	
	5. Electric telegraph	136197	122328	13869	
	6. Clearing accounts with other lines	-	-	-	
	7. Unclassified expenditure	64660	57618	7042	
	Total	583722	566658	17064	
	Deduct. Sum chargeable to Fire Insurance Fd	6336	6370		34
		577386	560288	17098	
	Deduct. Cost of working Kolar Gold Fields Ry	4456	-	4456	-
		572930	560288	12642	
Special and Miscellaneous Expenditure	1. Law Charges	5337	1387	3950	
	2. Compensation	3904	8435		4531
	3. Rates and taxes (including municipal water rate)	30978	13373	17605	
	4. Payments to other lines	48829	2597	46232	
	5. Prizes for station gardens &c	677	667	13	
	6. Contributions to Ry: Provident Insts	41959	41644	315	
	7. Miscellaneous	15508	18710		3202
	Total	147192	86813	60379	
	Deduct. Sum chargeable to Fire Insurance Fd	14	4074		4060
		147178	82739	64439	
	Deduct. Cost of working Kolar Gold Fields Ry	1325	-	1325	
	Total	145853	82739	63114	

17. The following explanatory remarks are offered regarding the Suspense balances enumerated in para: 14 of the Review of receipts and charges which accompanied Form No: XXII of the Madras Railway for 1894-95. ——

(a) Stores.

(i) The store balances have decreased by Rs 44.111 during the year as under. —

Accounts	1893-94	1894-95	Differences	
			More	Less
General Store account - ...	608044	463575	-	144469
Loco: Store and workshop acct -	1215034	1428117	213083	-
Engineering Store and Workshop acct	958095	811893	-	146202
Traffic Store account	154	112	-	42
Stores in Transitu	81456	111257	29801	"
Material Lost account —	62	2	"	60
Telegraph Store and workshop, acct	45426	49208	3782	
Total -	2908271	2864160	"	44111

(ii) The decrease under general stores is due to large issues to the Locomotive Department of timber which was in stock at the Commencement of the year.

(iii) The increase under Locomotive Store and workshop account is due to the above cause and to large purchases of Indian Coal at high rates. vide para 6 (b)(1) of previous

(iv) The decrease under Engineering Store and workshop account is attributable to heavy renewals of permanent way and to sales of second-hand materials.

(v) The purchase and sales accounts are not operated on monthly by all departments. It appears advisable that this should be done and the chief auditors attention will be drawn to the matter.

(vi) The new detailed priced ledgers of the general stores referred to para 15 (a)(iii) of last years review have since been opened and the inventories for December 1894 prepared therefrom show an excess of Rs 40,826 over the balances of the general books. This amount has been placed to the credit of a "Stock Adjustment account" pending the sale of certain surplus and obsolete stores which appear to have been too highly priced - any loss arising thereon will be met from the sum at credit of this account and the balance, if any, will then be adjusted.

(vii) No priced ledgers have hitherto been maintained in connection with the Locomotive Stores, but I understand that arrangements are being made to introduce them at an early date.

(viii) No inventories are submitted by the Locomotive Department to the audit office, but they were however specially

obtained

obtained by the Chief auditor for my inspection

(ix) The balance of Rs 14.00.104 of the Store and workshop account is made up as under:-

(a) Store account . . .	Rs	13.03.553
(b) Workshop account . .	"	96.551
		14.00.104

(x) The inventories are therefore Rs 15.591 in excess of the book balance but the Locomotive Superintendent explains that this difference is due to individual articles manufactured on capital account being brought on to the ledgers as they are furnished, while their value is not debited to the Store account until the whole job has been Completed. This matter is receiving the chief auditors attention.

(xi) The inventories, Engineering Stores and workshop accounts at 31st December 1894 which contain the two following inefficient items, are Rs 2733 in excess of the general book balances

(a) "Difference in value of a machine sent "to Locomotive Shops as scrap metal from "Terminal Workshops in March 1893" Rs 2943-8-6

(b) "Difference in value of old fish plates, "fish bolts and girders transferred to "general Stores up to 31st December 1894 "for sale at auction" - - - - - - - - - - - - - - "15924-13-

(xi)

(xii) At the suggestion of this office the question of the adjustment of these two items was considered at the last official meeting when it was, after discussion, decided to write them off in the accounts for June next.

(xiii) There is a very large stock of second hand permanent way material in both the Engineering and general stores and it appears desirable that some measures should be adopted to dispose of them to the best advantage.

(xiv) The inventories of the Telegraph Store and workshop account at 31st December 1894 are Rs 7 short of the general book balance as under:—

Stores on hand	46746
Bills and unfinished jobs	494
	47240 against

the book balance of Rs 47247.

(xv) It would be well if the dates to which they relate were noted against each bill and unfinished job.

(k) <u>Capital Advance Suspense accounts.</u>

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

(ii) The Board of Directors to whom the suggestion of the Accountant General, contained in para: 15 (k) iv of last year's review, was referred, have intimated that they would prefer the present system of dealing with recoveries from underwriters in connection with general average charges, being continued.

(iii) The balance of the account "Refunds to Government" consists of deposits from outsiders for work to be done. The details of the balance at 31st March 1895 are as under:—

(a) Balance of amount received from the Board of Revenue for sidings and turn-table at Salt Cotaurs Rs.	5922-10-3
(b) — do — from Kolar Gold Fields Railway Company for several works	" 4756-15-5
(c) Deposit from Electric Tramway Company for Construction of 4 cars	2,500-0-0
(d) — do — from several private parties	151-0-0
(e) — do — Mess President, Madras Rly: Volunteer Corps for a chopper - adjusted in April 1895	" 0-10-0
(f) Deposit from Kolar Gold Fields Rly: for Construction of a bungalow at Wrigaum .	1222-0-0
carried over.	14,553-3-8

Brought forward Rs 14,553-3-8

Less

Amount of royalty paid to
Mr Stoney - adjusted in April 95 —— 75-0-0

Balance —— 14,478-3-8

(iv) The work for which the deposit (a) was received has been Completed and this amount has been outstanding since June 1894 - The Board of Revenue should be advised of the balance standing to their credit -

(v) Items (b) (c) & (f) are for works in progress

(vi) The Locomotive Superintendent has been asked to adjust item (d) as early as possible as the amount has been outstanding since November 1894.

(C) Revenue Advance Suspense Accounts.

(i) The balances under this head are Current and efficient

(iii) The balance due by the new Oriental Bank referred to in para 15(C)(ii) of last year's review was reduced by the receipt of a dividend of Rs 3.10.5 to Rs 550.8-7 and the latter sum was written off to the following heads: —

(a) Sick and allowance Funds — 248-10-3

(b) Revenue account ..... 271-7-4.

(c) Store account 30-7-0

550-8-7

(iii) On receipts of any further dividends the above accounts will be rateably credited.

(iv) The balance of Revenue advance account has increased during the year by Rs 11,075 which is due chiefly to the Refreshment Room account having been adjusted to 31st March 1895 in accordance with the suggestion made in para 15(d) vi of last years review.

(d) Revenue Suspense Accounts.

i The balances under this head are all current and efficient.

ii The old outstandings in Connection with the Southern Mahratta Railway on account of Guntakal Joint station expenses (vide para (d) (i to iv) of last years review) was adjusted in the accounts for December 1894.

(iii) The adjustment was only provisionally passed by this office pending the settlement of the basis of adjustment - vide this office letter No. 251 dated 9th March 1895.

(iv)