

Public Works (1896) Department.

RAILWAY BRANCH.

G.O., No. 661 R

DATED 4th August

[Despatch Abstract.]

Madras Railway. The annual statement of Indian transactions of the — for the official year 1895-96, with a review of receipts and charges, from the Examiner of Guaranteed Railway Accounts, recorded with remarks.

[illegible]

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

NOTE.—The gain by exchange on stores consumed by Revenue during 1895-96 is Rs. 4,30,198.
* For details please see statement attached.

DETAILS of Special Funds transactions for the official year 1895-96, Madras Railway.

Details.	Cash.	Transfers.	Total.
<i>Employees' Guaranteed Fund.</i>	Rs.	Rs. A. P.	Rs. A. P.
Payments into treasury and credits	..	23,164 14 2	23,164 14 2
Withdrawals from treasury and debits	..	25,087 2 4	25,087 2 4
Net payments into treasury	..	1,922 4 2	1,922 4 2
<i>Contractors' Security Fund.</i>			
Payments into treasury and credits	..	17,469 5 5	17,469 5 5
Withdrawals from treasury and debits	..	24,255 7 8	24,255 7 8
Net payments into treasury	..	6,788 2 3	6,788 2 3
<i>Provident Fund.</i>			
Payments into treasury and credits	..	1,18,666 8 6	1,18,666 8 6
Withdrawals from treasury and debits	..	1,00,601 13 9	1,00,601 13 9
Net payments into treasury	..	18,064 10 9	18,064 10 9
Total payments into treasury of Special Funds	..	9,356 4 4	9,356 4 4

REVIEW of receipts and charges to accompany Form No. XXII (year 1895-96).

The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1894-95 and the estimates for 1895-96; 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 1895-96 were Rupees 4,41,518 in excess of the actuals of 1894-95 as shown below:—

(i) Increased refunds for stores sold to Revenue and others	Rs. 1,24,612
(ii) Increase under other refunds	3,16,906
Total, Increase	4,41,518

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

(i) Increased issues of stores to Revenue	Rs. 91,031
(ii) " cash credits for sale-proceeds of stores	26,585
(iii) " transfer credits for stores sold to Foreign Railways	6,996
Total	1,24,612

(c) (i) The increase under (b) (i) is chiefly due to larger issues of stores for maintenance and renewal of permanent-way and locomotive engines and to a large increase under fuel for the Locomotive department.

(ii) The increase under (b) (ii) is due to larger sales to the public of second-hand rails, &c.

(iii) The increase under (b) (iii) is small and calls for no remarks.

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

	Credits in 1894-95.	Credits in 1895-96.	1895-96. More.	Less.
Rolling-stock erected for the South Indian Railway	Rs. 44,133	Rs. 44,133	Rs. 44,133	Rs. 44,133
Revenue for work done, &c.	60,526	26,385	34,141	34,141
" for Home expenditure incurred	1,12,974	1,20,785	7,811	7,811
Expenditure on surveys for Government	82,917	24,377	8,640	8,640
on Madras-Ennur Railway	92,996	2,90,431	1,97,435	1,97,435
Miscellaneous credits	..	62	62	62
English stores received for the Madras-Ennur Railway issued through Madras Railway subsequently written back	..	1,10,146	1,10,146	1,10,146
Total	2,99,413	6,16,319	3,16,906	3,16,906

(ii) The decrease under "Revenue for work done, &c.," is mainly due to the recovery in 1894-95 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.

(iii) The increase under "revenue for Home expenditure incurred" is due to the additional Home payments made through the Board by certain officers of the company from 1st July 1895—vide paragraph 3 of letter No. 922, dated 2nd August 1895, from the Secretary to the Board of Directors, to the Agent and Manager.

(iv) The decrease under "expenditure on surveys for Government" is due to the greater part of the work having been completed in the previous year.

(v) The increase under "expenditure on the Madras-Ennur Railway" is due to the construction of the line having been put in hand only during the latter part of 1894-95.

3. *Comparison with Budget Estimate.*—(a) Compared with the budget estimate, the actual transactions are more by Rs. 1,89,451 as under:—

(i) Increase under stores sold to Revenue and others	Rs. 73,132
(ii) " other refunds	1,16,319
Total	1,89,451

(b) The increase under stores sold to Revenue and others is due to larger consumption of stores by Revenue than anticipated and to increased sales of old materials. The increase under other refunds is chiefly due to English stores received for the Madras-Ennur Railway, which have been issued to that railway through the Madras Railway accounts.

4. *Comparison with Revised Estimate.*—(a) The budget and revised estimates having been passed for the same amount, the difference between the actuals and these estimates is therefore the same in both cases and has been dealt with in paragraph 3.

WITHDRAWALS FROM TREASURY—CAPITAL.

5. *Comparison with Actuals.*—(a) The actual outlay is Rs. 2,90,351 more than it was in 1894-95, the fluctuations being as under:—

(i) Increased outlay on works including establishment	Rs. 981
(ii) " on stores	1,08,999
(iii) " on suspense miscellaneous	1,56,805
(iv) Increase in balance of Capital Advance account	24,070
Less—	2,90,855
(v) Decreased outlay on miscellaneous	504
Net Increase	2,50,351

(b) The increased outlay on works including establishment, item (i), is made up as under:—

(i) Increased outlay on minor works	Rs. 10,229
(ii) Short outlay on major works	9,248
Net Increase	981

(c) (i) The increased outlay on stores, item (ii), arose on the following items:—

Increases—	RS.	RS.
Timber of sorts	1,51,864	
Firewood	45,092	
Material for tarpaulins	19	
Manufacture of stores	1,40,414	
Sundry stores	1,61,153	
Freight and landing charges	10,776	
		5,09,318
Less—Decreases—		
Oils of sorts	32,102	
Cotton, waste	4,429	
Wooden sleepers	15,617	
„ keys	5,152	
Coal, Indian	3,42,595	
Tallow, country	424	
		4,00,319
Net Increase		1,08,999

(ii) The increase under timber is due to the large purchase of teak timber in Burma for the Engineering and Locomotive departments.

(iii) The increase under manufactures is chiefly due to the construction of rolling-stock for the South Indian Railway and to work done for outsiders, &c.

(iv) The increase under sundry stores is due to the purchase of materials for issue to the Madras-Ennur Railway and to freight and landing charges paid on the large consignments of teak timber for the Southern Mahratta Railway which were received by the Madras Railway as agents of that line. These charges were, of course, subsequently recovered.

(v) The decrease in coal is apparently due to endeavours being made to restrict the stock to three months' consumption and to firewood being, when possible, used instead of coal.

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

Increases—	RS.
Payments into treasury of loss by exchange on stores sold to Foreign Railways, &c.	2,210
Payments on stores issued to the Fire Insurance Fund	2,063
Expenditure on works for the Madras Electric Tramway Company.	2,900
Adjustment of sale-proceeds of rails in suspense	24,192
„ of erroneous debit to Kolar Gold Fields Railway	4,183
Expenditure on State Railways and Surveys	1,88,668
Decreased refunds by book credits in respect of deductions from bills, &c., on account of tools lost, stores short-landed and excess rates paid to stores contractors	80,346
Sundry items	5,323
	3,09,885
Decreases—	

	RS.
Expenditure on works for the Mysore Government.	9,508
Capital funds used for revenue purposes	20,174
Adjustment of sales of revenue stores erroneously credited to capital	839
Increased credit in connection with the adjustment of English stores obtained for the Madras-Ennur Railway originally passed through the Madras Railway books in error	1,22,559
	1,53,080
Net Increase	1,56,805

(e) The decrease under miscellaneous is small and calls for no remarks.

6. Comparison with Budget Estimate.—(a) Compared with the budget estimate, the actuals are less by Rs. 1,51,051, due to the following:—

	RS.
(i) Lapse on works including establishment	3,00,320
(ii) „ „ „ miscellaneous	2,098
(iii) „ „ „ suspense miscellaneous	28,488
Total	3,30,906

Less—

	RS.
(iv) Increase on stores	1,40,408
(v) „ in balance of Capital Advance account	39,447
	1,79,855
Net Decrease	1,51,051

(b) The decrease of Rs. 3,03,320 on works including establishment, item (i), is accounted for as under:—

Name of work.	Provision in budget.	Actual outlay.	Actual outlay less.
	RS.	RS.	RS.
Alterations and additions at Bowringpet	7,827	6,797	2,030
„ to station-house, Bangalore city	10,989	..	10,989
Fitting carriages with apparatus for gas lighting	11,369	13,161	1,792
Madras Railway and South Indian Railway joint Beach station and line from Rayapuram	37,841	..	37,841
Erecting shop to be extended towards the smithy at Perambur works	26,662	..	26,662
New bungalow for Assistant Locomotive Superintendent at Perambur works	6,705	..	6,705
„ for Assistant Traffic Manager on new site at Jalarpet	6,803	28	6,775
Alterations and additions to station-house at Bangalore city	68,661	46,217	22,444
Institute at Bangalore city	10,372	..	10,372
Purchasing Southern Mahratta Railway office and Assistant Traffic Manager's bungalow at Bangalore city	24,000	..	24,000
Lines for native joint clerks at Bangalore city	13,032	..	13,032
Bungalows for Eurasian Traffic staff at Bangalore city	8,658	..	8,658
Station-house at Falghat	15,000	..	15,000
Running driver's bungalow at Nandalur	5,678	..	5,678
Engine-shed, turn-table, &c. „	9,769	..	9,769
Two complete trial stations	9,236	..	9,236
Twenty-five 3rd-class carriages (day)	16,000	..	16,000
Five 2nd-class carriages (day)	10,075	..	10,075
Extension of line across tank into timber yard at Perambur works	..	8,095	8,095
Third line goods-shed lay-by, &c., at Jalarpet	..	5,542	5,542
Alterations and additions to station-house at Jalarpet	..	7,078	7,078
Through siding, &c., at crossing station at 186½ miles, South-West line	..	5,538	5,538
Other works	1,83,626	90,427	93,099
Total	4,82,203	1,81,883	3,00,320

(c) The decrease under suspense miscellaneous is small and calls for no remarks.

(d) (i) The increase on stores arose on the following items:—

Under-estimates—

	RS.	RS.
Firewood	1,10,606	
Manufacture of stores	1,47,597	
Tallow, country	856	
Sundry stores	1,86,287	
		4,45,346

Over-estimates—

Coal	...	...	...	...	Rs.
Freight and landing charges	...	...	...	...	2,38,072
Oil of sorts	...	...	...	...	2,480
Cotton, waste	...	...	...	...	10,882
Timber	...	...	...	...	109
Wooden sleepers	...	...	...	...	26,370
Keys	...	...	...	...	12,777
Material for tarpaulins	...	...	...	...	5,267
					8,981
					3,04,938
Net Increase	...	...	...	...	1,40,408

(ii) The increase on firewood is due to firewood being used when obtainable instead of coal.

(iii) The increase on manufacture of stores and sundry stores is due to the causes mentioned in paragraph 5 (c) (iii) & (iv).

(iv) The decrease in purchase of coal is due to reduction of the minimum stock to be kept on hand—vide paragraph 5 (c) (v) and to the increased use of firewood.

7. Comparison with Revised Estimate.—(a) Compared with the revised estimate, the actuals are more by Rs. 1,48,949 due to the following:—

(i) Increased outlay on stores	...	...	Rs.
(ii) Increase in balance of Capital Advance account	...	...	1,30,115
(iii) Increased outlay on suspense miscellaneous	...	...	39,447
			4,112
Total	...	...	1,73,674
Less—			
(iv) Short outlay on works including establishment	...	...	Rs.
(v) Miscellaneous	...	...	22,627
			2,098
			24,725
Net Increase	...	...	1,48,949

(b) The increase on stores occurred chiefly under manufacture of store and purchase of sundry stores less a large decrease on coal.

PAYMENTS INTO TREASURY—REVENUE.

8. Comparison with Actuals.—(a) The payments of revenue into treasury during the year exceed the figures of 1894-95 by Rs. 6,24,103 as under:—

(i) Earnings	...	...	...	...	Rs.
(ii) Suspense	...	...	...	...	4,43,398
					1,80,705
Total	...	...	...	...	6,24,103

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

(i) Increase in coaching traffic	...	...	...	...	Rs.
(ii) " in electric telegraph earnings	...	...	...	...	4,48,424
(iii) Sundries	...	...	...	...	1,664
					8,183
Total	...	...	...	...	4,58,271

Less—

(iv) Decrease in goods traffic	...	...	...	...	Rs.
					14,873
Net Increase	...	...	...	...	4,43,398

(c) (i) The increase in coaching traffic is mainly due to the increase of the 3rd-class fare from 1½ to 2 pies per mile. The new rate having been introduced from 1st January 1895, the increase would have been larger but for the serious breaches in September 1895 on the Great Indian Peninsula, Nizam's and East Coast Railways which led to the suspension of through booking over these lines for periods of two months and under.

(ii) The other increases are small and call for no remarks.

(iii) The decrease in goods receipts is due to a falling off in raw cotton and oil-seeds traffic, which is apparently attributable to climatic causes.

(d) The increase in suspense is due to larger receipts on account of through traffic and to the Madras-Ennur Railway which is worked by the Madras Railway having been opened for traffic in February 1896.

9. Comparison with Budget Estimate.—(a) Compared with the budget estimate, the actuals are Rs. 6,18,347 in excess as under:—

						Rs.
(i) Increase in earnings	...	...	...	...	...	2,93,288
(ii) " in suspense	...	...	...	...	...	3,25,059
Total	...	...	...	...	...	6,18,347

(b) The increase in earnings is due to improvement in both coaching and goods traffic and is attributable, in the former case, to the very favourable result obtained by the increase of the 3rd-class passenger fare, and in the latter to heavy traffic in food-grains, iron, salt, hides and skins, oils and provisions, coal and timber, the increase in the two latter items being due to large consignments for the gold mines at Kolar.

(c) The increase in suspense is due to the cause mentioned in paragraph 8 (d) and to increased receipts on account of Special funds.

10. Comparison with Revised Estimate.—(a) Compared with the revised estimate, the actuals are less by Rs. 1,31,653 or 1.03 per cent. The decrease is made up as follows:—

						Rs.
(i) Decreased earnings	...	...	...	...	...	1,06,712
(ii) " suspense	...	...	...	...	...	24,941
Total	...	...	...	...	...	1,31,653

(b) The decrease in earnings, which is only .96 of the revised estimate, occurs wholly under goods traffic and is due to the decrease during the latter part of the year of traffic in rice, raw hides and skins, and castor seeds.

(c) The decrease under suspense is comparatively small and calls for no remarks.

WITHDRAWALS FROM TREASURY—REVENUE.

11. Comparison with Actuals.—(a) The treasury withdrawals of the year are Rs. 1,08,090 less than those of the previous year as under:—

						Rs.
(i) Decreased working expenses	...	...	...	...	...	95,180
(ii) " suspense	...	...	...	...	...	12,910
Total	...	...	...	...	...	1,08,090

(b) (i) The decrease in working expenses is made up as under:—

						Rs.
Decreased outlay on—						
Maintenance—Abstract A	...	...	...	...	...	19,839
Carriages and wagon expenses—Abstract C	...	...	...	...	...	1,38,076
Traffic expenses—Abstract D	...	...	...	...	...	30,519
Special and miscellaneous expenditure—Abstract G	...	...	...	...	...	54,270
Total	...	...	...	...	...	2,42,704

Less—

						Rs.
Increased outlay on—						
Locomotive expenses—Abstract B	...	...	...	...	...	1,46,943
General charges—Abstract E	...	...	...	...	...	581
						1,47,524
Net Decrease	...	...	...	...	...	95,180

- (ii) The decrease under maintenance is chiefly under general superintendence and repairs of stations and buildings less increase on maintenance and renewal of permanent-way.
- (iii) The decrease under carriage and wagon expenses is due to repairs of vehicles having been less extensive than in 1894-95 and to a large reduction in loss by exchange due to the smaller issues of English stores for repairs and to the more favourable rate of exchange.
- (iv) The decrease under traffic expenses is mainly due to savings under loss by exchange.
- (v) The decrease under special and miscellaneous expenditure is chiefly due to the special adjustment of Rs. 40-5-11 in December 1894 of the amount due to the Southern Mahratta Railway since 1887 on account of rent of Guntakal joint station.
- (vi) The increase in locomotive expenses is chiefly on the following:—
Fuel—Due to increase in engine mileage and to increase in cost of fuel.
Maintenance and renewals of engines and machinery—Due to more extensive renewals and repairs having been undertaken during the year.
Unclassified expenditure—Loss by exchange—Due to larger issues of English stores.
- (vii) The increase under general charges is small and requires no explanation.
- (viii) The loss by exchange under all abstracts has decreased by Rs. 7,648 as compared with the actuals of 1894-95 as under:—

Decrease under—		RS.	RS.
Abstract C	...	...	...
" D	...	...	...
" E	...	...	...
		39,815	
		22,300	
		3,280	
			65,395
Less—			
Increase under—			
Abstract A	...	...	...
" B	...	...	...
" G	...	...	...
		10,093	
		46,299	
		1,355	
			57,747
			7,648

- (c) (i) The decrease in suspense is small and calls for no remarks.
- (ii) The suspense outly of the year was Rs. 1,35,122 less than the suspense receipts; this amount was made up as follows:—

I. Decrease on revenue outstandings		RS.
II. Increase under demands payable	...	76,707
		58,415
Total	...	1,35,122

The details of these two items are given below:—

I.—Decreased revenue outstandings suspense earnings.

Traffic cash account		RS.	RS.
Foreign Railways traffic account	...	77,913	
		994	
			76,919
Suspense expenses—			
Refreshment room account	...	...	...
General suspense account	...	...	...
Railway schools	...	...	...
Traffic Manager's Advance account	...	...	...
Perambur Church adjusted in April 1896	...	...	...
		1,000	
		3	
Revenue cheques unpaid	...	...	...
Petty cash	...	...	...
		599	118
		269	
			330
Total I	...		76,707

II.—Increase in demands payable.

Add—		RS.
Revenue establishment	...	7,235
Income-tax	...	1,356
Unpaid salaries and wages	...	172
Home payments suspense account	...	48
Municipal tolls collected by Company	...	1,580
Cheques payable, revenue	...	1,175
Railway schools	...	10
Foreign Railways, Miscellaneous	...	845
Foreign Railways traffic account, Kolar Gold Fields Rail-	...	46,064
way	...	7,046
Foreign Railways traffic account, Madras-Ennur Railway...	...	
		58,415
Total II	...	
Total Decrease	...	1,35,122

12. *Comparison with Budget Estimate.*—(a) Compared with the budget estimate, the actuals are more by Rs. 45,134 as under:—

		RS.
(i) Increased suspense withdrawals	...	1,89,937
Less—		
(ii) Decreased outlay on working expenses	...	1,44,803
Net Increase	...	45,134

- (b) The increase in the suspense withdrawals is due to the same causes which affected the suspense receipts—*vide* paragraph 9 (c).
- (c) The over-estimate on working expenses, item (ii), arose on the following heads:—

Over-estimates—

		RS.	RS.
(i) Maintenance of way, works and stations	...	1,07,248	
(ii) Carriage and wagon expenses	...	1,21,877	
(iii) General charges	...	25,489	
(iv) Special and miscellaneous expenditure	...	13,617	
			2,68,231

Less—Under-estimates—

(v) Locomotive expenses	...	1,19,177	
(vi) Traffic expenses	...	4,251	
			1,23,428
Net Decrease	...		1,44,803

- (d) The lapse of Rs. 1,07,248 on maintenance of way, works and stations is due to a saving under all heads and to the proportion chargeable to the Kolar Gold Fields Railway being larger than anticipated.

- (e) The saving under carriage and wagon expenses is almost wholly due to less repairs and renewals of vehicles having been undertaken than estimated for.

- (f) The lapse of Rs. 25,489 under general charges is due to a saving of Rs. 15,000 on electric telegraph and small savings under all other heads.

- (g) The saving under special and miscellaneous expenditure is due to short outlay on all heads, except law charges on which there is an excess of Rs. 1,200.

- (h) The increased outlay under locomotive expenses occurs chiefly on fuel, maintenance and renewals of engines and machinery and loss by exchange, and is due to the causes referred to in paragraph 11 (b) (v).

- (i) The increase in traffic expenses is small and needs no explanation.

13. *Comparison with Revised Estimate.*—(a) Compared with the revised estimate, the actual are less by Rs. 2,79,866 as under:—

	RS.
(i) Decreased working expenses	1,19,803
(ii) „ suspense	1,60,063
	<u>2,79,866</u>

(b) The decrease in working expenses is due to savings under each of the abstracts, except locomotive, under which there is a small increase of Rs. 16,218. The decreases are as under:—

	RS.
Maintenance expenses—Abstract A	33,548
Carriage and wagon expenses—Abstract C	43,758
Traffic expenses—Abstract D	19,149
General charges— „ E	29,149
Special and miscellaneous expenditure—Abstract G	10,417
	<u>1,19,803</u>

(c) The decrease in suspense withdrawals is due chiefly to decreased through traffic transactions with other lines, and to the net earnings of the Kolar Gold Fields Railway for half-years ended June and December 1895 not having been paid to the Mysore State until June 1896.

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

	Capital.	
(a) Stores—		
General store account	RS.	
Locomotive stores and workshop accounts	3,75,448	
Engineering store and workshop account	14,98,428	
Traffic store account	6,32,950	
Stores in transitu	73	
Materials lost account	47,651	
Telegraph store and workshop account	108	
	<u>75,164</u>	
Total (a)	26,29,822	

	Dr. RS.	Cr. RS.
(b) Her Majesty's Government of India—		
Capital Advance account		
Add—Balances of the following accounts dealt with in Government Examiner's books but treated by Company as separate suspense accounts—		10,343
Sales account		
Purchase account		
Government Examiner's balance on—	18,823	2,395
Capital Advance account		
Capital Suspense Accounts—	6,085	
Cashier		
Sales account		
West Coast surveys	14,288	
Madras-Ennur Railway	2,395	
Refunds to Government		162
Cheques payable, capital	3	
Purchase account		5,994
Advance		4,247
	6,455	18,823
Total (b)	29,226	<u>29,226</u>

	Revenue.	Dr. RS.	Cr. RS.
(a) Her Majesty's Government of India Revenue			
Advance account			19,615
(b) Suspense Revenue advance account—			
General suspense account	1,388		
Refreshment rooms account	10,737		
Railway schools account	789		
Cashier	6,701		
Total (a) and (b)	19,615		<u>19,615</u>

(c) Suspense Revenue Account—		
Traffic cash account	1,39,271	
Foreign Railways' traffic account	1,150	
Revenue establishment		2,50,154
Income-tax		2,423
Unpaid salaries and wages		7,713
Home payments suspense account		555
Municipal tolls collected by Company		3,531
Cheques payable, Revenue		3,249
Foreign Railways (Miscellaneous)		14,762
Kolar Gold Fields Railway		91,390
Madras-Ennur Railway		7,046
Amount adjusted with Special Funds account in April 1896	3	
Total (c)	1,40,424	<u>3,80,823</u>

Balance agreeing with revenue treasury working account; thus—	RS.	
Revenue deposits	16,87,555	
Less—Net revenue (March quarter) not yet transferred to net revenue account	14,47,156	
	<u>2,40,399</u>	
	3,80,823	<u>3,80,823</u>

15. The following were the balances of the special and private funds of the Company on 31st March 1896:—

	Dr. RS.	Cr. RS.
<i>Government Special Funds Account.</i>		
Government of India Special Funds account, Bank of Madras	4,81,576	
Employés' Guarantee Fund		6,47,637
Contractors' Security Fund		63,755
Cashier cheques unpaid	1,813	
Buildings, Plant and Fire Insurance Fund		3,25,775
Goods traffic, Fire Insurance Fund		34,525
Bank of Madras, Madras Railway, Fire Insurance Fund	15,029	
Government Securities, Fire Insurance Fund	3,45,266	
Provident Fund invested with Government		59,697
Cashier	5	
Government Securities, Employés' Guarantee Fund.	2,74,200	
Contractors' Security Fund	13,500	
Total	<u>11,31,389</u>	<u>11,31,389</u>

<i>Private Funds.</i>		
(a) Madras Railway Provident Fund—		
Provident Fund		6,30,455
Government Securities	5,70,758	
Invested with Government Special Fund	59,697	
Total (a)	<u>6,30,455</u>	<u>6,30,455</u>

(b) Sick and Allowance Fund—

	Dr. RS.	Cr. RS.
Madras Railway Sick and Allowance Fund ...	...	89,172
Government Securities ...	82,556	...
New Oriental Bank ...	440	...
Bank of Madras ...	8,745	...
Madras Railway Library Association ...	...	15,166
Government Securities, Madras Railway Library Association ...	12,600	...
Difference adjusted in April 1896 in connection with the Perambur church ...	1,04,341	1,04,338
Total (b) ...	1,04,341	1,04,341

16. Financial Results.—(i) The net amount of Capital withdrawn in England and in India during and to the end of 1895-96, is given below:—

	During 1895-96.		To end of 1895-96.	
	RS.	A. P.	RS.	A. P.
In England ...	7,30,223	8 0	7,65,51,982	13 1
In India ...	4,40,501	7 11	4,43,39,900	8 1
	2,89,722	0 1	12,08,91,883	5 2

(ii) The net earnings as shown in the administrative accounts yield a return of 4.75 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. 16,286-3-1 in excess of the sum credited in the Company's Indian books and of the balance shown in the London treasury account in the books of this office.

(iv) The difference probably represents the unexpended balance in the hands of the Board.

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

(a) Stores.—(i) The store balances have decreased by Rs. 2,34,338 during the year as under:—

Account.	1894-95.	1895-96.	Difference.	
			1895-96, more.	1895-96, less.
General store account	RS. 4,63,575	RS. 3,75,448	RS. 88,127	
Locomotive store and workshop account	14,28,117	14,98,428	70,311	
Engineering store account	8,11,893	6,32,950	1,78,943	
Traffic store account	112	73	39	
Stores in transitu	1,11,257	47,661	63,606	
Materials lost account	2	108	110	
Telegraph store and workshop account	49,208	75,164	25,956	
Total	28,64,160	26,29,322		2,34,338

(ii) The decrease under general stores is due to larger sales of surplus and unserviceable stores and increased issues to departments for revenue consumption and to the Madras-Ennur Railway.

(iii) The increase in the Locomotive store and workshop balance is chiefly due to the issue to the extent of Rs. 78,000 only of the plant for manufacturing Pintsch's gas, valued at Rupees 1,41,000 received during the year.

(iv) The decrease under Engineering store and workshop account is due to the transfer to the General Stores department of large quantities of second-hand permanent-way material and to the workshop being placed under the Telegraph Engineer, the workshop balance of Rs. 35,000 being consequently transferred to the debit of the Telegraph store and workshop account.

(v) The decrease under stores in transitu is due to the receipt and issue during the year of two locomotive engines and tenders which were in transit at the close of 1894-95.

(vi) The increase in the Telegraph store and workshop balance is due to the transfer from the Engineering store and workshop account referred to in paragraph (iv) above.

(vii) No action has been taken on paragraph 17 (a) (v) of last year's report and, with the exception of the general stores, the purchase and sales accounts are not operated on monthly.

(viii) The stock lists of the General Stores department at 31st October 1895 are Rupees 30,017 in excess of the balance of the general books on that date. The difference between this figure and the excess of Rs. 40,826 referred to in paragraph 17 (a) (vi) of last year's report is due to the write-off of losses on sales of stores.

The book rates were revised from May 1896, and this, with further expected losses on sales of surplus material, will probably absorb the credit of Rs. 30,017.

The general store books might, as in the case of all other departments, be closed at the end of calendar half-years unless there are any special reasons for closing them at 31st October and 30th April.

(ix) The balance of the Locomotive store and workshop account was Rs. 16,39,146 on 31st December 1895, against which the stock lists and statements work up to—

	RS.
Stores ...	15,41,270
Workshops ...	97,874
Total ...	16,39,144

Lists were not obtainable for all the items included in the balance and the following were not therefore scrutinized:—

	RS.
Sundry stores at Madras and out-stations ...	40,929
Vacuum brake fittings ...	33,429
Engines and tenders ...	53,821
Gas fittings ...	56,425
Total ...	1,84,604

The stock lists contain several items without value; these should be priced or, if worthless for the Company's purposes, disposed of by auction or otherwise.

(x) The balance of the Engineering store and workshop account at 31st December 1895 was Rs. 6,78,198 against a balance of Rs. 6,76,373 shown in the statements submitted by the Chief Engineer of the balance on that date.

Inventories were submitted working up to the figures included in the statement; but these were found to contain, not only details of stores in stock, but labour charges, various adjustments, &c.

These inventories or stock lists should show merely the stores on hand as brought out in the ledgers.

In several cases no rates were quoted, but lump sum values for numbers of articles of the same description.

(xi) The stock lists of the Telegraph store and workshop at 31st December 1895 are Rs. 336 short of the balance of the general books.

It is noticed that the store account is credited with deposits received for work to be done, and this has the effect of unduly reducing the balance of the store account until the articles are completed and handed over. Such receipts should be placed in the deposit account "refunds to Government" until the articles in respect of which they were received are finished and issued.

(xii) Arrangements are being made for the disposal of the greater part of the large stock of second-hand material, chiefly rails, borne on the Engineering store books, and a substantial reduction in the store balances may be expected at the end of 1896-97.

(b) Capital Advance Suspense Accounts.—(i) The balances under this head are, with the following exceptions, current and efficient:—

(a) The refunds to Government account contain expenditure on capital works for the Kolar Gold Fields Railway in excess of the deposits received.

This is due to no deposits having been obtained from the Mysore State for several of the works put in hand. Excepting in petty cases, the whole or, where the expenditure is likely to extend over a series of years, a part of the estimated outlay should be recovered before the works are undertaken—vide paragraph (ii) below.

No. 661 R., 4TH AUGUST 1896.

APPENDIX TO REVIEW OF RECEIPTS AND CHARGES FOR THE YEAR 1895-96. Actual receipts and charges of 1895-96 compared with actuals of 1894-95.

Head.	Actuals, 1895-96.	Actuals, 1894-95.	1895-96.	
			More.	Less.
			Rs.	Rs.
INDIA.				
Capital Indian Cash outlay.				
On works including establishment				
Stores	1,81,883	1,80,902	981	
Miscellaneous	17,48,205	16,39,206	1,08,999	
Suspense miscellaneous	2,902	3,406		504
Increase or decrease of balance of Capital advance account	2,96,512	1,39,707	1,56,805	
	19,447	4,623	24,070	
Total Cash outlay	22,48,949	19,58,598	2,90,351	
Capital Receipts.				
Refunds for stores sold to Revenue and others				
Other refunds—Home expenditure, &c.	20,73,132	19,48,520	1,24,612	
	6,16,319	2,99,413	3,16,906	
Total Capital receipts	26,89,451	22,47,933	4,41,518	
Net cash demand of the year on Capital account	4,40,502	2,89,335	1,51,167	
REVENUE ACCOUNT.				
Receipts.				
Coaching traffic	47,38,352	42,89,928	4,48,424	
Goods traffic	61,21,191	61,36,064		14,873
Electric telegraph earnings	20,302	18,638	1,664	
Sundries	1,63,443	1,55,260	8,183	
Total Administrative receipts	1,10,43,288	1,05,99,890	4,43,398	
Suspense	16,25,059	14,44,354	1,80,705	
Total payment into treasury	1,26,68,347	1,20,44,244	6,24,103	
Expenses.				
Maintenance	11,61,452	11,81,291		19,839
Locomotive expenses	20,70,377	19,23,434	1,46,943	
Carriage and wagon expenses	5,70,423	7,08,499		1,38,076
Traffic expenses	8,37,851	8,68,370		30,519
General charges	5,73,511	5,72,930	581	
Special and miscellaneous expenses	91,583	1,45,853		54,270
Total Administrative expenses	53,05,197	54,00,877		95,180
Suspense	14,89,937	15,02,847		12,910
Total withdrawals from treasury	67,95,134	69,03,224		1,08,090

Actual receipts and charges of 1895-96 compared with budget estimate, 1895-96.

Head.	Actuals, 1895-96.	Budget estimate, 1895-96.	Actuals.	
			More.	Less.
			RS.	RS.
INDIA.				
Capital Indian Cash Outlay.				
On works including establishment	RS.	RS.	RS.	RS.
Stores	1,81,883	4,82,203	..	3,00,320
Miscellaneous	17,48,205	16,07,797	..	2,098
Suspense miscellaneous	2,902	5,000	1,40,408	..
Increase or decrease of balance of Capital Advance account	2,96,512	3,25,000	..	28,488
	19,447	20,000	39,447	..
Total	22,48,949	24,00,000	..	1,51,051
Capital Receipts.				
Refunds for stores sold to Revenue and others	20,73,132	20,00,000	73,132	..
Other refunds, Home expenditure, &c.	6,16,319	5,00,000	1,16,319	..
Total Capital Receipts	26,89,451	25,00,000	1,89,451	..
Net cash demand of the year on Capital Account	4,40,502	10,000	3,40,502	..

No. 661 R., 4TH AUGUST 1896.

Actual receipts and charges of 1895-96 compared with budget estimate, 1895-96—cont.

Actual receipts and charges of 1900						
Head.		Actuals, 1895-96.	Budget estimate, 1895-96.	Actuals.		
				More.	Less.	
REVENUE ACCOUNT.						
		RS.	RS.	RS.	RS.	
Receipts.						
Coaching traffic	.. .. .	47,38,352	45,00,000	2,38,352	..	
Goods	.. .. .	61,21,191	60,00,000	1,21,191	..	
Electric telegraph	.. .. .	20,302	20,000	302	..	
Sundries	.. .. .	1,63,443	2,30,000	..	66,557	
Total Administrative receipts		1,10,43,288	1,07,50,000	2,93,288	..	
		16,25,059	13,00,000	3,25,059	..	
Suspense	.. .. .					
Total payment into treasury		1,26,68,347	1,20,50,000	6,18,347	..	
Expenses.						
Maintenance	.. .. .	11,61,452	12,68,700	..	1,07,248	
Locomotive expenses	.. .. .	20,70,377	19,51,200	1,19,177	..	
Carriage and wagon expenses	.. .. .	5,70,423	6,92,300	..	1,21,877	
Traffic expenses	.. .. .	8,37,851	8,33,600	4,251	..	
General charges	.. .. .	5,73,511	5,99,000	..	25,489	
Special and miscellaneous expenses	.. .. .	91,583	1,05,200	..	13,617	
Total Administrative expenses		53,05,197	54,50,000	..	1,44,803	
		14,89,937	13,00,000	1,89,937	..	
Suspense	.. .. .					
Total withdrawals from treasury		67,95,134	67,50,000	45,134	..	

Actual receipts and charges of 1895-96 compared with the revised estimate, 1895-96.

Head.	Actuals, 1895-96.	Revised estimate, 1895-96.	Actuals.	
			More.	Less.
INDIA.				
	RS.	RS.	RS.	RS.
<i>Capital Indian Cash outlay.</i>				
On works including establishment	1,81,883	2,04,510	..	22,627
Stores	17,48,205	16,18,090	1,30,115	..
Miscellaneous	2,902	5,000	..	2,098
Suspense miscellaneous	2,96,512	2,92,400	4,112	..
Increase or decrease of balance of Capital Advance account ..	19,447	20,000	39,447	..
Total Cash outlay ..	22,48,949	21,00,000	1,48,949	..
<i>Capital Receipts.</i>				
Refunds for stores sold to Revenue and others	20,73,132	20,00,000	73,132	..
Other refunds—Home expenditure, &c.	6,16,319	5,00,000	1,16,319	..
Total Capital receipts ..	26,89,451	25,00,000	1,89,451	..
Net cash demand of the year on Capital Account ..	4,40,502	4,00,000	40,502	..
REVENUE ACCOUNT.				
<i>Receipts.</i>				
Coaching traffic	47,38,352	47,00,000	38,352	..
Goods traffic	61,21,191	62,70,000	..	1,48,809
Electric telegraph earnings	20,302	20,000	302	..
Sundries	1,63,443	1,60,000	3,443	..
Total Administrative receipts ..	1,10,43,288	1,11,50,000	..	1,06,712
Suspense	16,25,059	16,50,000	..	24,941
Total payment into treasury ..	1,26,68,347	1,28,00,000	..	1,31,653
<i>Expenses.</i>				
Maintenance	11,61,452	11,95,000	..	33,548
Locomotive expenses	20,70,377	20,54,159	16,218	..
Carriage and wagon expenses	5,70,423	6,14,181	..	43,758
Traffic expenses	8,37,851	8,57,000	..	19,149
General charges	5,73,511	6,02,660	..	29,149
Special and miscellaneous expenditure	91,583	1,02,000	..	10,417
Total Administrative expenses ..	53,05,197	54,25,000	..	1,19,803
Suspense	14,89,937	16,50,000	..	1,60,063
Total withdrawals from treasury ..	67,95,134	70,75,000	..	2,79,866

Sub-heads of Revenue Expenditure.

COMPARISON between actuals of 1894-95 and 1895-96.

Main head.	Sub-head.	Actuals, 1895-96.	Actuals, 1894-95.	1895-96.	
				More.	Less.
Maintenance of way, works and stations.	1. General superintendence	Rs. 2,56,994	Rs. 2,88,558	Rs. ..	Rs. 31,564
	2. Maintenance and renewal of permanent way ..	4,48,611	4,15,353	33,258	..
	3. Repairs of bridges, &c., wages and materials ..	1,06,534	1,01,774	4,760	..
	4. .. of stations and buildings	1,31,142	1,57,407	..	26,265
	5. Maintenance by contract	12,494	24,168	..	11,674
	6. New minor works	2,23,267	2,03,575	19,692	..
	7. Unclassified expenditure	..	..	..	..
	Total	11,78,042	11,90,835	..	11,793
	Deduct—Sums chargeable to Fire Insurance Fund. ..	106	211	..	105
	Deduct—Cost of working Kolar Gold Fields Railway. ..	11,78,936	11,90,624	..	11,688
Locomotive expenses.	Total	11,61,452	11,81,291	..	19,839
	1. General superintendence	1,34,327	1,29,194	5,133	..
	2. Running expenses	3,55,864	3,60,832	..	4,968
	3. Fuel	8,34,294	7,47,667	86,627	..
	4. Water	26,301	24,376	1,925	..
	5. Oil, tallow and other stores	38,701	36,643	2,058	..
	6. Maintenance and renewals of Locomotive Engines ..	5,11,535	4,87,227	24,308	..
	6-A. Maintenance and renewals of machinery, tools and plant ..	..	..	..	..
	7. New minor works	14,166	10,494	3,672	..
	8. Payments to other lines	..	..	..	..
Carriage and wagon expenses.	9. Unclassified expenditure	1,85,886	1,42,313	43,573	..
	Total	21,01,074	19,38,746	1,62,328	..
	Deduct—Sums chargeable to Fire Insurance Fund. ..	317	..	317	..
	Deduct—Cost of working Kolar Gold Fields Railway. ..	21,00,757	19,38,746	1,62,011	..
	Total	30,380	15,312	15,068	..
	1. General superintendence	20,70,377	19,23,434	1,46,943	..
	2. Repairs and renewals of vehicles	43,012	57,203	..	9,191
	2-A. Repairs and renewals of machinery, tools and plant ..	4,05,504	4,93,005	..	87,501
	3. Cleaning carriages and wagons and oiling	9,413	8,959	454	..
	4. New minor works	61,108	60,775	330	..
Traffic expenses.	5. Unclassified expenditure	60,162	99,194	..	39,032
	Total	5,79,199	7,14,139	..	1,34,940
	Deduct—Sum chargeable to Fire Insurance Fund. ..	15	140	..	125
	Deduct—Cost of working Kolar Gold Fields Railway. ..	5,79,184	7,13,999	..	1,34,815
	Total	8,762	5,500	3,262	1,38,077
	1. Salaries, wages, &c.	5,70,422	7,08,499	..	5,523
	2. Fuel, lighting, water, and general stores	6,29,805	6,24,282	5,523	..
	3. Clothing	85,004	96,811	..	11,807
	4. Printing, stationery and tickets	10,123	11,287	..	1,164
	5. Charges for delivery and collection of goods	77,031	80,088	..	3,057
General charges.	6. Miscellaneous expenses	1,967	2,126	159	..
	7. Payments to other lines	5,374	4,799	575	..
	8. Unclassified expenditure	14,699	7,235	7,464	..
	Total	26,162	48,625	..	22,463
	Deduct—Sum chargeable to Fire Insurance Fund. ..	8,50,165	8,75,253	..	25,088
	Deduct—Cost of working Kolar Gold Fields Railway. ..	23	98	..	75
	Total	8,50,142	8,75,155	..	25,013
	1. Home expenditure	12,291	6,785	5,506	3,059
	2. Salaries of Indian management including offices ..	8,37,851	8,68,370	..	..
	3. Police	74,289	71,919	2,350	..
	4. Advertising (all advertisements of all departments). ..	2,74,553	2,68,137	6,416	..
	5. Electric telegraph	36,738	36,237	501	..
	6. Clearing accounts with other lines	4,689	6,571	..	1,882
	7. Unclassified expenditure	1,85,097	1,36,197	..	1,100
	Total	64,953	64,660	293	..
	Deduct—Sum chargeable to the Fire Insurance Fund. ..	5,90,299	5,83,721	6,578	..
	Deduct—Cost of working Kolar Gold Fields Railway. ..	8,228	6,336	1,892	..
	Total	5,82,071	5,77,385	4,686	..
	Total	8,560	4,455	4,105	..
	Total	5,73,511	5,72,930	581	..

COMPARISON between actuals 1894-95 and 1895-96—cont.

Main head.	Sub-head.	Actuals, 1895-96.	Actuals, 1894-95.	1895-96.	
				More.	Less.
Special and miscellaneous expenditure.	1. Law charges	Rs. 3,688	Rs. 5,337	Rs. ..	Rs. 1,649
	2. Compensation	2,036	3,905	..	1,869
	3. Rates and taxes (including Municipal water-rates). ..	22,633	30,978	..	8,345
	4. Payments to other lines	5,540	48,829	..	43,289
	5. Prices for stations, gardens, &c.	550	677	..	127
	6. Contribution to Railway Provident Institution ..	41,648	41,959	..	316
	7. Miscellaneous	16,942	15,508	1,434	..
	Total	93,032	1,47,193	..	54,161
	Deduct—Sum chargeable to Fire Insurance Fund ..	1	15	..	14
	Deduct—Cost of working Kolar Gold Fields Railway ..	93,031	1,47,178	..	54,147
Total	Total	1,448	1,325	123	..
	Total	91,583	1,45,853	..	54,270

ORDER—No. 661 R., dated 4th August 1896.

Recorded.

2. The attention of the Agent and Manager, Madras Railway, is drawn to sections a (vii), (viii), (ix), (x), (xi), and b (i) and (ii) of paragraph 17.

(True Extract.)

(Signed) C. W. HODSON,
Offg. Joint Secy. to Govt.,
Railway Branch.To the Agent and Manager, Madras Railway.
„ Examiner, Railway Accounts, Madras.Exd. T. K. Narayana Aiyangar.
Spare Copies

RAILWAY.
Govt. of {1896} Madras.
PUBLIC WORKS.

Dated August, 4th.

Recd.

Encl.

G.O. No. 661 R., 4th Aug. 1896.

AUGUST.

Madras Railway

The annual statement of Indian transactions of the — for the official year 1895-96, with a review of receipts and charges, from the Examiner of Guaranteed Railway Accounts, recorded with remarks.

[Vide P. W. D. Resn. Nos. 194-200 ^{A.} of 1574.]
G. R.

FORM No. XXII.

STATEMENT OF THE INDIAN TRANSACTIONS OF *the Madras* RAILWAY FOR THE OFFICIAL YEAR 1895-96

	ACTUALS FOR 1895-96								Budget Estimate as passed in Bud- get Orders.	Regular Estimate as passed in Bud- get Orders.	Final Regular 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 ...	2,33,264	14	5	24,56,166	0	3	2,68,945	14	8	25,00,000	25,00,000	25,00,000
Withdrawals from Treasury and Debits ...	18,48,585	11	3	4,00,363	11	6	22,48,949	6	9	24,00,000	21,00,000	21,00,000
NET WITHDRAWALS FROM TREASURY ...	16,15,320	12	10	20,55,822	4	9	4,40,501	7	11	1,00,000	4,00,000	4,00,000
REVENUE.												
Payments into Treasury and Credits ...	1,17,60,689	12	8	9,07,657	13	2	1,26,68,347	9	10	1,20,50,000	1,28,00,000	1,28,00,000
Withdrawals from Treasury and Debits ...	34,70,545	13	8	33,24,588	3	3	67,95,134	0	11	67,50,000	70,75,000	70,75,000
NET PAYMENTS INTO TREASURY ...	82,90,143	15	0	24,16,930	6	1	58,73,213	8	11	53,00,000	57,25,000	57,25,000
SPECIAL FUNDS.												
Credits ...	-	-	-	1,59,300	12	1	1,59,300	12	1	-	-	-
Debits ...	-	-	-	1,49,944	7	9	1,49,944	7	9	-	-	-
Net payments into Treasury	-	-	-	9,356	4	4	9,356	4	4	-	-	-
GUARANTEED INTEREST.												
Withdrawals from Treasury	Note - The gain by exchange on shares consumed by Revenue during 1895-96 is Rs. 14,30,198.											

* For details please see statement attached. *W. Allen* *Inspector*

Dated 24th July 1896

Examiner of Railway Accounts.

MADRAS RAILWAY.

Details of Special Funds Transactions for the month of *official year* 1895.96.

Details.	Cash.		Transfers.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
EMPLOYEE'S GUARANTEE FUND.						
Payments into Treasury and credits	—	—	23.164	14 2	23.164	14 2
Withdrawals from Treasury and debits	—	—	25.087	2 4	25.087	2 4
Net payments into Treasury ..	—	—	1.922	4 2	1.922	4 2
CONTRACTORS' SECURITY FUND.						
Payments into Treasury and credits	—	—	17.469	5 5	17.469	5 5
Withdrawals from Treasury and debits	—	—	24.255	7 8	24.255	7 8
Net payments into Treasury ..	—	—	6.786	2 3	6.786	2 3
PROVIDENT FUND.						
Payments into Treasury and credits	—	—	118.666	8 6	118.666	8 6
Withdrawals from Treasury and debits	—	—	100.601	13 9	100.601	13 9
Net payments into Treasury ..	—	—	18.064	10 9	18.064	10 9
Total payments into Treasury of Special Funds ..			9.356	4 4	9.356	4 4

MADRAS,

24⁵ July 1896.

W. J. R. B.
 Examiner, Railway Accounts, Madras.

1 ER's C 3224 6
 CR. 140 $\frac{B}{S}$ 27.7.96

Review of receipts and charges to accompany
 Form No. XXII (year 1895-96).

The statements hereto appended show how each main item of income and expenditure during the year compares with the actuals for 1894-95 and the estimates for 1895-96, 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 1895-96 were Rs 4,41,518 in excess of the actuals of 1894-95 as shown below:-

(i) Increased refunds for stores	Rs.
sold to Revenue and others	1,24,612
(ii) Increase under other refunds	3,16,906
Total Increase	4,41,518.

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

(i) Increased issues of stores to	Rs.
Revenue	91,031
(ii) " cash credits for sale	
proceeds of stores	26,585
(iii) " Transfer credits for stores	
sold to Foreign Railways	6,996
Total	1,24,612.

(c) (i) The increase under b(i) is chiefly due to larger issues of stores for maintenance and renewal of permanent way and locomotive engines and to a large increase under fuel for the locomotive Department.

(ii) The increase under b(ii) is due to larger sales to the public of second hand rails etc—

(iii) The increase under b(iii) is small and calls for no remarks.

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

	Credits in 1894-95.	Credits in 1895-96	1895-96	
			more	Less
Rolling stock erected for the S.P. Railway	—	44.133	44.133.	—
Revenue for work done, etc —	60.526	26.385	—	—
Revenue for Home expenditure incurred	112.974	1.20.785	—	34.141.
Expenditure on Surveys for Government	32.917	24.377	7.811	—
Expenditure on Madras-Ennore Railway	92.996	2.90.431	—	8.540
Miscellaneous credits —	—	62	1.97.435	—
English stores received for the M. S. Ry. issued through Madras Ry. subsequently written back.	—	—	62	—
Total	2.99.413	1.10.146	1.10.146	—
		6.16.319	3.16.906.	—

(ii) The decrease under "Revenue for work done, etc" is mainly due to the recovery in 1894-95 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 Buddapah.

(iii) The increase under "Revenue for Home expenditure incurred" is due to the additional Home payments made through the Board by certain officers of the Company from 1st July 1895 vide para 3 of letter No 922 dated 2nd August 1895 from the Secretary to the Board of Directors to the Agent and Managers.

(iv) The decrease under "Expenditure on Surveys for Government" is due to the greater part of the work having been completed in the previous years.

(v) The increase under "Expenditure on the Madras-Ennore Railway" is due to the construction of the line having been put in hand only during the latter part of 1894-95.

3. Comparison with Budget Estimate—(a) Compared with the Budget Estimate the actual transactions are more by Rs 1.89.451, as under:—

(i) Increase under stores sold
to Revenue and others — 73.132

(ii) Increase under other refunds — 1.16.319

Total 1.89.451.

(b) The increase under stores sold to Revenue and others is due to larger consumption of stores by Revenue than anticipated and to increased sales of old materials. The increase under other

refunds is chiefly due to English stores received for the Madras Ennore Railway which have been issued to that Railway through the Madras Railway accounts.

4. Comparison with revised estimate—(a) The budget and revised estimates having been passed for the same amount, the difference between the actuals and these estimates is therefore the same in both cases and has been dealt with in para 3.

Withdrawals from Treasury—Capital.

5. Comparison with actuals. (a) The actual outlay is Rs 2,90,351 more than it was in 1894-95, the fluctuations being as under:—

(i) Increased outlay on works	Rs
including establishment—	981
(ii) Increased outlay on stores—	1,08,999
(iii) Increased outlay on suspense	
miscellaneous—	1,56,805
(iv) Increase in balance of Capital	
Advance Account—	24,070
<u>Less</u>	2,90,855
(v) Decreased outlay on miscellaneous.	504
Net Increase—	2,90,351

(b) The increased outlay on works including

establishment (item i), is made up as under

(i) Increased outlay on	Rs.
minor works—	10,229
<u>Less</u>	
(ii) Short outlay on major works—	9,248
net increase	981.

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

<u>Increases</u>	Rs.
Timber of sorts	1,51,864
Firewood	45,092
Material for tarpaulins	19
Manufacture of stores	1,40,414
Lundry stores	1,61,153
Freight and landing charges	10,776
	5,09,318.

<u>Less—Decreases</u>	Rs.
Oils of sorts—	32,102
Cotton Waste—	4,429
Wooden Sleepers—	15,617
" Nails—	5,152
Coal Indian—	3,42,595
Tallow—Country—	424
	4,00,319
Net Increase—	1,08,999

(ii) The increase under timber is due to the large purchase of teak timber in Burma

for the Engineering and Locomotive Departments.

(iii) The increase under manufactures is chiefly due to the construction of Rolling stock for the South Indian Railway and to work done for outsiders, etc.

(iv) The increase under Sundry Stores is due to the purchase of materials for issue to the Madras-Ennore Railway and to freight and landing charges paid on the large consignments of teak timber for the Southern Mahratta Railway which were received by the Madras Railway as agents of that Line. These charges were of course subsequently recovered.

(v) The decrease in coal is apparently due to endeavours being made to restrict the stock to three months' consumption and to firewood being, when possible, used instead of coal.

(d) The increase under Suspense Miscellaneous outlay is made up as follows:—

Increases.

Payments into Treasury of loss by exchange on stores sold to Foreign Rys; etc.	Rs. 2,210
Payments on stores issued to the Fire Insurance Fund	2,063
Expenditure on works for the Madras Electric Tramway Company	2,900
	<u>7,173</u>

Rs

Brought forward—	7,173
Adjustment of sale proceeds of rails in suspense—	24,192
Adjustment of erroneous debit to Kolar Gold Fields Railway—	4,183
Expenditure on State Railways and Surveys—	1,88,668
Decreased refunds by book credits in respect of deductions from bills, etc, on account of tools lost, stores short landed and excess rates paid to stores Contractors—	80,346
Sundry Items—	5,323
	<u>3,09,885</u>

Decreases

Expenditure on works for the Mysore Government—	9,508
Capital funds used for Revenue purposes—	20,174
Adjustment of sales of revenue stores erroneously credited to Capital—	839
Increased credit in connection with the adjustment of English stores obtained for the Madras-Ennore Railway originally passed through the Madras Railway books in error—	1,22,559

(c) The decrease under miscellaneous is small and calls for no remarks.

6 Comparison with Budget Estimate—(a)

Compared with the budget estimate the actuals are less by Rs. 1,51,051. due to the following:—

(i) Lapse on works including establishment—	3,00,320
(ii) " miscellaneous—	2,098
(iii) " Suspense miscellaneous—	28,488
	<u>3,30,906.</u>

Less

Rs.

(iv) Increase on stores. 1,40,408

(v) Increase in balance

of Capital Advance

Account—

39,447

1,79,855

Net Decrease... 1,51,051.

(b) The decrease of Rs. 3,03,320 on works including establishment item (i) is accounted for as under:—

Name of Work.	Provision in Budget.	Actual Outlay.	Actual Outlay less.
Alterations and additions at Bowringpet.	7,827	5,797	2,030
Alterations to station house Bangalore city.	10,989	—	10,989
Fitting carriages with apparatus for gas lighting	11,369	13,161	1,792
Madras Railway and South Indian Railway joint beach station, and line from Royapuram.	37,841	—	37,841
Electric shops to be extended towards the Smithy at Perambur works.	26,662	—	26,662
New Bungalow for Assistant Loco-Superintendent at Perambur works.	6,705	—	6,705
— do. — for Assistant Traffic Manager on New side at Jalarpet	6,803	28	6,775
Alterations and additions to station house at Bangalore city.	68,661	46,217	22,444
Institute at Bangalore city	10,372	—	10,372
Purchasing S. M. Railway Office & Asst. Traffic Manager bungalow at Bangalore city.	24,000	—	24,000
Lines for Native Joint Clerk at Bangalore city	13,032	—	13,032
Bungalows for Eurasian Traffic Staff at Bangalore city	8,658	—	8,658
Station house at Palghat	15,000	—	15,000
Running driver's bungalow at Mandolur	5,678	—	5,678
Engine shed, turn-table, &c. — do. —	9,769	—	9,769
Two complete Aerial Stations	9,236	—	9,236
Twenty five third class carriages day	16,000	—	16,000
Five second class carriages day	10,075	—	10,075
Extension of line across tank into timber yard at Perambur works	—	8,095	8,095
Third line goods shed lay-by, etc., at Jalarpet	—	5,542	5,542
Alterations and additions to station house at Jalarpet	—	7,078	7,078
Through siding, etc., at crossing station at 186 1/2 miles - S. W. Line	—	5,538	5,538
Other works.	1,83,526	90,427	93,099
	<u>4,82,203</u>	<u>1,81,883</u>	<u>3,00,320</u>

(C) The decrease under Suspense Miscellaneous is small and calls for no remarks.

(d) (i) The increase on stores arose on the following items:—

<u>Under-Estimates</u>	<u>Rs</u>
Firewood —————	1.10.606
Manufacture of stores ———	1.47.597
Tallow - country —————	856
Sundry Stores —————	1.86.287
	<u>4.45.346</u>
<u>Over-Estimates</u>	
Coal —————	2.38.072
Freight and landing charges ———	2.480
Oil of ports —————	10.882
Cotton waste —————	109
Timber —————	26.370
Wooden Sleepers ———	12.777
" Keys —————	5.267
Material for Turpaulins 8.981.	<u>3.04.938</u>
Net Increase	<u>1.40.408</u>

(ii) The increase on firewood is due to firewood being used when obtainable instead of coal.

(iii) The increase on manufacture of stores and Sundry stores is due to the causes mentioned in para 5. c. (ii) & (iv)

(iv) The decrease in purchase of coal is due to reduction of the minimum stock to be kept on hand vide para 5. c. (v) and to the increased use of firewood.

7. Comparison with Revised Estimate. (a) Compared with the revised estimate the actuals are more by Rs. 148,949. due to the following:—

(i) Increased outlay on stores ———	1.30.115
(ii) Increase in balance of Capital	
Advance Account —————	39.447
(iii) Increased outlay ^{on} Suspense	
miscellaneous —————	4.112
	<u>1.73.674</u>
<u>Less</u>	
(iv) Short outlay on works including	
establishment —————	22.627
(v) Miscellaneous —————	2.098
	<u>24.725</u>
net Increase	<u>1.48.949.</u>

(b) The increase on stores occurred chiefly under manufacture of stores and purchase of sundry stores less a large decrease on coal.

Payments into Treasury - Revenue.

8 Comparison with Actuals (a) The payments of Revenue into Treasury during the year exceed the figures of 1894-95 by Rs 6.24.103 as under:—

(i) Earnings 4.43.398

(ii) Suspense 1.80.705

Total 6.24.103

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

(i) Increase in Coaching Traffic— 4.48.424

(ii) Increase in Electric Telegraph

earnings— 1.664

(iii) Sundries— 8.183

Total 4.58.271

Less

(iv) Decrease in goods traffic 14.873

Net increase ... 4.43.398

(c) (i) The increase in coaching traffic is mainly due to the increase of the 3rd class fare from 1½ to 2 pice per mile. The new rate having been introduced from 1st January 1895, the increase would have been larger but for the serious breaches in September 1895 on the

Great Indian Peninsula, Nizam's and East Coast Railways which led to the suspension of through booking over these lines for periods of months and under.

(ii) The other increases are small and call for no remarks.

(iii) The decrease in goods receipts is due to a falling off in raw cotton and oil seeds traffic, which is apparently attributable to climatic causes.

(d) The increase in suspense is due to larger receipts on account of through traffic and to the Madras-Bombay Railway which is worked by the Madras Railway, having been opened for traffic in February 1896.

9. Comparison with budget estimate, (a) compared with the budget estimate the actuals are Rs 6.18.347 in excess as under:—

(i) Increase in Earnings— 2.93.288

(ii) Increase in Suspense— 3.25.059

Total 6.18.347

(b) The increase in earnings is due to improvement in both coaching and goods traffic and is attributable in the former case to the very favourable result obtained by the increase of the 3rd class passenger fare and in the latter to heavy traffic in food grains, iron, salt, hides

and skins, oils and provisions, coal and timber, the increase in the two latter items being due to large consignments for the Gold mines at Kolar.

(C) The increase in suspense is due to the cause mentioned in para 8(d) and to increased receipts on account of special funds.

10. Comparison with revised estimate (a)

Compared with the revised estimate the actuals are less by Rs 1,31,653 or 1.63 per cent. The decrease is made up as follows:—

(i) decreased earnings	1,06,712
(ii) decreased suspense	24,941
Total	1,31,653

(b) The decrease in earnings which is only 96 of the revised estimate accounts wholly under goods traffic and is due to the decrease during the latter part of the year of traffic in rice, raw hides and skins, and castor seeds.

(c) The decrease under suspense is comparatively small and calls for no remarks.

Withdrawals from Treasury - Revenue. 1151

11. Comparison with actuals (a) The Treasury withdrawals of the year are Rs 1,08,090 less than those of the previous year as under:—

	Rs.
(i) Decreased working expenses	95,180
(ii) Decreased suspense	12,910
Total	1,08,090

(b) (i) The decrease in working expenses is made up as under:—

Decreased outlay on—	Rs.
Maintenance abstract A.	19,839
Carriage and Wagon expenses - do - C.	1,38,076
Traffic expenses - do - D.	30,519
Special & miscellaneous expenditure - do - G.	54,270
	2,42,704

Less

Increased outlay on—	
Locomotive expenses, abstract	
— B. Rs.	1,46,943
General charges,	
abstract - E ..	581
	1,47,524
net decrease	95,180

(ii) The decrease under maintenance is chiefly under General Superintendence and repairs of stations and buildings less increase on main-

- nance and renewal of permanent way.

(iii) The decrease under carriage and wagon expenses is due to repairs of vehicles having been less extensive than in 1894-95 and to a large reduction in loss by exchange due to the smaller issues of English stores for repairs and to the more favourable rate of exchange.

(iv) The decrease under traffic expenses is mainly due to savings under loss by exchange.

(v) The decrease under Special and Miscellaneous expenditure is chiefly due to the special adjustment of Rs 40,511 in December 1894. of the amount due to the Southern Maratha Railway since 1887 on account of rent of Surtakal Joint station.

(vi) The increase in locomotive expenses is chiefly on the following.

Fuel. - Due to increase in engine mileage and to increase in cost of fuel.

Maintenance and renewal of engines and machinery. - Due to more extensive renewals and repairs having been undertaken during the year.

Unclassified Expenditure - Loss by Exchange. - Due to larger issues of English stores.

(vii) The increase under general charges is small and requires no explanation.

(viii) The loss by exchange under all Abstracts has decreased by Rs 7,648 as compared with the actuals of 1894-95. as under:—

Decrease under:—	
Abstract C	39,815
" D.	22,300
" E.	3,280
	65,395.

Less	
Increase under:—	
Abstract A.	10,093
" B.	46,299
" C.	1,355
	57,747.
net decrease... 7,648	

C.(i) The decrease in suspense is small and calls for no remarks.

(ii) The suspense outlay of the year was Rs 1,35,122 less than the suspense receipts, this amount was made up as follows:—

I Decrease on Revenue outstandings	Rs. 76,707
II Increase under demands payable	58,415
Total	1,35,122.

The details of these two items are given below:—

I Decreased Revenue Outstandings suspense earnings.

Traffic cash account. —	77.913	
Foreign Railways Traffic Account. —	994	
		76.919.
<u>Suspense expenses</u>		
Refreshment room account. —	292	
General Suspense account. —	382	
Railway schools. —	789	
Traffic Manager's advance account. —	1.000	
Perambur Church adjusted in	3	
April 1896. —		118
Revenue cheques unpaid. —	599	
Petty cash. —	269	330
Total I.		76.707.

Add II Increase in demands payable.

Revenue establishment. —	Rs. 7.235
Income tax. —	1.356
Unpaid salaries and wages. —	172
Home payments Suspense account. —	48
Municipal tolls collected by company. —	1.580
Cheques payable, Revenue	1.175
Railway Schools	10
Foreign Railways, miscellaneous. —	845
„ Traffic account.	
Kolar Gold Fields Railway. —	46.064
Foreign Railways Traffic account.	
Madras-Ennore Railway. —	7.046.

Total II. 58.415

Total Decrease.. 1.35.122.

13.5.19.

12. Comparison with Budget Estimate (a) compared with the budget estimate the actuals are more by Rs 45.134 as under:—

(i) Increased suspense withdrawals. 1.89.937

Less.

(ii) Decreased outlay on working expenses 1.44.803
net increase 45.134.

(b) The increase in the suspense withdrawals is due to the same causes which affected the suspense receipts, vide para 9 (c).

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

Over-estimates

(i) Maintenance of way, works and stations 1.07.248
(ii) Carriage and wagon expenses. 1.21.877
(iii) General charges 25.489
(iv) Special and miscellaneous expenditure 13.617

Total... 2.68.231.

Less - Under-estimates

(v) Locomotive expenses. 1.19.177
(vi) Traffic expenses. 4.257 1.23.428
net decrease.. 1.44.803

(d) The lapse of Rs 1.07.248 on maintenance.

way, works and stations is due to a saving under all heads and to the proportion chargeable to the Kolar Gold Fields Railway being larger than anticipated.

(c) The saving under carriage and wagon expenses is almost wholly due to less repairs and renewals of vehicles having been undertaken than estimated for.

(f) The lapse of Rs 25,489 under general charges is due to a saving of Rs 15,000 on electric telegraphs and small savings under all other heads.

(g) The saving under special and miscellaneous expenditure is due to short outlay on all heads, except law charges on which there is an excess of Rs 1,200.

(h) The increased outlay under locomotive expenses occurs chiefly on fuel, maintenance and renewals of engines and machinery and loss by exchange and is due to the causes referred to in para-

11.6.(v)

(i) The increase in traffic expenses is small and needs no explanation.

13. Comparison with revised estimate-(a)

Compared with the revised estimate the actuals are less by Rs 2,79,866 as under:-

(i) Decreased working expenses—	1,19,803
(ii) " Suspense ————	1,60,063
	2,79,866

(b) The decrease in working expenses is due to savings under each of the abstracts, except Locomotive, under ^{which} ~~which~~ there is a small increase of Rs 16,218. The decreases are as under:—

Maintenance expenses, abstract A.	33,548
Carriage and wagon expenses—do—C.	43,758
Traffic Expenses ———— do—D.	19,149
General Charges ———— do—E.	29,149
Special & miscellaneous expenditure ———— do—G.	10,417
	1,19,803

(c) The decrease in suspense withdrawals is due chiefly to decreased through traffic transactions with other lines and to the net earnings of the Kolar Gold Fields Railway for half years ended June and December 1895 not having been paid to the Mysore State until June 1896.

(14) The suspense balances on Capital and revenue accounts at the close of the year stood as under:—

Capital

(a) Stores

Rs.

General Store Account	3,75,448
Locomotive stores and workshop accounts	14,98,428
Engineering store & workshop account	6,32,950
Traffic store account	73
Stores in transit	47,651
Materials lost account	108
Telegraph store and workshop account	75,164
Total (a)	26,29,822

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

Cr.

Capital Advance account	10,343
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Add Balances of the following accounts dealt with in Government Examiner's Books but treated by Company as separate suspense accounts.

Sales account	2395
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Purchased account	18,823
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Government Examiner's balanced on

Capital Advance account	6,085
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Capital Suspense accounts

Cashier	14,288
Sales account	2,395
West Coast Surveys	162
Madras - Ennore Railway	3
Carried over	22,771
	162

Brought Forward.

Dr. 22,771. Cr. 15, 162

Refunds to Government	5,994
Cheques payable Capital	4,247
Purchase account	18,823
Advance account	6,455
Total (b)	29,226

Revenue

(a) Her Majesty's Government of

India Revenue Advance account	19,615
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(b) Suspense Revenue Advance account

General Suspense account	1,388
Refreshment Rooms account	10,737
Railway Schools account	789
Cashier	6,701
Total (a) & (b)	19,615

(c) Suspense Revenue Account

Traffic Cash account	1,39,271
Foreign Railways Traffic account	1,150
Revenue Establishment	2,50,154
Income Tax	2,423
Unpaid Salaries and wages	7,713
Home payments Suspense account	555
Municipal Tolls collected by Company	3,531
Cheques payable Revenue	3,249
Foreign Railways (Miscellaneous)	14,762
Kolar Gold Fields Railway	91,390
Madras - Ennore Railway	7,046
Amount adjusted with special Funds account in April 1896	3

Total (C) } 1,40,424. 3,80,823.
carried over

	Dr Rs	Cr Rs
Brought Forward	1,40,424.	3,80,823
Balance agreeing with Revenue		
Treasury working account thus		
Revenue deposits	16,87,555	
Less - Net Revenue (March		
Quarter) not yet trans-		
ferred to Net Revenue ^{Account}	14,47,156	
	2,40,399	
	3,80,823.	3,80,823.

15. The following were the balances of the Special and Private funds of the Company on 31st March 1896.

Government Special Funds Account.

	Dr Rs	Cr Rs
Government of India Special Funds		
Bank of Madras	4,81,576	...
Employer's Guarantee Fund	...	6,47,637
Contractors' Security Fund	...	63,755
Cashier Cheques Unpaid	1,813	...
Buildings, Plant & Fire Insurance Fund	...	3,25,775
Goods Traffic, Fire Insurance Fund	...	34,525
Bank of Madras, Madras Railway,		
Fire Insurance Fund	15,029.	...
Government Securities, Fire Insurance Fund	3,45,266	...
Provident Fund invested with		
Government	...	59,697
Cashier	5	...
Government Securities, ^{Employer's Guarantee} Fund	2,74,200	
Do Contractors' ^{Security} Fund	13,500	
	11,31,389	11,31,389

Private Funds.

(a) Madras Railway Provident Fund

	Dr Rs	Cr Rs
Provident Fund		6,30,455
Government Securities	5,70,758	
Invested with Government Special		
Fund	59,697	
Total (a)	6,30,455.	6,30,455

(b) Sick and Allowance Fund

	Dr Rs	Cr Rs
Madras Railway Sick & Allowance Fund	...	89,172
Government Securities	82,556	...
New Oriental Bank	440	...
Bank of Madras	8,745	...
Madras Railway ^{Library} Association	...	15,166
Government Securities, Madras Railway		
^{Library} Association	12,600	...
	1,04,341.	1,04,338
Difference adjusted in April 1896		
in connection with the Perambur Church	...	3
Total (b)	1,04,341.	1,04,341.

16. Financial results - (1) The net amount of Capital withdrawn in England and in India during and to the end of 1895-96 is given below:

	During 1895-96.		To end of 1895-96.	
	Rs.	A. P.	R.	A. P.
In England	7,30,223	8,07,655	7,982	131
In India	4,40,501.	7,11,443	39,900	81
	2,89,722	0.1.	12,08,918	5.2

ii The net earnings as shewn in the administrative accounts yield a return of 4.75 per cent on the Capital shewn above as having been expended to the end of the year.

(iii) The outlay in England as above stated is Rs 16,286.3.1. in excess of the sum credited in the Company's Indian books and of the balance shown in the London Treasury accounts in the books of this Office.

(iv) The difference probably represents the ~~unexpended~~ ^{unexpended} balance in the hands of the Board.

17. The following explanatory remarks are offered regarding the suspense balances enumerated in para. 14 -

(a) Stores. (i) The store balances have decreased by Rs 2,34,338 during the year as under: -

Account.	1894-95.	1895-96.	Difference	
			1895-96. more	1895-96. less.
General Store account.	4,63,575	3,75,448	"	88,127
Loco. Store & Workshop "	14,28,117	14,98,428	70,311	"
Engineering "	8,11,893	6,32,950	"	1,78,943
Traffic Store "	112	73	"	39
Stores in Transit	1,11,257	47,651	"	63,606
Materials lost acct.	2	108	110	"
Telegraph Store & Workshop account	49,208	75,164	25,956	"
Total	28,64,160	26,29,822	"	2,34,338

(ii) The decrease under general stores is due to larger sales of surplus and unserviceable stores and increased issues to departments for revenue Consumption and to the Madras-Gunore Railway.

(iii) The increase in the Locomotive Store and workshop balances is chiefly due to

to the issue to the extent of Rs 78,000 only of the plant for manufacturing Pintsch's gas, valued at Rs 1,41,000, received during the year.

(iv) The decrease under engineering store and workshop account is due to the transfer to the general stores Department of large quantities of second hand permanent way material and to the workshop being placed under the telegraph Engineer, the workshop balance of Rs 35,000 being consequently transferred to the debit of the telegraph store and workshop account.

(v) The decrease under stores in transit is due to the receipt and issue during the year of 2 locomotive engines and tenders which were in transit at the close of 1894-95.

(vi) The increase in the Telegraph store and workshop balance is due to the transfer from the Engineering store and workshop account referred to in para (iv) above.

(vii) No action has been taken on para 17(a)(v) of last year's report and, with the exception of the general stores, the purchase and sales accounts are not operated on monthly.

(viii)

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(viii) The stock lists of the general stores Department at 31st October 1895 are Rs 30,017 in excess of the balance of the general books on that date. The difference between this figure and the excess of Rs 40,826 referred to in para 17(a)(vi) of last year's report is due to the write-off of losses on sales of stores.

The book rates were revised from May 1896 and this, with further expected losses on sales of surplus material, will probably absorb the credit of Rs 30,017.

The general store books might, as in the case of all other Departments, be closed at the end of calendar half-years unless there are any special reasons for closing them at 31st October and 30th April.

(ix) The balance of the Locomotive Store and workshop account was Rs 16,39,146 on 31st December 1895 against which the stock lists and statements work up to:-

	Rs
Stores - - - - -	15,41,270
Workshops - - - - -	97,874
Total	<u>16,39,144</u>

Lists were not obtainable for all the items included in the balance and the following were not therefore scrutinized.

Sundry stores at Madras and out stations	Rs 40929
Vacuum brake fittings	33429
Engines and tenders ~~gas fittings~~	53821
Gas fittings	56425
Total -	<u>184604</u>

The stock lists contain several items without value, these should be priced or, if worthless for the Company's purposes, disposed of by auction or otherwise.

(X) The balance of the Engineering store and workshop account at 31st December 1895 was Rs 678,198 against a balance of Rs 676,373 shown in the statements submitted by the Chief Engineer of the balance on that date.

Inventories were submitted working up to the figures included in the statement; but these were found to contain not only details of stores in stock, but labor charges, various adjustments, etc.

These

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These inventories or stock lists should show merely the stores on hand as brought out in the ledgers.

In several cases no rates were quoted; but lump sum values for numbers of articles of the same description.

(XI) The stock lists of the Telegraph store and workshop at 31st December 1895 are Rs 336 short of the balance of the general books.

It is noticed that the store account is credited with deposits received for work to be done, and this has the effect of unduly reducing the balance of the store account until the articles are completed and handed over. Such receipts should be placed in the deposit account "Refunds to Government" until the articles in respect of which they were received are finished and issued.

(XII) Arrangements are being made for the disposal of the greater part of the large stock of second hand material, chiefly rails, borne on the Engineering store books, and a substantial reduction in the store balances may be expected at the

the end of 1896-97.

(b). Capital Advance Suspense accounts

(i) The balances under this head are with the following exceptions current and efficient:—

(a) The refunds to Government account contain expenditure on Capital works for the Kolar Gold Fields Railway in excess of the deposits received.

This is due to no deposits having been obtained from the Mysore State for several of the works put in hand.

Excepting in petty cases, the whole or, where the expenditure is likely to extend over a series of years, a part of the estimated outlay should be recovered before the works are undertaken - vide para. (ii) below.—

(b) The purchase account contains the following debit items—

Amount paid to the Great Indian Peninsula Railway in March 1896, but not debited to the general store account until a subsequent

month - Rs 6550-1-0
Do Do — " 7235-15-0

Amount paid to the P.W.D. in March 1896, but not debited to the general store account until a subsequent month - - - Rs 1-3-0.

This is a credit account and should receive no debit except against a corresponding credit.

In such case the payment should, pending adjustment, be placed at debit of the Refunds to Government account.

(ii) The account "Refunds to Government" is operated on both as a deposit and miscellaneous advance account and it would perhaps be better to separate the two sets of transaction by opening a debit suspense head.

The details of the balance of Refunds to Government account at 31st March 96 are as under:—

Rs - Rs - P.
Balance of amount deposited by Executive Engineer Bangalore for construction of a tunnel - - - 307-15-9

Deposit by Madras Electric Tramway Company for construction of 4 cars - - - 5000-0-0

Carried over - 5307-15-9

Brought forward - . . . 5307-15-9

Receipts for sale of scrap iron
to be paid to Messrs Leslie & Co . . . 108-11-5

Receipt on account of sale of
stores to the Gold Mining Coy.
awaiting adjustment - 1-5-8

Balance of deposit received
for constructing an overbridge
at the Ellypore mines - 758-11-9

Deposit by the Superintendent
Gold Mining Company for
construction of a private
sidings - 3182-8-4

Deposit by the Executive
Engineer, Madras Division
for erecting a rolling path
for a revolving tower - 310-0-0

Less:-

Expenditure incurred on works
for the K. G. I. Ry in excess of
the deposits received 2046-15-7

Erroneous double credit
to stores for sales written
back in April - 1619-12-9

Laying pipes for the munici-
pality - no deposit yet
received - 8-15-4

	3675-11-8
Net Total	<u>5993-9-3</u>

(iii) In accordance with the suggestion of this
office, referred to in para 17(c)(ii) of the
report for 1894-95 all imprests have been
placed under one account called the
"advance account".

The imprest advances included in this
account are as under:-

	Rs.
Chief Engineer -	100
Locomotive Superintendent -	4,000
Railway Schools -	5
Traffic Managers -	1,000
Telegraph Engineer -	200
General Store keeper -	50
Municipality for Plumbers licenses -	100
Collector of Sea Customs for import duty on stores -	1,000

Total - 6455

(C) Revenue Advance Suspense accounts.

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

(ii) A further dividend of Rs 121-9-9 has
been received from the Liquidators
of the New Oriental Bank (vide para
17(c)(ii) of last year's report) and has
been

been credited as under:—

(a) Sick and allowance Fund ..	47-13-10
(b) Revenue account	70-11-3
(c) Store account	3-0-8
Total	121-9-9

(d). Revenue Suspense accounts.

- (i) The balances under this head are all current and efficient.
- (ii) orders have not yet been received on the method of adjustment to be adopted in dividing the joint station expenses at Guntakul between the Southern Mahratta and Madras Ry; and the division is still being made on the basis of the trains entering and leaving the station. vide para 17(d) (iii) of last year's report.
- (iii) The balance of the traffic cash account shows a decrease of Rs. 77,913 as under:—

	1894-95	1895-96	Decrease in 1895-96.
Station & ledger accounts	2,17,079	1,39,752	77,327
Foreign Ry. traffic acct.			
Southern Mahratta Ry.	2,248	550	1,698
Telegraph Department	42	3	39
Great Indian Peninsula Ry.	3,757	2,875	882
South Indian Ry. —	1,656	1,847	191
	2,17,184	1,39,271	77,913

(iv) The balance of foreign Railway traffic & miscellaneous accounts is made up as under:—

(a) Amount due to the Southern Mahratta Railway on account of Guntakul joint station expenses for half-year ended December 1895 — . . . 14,762-6-11

Less

(b) Amount due by South Indian Ry. 405-15-0

(c) Wages of points —
men for January & February 1896
due by S. In. Ry. — 36-0-0.

(d) Haulage charges
due by Inspector General Ry. mail service 644-2-0

carried over 1,086-1-0 14,762-6-11

Brought forward - 1086-1-0 14762-6-11

(e) Amount due by

Postal Deptt - 64-3-0

1150-4-0

Balance - 13612-2-11

(VI) The large increase under foreign railways traffic - Kolar Gold Fields Ry. - is due to the net earnings of the line for half-years ended June and December 1895, not having been paid to the Mysore State until June 1896.

(VII) The balance shown against foreign railway traffic - Madras. Ennore Ry. - represents the earnings of that line from the 22nd February 1896, the date on which it was opened for traffic.

(VIII) The transactions of the Madras. Ennore Railway will be adjusted half-yearly.

W. Allen
Major R.E.
Examined Railway Accounts,
Madras

Appendix to Review of Receipts and Charges for the year 1895-96
Actual Receipts and Charges of 1895-96 compared with actuals of 1894-95.

Head	Actuals 1895-96	Actuals 1894-95	1895-96	
	Rs.	Rs.	More	Less.
<u>India</u>				
<u>Capital Indian Cash Outlay</u>				
On works including establishment....	1,81,883	1,80,902	981	-
Stores - - - - -	17,48,205	16,39,206	1,08,999	-
Miscellaneous - - - - -	2,902	3,426	-	504
Suspense Miscellaneous - - - - -	2,96,512	1,39,707	1,56,805	-
Increase or decrease of balance of Cap. Adv. Acc. - - - - -	19,447	4,623	24,070	-
Total Cash Outlay - - - - -	22,48,949	19,58,598	2,90,351	-
<u>Capital Receipts.</u>				
Refunds for stores sold to Rev. and Others. - - - - -	20,73,132	19,48,520	1,24,612	-
Other Refunds Home Expenditure &c. - - - - -	6,16,319	2,99,413	3,16,906	-
Total Capital Receipts - - - - -	26,89,451	22,47,933	4,41,518	-
Net cash demand of the year on Capital Account. - - - - -	4,40,502	2,89,385	1,51,117	-
<u>Revenue Account.</u>				
<u>Receipts.</u>				
Coaching traffic - - - - -	47,38,352	42,89,928	4,48,424	-
Goods traffic - - - - -	61,21,191	61,86,064	-	14,873
Electric Telegraph Earnings - - - - -	20,302	18,638	1,664	-
Lundries - - - - -	1,63,443	1,55,260	8,183	-
Total Administrative receipts - - - - -	1,10,43,288	1,05,99,890	4,43,398	-
Suspense - - - - -	16,25,059	14,44,354	1,80,705	-
Total payment into Treasury - - - - -	1,26,68,347	1,20,44,244	6,24,103	-
<u>Expenses</u>				
Maintenance - - - - -	11,61,452	11,81,291	-	19,839
Loco Expenses - - - - -	20,70,377	19,23,434	1,46,943	-
Carriage and Wagon Expenses. - - - - -	5,70,423	7,08,499	-	1,38,076
Traffic Expenses - - - - -	8,37,857	8,68,370	-	30,513
General Charges - - - - -	5,73,571	5,72,930	581	-
Special & Miscellaneous Expenses. - - - - -	91,583	1,45,853	-	54,270
Total Administrative expenses - - - - -	53,05,197	54,00,377	-	95,180
Suspense - - - - -	14,89,937	15,02,847	-	12,910
Total Withdrawals from Treasury - - - - -	67,95,134	69,03,224	-	1,08,090.

Actuals receipts and charges of 1895-96 compared with Budget Estimate 1895-96.

Head	Actuals 1895-96	Budget Estimate 1895-96.	Actuals.	
			More	Less
	Rs	Rs	Rs	Rs
<u>India</u>				
<u>Capital Indian Cash Outlay.</u>				
On works including establishment.	181,883.	4,82,203	—	3,00,320
Stores — — — — —	17,48,205	16,07,797	1,40,408	—
Miscellaneous — — — — —	2,902	5,000	—	2,098
Suspense miscellaneous.	2,96,572	3,25,000	—	—
Increase or decrease of balance of Cap. Adv. A/c.	19,447	20,000	39,447	28,488
Total.	22,48,949	24,00,000	—	1,51,052
<u>Capital Receipts.</u>				
Refunds for stores sold to Rev. & others.	20,73,132	20,00,000	73,132	—
Other refunds, Home Expenditure, etc.	6,16,319	5,00,000	1,16,319	—
Total Capital Receipts.	26,89,451	25,00,000	1,89,451	—
Net cash demand of the year on Capital Acc.	4,40,502	1,00,000	3,40,502	—
<u>Revenue Account.</u>				
<u>Receipts.</u>				
Coaching Traffic — — — — —	47,38,352	45,00,000	2,38,352	—
Goods Traffic — — — — —	61,21,191	60,00,000	1,21,191	—
Electric Telegraph — — — — —	20,302	20,000	302	—
Landries — — — — —	1,63,443	2,30,000	—	66,557
Total Administrative Receipts.	1,10,43,288	1,07,50,000	2,93,288	—
Suspense — — — — —	16,25,059	13,00,000	3,25,059	—
Total payment into Treasury.	1,26,68,347	1,20,50,000	6,18,347	—
<u>Expenses.</u>				
Maintenance — — — — —	11,61,452	12,68,700	—	1,07,248
Locomotive Expenses ^{Inc.} — — — — —	20,70,377	19,51,200	1,19,177	—
Carriage and Wagon Expenses.	5,70,423	6,92,300	—	1,21,877
Traffic Expenses — — — — —	8,37,851	8,33,600	4,251	—
General Charges — — — — —	5,73,571	5,99,000	—	25,429
Special and miscellaneous expenses — — — — —	91,583	1,05,200	—	13,617
Total Administrative Expenses.	53,05,197	54,50,000	—	1,44,803
Suspense — — — — —	14,39,937	13,00,000	1,39,937	—
Total withdrawals from Treasury.	67,45,134	67,50,000	45,134	—

28-71

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Actual receipts and charges of 1895-96 compared with the ^{revised} ~~highest~~ estimate. 1895-96.

Head.	Actuals	Revised	Actuals	
	1895-96	Estimate	more	less
	Rs	Rs	Rs	Rs
<u>India.</u>				
<u>Capital Indian Cash outlay.</u>				
On works including establishment ~~Stores~~	1,81,883.	2,04,510	—	22,627.
Stores.	1,74,82,05	16,18,090	1,30,115.	—
Miscellaneous.	2,902.	5,000	—	2,098.
Suspense miscellaneous	2,96,512.	2,92,400	4,112.	—
Increase or decrease of balance of Cap. Adv.	19,447.	20,000	39,447.	—
Total cash outlay	22,48,949	21,00,000	1,48,949	—
<u>Capital Receipts.</u>				
Refunds for stores sold to Revenue & others	20,73,132.	20,00,000	73,132	—
Other refunds - House Expenditure &c	6,16,319.	5,00,000	1,16,319.	—
Total Capital Receipts	26,89,451	25,00,000	1,89,451.	—
Net cash demand of the year on Cap. Adv.	4,40,502.	4,00,000	40,502	—
<u>Revenue Account.</u>				
<u>Receipts.</u>				
Coaching traffic	47,38,352	47,00,000	38,352	—
Goods Traffic	61,21,191.	62,70,000	—	1,48,809
Electric Telegraph earnings	20,302.	20,000	302	—
Lundries	1,63,443.	1,60,000	3,443	—
Total Administrative Receipts	1,10,43,288	1,11,50,000	—	1,06,712
Suspense	16,26,059.	16,50,000	—	24,941
Total payment into Treasury	1,26,69,347.	1,28,00,000	—	1,31,653.
<u>Expenses.</u>				
Maintenance	11,61,452	11,95,000	—	33,548.
Locomotive Expenses	20,70,377.	20,54,159.	16,218	—
Carriage & wagon expenses	5,70,423.	6,14,181.	—	43,758
Traffic expenses	8,37,851	8,67,000	—	19,149.
General Charges	5,73,511.	6,02,660	—	29,149
Special & miscellaneous expenses	91,583.	1,02,000.	—	10,417.
Total Administrative Expenses	53,05,197.	54,25,000	—	19,803
Suspense	14,89,987.	16,50,000	—	1,60,013.
Total with drawal from Treasury	67,95,184.	70,75,000	—	2,79,816.

Sub-heads of Revenue Expenditure.
Comparison between Actuals of 1894-95 & 1895-96.

main head	Sub-head	Actuals 1895-96.	Actuals 1894-95	1895-96.	
				more	less
Maintenance of ways, works & stations.	1. General Superintendence	2,56,994	2,88,558	-	31,564
	2. Maintenance & renewal of permanent ways	4,48,611	4,15,353	33,258	-
	3. Repairs of bridges &c. Lanes & materials	1,06,534	1,01,774	4,760	-
	4. ~~do~~ ^{Stations &} buildings	1,31,142	1,57,407	-	26,265
	5. Maintenance by contract	-	-	-	-
	6. New minor works	12,494	24,168	-	11,674
	7. Unclassified Expenditure	2,23,267	2,03,575	19,692	-
	Total	11,79,042	11,90,835	-	11,798
	Deduct sums chargeable to Insurance &c.	106	211	-	105
		11,78,936	11,90,624	-	11,688
Locomotive Expenses.	Deduct cost of working R.S. & P.S. Ry.	17,484	9,333	8,151	-
	Total	11,61,452	11,81,291	-	19,839
	1. General Superintendence	1,34,327	1,29,194	5,133	-
	2. Running Expenses	3,55,864	3,60,832	-	4,968
	3. Fuel	8,34,294	7,47,667	86,627	-
	4. Water	26,301	24,376	1,925	-
	5. Oil tallow and other stores	38,701	36,648	2,053	-
	6. Maintenance & renewals of loco. engines	5,11,535	4,87,227	24,308	-
	6(a). - do - - do of machinery, tools & plant	14,166	10,494	3,672	-
	7. New minor works	-	-	-	-
	8. Payments to other lines	-	-	-	-
	9. Unclassified Expenditure	1,85,886	1,42,313	43,573	-
	Total	21,01,074	19,38,746	1,62,328	-
	Deduct sums chargeable to Insurance &c.	317	-	317	-
		21,00,757	19,38,746	1,62,011	-
	Deduct cost of working R.S. & P.S. Ry.	30,330	15,312	15,018	-
	Total	20,70,377	19,23,434	1,46,943	-

main
head

Sub-head

Actuals

Actuals

1895-96

1894-95

more

less

Carriage and Wagon Expenses.

	Rs.	Rs.	Rs.	Rs.
1. General Superintendence	43.012	52.203	—	9.191
2. Repairs and renewals of vehicles.	4.05.504	4.93.005	—	87.501.
2(a) — do — of machinery, tools & plant	9.413.	8.959.	454.	—
3. Cleaning carriages & wagons & oiling	61.108	60.778	330	—
4. New minor works	—	—	—	—
5. Unclassified Expenditure	60.162	99.194	—	39.03.2
Total.	579.199	7.14.139	—	1.34.940
deduct sum chargeable to Insurance Co.	15.	140	—	125
deduct cost of working R.F. Field's R.F.	579.184	7.13.999.	—	1.34.815.
	8.762.	5.500	3.262	—
Total	570.422.	7.08.499	—	1.38.077

Traffic Expenses.

1. Salaries, wages etc.	629.805	6.24.282.	5.523.	—
2. Fuel, lighting, water, & general stores.	85.004	96.811.	—	11.807.
3. Clothing	10.123.	11.287.	—	1.164
4. Printing stationery and tickets	77.031.	80.088	—	3.057.
5. Charges for delivery & collection of goods.	1.967.	2.126	—	159.
6. Miscellaneous ^{Expenses} Expenditure	5.374	4.799	575	—
7. Payments to other lines	14.699	7.285.	7.464	—
8. Unclassified Expenditure	26.162.	48.625.	—	22.463.
Total	850.165.	875.253	—	25.088
deduct sum chargeable to Insurance Co.	23.	98	—	75.
deduct cost of working R.F. Field's R.F.	850.142.	875.155.	—	25.013.
	12.291.	6.785	5.506.	—
Total	837.851.	8.68.370	—	3059

Main head.	Sub-head.	Actuals 1895-96.	Actuals 1894-95.	1895-96	
				more	less
General Charges.	1 Home Expenditure	74.269	71.919	2.350	—
	2. Salaries of Indian management including ^{officer}	2.74.553.	2.68.137.	6.416	—
	3 Police	36.738	36.237.	501.	—
	4. Advertising (all advertisements of all depts.)	4.689	6.571	—	1.882.
	5. Electric Telegraph	1.35.097.	1.36.197.	—	1.100
	6. Clearing accounts with other lines	—	—	—	—
	7. Unclassified Expenditure	64.953.	64.660	293.	—
	Total	5.90.299.	5.83.721.	6.578.	—
	deduct sum chargeable to F. Insurance Fd.	8.228	6.336	1.892	—
		5.82.071	5.77.385	4.686	—
	deduct cost of working R. & F. Ry.	8.560.	4.465.	4.105.	—
	Total	5.73.511.	5.72.930.	581.	—
Special and miscellaneous Expenses.	1. Law charges.	3.688	5.337	—	1.649
	2. Compensation.	2.036	3.905.	—	1.869
	3. Rates and taxes (including ^{municipal} water rates)	22.633	30.978	—	8.345
	4. Payments to other lines	5.540	48.829	—	43.289
	5. Prizes for stations gardens, etc.	550	677	—	127
	6. Contribution to Ry. Provident Institution	41.643.	41.959.	—	316
	7. Miscellaneous	16.942	15.508.	1.434	—
		93.032	147.193	—	54.161.
	deduct sum chargeable to F. Insurance Fd.	1	15.	—	14
		93.031	147.178	—	54.147.
	deduct cost of working R. & F. Ry.	1448	1.325	123	—
	Total	91.583	145.853	—	54.270

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(Form No. 1.)

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

No. 140 $\frac{B}{S}$

Madras, 27th July 1896.

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 1895-96, with a review of receipts and charges.

2. The attention of the Agent and manager should be drawn to the following sections:—

(a) (vii), (viii), (ix), (x), (xi) and (b) (i), & (ii) of paragraph 17.

I have the honour to be,

Sir,

Your most obedient Servant,

E. Waller Major R.C.

Examiner, Railway Accounts,
Madras.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

3224
28/7/96

No.

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Dated _____ 189 .

No. of Enclosures _____

SUBJECT.

(R.) Form No. 3.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

no 661 R of 4-2-96
PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

*Letter from the Examiner
Railway Accounts Madras*
H. & N. 140 ^B/_S 27 July 1896

Recorded.

Print
2. The attention of the
Agent & Manager M.R.
is drawn to the sections
(~~a~~) (vii), (viii), (ix), (x), (xi)
and to (i) & (ii) of paragraph
17.

CMU 20/7

2 The Agent & Manager M.R.
Examiner R. G. G. G.

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28-7-96

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no 661R of 4-2-86

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