

Public Works (1895) Department.

RAILWAY BRANCH.

G.O., No. 485 R

DATED 29th July

[Despatch Abstract.]

Indian Transactions of the Madras Railways—

Letter from the Examiner, Madras Railways,
accounts, forwarding the annual statement
(form XXII) of— for 1894-95 with a review of
receipts and charges, recorded with remarks

BACK PAPERS.

[illegible]

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.						Budget estimate as passed in Budget orders.	Revised estimate as passed in Budget orders.	Final Revised estimate adopted by the Government of India.
	Cash.		Transfers.		Total.				
<i>Capital.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	RS.	RS.
Payments into Treasury and Credits	3,06,678	14 11	20,41,253	8 8	22,47,932	7 7	22,00,000	22,50,000	22,50,000
Withdrawals from Treasury and Debits	17,04,469	3 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
<i>Revenue.</i>									
Payments into Treasury and Credits	1,11,82,011	0 4	8,55,233	8 2	1,20,41,244	8 6	1,15,80,000	1,19,00,000	1,19,00,000
Withdrawals from Treasury and Debits	85,81,238	3 8	33,21,986	6 11	89,03,224	10 2	84,00,000	88,10,000	88,10,000
Net payments into Treasury	76,07,772	13 1	24,86,753	14 9	51,41,019	14 4	51,80,000	60,90,000	60,90,000
<i>Special Funds.</i>									
Credits	..		2,02,094	11 11	2,02,094	11 11	..	..	..
Debits	..		1,67,878	8 8	1,67,878	8 8	..	..	..
Net payments into Treasury	..		84,216	3 8	84,216	3 8	..	..	..
<i>Guaranteed Interest.</i>									
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.

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

MADRAS,
16th July 1895.

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

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

The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1893-94 and the estimates for 1894-95, and the ensuing remarks contain an explanation of the most important fluctuations.

Payments into Treasury—Capital.

2. *Comparison with actuals.*—(a) The payments into treasury during 1894-95 were Rupees 1,59,218 in excess of the actuals of 1893-94 as shown below, viz.:—

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

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

(i) Increased refunds on account of stores sold to revenue	Rs.
Less decreased—	
(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.	Less.
Rolling-stock erected for South Indian Railway	Rs. 42,211	Rs. ..	Rs. ..	Rs. 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	118	32,917	32,801	..
Miscellaneous credits	4,600	..	..	4,600
Expenditure on Madras-Ennore Railway	..	92,996	92,996	..
Total	1,98,127	2,99,413	1,01,286	..

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

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

(i) Increase under other refunds	Rs. 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:—

(i) Decrease under refunds for stores sold to Revenue and others	Rs. 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:—

(i) Increased outlay on stores	Rs. 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

<i>Less—decreases—</i>					Rs.
Oil of sorts	...	...	...	...	7,578
Timber	...	...	...	...	1,17,958
Wooden sleepers	...	...	...	...	9,878
Freight and landing charges	...	...	...	...	21,628
Tallow, country	...	...	...	...	1,169
Sundry stores	...	...	...	...	3,650
					<u>1,61,657</u>
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:—

<i>Increases—</i>		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	...	6,900
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
		<u>1,86,125</u>
<i>Decreases—</i>		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
		<u>88,053</u>
Net increase	...	98,072

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

<i>(i) Decreased outlay on Major works</i>		Rs.
<i>Less—</i>	...	33,472
<i>(ii) Increased outlay on Minor works</i>	...	25,481
		<u>7,991</u>

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. 67,165 was spent.

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

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

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

<i>Under-estimates.</i>					Rs.
Cotton, waste	...	...	...	...	5,680
Materials for tarpaulins	...	...	...	...	3,250
Manufacture of stores	...	...	...	...	24,302
Coal, Indian	...	...	...	...	2,71,946
Tallow, country	...	...	...	...	217
Sundry stores	...	...	...	...	11,583
					<u>3,10,978</u>

<i>Over-estimates.</i>					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
					<u>1,54,762</u>
Net excess	...	...	...	...	1,62,216

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

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

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

	Provision in budget.	Actual outlay.	Actual outlay less.
	Rs.	Rs.	Rs.
Assistant Locomotive Superintendent's bungalow at Perambur	5,000	3,859	1,141
Alterations and addition to station-house, platform, &c., at Bangalore City	83,691	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 Washermanpet station and extension of Ennore branch to Itayapuram	...	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 pointmen at Vayasarjadi	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 166½ miles, south-west line	5,065	...	5,065
Two double blocks of bungalows for European and East Indian drivers at Pōdanūr	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 Olavakkōt	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	80,108	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	2,14,524
<i>Less—</i>	
(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
<i>Less—</i>	
Decreases under—	
(ii) Goods traffic	45,627
(iii) Electric telegraph earnings	385
(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 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	3,63,938
(ii) " electric telegraph earnings	1,362
(iii) " sundry earnings	4,740
	3,70,038
(iv) <i>Less—</i> 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. 1,36,964 under goods traffic counterbalanced to some extent by small decreases under the other sub-heads.

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

Withdrawals from Treasury, Revenue.

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

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

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

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

Less—

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

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

	Rs.
General superintendence	8,903
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. 89,677, 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

28,860

Less—

	Rs.
Decreased outlay on home expenditure	9,056
" on Police	708
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. 40,611 in the accounts for December 1894, being the amount due to the Southern Maharashtra Railway on account of rent of Guntakal joint station which had been under dispute since the year 1867, 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—

Abstract	Rs.	Rs.
A	64,695	
" C	53,401	
" D	6,381	
" E	6,959	
" G	5	

Less—decrease under Abstract D 1,31,441

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 Maharashtra 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.

	Rs.	Rs.
Refreshment room account	10,354	
General suspense account	1,546	
	8,808	

Cashier.

	Rs.	Rs.
Revenue cheques unpaid	1,144	
Traffic cash	1,123	
	2,267	

Total I ... 50,073

Add II decrease in demands payable—

	Rs.	Rs.
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	...
(ii) Locomotive expenses	...
(iii) Traffic expenses	...
(iv) General charges	...
Total	1,81,975

Less—under estimate—

	Rs.
(v) Carriage and wagon expenses	...
(vi) Special and miscellaneous expenses	...
Net decrease	85,352
	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	...
Repairs of vehicles	...
Unclassified expenditure	...
Total	1,23,401

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

	Rs.
Renewals of machinery	...
Cleaning carriages, &c.	...
New minor works	...
Reduction on account of amount chargeable to Fire Insurance Fund and to Kolar Gold Fields Railway	...
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	...
(ii) Decreased working expenses	...
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	...
Carriage and wagon expenses	...
Traffic expenses	...
General charges	...
Special and Miscellaneous charges	...

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

Capital.

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

	Dr.	Cr.
(b) Her Majesty's Government of India Capital Advances 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.

	Dr.	Cr.
Cashier	...	12,321
Locomotive Superintendent's advance account	...	4,000
Chief Engineer's advance account	...	112
Sales account	...	4,720
West Coast surveys	...	830
Madras-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

Revenue.

	Dr.	Cr.
(a) Her Majesty's Government of India Revenue advance account	...	19,406
(b) Suspense Revenue advance—		
General suspense account	...	1,680
Traffic Manager's advance account	...	1,000
Refreshment rooms account	...	10,353
Cashier	...	6,371
Total (a) and (b)	...	19,406

		Dr. Rs.	Cr. Rs.
(c) Suspense Revenue Account—			
Traffic cash account	...	2,17,184	...
Foreign Railways traffic account	...	156	...
Revenue establishment	...	...	2,42,919
Income tax	...	...	3,779
Unpaid salaries and wages	...	...	7,885
Home payments suspense accounts	...	...	507
Municipal tolls collected by Company	...	...	1,951
Cheques payable, Revenue	...	...	4,423
Railway schools account	...	...	10
Foreign Railways, Miscellaneous	...	...	15,807
„ Traffic, Kolar Gold Fields Railway	...	...	45,325
Total (c) ...	2,17,340	3,22,406	

Balance agreeing with revenue treasury working account, thus:—	Rs.		
Revenue deposited	16,92,863		
Less—net revenue (March quarter) not yet transferred to net revenue account.	15,87,797		
	1,05,066	...	
	3,22,406	3,22,406	

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

Government Special Funds Account.

	Dr. Rs.	Cr. Rs.
Government of India Special Funds Account, Bank of Madras	4,72,220	...
Employees' Guarantee Fund	...	3,76,000
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	...	1,034
Cashier	750	...
Difference adjusted in April 1895 by debit to capital advance account	1,05,280	1,06,591
	1,311	...
Total (b) ...	1,06,591	1,06,591

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

		During the year.			To end of the year.		
		Rs.	A.	P.	Rs.	A.	P.
In England	...	4,78,237	11	8	7,58,21,759	5	1
In India	...	2,89,335	10	7	4,47,80,402	0	0
		1,98,902	1	1	12,06,02,161	5	1

(ii) The net earnings as shown in the administrative accounts yield a return of 4.30 per cent. on the capital shown above as having been expended to the end of the year.

(iii) The outlay in England, as above stated, is Rs. 51,549-0-4 short of the sum credited in the Company's Indian books and of the balance shown in the London treasury account in the books of this office.

(iv) The difference probably represents the amount due to contractors, &c., brought into the Indian books but not yet paid.

APPENDIX TO REVIEW OF RECEIPTS AND CHARGES FOR THE YEAR 1894-95.

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

Head.	Actuals, 1894-95.	Actuals, 1893-94.	1894-95.	
			More.	Less.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	1,80,902	1,88,893	..	7,991
Stores	16,39,206	14,77,191	1,62,015	..
Miscellaneous	3,408	2,287	1,121	..
Suspense miscellaneous	1,39,707	41,634	98,073	..
Increase or decrease of balance of Capital advance account	4,623	28,600	23,777	..
Total cash outlay	19,58,598	16,82,605	2,76,992	..
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	39,41,623	3,48,306	..
Goods traffic	61,36,064	61,81,691	..	45,627
Electric telegraph earnings	18,638	19,003	..	365
Miscellaneous	1,55,280	2,41,424	..	86,144
Total administrative receipts	1,05,99,890	1,03,83,740	2,16,150	..
Suspense	14,44,354	11,98,716	2,46,638	..
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	8,57,165	1,51,334	..
Traffic expenses	8,68,370	8,98,383	..	30,012
General charges	5,72,930	5,60,288	12,642	..
Special and miscellaneous expenses	1,45,843	82,739	63,114	..
Total administrative expenses	54,00,377	51,93,798	2,06,579	..
Suspense	15,02,847	10,83,629	4,19,218	..
Total withdrawals from treasury	69,03,224	62,77,427	6,25,797	..

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

Head.	Actuals, 1894-95.	Budget estimate, 1894-95.	Actuals.	
			More.	Less.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment	1,80,902	4,02,964		
Stores	16,39,208	14,78,990	1,62,218	2,23,052
Miscellaneous	3,408	8,000		
Suspense miscellaneous	1,39,707	34,066	1,05,651	1,594
Increase or decrease of balance of Capital advance account	4,623	80,000	15,377	
Total cash outlay	19,68,598	19,00,000	68,598	
Capital Receipts.				
Refunds for stores sold to Revenue and others	19,48,620	20,00,000		
Other refunds—Home expenditure, &c.	2,99,413	2,00,000	99,413	61,480
Total capital receipts	22,47,933	22,00,000	47,933	
Net cash demand of the year on Capital account	2,89,335	8,00,000	10,665	
Revenue Account.				
Receipts.				
Coaching traffic	42,89,928	40,00,000	2,89,928	
Goods traffic	61,36,064	60,00,000		
Electric telegraph earnings	18,638	20,000		3,63,936
Sundries	1,55,260	1,60,000		1,362
Total administrative receipts	1,05,99,890	1,06,80,000		4,740
Suspense	14,44,354	9,00,000	5,44,354	80,110
Total payments into treasury	1,20,44,244	1,15,80,000	4,64,244	
Expenses.				
Maintenance	11,81,291	12,40,000		1,58,709
Locomotive expenses	19,23,434	19,25,000		1,668
Carriage and wagon expenses	7,08,499	6,40,000	68,499	
Traffic expenses	8,68,370	8,76,800		8,130
General charges	5,72,930	5,89,500		16,570
Special and miscellaneous expenses	1,46,853	1,29,000	16,853	
Total administrative expenses	64,00,377	65,00,000		99,628
Suspense	15,02,847	9,00,000	6,02,847	
Total withdrawals from treasury	69,03,224	64,00,000	5,03,224	

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

Head.	Actuals, 1894-95.	Revised estimate, 1894-95.	Actuals.	
			More.	Less.
INDIA.				
Capital Indian Cash outlay.				
(On works including establishment	Rs.	Rs.	Rs.	Rs.
Stores	1,80,901	1,88,839	..	7,937
Miscellaneous	16,39,208	15,81,161	68,045	..
Suspense miscellaneous	3,408	8,000	..	1,594
Increase or decrease of balance of Capital advance account	1,39,707	3,45,000	..	2,06,293
	4,623	80,000	15,377	..
Total cash outlay	19,58,598	21,00,000	..	1,41,402
Capital receipts.				
Refunds for stores sold to Revenue and others	19,48,620	20,00,000	..	..
Other refunds—Home expenditure, &c.	2,99,413	2,50,000	49,413	61,480
Total capital receipts	22,47,933	22,50,000	..	..
Net cash demand of the year on Capital account	2,89,335	1,50,000	..	2,067
			..	1,39,335

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

Head.	Actuals, 1894-95.	Revised estimate, 1894-95.	Actuals.	
			More.	Less.
REVENUE ACCOUNT.				
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Coaching traffic	42,89,928	43,20,000	..	80,072
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	..	19,268
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	1,46,853	1,60,000	..	14,147
Total administrative expenses ..	64,00,377	64,40,000	..	49,623
Suspense	15,02,847	13,60,000	1,42,847	..
Total withdrawals from treasury ..	69,03,224	68,10,000	93,224	..

SUB-HEADS OF REVENUE EXPENDITURE.

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

Main head.	Sub-head.	Actuals, 1894-95.	Actuals, 1893-94.	1894-95.	
				More.	Less.
Maintenance of way, works and stations.	1. General superintendence	2,88,658	2,81,555	6,903	
	2. Maintenance and renewal of permanent-way	4,15,342	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	1,87,407	1,64,232		8,826
	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	180	
	Total	11,90,623	10,87,842	1,02,781	
Locomotive expenses.	Deduct—Cost of working Kolar Gold Fields Railway	9,332		9,332	
	Total	11,81,291	10,87,842	93,449	
	1. General superintendence	1,29,194	1,24,770	4,424	
	2. Running expenses	2,60,832	2,70,874		10,042
	3. Fuel	7,47,667	7,39,366	8,301	
	4. Water	24,278	24,728		1,352
	5. Oil, tallow and other stores	36,643	42,742		6,099
	6. Maintenance and renewals of locomotive engines	4,87,226	5,06,768		19,537
	6-A. " of machinery, tools and plant				
	7. New minor works	10,493	31,215		20,722
Locomotive expenses.	8. Payments to other lines		1,999		1,999
	9. Unclassified expenditure	1,42,313	1,63,925		21,612
	Total	19,38,744	20,07,382		68,638
	Deduct—Sum chargeable to Fire Insurance Fund				
Locomotive expenses.	Deduct—Cost of working Kolar Gold Fields Railway	18,311		18,311	
	Total	19,23,638	20,07,382		83,919

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

Main head.	Sub-head.	Actuals, 1893-94.	Actuals, 1894-95.	1894-95.	
				Store.	Loss.
Carriage and wagon expenses.	1. General superintendence	Rs. 52,203	Rs. 55,002	Rs. 14,201	..
	2. Repairs and renewals of vehicles	4,93,004	2,93,327	99,677	..
	2-a. Do. of machinery, tools and plant	8,969	19,026	..	10,067
	3. Cleaning carriages and wagons and oiling	60,774	63,652	..	2,774
	4. New minor works	..	..	..	..
	5. Unclassified expenditure	99,194	43,383	55,811	..
	Total	7,14,138	6,57,290	1,66,848	..
	Deduct—Sum chargeable to Fire Insurance Fund	140	125	13	..
	Total	7,13,998	6,57,165	1,66,835	..
	Deduct—Cost of working Kolar Gold Fields Railway	5,499	..	5,499	..
Traffic expenses.	Total	7,08,499	6,57,165	1,61,334	..
	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	11,247	9,491	1,796	..
	4. Printing, stationery and tickets	80,088	78,664	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	48,826	42,219	6,406	..
	Total	8,74,253	8,98,481	..	23,228
General charges.	Deduct—Sum chargeable to Fire Insurance Fund	98	97	..	1
	Total	8,74,155	8,98,382	..	23,227
	Deduct—Cost of working Kolar Gold Fields Railway	6,785	..	6,785	..
	Total	8,67,370	8,98,382	..	30,912
	1. Home expenditure	71,919	80,975	..	9,056
	2. Salaries of Indian management including officers	2,68,118	2,44,194	3,942	708
	3. Police	86,237	38,948	..	..
	4. Advertising (all advertisements of all departments)	5,671	4,598	1,073	..
	5. Electric telegraph	1,36,197	1,22,328	13,869	..
	6. Cleaning accounts with other lines	..	..	..	..
Special and miscellaneous expenditure.	7. Unclassified expenditure	64,860	57,618	7,042	..
	Total	8,83,722	8,68,658	17,064	..
	Deduct—Sum chargeable to Fire Insurance Fund	8,336	8,370	..	34
	Total	8,77,386	8,60,288	17,098	..
	Deduct—Cost of working Kolar Gold Fields Railway	4,456	..	4,456	..
	Total	8,72,930	8,60,288	12,642	..
	1. Law charges	5,327	1,387	3,950	..
	2. Compensation	3,504	8,435	..	4,931
	3. Rates and taxes (including municipal water-rates)	30,978	13,373	17,605	..
	4. Payments to other lines	48,329	2,597	45,732	..
	5. Prizes for station gardens, &c.	677	667	10	..
	6. Contributions to Railway Provident Institution	41,959	41,614	315	..
	7. Miscellaneous	16,608	18,710	..	2,102
	Total	1,47,102	86,813	60,379	..
	Deduct—Sum chargeable to Fire Insurance Fund	14	4,074	..	4,060
	Total	1,47,118	82,739	64,479	..
	Deduct—Cost of working Kolar Gold Fields Railway	1,325	..	1,325	..
	Total	1,46,853	82,739	63,154	..

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.	Less.
General store account	Rs. 6,08,044	Rs. 4,63,475	Rs. 1,44,569	..
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	113	41	..
Stores in transit	81,456	1,11,257	29,801	..
Materials lost account	62	..	..	62
Telegraph store and workshop account	45,428	49,208	3,780	..
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 are 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	8
(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
Total	47,210

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 Cotaure	5,922	10	3
(b) Balance of amount received from Kolar Gold Fields Railway Company for several works	4,756	16	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
Less—			
Amount of royalty paid to Mr. Stoney, adjusted in April 1895	14,553	3	8
	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. 650-8-7, 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) Revenue advance 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:—

	1892-94.	1894-95.	Increase in 1894-95.
Stations and ledger accounts			
Foreign Railways traffic account	1,58,982	2,17,079	48,097
Southern Mahratta Railway	2,716	2,248	468
Central Adjusting account	9,359	..	9,359
Telegraph Department	22	42	20
Great Indian Peninsula Railway	2,381	2,787	1,378
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.

(c) (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 (c) (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.

Ed. T. K. Narayana Aiyangar.
Spare Copies

RAILWAY.

Govt. of {1895} Madras.
PUBLIC WORKS.

Dated July, 29th.

Read.

Encl.

G.O., 29th July 1895, No. 495 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, re-
corded with remark.

[Vide P. W. D. Resn. Nos. 194-200 A. of 1874.]
(G. R.)

FORM No. XXII.

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

	ACTUALS FOR 1894-95.								Budget Estimate as passed in Bud- get Orders.	Revised Estimate as passed in Bud- get Orders.	Final Revenue Estimate as adopted by the Government of India.	
	Cash.			Transfers.			TOTAL.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.				P.
CAPITAL.												
Payments into Treasury and Credits ...	206,679	4	11	204,123	8	8	224,793	7	7	220,000	225,000	225,000
Withdrawals from Treasury and Debits ...	170,469	2	10	254,128	10	2	195,597	13	0	19,00,000	21,00,000	21,00,000
NET WITHDRAWALS FROM TREASURY ...	14,977	3	11	175,712	1	1	299,335	10	7	290,000	150,000	150,000
REVENUE.												
Payments into Treasury and Credits ...	1,11,870	11	0	855,233	8	2	1,204,424	8	6	1,150,000	1,190,000	1,190,000
Withdrawals from Treasury and Debits ...	35,812	38	3	33,219	86	5	69,232	24	10	64,00,000	68,10,000	68,10,000
NET PAYMENTS INTO TREASURY ...	76,077	72	13	24,667	52	4	51,410	19	14	51,00,000	50,90,000	50,90,000
SPECIAL FUNDS.												
Credits ...	-	-	-	20,209	4	11	20,209	4	11			
Debits ...				16,787	8	3	16,787	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 statements attached.												

Dated 29th July 1895.

B. Ellis CFCIBF-N. 184 181-220

Examiner of Railway Accounts.
Madras.

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.
EMPLOYEE'S GUARANTEE FUND.						
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			135,419	7 0	135,419	7 0
Withdrawals from Treasury and debits			129,022	11 2	129,022	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,

4 July 1895

Lawrence
 Examiner, Railway Accounts, Madras.

Review of receipts and charges to accompany
Form N^o 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. 159,218 in excess of the actuals of 1893-94 as shown below.

(i) Increased refunds for stores sold to Revenue and others	Rs. 57,932
(ii) Increase under other refunds	101,286
Total increase	159,218

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

(i) Increased refunds on account of stores sold to Revenue	Rs. 139,774
<u>Less</u> Decreased	
(ii) Cash credit for sale proceeds of stores	73,640
(iii) Transfer credits for stores sold to foreign Railways	8,202
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) Credit 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	Less
Rolling Stock erected for S.I. Ry.	42,211	-	-	42,211
Revenue for work done &c	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, Ennore Ry -	-	92,996	92,996	-
Total -	198,127	299,413	101,286	-

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

Cost

cost of signals at Kolar Road station, and to the debit to Revenue of the cost of a building dismantled at Buddapah.

3. Comparison with Budget Estimate

(a) Compared with the Budget Estimate the actual transactions are more by Rs 47,933 as under:—

i. Increase under other refunds	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:—

i. Decrease under refunds for stores sold to Rev & 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 275,993 more than it was in 1893-94 the fluctuations being as under:—

(i) Increased outlay on stores	Rs 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
	<u>283,984</u>

Less (i) Decreased outlay on Construction

	7,991
Net increase —	<u>275,993</u>

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

<u>Increases</u> ..	Rs
Firewood	45,812
Bottom waste res	18,43
Wooden Keys	5,170
Materials for tarpaulins	1,763
Manufacture of stores	38,245
Coal, Indian	230,839
	<u>323,672</u>

<u>Less Decreases</u>	
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
	<u>1,61,657</u>
Net increase	<u>162,015</u>

(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:—

<u>Increases</u>	Rs
Loss by exchange on stores sold to foreign Rys.	7,630
Expenditure on works for Mysore Government	12,050
— do — the Madras Electric Tramway 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	130,914
	<u>186,125</u>

<u>Decreases</u>	Rs
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

<u>Increased refunds by book credits in respect of deductions from Bills ten on account of tools, lost, stores short landed and excess rates paid to stores Contractors</u>	61,883
	<u>88,053</u>
Net increase	<u>98,072</u>

(c) The decreased outlay on Construction item (v) is made up as follows:—

(i) Decreased outlay on Major works —	33472
Less (ii) Increased outlay on minor works —	25481
	<u>Net decrease - 7991</u>

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 58,598 due to the following —

	Rs
(i) Under estimate on stores	162,216
(ii) — do — Suspense Miscellaneous	105,651
(iii) Increase on balance of Capital Adv: a/c	<u>15,377</u>
	<u>Rs 283,244</u>

Less (iv) over estimate on Construction 223,052

(v) — do — Miscellaneous for } 1594	
English outlay } <u>224,646</u>	
	<u>Net increase 58,598</u>

(b)

1. The under estimate on stores arose on the following items:—

<u>Under estimates</u>	Rs
Cotton waste	5680
Materials for tarpaulins	3250
Manufacture of stores	24,302
Coal Indian	271,946
Tallow Country	217
Sundry stores	<u>11,583</u>
	<u>316,978</u>

Less Over estimates

Firewood	59,493
Oil of sorts	1420
Timber	37,717
Wooden sleepers	7,557
Wooden Key	1,269
Freight + landing charges	<u>47,306</u>
	<u>154,762</u>
	<u>Net excess 162,216</u>

(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 105,651 under suspense miscellaneous is due chiefly to the Madras Railway having undertaken the construction of the Madras

Madras. Eumore 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 223,052 on Construction item (iv) is
 accounted for as under: -

	Provi- sion in Budget	Actual outlay	Actual outlay less.
Assistant Locs: Superintendent Bungalow at Perambur -	5000	3859	1141
Alterations and addition to station house platform &c at Bangalore city -	83891	49204	34687
- do - do - Kolar Road -	48864	12931	35933
- do - do - Jolarpet -	10786	7701	3085
Alterations and additions to siding at Palghat station -	7625	8353	728
Shed &c required for the introduction of Pintch's system of gas lighting -	44577	2107	12490
Four trial stations -	6844	1122	5722
Four platforms for trial stations -	7724	3167	4557
Alterations &c at Washermanpettal station & extension of Eumore 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 pointmen at Vayassarpady -	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 186 1/2 miles S. R. 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 Olavakkott -	9670	-	9670
Station house at Palghat -	16016	-	16016
carried over -	263892	100704	163188

	Provi- sion in Budget	Actual outlay	Actual outlay less
Brought forward -	Rs 263892	Rs 100704	Rs 163188
Additional clock &c at Kallar -	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 141,402, 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 } 15377	
Capital Adv. a/c }	
	73422

Net decrease - 141402

(b) The decrease under Suspense Miscellaneous item (iii)
 was due chiefly to the surrender of 130,000 from
 the grant for the Madras Eumore Railway owing
 to the want of Permanent way materials and
 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
 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. —

(i) Earnings	2,16,150
(ii) Suspense	2,45,638
<u>Total increase</u>	<u>4,61,788</u>

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

i Increased Coaching traffic	3,48,306
<u>Less decreases under:</u>	
ii Goods traffic	45,627
iii Electric Telegraph earnings	365
iv Sundries	86,164
<u>Net increase</u>	<u>2,16,150</u>

(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: —

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	62,779
Net decreases under other subheads	17,83
<u>Total</u>	<u>86,164</u>

(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 actual are Rs. 4,64,244 in excess as under: —

(i) Increased Suspense	5,44,354
(ii) Decreased earnings	80,110
<u>Net increase</u>	<u>4,64,244</u>

(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 80,110 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	363,936
ii — " — Electric Telegraph earnings	1362
iii — " — Sundry earnings	4740
iv Less increased Coaching traffic	289,928
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 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: —

(i) Increased earnings	99,890
(ii) " Suspense	44,354
Total increase	144,244

(2)

(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 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 6,25,797 in excess of those of the previous year as under: —

(i) Increased working expenses	206,579
(ii) — do — Suspense withdrawals	419,218
Total increase	6,25,797

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

Increased outlay on: —

Maintenance - Abstract A	93,449
Carriage & wagon expenses - do - C	1,51,334
General charges - do - E	12,642
Special & miscellaneous expenses Abstract G	63,114
	3,20,539

Less decreased outlay on: —

Locomotive expenses Abstract B	83,948
Traffic expenses - do - D	30,612
	1,13,960

Net increase 2,06,579

(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	
	<u>109795</u>	
<u>Less</u> 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	<u>9332</u>	<u>16346</u>
		<u>93449</u>

(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:—

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	
	<u>26860</u>	
<u>Less</u> 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	<u>4456</u>	<u>14218</u>
Net increase		<u>12642</u>

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

12. Comparison with Budget Estimate

(a) Compared with the Budget estimate the actuals are more by Rs 503,224 as under:—

(i) Increased suspense withdrawals	602,847
(ii) Decreased working expenses	99,623
Net increase	<u>503,224</u>

(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 estimate

(i) Maintenance	1,58,709
(ii) Locomotive expenses	1,566
(iii) Traffic expenses	8,130
(iv) General charges	16,570
	<u>1,84,975</u>

Less under estimate

(v) Carriage and wagon expenses	68,499
(vi) Special & Miscellaneous expenses	16,853
	<u>85,352</u>
Net decrease	<u>99,623</u>

(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 27,63 under Police, of Rs 22,043 under Electric Telegraph, and to the increased deduction of Rs 67,91 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 19,18 under Home Expenditure of Rs 15,71 under Advertising, and of 14,660 under unclassified expenditure.

(f) The excess of Rs 68,499 under Carriage & wagon expenses is due to the provision made in the budget for the under noted subheads having been insufficient viz—

General Superintendence. Excess outlay	15,203
Repairs of vehicles	63,004
Unclassified expenditure	50,194
	<u>1,28,401</u>

Less excess provision made under the following subheads viz

Renewals of machinery	51,041
Cleaning Carriages etc	12,222
New minor works	2,000
Deduction on account of amount chargeable to Fire Insurance Fd. and to Kolar Gold Fields Railway	<u>5,639</u>
	<u>59,902</u>
Net excess	<u>68,499</u>

(9) 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	<u>93,224</u>

(b) The increase in suspense withdrawals is due chiefly to increase 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 & wagon expenses	16,701
Traffic expenses	9,030
General charges	6,970
Special & Miscellaneous charges	<u>14,147</u>

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

Capital

	Dr Rs
(a) <u>Stores</u>	
General Stores account	46,357.5
Locomotive Stores and workshop account	14,281.17
Engineering Store and workshop account	8,118.93
Traffic Store account	112.
Stores in transit	111,257
Materials lost account	2
Telegraph store and workshop account	49,208
Total (a)	<u>28,64,160</u>

	Dr.	Cr.
(b) <u>Her Majesty's Govt: of India Capl. Adv. Acct</u>		
Company's balance	9,104	
Add Balance of the following accounts dealt with in Govt: Examiners books but treated by Company as separate suspense accounts		
Sales account		4,720
Purchase account	11,973	

Govt: Examiners balance on Capl. Adv. a/c - 16,357

Capital Suspense Accounts

Cashier	12,321	
Loco: Superintendent's Advance Account	4,000	
Chief Engineer's Advance Account	112	
Sales account	4,720	
West Coast Surveys	830	
Madras Emu. 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 95.		1311

Total (b) 38,340 38,340

Revenue

	Dr.	Cr.
(a) Her Majesty's Govt. of India Rev. Adv. Acct.		19406
(b) <u>Suspense Revenue Advance</u>		
General Suspense account	1680	
Traffic Manager's Advance account	1000	
Refreshment rooms account	10355	
Cashier	6371	
Total (a) and (b)	19406	19406
(c) <u>Suspense Revenue Account</u>		
Traffic Cash account	217184	
Foreign Railway traffic account	156	
Revenue Establishment		242919
Income Tax		3779
Unpaid salaries and wages		7885
Home payments suspense account		507
Municipal tolls collected by Coy		1951
Cheques payable, Revenue		4423
Railway School account		10
Foreign Railways. Miscellaneous		15607
do — Traffic Kolar Gold Rd. by		45325
Total (c)	217340	322406
Balance agreeing with Revenue Treasury working account, this —		
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.
Government of India Spl. Funds Acct. Bank of India	472220	
Employes Guarantee Fund		376099
Contractors Security Fund		57754
Cashier. Cheques unpaid	3266	
Buildings, plant and Fire Insurance Fund		325505
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) <u>Madras Railway Provident Fund</u>		
Provident Fund		493636
Government Securities	452003	
Invested with Govt. Special Funds Acct	41633	
Total (a)	493636	493636
(b) <u>Sick and Allowance Fund</u>		
Madras Railway Sick and Allowance Fund		104657
Government Securities	95156	
New Oriental Bank	479	
Bank of Madras	8895	
Madras Railway Library Association		1934
Cashier	75	
Difference adjusted in April 1895 by debit to Capital Advance Account	105280	106591
	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		
	Rs.	P.	A.	Rs.	P.	A.
In England	478,237	11	8	758,217	59	5
In India	289,335	10	7	447,804	02	0
	1,889,02	1	1	1,206,02	161	5

(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.

W. J. W. 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	
	Rs.	Rs.	More	Less
<u>India</u>				
<u>Capital Indian Cash outlay</u>				
on works including Establishment	180,902	188,893	-	7,991
Stores	163,920	147,719	16,201	
Miscellaneous	3,406	3,287	119	
Suspense miscellaneous	139,707	41,634	98,073	
Increase or decrease of balance of Capl. Adv. Acct.	2023	21,400	23,777	
<u>Total cash outlay</u>	<u>1,958,598</u>	<u>1,682,605</u>	<u>275,993</u>	
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and others	194,852	189,058	5,794	
Other Refunds. Home expenditure &c.	299,413	198,127	101,286	
<u>Total Capital receipts</u>	<u>2,247,933</u>	<u>2,088,715</u>	<u>159,218</u>	
<u>Net Cash demand of the year on Capital account</u>			<u>116,775</u>	
<u>Revenue Account</u>				
<u>Receipts</u>				
Coaching traffic	42,899	39,416	3,483	
Goods traffic	61,360	61,816	-	456
Electric Telegraph earnings	18,638	19,003	-	365
Sundries	1,552	2,414	-	862
<u>Total Administrative receipts</u>	<u>1,05,999</u>	<u>1,03,837</u>	<u>2,162</u>	
Suspense	14,443	11,987	2,456	
<u>Total payments into treasury</u>	<u>1,20,442</u>	<u>1,15,824</u>	<u>4,618</u>	
<u>Expenses</u>				
Maintenance	118,129	108,784	9,345	
Locomotive expenses	19,234	20,073	-	839
Carriage & wagon expenses	70,849	55,716	15,133	
Traffic expenses	86,837	99,382	-	12,545
General charges	57,293	56,288	1,005	
Special and Miscellaneous expenses	14,585	82,739	-	68,154
<u>Total Administrative expenses</u>	<u>54,003</u>	<u>51,937</u>	<u>2,066</u>	
Suspense	15,028	10,836	4,192	
<u>Total withdrawals from treasury</u>	<u>69,031</u>	<u>62,773</u>	<u>6,258</u>	

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

Head.	Actuals	Budget	Actuals	
	1894-95	Estimate	1894-95	1894-95
	Rs.	P.	Rs.	P.
<u>India.</u>				
<u>Capital Indian Cash outlay</u>				
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. Ac.	4623	20000	15377	-
Total Cash outlay -	1958598	1900000	58598	-
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and other	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 Ac.	289335	3	10655	-
<u>Revenue Account.</u>				
<u>Receipts</u>				
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	-	80100
Suspense	1444354	900000	544354	-
Total payments into treasury	12044244	11580000	464244	-
<u>Expenses</u>				
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.	Actual 1894-95	Revised Estimate 1894-95	Actual	
	Rs.	Rs.	1894-95	1894-95
<u>India</u>				
<u>Capital Indian Cash outlay</u>				
On Works including Establishment	180,702	188,839	-	7937
Stores	1639206	1581161	58045	-
Miscellaneous	34061	5000	-	1594
Suspense Miscellaneous	139707	345000	-	205293
Increase or decrease of balance of Capl. Acc. a/c	1123	20000	15377	-
Total Cash outlay	1958598	1210000	-	141402
<u>Capital Receipts</u>				
Refunds for stores sold to Revenue and others	1948520	2000000	-	51490
Other refunds - Home Expenditure &c	299413	250000	49413	-
Total Capital receipts	2247933	2250000	-	2067
Net Cash demand of the year on Capital Acct -	237335	150000	-	139335
<u>Revenue Account</u>				
<u>Receipts</u>				
Coaching traffic	428928	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	12044244	11900000	144244	-
<u>Expenses</u>				
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	Actuals	1894-95	
		1894-95	1893-94	More	Less
		Rs.	Rs.	Rs.	Rs.
<i>Maintenance of way, work and stations.</i>	1. General Superintendence	288558	281655	6903	-
	2. Maintenance & Renewal of permanent way	415352	383052	32300	-
	3. Repairs of bridges & 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	-
<i>Locomotive Expenses.</i>	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 & renewal 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 Fields Ry.	15311	-	15311	-
	Total	1923433	2007382	-	83949

Main
head.

Sub-head.

Actuals 1894-95	Actuals 1893-94	1894-95	
		More	Less
1. General Superintendence	52,203	58,002	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, wagons and rolling	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 Fd.	140	125	15
	7,13,998	5,57,165	1,56,833
Deduct. Cost of working Kolar Gold Fields Ry —	5499	-	5499
Total —	7,08,499	5,57,165	1,51,334
1. Salaries, wages &c.	6,42,822	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 Fd.	98	99	1
	8,75,155	8,98,382	23,227
Deduct. Cost of working Kolar Gold Fields Ry —	6,785	-	6,785
Total	8,68,370	8,98,382	30,012

Carriage & wagon expenses

Traffic Expenses

Main
head.

Sub-head.

Actuals
1894-95
Actuals
1893-94
1894-95
More
Less.

General charges.

1. Home Expenditure	71919	80975		9056
2. Salaries of Indian management in- cluding officers	268138	264196	3942	
3 Police	36337	36743		
4. Advertising (all advertisements of all departments)	6571	4598	1973	
5. Electric telegraph	136197	122328	13869	
6. Clearing accounts with other lines	-	-	-	
7. Inelaborate expenditure	64660	57618	7042	
Total -	583722	566658	17064	
Deduct. Sum chargeable to Fire Insurance	6336	6370		34
	577356	560288	17078	
Deduct. Cost of working Kolar Gold Fields Ry.	4456	-	4456	
	572930	560288	12642	

Special and miscellaneous Expenditures

1. Law charges	5337	1387	3950	
2. Compensation	3904	8435		4531
3. Rates and taxes (including municipal waterworks)	30978	13373	17605	
4. Payments to other lines	118827	2597	46232	
5. Prizes for station gardens &c	677	667	10	
6. Contributions to Ry. Provident Society	41759	41644	315	
7. Miscellaneous	15508	18710		3202
Total	147192	86813	60379	
Deduct. Sum chargeable to Fire Insurance	14	4074		4060
	147178	82739	64439	
Deduct. Cost of working Kolar Gold Fields Ry.	1325	-	1325	
Total -	145853	82739	63114	

8254

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 N^o ~~XXI~~ of the Madras Railway for 1894-95. -----

(2) Stores.

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

Accounts	1893-94	1894-95	Difference	
			More	Less
General Store account - ...	608044	462575	-	145469
Loco. Store and Workshop acct -	1215034	1429117	213083	-
Engineering Store and Workshop acct	758095	811893	-	145202
Traffic Store account	154	112	-	42
Stores in Transit	81456	111257	29801	-
Materials Lost account —	62	2	-	60
Telegraph Store and workshop acct	115426	49208	-	106218
Total -	2708271	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(h)(1) of revenue.

(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 para 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

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 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.

(a) "Difference in value of a machine sent to Locomotive Shops as scrap metal from Terminal Workshops in March 1893 Rs. 2,943.96"

(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" Rs. 15,924.15"

(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	46,746
Bills and unfinished jobs	494
	47,240 against

the book balance of Rs 47,247.

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

(A) 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

in para: 15 (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 Colours. Rs.	5,922-10-3
(b) — do — from Kolar Gold Fields Railway Company for several works	4,756-15-5
(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 — Mrs. President, Madras Ry. Volunteer Corps for a Chopper - adjusted in April 1895	0-10-0
(f) Deposit from Kolar Gold-fields Ry. for construction of a bungalow at Urizum	1,222-0-0
earned 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.

(ii) 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)

(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 receipt 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 year's review.

(d) Revenue Suspense Accounts.

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

ii The old outstanding in connection with the Southern Mahratta Railway on account of Guntakal joint station expenses (vide para (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)

(IV) It is satisfactory to note that the stock of wines etc on hand has been taken to account in the Refreshment Rooms account which therefore now shews the correct balance - vide para 15 (d) v of last years review.

(V) The balance of the traffic cash account shews an increase of Rs 39034 as shewn below:—

	1893-94	1894-95	Increase in 1894-95.
Stations and ledger accounts	168982	217079	48097
Foreign Ry: Traffic account			
Southern Mahratta Railway	2716	2248	468
Central adjusting account	9359	"	9359
Telegraph Department	22	112	64
Great Indian Peninsula Ry —	2381	3757	1376
South Indian Railway	543	1656	2204
	178150	217184	39034

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

(a) Amount due to Southern Mahratta Railway on account of Guntakul joint station expenses for half year ended 31 st December 1894 Rs 24021-0-0	
(b) Excess over estimate of amount due by South Indian Railway in connection with joint station expenses for half year ended 31 st December 1894 —	527-12-4
Total	24548-12-4

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 8942-0-0

(e) Haulage charges due by State Railway stores — 32-10-0

Total — 9098-3-2

Balance Rs 15450-9-2

(VIII) Items (b) & (c) were adjusted in April 1895 and the other items are in course of adjustment

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

Chief Engineer's Advance Account	100
Loco Superintendent's advance acct	4000
Railway Schools account	5
Traffic Managers Adv: account	1000
Cashier's petty cash	4027
General suspense account:—	
Telegraph Engineer	200
General store keeper	50
Municipality for Plumbers license	100
Collector of Sea Customs for impost duty on stores	1000
Total	10482

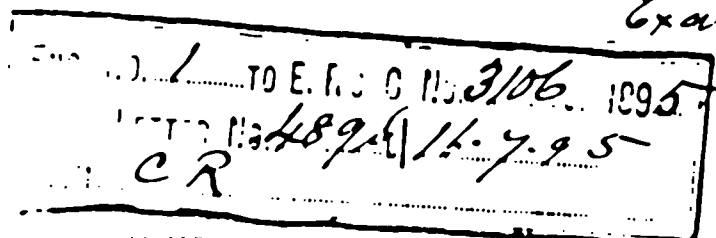
(iii) No action has been taken on the suggestion contained in para 15 (c) ii of last year's review regarding all imprests being placed under one common imprest account. The chief Auditor's attention will be drawn to this.

(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."

W. Waller Major R.E.
Examiner Railway Accounts
Madras



(Form No. 1.)

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

No. 489/3.
1.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

Madras, 16th July 1895.

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS
MADRAS.

To

The Consulting Engineer
for Railways
Madras.

Sir,

I have the honor 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 clerks should be drawn to the following sections (v), (vi), (x), (xiii), (xiv) and (xv), (b) (iv) and (c) (ii) of para 17.

I have the honour to be,

Sir,

Your most obedient Servant,

W. Waller

Examiner, Railway Accounts,
Madras.

From *3106*
THE EXAMINER,
GUARANTEED RAILWAY ACCOUNTS,
Madras,

At No 485 Rd 29 July 95
PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

*Letter from the Examiner
Railway Accounts* *H. E. No. 489/S dated 16th July 95*

To

No. _____

Dated _____ 189 .

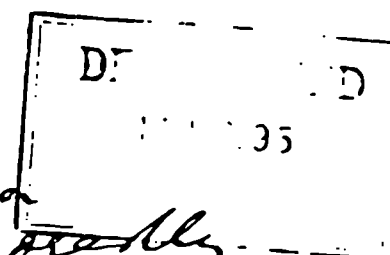
No. of Enclosures _____

SUBJECT.

Recorded.

2. The attention of the
Agent and Manager
Madras Railway is
drawn to the Customs
mentioned in para 2
of the Examiner's letter
read *alines*.

*Agent & Manager
Madras*



From 16/7

*DR
16-7-95*

A

No. 485 Rd/29-7-75.