

Public Works (1897) Department.

G.O., No. 640 R

DATED 11 September 1897

[Despatch Abstract.]

Finance Accounts. Letter from the Ex^r of
~~the~~ Ex^r & Ry. accounts forwarding a copy
of the — of the S. I. and Maravaram
Railways for the year 1896-97 recorded.

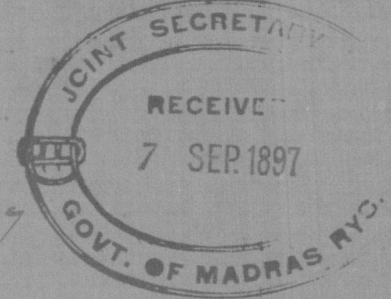
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No 640. Rated 11/9/97

From The Examiner, Railways
Accounts - 1844

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SUBJECT.

1 printed Copy of *Indian
Accounts of the South
Indian & Mayavaram
Metturpet Railway*
for 1896-97.

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G.O.	No.	Department.	Date.
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FURTHER PAPERS.

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FINANCE ACCOUNTS

OF THE

SOUTH INDIAN RAILWAY SYSTEM

AND

MAYAVARAM MUTUPET RAILWAY

FOR THE YEAR

1896-97.

TRICHINOPOLY:—BRANCH "ECLIPSE" PRESS.

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8971/97

SOUTH INDIAN RAILWAY COMPANY, LIMITED.

Finance Accounts for the year 1896-97.

ABSTRACT ACCOUNT.

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REVENUE.				Reference to Schedule	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.				
1895-96 Actuals.	1896-97.						1896-97.			1895-96 Actuals.	
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.		
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	
					IMPERIAL.						
					Revenue and Working Expenses	...					
					SOUTH INDIAN RAILWAY.						
					Earnings.						
47,47,343	48,56,000	48,68,000	48,61,743		Coaching	...					
41,87,959	42,20,000	40,60,000	39,75,604		Goods	...					
20,813	21,000	22,000	21,754		Electric Telegraph	...					
...	...	...	...		Steam Boat	...					
88,069	1,00,000	1,00,000	1,11,227		Sundries	...					
90,44,184	91,97,000	90,50,000	89,70,328								
4,899	2,000	...	18,637	G	Traffic Account	...					
4,405	1,000	...	3,841	G	Foreign Railways	...					
90,34,880	92,00,000	90,50,000	89,92,806		Gross Traffic receipts	...					
					Working Expenses.—						
					Maintenance of Way, Works and Stations	...	10,94,441	10,94,000	11,85,000	11,45,993	
					Locomotive Expenses *	...	17,38,850	18,93,000	19,64,000	19,31,175	
					Carriage and Wagon Ex- penses	...	4,80,690	5,88,000	5,71,000	6,37,926	
					Traffic Expenses	...	8,06,321	8,08,000	7,70,000	7,28,784	
					General Charges	...	6,25,698	6,29,000	6,47,000	6,49,284	
					Steam Boat Service	...	...	...	...	...	
					Special and Miscellaneous.		81,143	88,000	63,000	61,881	
					Rent of leased lines	...	...	...	...	...	
						A	48,27,143	51,00,000	52,00,000	51,55,043	
					Miscellaneous Advances...	G	1,343	...	500	298	
					Demands Payable	...	41,132	...	500	7,130	
					Additional Contribution to the Provident Fund...		15,860	15,000	16,300	14,265	
					Company's share of net revenue receipts pay- able under Section 60 (4) of the Contract	...	2,86,156	2,85,000	2,84,000	2,60,599	
90,34,880	92,60,000	90,50,000	89,92,806		Total Expenditure	...	A	51,68,948	54,00,000	55,00,000	54,23,075

SOUTH INDIAN RAILWAY COMPANY, LIMITED.

Finance Accounts for the year 1896-97.

ABSTRACT ACCOUNT.—(Continued.)

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1895-96 Actuals.	1896-97.						1896-97.			1895-96 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
90,34,880	92,00,000	90,50,000	89,92,806		Brought Forward ...		51,68,948	54,00,000	55,00,000	54,23,075
					IMPERIAL.					
					Construction—Railways not charged to Revenue—					
					S. I. Railway including Villupuram Dharma- varam Railway ...	E	1,49,527	1,50,000	5,00,000	3,82,340
90,34,880	92,00,000	90,50,000	89,92,806		Total Imperial ...		53,18,475	55,50,000	60,00,000	58,05,415
					PROVINCIAL.					
					Revenue and Working Expenses ...					
					Mayavaram Mutupet Rail- way ...					
					Earnings.—					
1,80,204	1,90,000	2,02,000	1,90,706		Coaching ...					
64,762	79,000	66,000	64,164		Goods ...					
1,037	1,000	1,000	1,239		Electric Telegraph ...					
...	...	...	...		Steam Boat ...					
533	1,000	1,000	1,094		Sundries ...					
2,46,536	2,71,000	2,70,000	2,57,203							
...	...	...	...	G	Traffic Account ...					
...	...	...	...	G	Foreign Railways ...					
2,46,536	2,71,000	2,70,000	2,57,203		Gross Traffic receipts ..					
2,46,536	2,71,000	2,70,000	2,57,203		Provincial carried over ...					
90,34,880	92,00,000	90,50,000	89,92,806		Total Imperial carried over ...		53,18,475	55,50,000	60,00,000	58,05,415

SOUTH INDIAN RAILWAY COMPANY, LIMITED.

Finance Accounts for the year 1896-97.

ABSTRACT ACCOUNT.—(Concluded.)

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE			
1895-96 Actuals.	1896-97.						1896-97.			1895-96 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
90,34,880	92,00,000	90,50,000	89,92,806		Total Imperial brought forward ...		53,18,475	55,50,000	60,00,000	58,05,415
2,46,536	2,71,000	2,70,000	2,57,203		Provincial brought forward ...					
					Working Expenses.—					
					Maintenance of Way, Works & Stations...		31,679	33,000	35,000	31,082
					Locomotive Expenses.		50,090	57,000	57,500	52,651
					Carriage and Wagon Expenses ...		13,935	18,000	17,000	17,339
					Traffic Expenses ...		23,155	24,000	23,000	19,940
					General charges ...		17,894	19,000	20,000	17,745
					Steam Boat Service...		...	...	...	...
					Special and Miscel- laneous ...		15,156	16,000	15,500	14,015
					Rent of leased lines ...		...	...	...	...
						A.	1,51,909	1,67,000	1,68,000	1,52,822
					Miscellaneous Advan- ces ...	G.	...	...	...	...
					Demands Payable ...	G.	...	...	...	...
					Total Expenditure ...		1,51,909	1,67,000	1,68,000	1,52,822
					Construction—Rail- ways charged to Revenue ...					
					Mayavaram Mutupet Railway ...	D.	18,436	20,000	40,000	52,628
2,46,536	2,71,000	2,70,000	2,57,203		Total Provincial ...		1,70,345	1,87,000	2,08,000	2,05,450
92,81,416	94,71,000	93,20,000	92,50,009		Grand Total ...		54,88,820	57,37,000	62,08,000	60,10,865

E. A. WALLER,

C. S. B. SINCLAIR,

Major, R. E., W. M. SIMPSON,

Trichinopoly,

Dy. Examiner, Ry. Accounts,

Examiner, Ry. Accounts,

Chief Auditor, S. I. Ry.

4th August 1897.

Trichinopoly.

Madras.

SOUTH INDIAN RAILWAY COMPANY, LIMITED.

SCHEDULE A.

Finance Accounts for the year 1896-97.

DETAILED ACCOUNT OF WORKING EXPENSES.

HEADS.	SOUTH INDIAN RAILWAY.		
	Actuals.		
	General Working Expenses.	Establishment.	Total.
	Rs.	Rs.	Rs.
<i>Working Expenses.</i>			
Maintenance of Way, Works and Stations	8,50,773	2,43,668	10,94,441
Locomotive Expenses	13,16,877	4,21,973	17,38,850
Carriage and Wagon Expenses	3,99,362	81,328	4,80,690
Traffic Expenses	2,61,967	5,44,354	8,06,321
General Charges	1,42,078	4,83,620	6,25,698
Steam-Boat Service	...	...	...
Special and Miscellaneous Expenditure	81,143	...	81,143
Total Working Expenses	30,52,200	17,74,943	48,27,143
<i>Add—</i>			
Decrease in credit balance of Demands Payable as per Schedule G.	...	...	41,132
Additional contribution to the Provident Fund	...	...	15,860
Company's share of net revenue receipts payable under Section 60 (4) of the Contract	...	...	2,35,166
<i>Deduct—</i>			
Decrease in debit balance of Miscellaneous Advances as per Schedule G.	...	...	1,343
Net Expenditure against Grant	...	...	51,68,343

* Includes the proportions charged to working of the M. M. and the Pondicherry Railways.

(Form No. 1.)

MAYAVARAM MUTUPET RAILWAY.

SCHEDULE A.

Finance Accounts for the year 1896-97.

DETAILED ACCOUNT OF WORKING EXPENSES.

HEADS.	MAYAVARAM MUTUPET RAILWAY.		
	Actuals.		
	General Working Expenses.	Establishment.	Total.
	Rs.	Rs.	Rs.
<i>Working Expenses.</i>			
Maintenance of Way, Works and Stations	...	...	31,679
Locomotive Expenses	...	...	50,090
Carriage and Wagon Expenses	...	...	13,935
Traffic Expenses	...	...	23,155
General Charges	...	...	17,894
Steam-Boat Service	...	...	...
Special and Miscellaneous Expenditure	...	...	15,156
Total Working Expenses	...	...	1,51,909

SOUTH INDIAN RAILWAY CO., LD.

SCHEDULE B.

Finance Accounts for the year 1896-97.

DETAILED ACCOUNT OF EXPENDITURE ON SURVEYS.

Nil.

SCHEDULE C.

Finance Accounts for the year 1896-97.

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION OF PROTECTIVE RAILWAYS.

Nil.

SOUTH INDIAN

SCHEDULE

Finance Accounts for

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION OF RAILWAYS CHARGED

Main and sub-heads of Expenditure.	PROVINCIAL MAYAVARAM MUTUPET RAILWAY.					
	Official year 1896-97.			Outlay to end of previous year.	Outlay to end of 1896-97.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. PRELIMINARY EXPENSES—						
(a) Survey Expenses ...	...	...	...	15,497	15,497	15,473
(b) Plant ...	...	...	...	665	665	665
(c) Establishment ...	...	...	...	9	9	9
				16,171	16,171	16,147
II. LAND—		8,025	7,871	1,87,467	1,79,596	1,90,653
III. FORMATION—						
(a) Earthwork ...	1,000	4,887	4,411	2,35,231	2,39,672	2,37,315
(b) Tunnels ...	...	...	...	...	...	...
	1,000	4,887	4,411	2,35,231	2,39,672	2,37,315
IV. BRIDGEWORK—						
(a) Major Bridges ...	19,571	1,695	792	4,63,982	4,64,774	4,78,727
(b) Minor do. ...	...	...	1,898	3,86,780	3,88,678	3,97,414
	19,571	1,695	2,690	8,50,762	8,53,452	8,76,141
V. FENCING &c.—						
(a) Fencing... ..	...	...	27	11,445	11,472	11,503
(b) Road Crossings ...	3174	463	1,185	15,974	17,159	21,145
(c) Mile and Gradient Posts ...	...	...	...	1,383	1,383	1,384
	3,174	463	1,312	28,802	30,014	34,032
VI. ELECTRIC TELEGRAPH—		6	48	2,591	2,543	2,591
VII. BALLAST AND PERMANENT WAY—						
(a) Ballast	...	1,224	22	69,415	69,437	69,256
(b) Permanent Way ...	...	...	9,382	5,91,252	6,00,634	6,06,696
	...	1,224	9,404	6,60,667	6,70,071	6,75,952
VIII. STATIONS AND BUILDINGS—						
(a) Stations and Offices ...	...	...	2,644	1,02,519	1,05,163	1,13,704
(b) Workshops, Store buildings &c... ..	14,109	22,338	105	12,849	12,954	13,011
(c) Staff Quarters	...	...	5,979	66,182	72,161	69,539
(d) Station Machinery	14,109	22,338	8,728	1,81,550	1,90,278	1,96,254
Total Construction Accounts ...	37,854	20,128	18,556	21,63,241	21,81,797	22,29,085
IX. PLANT—						
(a) Engineering	...	...	53	519	266	319
(b) Locomotive	...	...	...	...	...	...
(c) Carriage and Wagon	...	191	187	13,380	13,193	13,354
(d) Station and Office Furniture	...	...	...	...	...	...
(e) Steamers or boats required for the general purposes of the Railway but not for public traffic	...	...	...	...	...	...
	...	191	240	13,699	13,459	13,673
Carried over ...	37,854	19,937	18,316	21,76,940	21,95,256	22,42,758

RAILWAY CO., LD.

D.

the year 1896-97.

AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE.

Main and sub-heads of Expenditure.	PROVINCIAL MAYAVARAM MUTUPET RAILWAY.					
	Official year 1896-97.			Outlay to end of previous year.	Outlay to end of 1896-97.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought Forward ...	37,854	19,937	18,316	21,76,940	21,95,256	22,42,758
X. FERRIES &c—						
(a) Ferries	...	...	...	...	...	...
(b) Floating bridges	...	...	...	...	...	...
XI. ROLLING STOCK—						
(a) Locomotive	...	...	...	...	...	...
(b) Carriage and Wagon	...	...	...	...	...	...
XII. GENERAL CHARGES AS PER SCHEDULE F—						
(a) Direction or General	...	...	685	17,701	17,701	18,061
(b) Engineering	...	...	...	2,21,658	2,20,973	2,22,105
(c) Stores	...	...	...	12,369	12,369	12,524
(d) Audit and Accounts	2,146	163	905	17,176	18,081	18,063
(e) Medical and Sanitation	...	...	...	5,060	5,060	5,077
(f) Locomotive	...	...	...	...	...	...
(g) Traffic	...	...	...	...	...	...
	2,146	163	220	2,73,964	2,74,184	2,75,830
Total Expenditure on Final Heads ...	40,000	20,100	18,536	24,50,904	24,69,440	25,18,588
Suspense Accounts as per Schedule G. ...	...	100	100	100	...	...
Grand Total Expenditure ...	40,000	20,000	18,436	24,51,004	24,69,440	...
Deduct—Receipts on Capital Account ...	...	...	...	...	...	...
Net Expenditure ...	40,000	20,000	18,436	24,51,004	24,69,440	...
Deduct—Debits to the Indian Books by credits to "Expenditure in England" for value of English Stores received and other items charged off in England ...	...	...	...	...	...	...
Stores	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Purchase of Line	...	...	...	...	...	...
Total ...	...	...	...	...	...	...
Net Indian Outlay ...	40,000	20,000	18,436	24,51,004	24,69,440	...

SOUTH INDIAN

SCHEDULE

Finance Accounts for

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION

Main and sub-heads of Expenditure.	IMPERIAL SOUTH INDIAN RAILWAY.					
	Official year 1896-97.			Outlay to end of previous year.	Outlay to end of 1896-97.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. PRELIMINARY EXPENSES—						
(a) Survey Expenses ...	...	...	...	75,685	75,685	4,79,451
(b) Plant ...	...	...	...	36,312	36,312	
(c) Establishment ...	...	...	...	3,67,454	3,67,454	
	...	...	...	4,79,451	4,79,451	4,79,451
	5,491	3,617	7,464	3,93,304	3,85,840	3,89,687
II. LAND—						
III. FORMATION—						
(a) Earthwork ...	9,604	6,248	3,227	30,48,600	30,51,827	30,54,848
(b) Tunnels ...	9,604	6,248	3,227	30,48,600	30,51,827	
IV. BRIDGEWORK—						
(a) Major Bridges ...	35,699	11,324	19,014	40,96,991	40,77,977	64,94,579
(b) Minor Bridges ...	35,699	11,324	14,802	24,08,912	24,13,124	
	...	...	...	65,05,903	64,91,101	64,94,579
V. FENCING &c.—						
(a) Fencing ...	20,658	8,749	7,038	95,633	1,02,671	2,43,231
(b) Road Crossings ...	...	...	94	1,21,876	1,21,970	
(c) Mile and Gradient Posts ...	...	...	...	16,973	16,973	
	20,658	8,749	7,182	2,34,482	2,41,614	2,43,231
	213	11,619	829	18,144	18,973	29,763
VI. ELECTRIC TELEGRAPH—						
VII. BALLAST AND PERMANENT WAY—						
(a) Ballast ...	31,464	9,966	1,333	5,43,586	5,44,919	65,70,014
(b) Permanent Way ...	...	...	6,816	60,16,462	60,23,278	
	31,464	9,966	8,149	65,60,048	65,68,197	65,70,014
VIII. STATIONS AND BUILDINGS—						
(a) Stations and Offices ...	...	...	18,514	5,74,892	5,93,406	22,37,764
(b) Workshops, Store Buildings &c. ...	2,64,350	82,268	981	1,63,125	1,64,106	
(c) Staff Quarters ...	...	...	38,360	5,34,284	5,72,644	
(d) Station Machinery ...	...	...	23,463	8,83,195	9,06,658	...
	2,64,350	82,268	81,318	21,55,496	22,36,814	22,37,764
Total Construction Accounts	3,67,479	1,03,909	78,389	1,93,95,428	1,94,73,817	1,94,99,337
IX. PLANT—						
(a) Engineering ...	...	...	580	2,89,367	2,88,787	4,42,742
(b) Locomotive ...	...	...	...	87,584	87,584	
(c) Carriage and Wagon ...	...	...	...	4,372	4,372	
(d) Station and Office Furniture ...	47,521	790	1,047	60,629	61,676	...
(e) Steamers or boats required for the general purposes of the Railway but not for public traffic ...	...	...	...	...	...	...
	47,521	790	467	4,41,952	4,42,419	4,42,742
X. FERRIES &c.—						
(a) Ferries ...	...	...	...	...	...	1,99,42,079
(b) Floating Bridges ...	...	...	...	...	...	
Carried over	4,15,000	1,04,699	78,856	1,98,37,380	1,99,16,236	1,99,42,079

RAILWAY CO., LD.

E.

the year 1896-97.

OF RAILWAYS NOT CHARGED AGAINST REVENUE.

Main and Sub-heads of Expenditure.	IMPERIAL SOUTH INDIAN RAILWAY.					
	Official year 1896-97.			Outlay to end of previous year.	Outlay to end of 1896-97.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Es.
XI. ROLLING STOCK—						
Brought forward ...	4,15,000	1,04,699	78,856	1,98,37,380	1,99,16,236	1,99,42,079
(a) Locomotive ...	6,13,000	66,000	760	18,05,807	18,05,807	54,77,088
(b) Carriage and Wagon ...	6,13,000	66,000	760	36,05,281	36,06,041	
	...	...	...	54,11,088	54,11,848	54,77,088
XII. GENERAL CHARGES AS PER SCHEDULE F.—						
(a) Direction or General ...	...	...	496	3,39,857	3,39,857	22,54,150
(b) Engineering ...	...	...	14	15,67,796	15,67,300	
(c) Stores ...	...	173	...	1,45,405	1,45,391	
(d) Audit and Accounts ...	...	...	...	1,15,851	1,15,851	
(e) Medical and Sanitation ...	...	...	...	52,502	52,502	
(f) Locomotive ...	...	...	...	32,912	32,912	
(g) Traffic ...	...	173	510	...	...	...
	...	...	...	22,54,323	22,53,813	22,54,150
Loss by Exchange ...	...	...	...	2,42,360	2,42,360	2,42,360
Purchase of Line ...	...	...	...	4,69,25,570	4,69,25,570	4,69,25,570
Overdrawn Capital ...	...	...	...	...	...	...
Total Expenditure on Final Heads	10,28,000	1,70,526	79,106	7,46,70,721	7,47,49,827	7,48,41,247
Suspense Accounts as per Schedule G.	5,28,000	20,526	70,421	26,76,740	27,47,161	...
Grand Total Expenditure	5,00,000	1,50,000	1,49,527	7,73,47,461	7,74,96,988	...
Deduct—Receipts on Capital Account— Cash and Stores received from the Company on purchase of the line	...	...	...	39,26,434	39,26,434	...
Net Expenditure	5,00,000	1,50,000	1,49,527	7,34,21,027	7,35,70,554	...
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England— Stores ... Miscellaneous ... Purchase of line ...	...	...	...	66,95,920 20,000 4,69,25,570	66,95,920 20,000 4,69,25,570	...
Total	...	...	...	5,36,41,490	5,36,41,490	...
Net Indian Outlay	5,00,000	1,50,000	1,49,527	1,97,79,537	1,99,29,064	...
Actual outlay on Final heads of the S. I. Railway by the Old Company	...	...	...	...	...	4,62,65,978
Difference between amount of purchase money and the actual amount spent on Final Heads by the Old Company	...	...	...	...	...	6,59,592
Actual to end of 1895-96	...	...	...	...	...	2,77,45,151
Revised Estimate 1896-97	...	...	...	...	...	1,70,526
						7,48,41,247

A. Includes the proportions charged to working of the

[illegible]

SOUTH INDIAN

SCHEDULE

Finance Accounts for

DETAILS OF ESTABLISH

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			Revenue.
	Salaries and allowances.	Other Expenses	Total.	Salaries, allowances and contingencies.
	Rs.	Rs.	Rs.	Rs.
Brought forward	...	...	...	2,31,051
Engineering.				
Engineers	...	...	...	85,508
Upper Subordinates	...	...	...	56,836
Lower Subordinates	...	...	...	15,667
Accountants	...	...	...	...
Office	...	...	...	52,585
Petty	...	...	...	...
Local and other allowances	...	...	...	3,830
Travelling allowances	...	...	...	12,022
Quarters	...	171	171	...
Office accommodation	...	...	...	165
Instruments	...	304	304	...
Office Expenses	...	21	21	17,055
Total	...	496	496	2,43,668
Stores.				
Share of General charges of Secretary of State	...	...	...	...
Store-keepers	...	...	...	7,524
Sub Store-keepers	...	...	...	4,449
Office	...	...	...	15,145
Petty	14	...	14	1,343
Travelling allowances	...	...	...	730
Local and other allowances	...	...	...	...
Quarters	...	...	...	...
Office accommodation	...	...	...	...
Instruments	...	...	...	...
Office Expenses	...	...	...	4,583
Total	14	...	14	33,774
Carried over	14	496	510	5,08,493

F.—(Continued.)

the year 1896-97.

MENT CHARGES.

MAYAVARAM-MUTUPET RAILWAY.			
Capital,			REVENUE.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contin- gencies.
300		300	
22		22	
	927	927	
	435	435	
	148	148	
	503	503	
322	1,007	685	
322	1,007	685	

Included in the S. I. By.

SOUTH INDIAN
SCHEDULE
Finance Accounts
DETAILS OF ESTABLISH

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			REVENUE.
	Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
Brought Forward ...	14	496	510	5,08,493
Audit and Accounts.				
Examiner, Chief Auditor and Assistant Auditors ...	...	...	...	36,067
Accountants ...	...	...	...	...
Office ...	...	...	...	89,556
Petty ...	...	...	...	...
Travelling Inspectors ...	...	...	...	5,490
Travelling Allowances ...	...	...	...	2,283
Local and other Allowances ...	...	...	...	3,462
Quarters ...	...	...	...	...
Office Accommodation ...	...	...	...	...
Instruments ...	...	...	...	...
Office Expenses ...	...	...	...	1,735
Total ...	...	...	...	1,41,593
Medical and Sanitation.				
Surgeons and Assistants ...	...	...	...	5,400
Apothecaries and Assistants ...	...	...	...	16,637
Hospital Assistants ...	...	...	...	...
Petty ...	...	...	...	...
Office ...	...	...	...	4,146
Travelling Allowances ...	...	...	...	2,106
Local and other Allowances ...	...	...	...	...
Quarters ...	...	...	...	...
Office Accommodation ...	...	...	...	120
Instruments ...	...	...	...	...
Office Expenses ...	...	...	...	962
Total ...	...	...	...	29,371
Carried over ...	14	496	510	6,79,457

RAILWAY CO., LD.

F.—(Continued.)

for the year 1896-97.

MENT CHARGES.

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances,	Other Expenses.	Total.	Salaries, allowances and contingencies.
322	1,007	685	
...	...	...	
...	...	...	
830	...	830	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	75	75	
830	75	905	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
1,152	932	220	

Included in the South Indian Railway.

RAILWAY CO., LD.

F.—(Continued.)

for the year 1896-97.

ESTABLISHMENT CHARGES.

[illegible]

SOUTH INDIAN

SCHEDULE

Finance Accounts

DETAILS OF

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			Revenue.
	Salaries and allowances.	Other Expenses.	Total.	Salaries allowances and contingencies.
Brought forward ...	14	496	510	17,27,112
Pay Masters.				
Pay Masters and Assistants ...	...	...	...	...
Office Establishment ...	...	...	...	...
Travelling Allowances ...	...	...	...	...
Local and other Allowances ...	...	...	...	...
Office Expenses ...	...	...	...	...
Total ...	...	...	...	...
Stationery Office.				
Office Establishment ...	...	...	...	...
Travelling Allowances ...	...	...	...	...
Office Expenses ...	...	...	...	...
Total ...	...	...	...	...
Telegraph.				
Superintendents and Assistants ...	...	...	...	3,150
Signallers and Assistants ...	...	...	...	37,259
Office Establishment ...	...	...	...	1,550
Office Expenses ...	...	...	...	4,461
Travelling Allowances ...	...	...	...	1,411
Local and other Allowances ...	...	...	...	...
Total ...	...	...	...	47,831
Grand Total ...	14	496	510	17,74,943
Abstract.				
Pensionable Establishment ...	...	...	...	31,664
Non-pensionable Establishment ...	14	...	14	15,29,853
Allowances and Office Expenses ...	...	496	496	2,13,426

RAILWAY CO., LD.

F. (concluded.)

for the year 1896-97.

ESTABLISHMENT CHARGES.—(concluded.)

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
1,152	932	220	Included in the South Indian Railway.
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
1,152	932	220	
...	...	...	
1,130	...	1,130	
22	932	910	

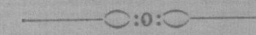
SCHEDULE G.

20

Q

DETAILS.		A.	B.	C.
		Gross Traffic Receipts.	Total Working Expenses.	Government.
		Rs.	Rs.	Rs.
South Indian Railway		5,08,62,405	3,11,87,144	1,97,77,687
Nellore Branch V. D. as per Last Year's Accounts		7,81,247	7,17,313	63,934
V. D. Ry. Main Line	Do.	19,948	13,436	6,512
		5,16,63,600	3,19,17,893	1,98,48,133

CERTIFICATE OF SUSPENSE AND CASH BALANCES.



Certified that the balances under the several suspense heads have been audited in accordance with the rules in force (P. W. D. Code Vol. II Chap. III para 90, *et seq*) and that the state of each has been briefly noticed in the report upon the Finance Accounts; also that the cash balances shown in the final accounts current for the year 1896-97 include imprests of disbursing officers as verified from their cash accounts plus the London cash balance.

W. M. SIMPSON,
Chief Auditor, S. I. R.

TRICHINOPOLY, }
4th August 1897. }

C. S. B. SINCLAIR,
Dy. Examiner, Railway Accounts,
TRICHINOPOLY.

MADRAS, }
5th August 1897. }

E. A. WALLER,
Major, R. E.,
Examiner, Railway Accounts.
MADRAS.

MAYAVARAM MUTUPET RAILWAY.

APPENDIX A.

Finance Accounts for the year 1896-97.

STATEMENT of Indirect charges relating to the Capital and Revenue Accounts for the year 1896-97.

Years.	CAPITAL CHARGES.						REVENUE.						Net Receipts less Indirect charges.	Simple Interest on Capital Outlay (a).	Net Revenue in Excess of interest.	Interest in excess of net Revenue.
	Direct.			Indirect.			Direct.			Indirect.						
	Direct Outlay.	Loss by Exchange.	Total (a).	Leave and Pension allowances.	Capitalization of Land Revenue.	Total.	Net receipts (b).	Loss by Exchange (c).	Total (b & c).	Leave and Pension allowances.	Indirect Establishment.	Total.				
1890-91	...	...	2,86,117	(x)	31,715	31,713	317,830	...	...	...	...	...	...	5,722	...	5,722
1891-92	...	...	4,26,622	...	72,825	72,825	4,99,447	...	...	...	...	...	...	19,977	...	19,977
1892-93	...	...	9,19,025	...	1,011	1,011	9,20,036	...	...	...	...	...	...	46,890	...	46,890
1893-94	...	...	6,39,928	...	377	377	6,40,305	...	...	...	...	...	...	78,070	...	78,070
1894-95	...	...	1,26,684	...	307	307	1,26,991	81,046	...	81,046	...	...	...	93,401	...	12,355
1895-96	...	...	52,628	...	1,161	1,161	51,467	93,714	...	93,714	...	...	...	96,988	...	3,274
1896-97	...	...	18,436	...	1,259	1,259	17,177	1,05,294	...	1,05,294	...	...	...	98,409	6,885	...
Total	...	...	24,69,440	...	1,03,813	1,03,813	25,73,253	2,80,054	...	2,80,054	...	...	...	4,39,457	6,885	1,66,288

(r) No charges up to end of December 1890. Subsequent charges included under Direct Outlay.
 Due to lands surrendered to Civil Department.
 Capitalization of abatement of Revenue on certain lands surrendered to the Civil Department will be dealt with as soon as complete information is received from that Department.

(FORM No. 1.)

SOUTH INDIAN RAILWAY CO., LD.

Note on the Finance Accounts, for 1896-97.

I.—REVENUE AND EXPENDITURE.

The following tables show the differences between the actual Revenue receipts and working expenses for the period under review compared with the actuals of 1895-96 and with the Budget and Revised Estimates:—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.
1	2	3	4	5
Administrative Earnings ...	Rs. 90,44,184	Rs. 91,97,000	Rs. 90,50,000	Rs. 89,70,323
Suspense ...	9,304	3,000	...	22,478
Total Receipts ...	90,34,880	92,00,000	90,50,000	89,92,806
Administrative Working Expenses ...	51,55,043	52,00,000	51,00,000	48,27,143
Suspense ...	6,832	...	...	39,789
Additional contribution to the Provident Fund ...	14,265	16,000	15,000	15,860
Company's share of Net Revenue receipts ...	2,60,599	2,84,000	2,85,000	2,86,156
Net Expenditure against Grant ...	54,23,075	55,00,000	54,00,000	51,68,943
Net Earnings ...	38,89,141	39,97,000	39,50,000	41,43,185
Net Receipts ...	36,11,805	37,00,000	36,50,000	38,23,858

Head of Grant.	DIFFERENCES.					
	Actuals, 1896-97, more or less than					
	Actuals, 1895-96.		Budget Estimate, 1896-97.		Revised Estimate, 1896-97.	
	More.	Less.	More.*	Less.	More.	Less.
	6	7	8	9	10	11
Administrative Earnings ...	Rs. ...	Rs. 75,856	Rs. ...	Rs. 2,26,672	Rs. ...	Rs. 79,672
Suspense ...	31,782	...	19,478	...	22,478	...
Total Receipts ...	...	42,074	...	2,07,194	...	57,194
Administrative Working Expenses ...	...	3,27,900	...	3,72,857	...	2,72,857
Suspense ...	46,621	...	39,789	...	39,789	...
Additional contribution to the Provident Fund ...	1,595	...	...	440	860	...
Company's share of net Revenue receipts ...	25,557	...	2,156	...	1,156	...
Net Expenditure against Grant ...	...	2,54,127	...	3,31,052	...	2,31,052
Net Earnings ...	2,54,044	...	1,46,185	...	1,93,185	...
Net Receipts ...	2,12,053	...	1,23,858	...	1,73,858	...

I.—REVENUE AND EXPENDITURE—*contd.*(a) *Comparison of Actuals of 1896-97 with Actuals of 1895-96.*

(i) General Results.

There has been a net increase of Rs. 2,12,053 upon the actuals of 1895-96 made up as follows:—

Increase in net receipts in suspense transactions	Rs. (1)	31,782
Decrease in outlay on Working Expenses		3,27,900
Total better than in 1895-96		3,59,682
Less		
Decrease in income from Traffic Earnings	Rs. ...	73,856
Increase in net outlay in suspense transactions	 (2)	46,621
Do. on additional contribution to Provident Fund	 (3)	1,595
Do. on Company's share of net Revenue receipts		25,557
		1,47,629
Net increase	... Rs.	2,12,053

(1) The increase in the net receipts in suspense transactions is due to the following:—

Net recoveries on account of Traffic Account more than last year	Rs. 23,536
Add	
Amounts due to Foreign Railways more than last year	 8,246
Total	 31,782

(2) The increase in the net outlay in suspense transactions is due to the following:—

Payments on account of Demands Payable more than last year	Rs. 48,262
Less Payment on account of Miscellaneous Advance less than last year	 1,641
Net	... Rs. 46,621

(3) The increase in the additional contribution to Provident Fund in 1896-97 is accounted for by the net increase in the net Earnings in the 2 half years of 1896 over those of 1895.

(ii) Earnings.

The net decrease in Earnings occurred as shown below:—

	More than 1895-96.	Less than 1895-96.	Net decrease.
Coaching	1,14,400	...	...
Goods	...	2,12,355	...
Telegraph and Sundries	24,099	...	...
	1,38,499	2,12,355	73,856

I.—REVENUE AND EXPENDITURE—*contd.*(a) (ii) *Comparison with actuals of 1895-96, Earnings—contd.*

The heavy passenger traffic during the Mahamagam festival which occurred in February 1897 accounts chiefly for the increase under "Coaching."

The falling off in the ordinary goods traffic during the year under review was chiefly due to timely rains in the Southern districts and partial failure in the Northern districts, resulting in smaller exports of "Grain and Pulse" from the latter. Coal was delivered by contractors at various loco centres instead of at Dharmavaram and Madras as in 1895-96, and there was, consequently, lesser amount earned on account of "Carriage of Revenue Stores."

The total length open at the end of the year was 1041.59 miles, and the average mileage open during the year was the same.

(iii) Working Expenses.

The decrease in outlay on Working Expenses occurred as shown below:—

	More than 1895-96.	Less than 1895-96.	Net decrease.
Maintenance of Way, Works, &c.	...	51,552	
Locomotive Expenses	...	1,92,325	
Carriage and Wagon Expenses	...	1,57,236	
Traffic Expenses	... 77,537	...	
General Charges	...	23,586	
Special and Miscellaneous Expenditure	19,262	...	
	96,799	4,24,699	3,27,900

The net decrease in outlay is due chiefly to the following causes:—

The number of miles renewed with 50 lbs. rails was 11.51 miles only against 24 miles of previous year.

The decrease under Locomotive Expenses was due to (1) the cheaper rate at which coal was obtained (2) the delivery of coal supplies at the various loco centres instead of at Dharmavaram and Madras as in 1895-96 and (3) lighter repairs to engines owing to the temporary closing of the Negapatam Workshops on account of the riots of October 1896.

The decrease under Carriage and Wagon Expenses was due to less number of vehicles repaired during 1896-97 owing to the temporary closing of the workshops referred to above.

The increase in Traffic Expenses was due to the following:—

Authorized increments and increases to the Traffic Manager and his assistants; appointment of European Station Masters in place of natives at some of the principal stations; employment of a superior class of guards on increased pay; opening of a trial station at Adyakamangalam; employment of 6 additional ticket examiners; introduction of night train service on the Erode branch; increased rate at which kerosine oil was obtained; and purchase of two ticket printing machines.

I.—REVENUE AND EXPENDITURE—*contd.*(a) (iii) *Comparison with Actuals of 1895-96, Working Expenses—contd.*

The decrease under General Charges was chiefly due as under:—

The corresponding period of 1895-96 included the following extraordinary items:—

Furlough allowance and bonus to Mr. Betts, late Agent, S. I. Ry.	Rs. 32,240
--	------------

Medicines charged off to Revenue	Rs. 12,655
	<u>44,895</u>

Less—Increase in 1896-97 as under

Printing and Stationery Rs.	9,188
Advertising ..	3,501
Electric Telegraph ..	3,591
Police Constables ..	3,543

19,823

Net Rs. 25,072

The increase under Special and Miscellaneous Expenditure was due to the adjustment of arrear charges in 1896-97 on account of rents of Dharmavaram Joint Station buildings for the period from January 1893 to December 1895.

(iv) *Company's share of Net Revenue Receipts.*

The total amount paid and debited during the year amounts to Rs. 2,86,156 against Rs. 2,60,599 of the last year and the difference is due to the increased net earnings of 1896 over those of 1895.

(b) *Comparison of Actuals of 1896-97 with Budget Estimate.*

(i) There has been an increase of Rs. 1,23,858 on the budget estimate made up as follows:—

Increase in net receipts in suspense transactions	Rs. 19,478
Decrease in outlay on working expenses	„ 3,72,857
Do. in additional contribution to Provident Fund	„ 140
	<u>3,92,475</u>

Less

Decrease in income from Traffic Earnings	Rs. 2,26,672
Increase in net outlay in suspense transactions	„ 39,789
Do. on Company's share of net revenue receipts	„ 2,156
	<u>2,68,617</u>

Net 1,23,858

(ii) The falling off in earnings was chiefly under goods traffic which was not as good as anticipated.

(iii) There were lapses in abstracts A, B, C, and E, and excesses in abstracts D, and G.

I.—REVENUE AND EXPENDITURE—*contd.*

The decrease in abstract A. was chiefly due to the fact that only 11.51 miles were laid with 50 lbs. rails against 19.44 miles provided in the budget.

The decrease in abstracts B and C was chiefly under "Fuel", "Maintenance and renewals of Loco. Engines," and "Repairs and Renewals of Coaching Vehicles." The first is due to the cheaper rate at which coal was obtained and the other two to the temporary closing of the Negapatam Workshop on account of the riots of October 1896.

The increase in abstract D was under "Fuel, Lighting, Water and General Stores" and "Printing, Stationery and Tickets." Increased rate charged for kerosine oil, supply of extra lights oil and stores, to certain stations on account of the Mahamagam festival, replacement of dating presses and commodos, supply of 6 weighing machines to Kumbakonam, the purchase of ticket printing machines, revision of time tables in July and November 1896, printing working-time-table-instructions, revision of certain traffic forms, and supply of special tickets to stations and printing working time-table in connection with the Mahamagam festival at Kumbakonam account for the increase.

The differences in abstracts E and G call for no special remarks.

(c) *Comparison of Actuals of 1896-97 with Revised Estimate.*

(i) There has been an increase of Rs. 1,73,858 on the revised estimate as shown below:—

Increase in net receipts in suspense transactions...	Rs. 22,478
Decrease in outlay on Working Expenses	„ 2,72,857
	<u>2,95,335</u>

Less—

Decrease in income from Traffic Earnings ...	Rs. 79,672
Increase in net outlay in suspense transactions ...	„ 39,789
Do. on additional contribution to Provident Fund } ...	„ 860
Do. on Company's share of net revenue receipts } ...	„ 1,156
	<u>1,21,477</u>
	Net Rs. 1,73,858

The decrease in income from Traffic Earnings was chiefly under "Goods" as the goods traffic was not as good as anticipated.

The decrease in outlay on Working Expenses was under abstracts B & C, and was due to the programme for repairs to engines and vehicles not being fully carried out. The outlay on "Fuel" has fallen short of estimate.

(ii) The percentage of decrease was .83 in Earnings and 5.35 in Working Expenses.

I.—REVENUE AND EXPENDITURE.—*contd.*

(d) Mayavaram Mutupet Railway.

The following tables show the differences between the actual Revenue receipts and Working Expenses for the period under review compared with the actuals of 1895-96 and with the Budget and Revised Estimates :—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.
	2	3	4	5
1				
Administrative Earnings ...	Rs. 2,46,536	Rs. 2,71,000	Rs. 2,70,000	Rs. 2,57,203
Suspense ...	...	...	...	...
Total Receipts ...	2,46,536	2,71,000	2,70,000	2,57,203
Administrative Working Expenses ...	1,52,822	1,68,000	1,67,000	1,51,909
Suspense ...	...	...	...	...
Total Expenditure against Grant ...	1,52,822	1,68,000	1,67,000	1,51,909
Net Earnings ...	93,714	1,03,000	1,03,000	1,05,294
Net Receipts ...	93,714	1,03,000	1,03,000	1,05,294

Head of Grant.	DIFFERENCES.					
	Actuals, 1896-97, more or less than					
	Actuals, 1895-96.		Budget Estimate 1896-97.		Revised Estimate 1896-97.	
	More.	Less.	More.	Less.	More.	Less.
	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Administrative Earnings ...	10,667	...	...	13,797	...	12,797
Suspense ...	...	...	...	...	...	...
Total Receipts ...	10,667	...	...	13,797	...	12,797
Administrative Working Expenses ...	...	913	...	16,091	...	15,091
Suspense ...	...	...	...	...	...	...
Net Expenditure against Grant ...	...	913	...	16,091	...	15,091
Net Earnings ...	11,580	...	2,294	...	2,294	...
Net Receipts ...	11,580	...	2,294	...	2,294	...

II.—CAPITAL OUTLAY.

The following table shows the differences between the actual Capital transactions of the period and those contemplated in the budget and revised estimates. No comparison has been made with the actuals of 1895-96 as the expenditure in each

I.—REVENUE AND EXPENDITURE.—*contd.*II.—Capital Outlay.—*Contd.*

period is based on a separate and distinct programme of works and offers no grounds for a useful comparison :—

Head of Account,	BUDGET FIGURES AND ACTUALS.			DIFFERENCES.			
	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.	Actuals, 1896-97, more or less than			
				Budget Estimate.		Revised Estimate.	
				More.	Less.	More.	Less.
<i>South Indian Railway.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Expenditure on Final Heads..	10,28,000	1,70,526	79,106	...	9,48,894	...	91,420
Suspense Account ...	5,28,000	20,526	70,421	5,98,421	...	90,947	...
Total ...	5,00,000	1,50,000	1,49,527	...	3,50,473	...	473
Receipts on Capital Account ...	...	...	...	...	...	...	...
Net Expenditure ...	5,00,000	1,50,000	1,49,527	...	3,50,473	...	473
<i>Mayavaram-Mutupet Railway.</i>							
Total Expenditure on Final Heads..	40,000	20,100	18,536	...	21,464	...	1,564
Suspense Account ...	...	100	100	...	100	...	...
Total ...	40,000	20,000	18,436	...	21,564	...	1,564
Receipts on Capital Account ...	...	...	...	...	...	...	...
Net Expenditure ...	40,000	20,000	18,436	...	21,564	...	1,564

(a) South Indian Railway.

(i) Comparison of Actuals of 1896—97 with Budget Estimate.

(a) There has been a lapse of Rs. 3,50,473 on the Budget Estimate made up as follows :—

	Rs.
Decrease in expenditure on Final Heads ...	9,48,894
Less excess outlay on net suspense transactions ...	5,98,421
Total lapse ...	3,50,473

(b) The following table shows how the Outlay for the year 1896—97 compares with the Budget programme.

Head of charge.	Outlay.	Budget Estimate.	DIFFERENCE.	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Cash Outlay on Works, &c. ...	42,711	1,90,000	...	1,47,289
Do. Stores ...	23,73,141	28,58,364	...	4,85,223
Total ...	21,15,852	30,48,364	...	6,32,512
Issues to Revenue ...	21,77,436	24,30,000	...	2,52,564
Sales ...	88,889	1,18,364	...	29,475
Total Deductions ...	22,66,325	25,48,364	...	2,82,039
Net Outlay ...	1,49,527	5,00,000	...	3,50,473

II.—CAPITAL OUTLAY—*contd.*(a) South Indian Railway—*contd.*(i) Comparison of Actuals of 1896-97 with Budget Estimate—*contd.*

(c) The lapse in the cash outlay on works was entirely due to the postponement of several large works entered in the Budget.

(d) The decrease in the cash outlay on stores was due chiefly to the lapse in the amount provided for outlay in England on account of stores.

(e) The reduction of issues to Revenue was chiefly due to the late arrival of tie bars, and 50 lbs. rails from England.

(f) The decrease in sales was due to transfers to Peralam Karikal Railway having fallen short of anticipations.

(ii) Comparison of actuals of 1896-97 with Revised Estimate.

(a) The following table further shows how the Outlay for the year 1896-97 compares with the Revised Estimate.

Head of charge.	Outlay.	Revised Estimate.	DIFFERENCE.	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Cash Outlay on Works, &c. ...	42,711	64,000	...	21,289
Do. Stores ...	23,73,141	23,98,189	...	25,048
Total ...	24,15,852	24,62,189	...	46,337
Issues to Revenue ...	21,77,436	22,20,000	...	42,564
Sales ...	88,889	92,189	...	3,300
Total Deductions ...	22,66,325	23,12,189	..	45,864
Net Outlay ...	1,49,527	1,50,000	...	473

The net difference is small and calls for no special remark.

(b) Mayavaram Mutupet Provincial State Railway.

(i) Comparison between Actuals of 1896-97 and Budget Estimate.

There has been a lapse of Rs. 21,564 on the Budget Estimate, made up as follows, viz :—

	Rs.
Decrease in Expenditure on Final heads ...	21,464
Decrease in suspense ...	100
	<u>21,564</u>

The decrease is due to the relinquishment of land and return of stores to S. I. Ry.

II.—CAPITAL OUTLAY—*contd.*

(b) Mayavaram Mutupet Provincial State Railway.

(ii) Comparison between Actuals of 1896-97 and Revised Estimate.

The lapse of Rs. 1,564 on the final grant calls for no special remark.

III.—EXCEPTIONAL ADJUSTMENT.

—Nil.—

IV.—OBJECTIONABLE ITEMS.

The following list exhibits the items of expenditure that were irregular at the close of the year, viz :—

Head of Account.	Name of Railway.	AMOUNT OBJECTIONABLE AND REASON FOR OBJECTION.									
		Absence of Estimate.		Excess over Estimate.		No appropriation.		Excess over appropriation.		Miscellaneous Irregularities.	
		Number of works.	Amount.	Number of works.	Amount.	Number of works.	Amount.	Number of works.	Amount.	Number of items.	Amount.
37. Construction of Railways ...	Mayavaram-Mutupet ...	...	Rs. ...	3	2,483	...	Rs. ...	...	Rs. ...	...	Rs. ...
48. State Railways Construction.	South Indian.	1	55	7	22,684	...	...	...	...	19	4,00,529

Mayavaram Mutupet Railway.

(i) Excess over Estimate—

The three works reported have been completed and completion reports are under preparation.

South Indian Railway.

(ii) The Estimate for the work under the heading "Absence of Estimate" is under preparation.

(iii) Excess over estimate—3 out of the 7 works have been completed and the excess in the case of two will be dealt with in the Completion Reports and in the case of the other will be eliminated on return of materials in temporary use. Sanction of Government of India is awaited for the revised estimate already submitted for another (Lowering the line and pitching the bank between 251 M. 36 Ch. and 252 M. 69 Ch.). The excesses on the remaining 3 works will be eliminated as soon as the materials temporarily at debit of works are returned to stores on their completion and the write-back of certain charges is made.

(iv) Miscellaneous Irregularities. Under this head are included 14 works for which completion reports have been promised, and 5 works for which completion reports are under revision.

V.—SUSPENSE BALANCES.

(a) (i) The annexed table shows the state of certain suspense balances ; the items not herein included are specially referred to in separate paragraphs.

	Balance on 31st March 1897.		Adjusted prior to submission of this account.	Balance unadjusted.			Total.
	Debtor.	Creditor.		Current items.	Uncurrent relating to 1896-97.	Uncurrent prior to 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
London Invoices	...	587	587	...	...	...	...
Do. Stores	2,81,817	...	2,81,817	...	...	...	...
Purchases, South Indian Railway	...	61,033	48,851	44	12,052	86	12,182
Sales, South Indian Railway	9,043	...	6,685	2,337	15	6	2,358
Miscellaneous Advances, South Indian Railway	5,210	...	2,022	1,647	...	1,541	3,188
Deposits, South Indian Railway Revenue	...	1,10,162	1,04,098	5,876	188	...	6,064
Do. Do. Capital	...	1,57,400	71,794	84,326	25	1,255	85,606
Do. Mayavaram-Mutpet Railway	...	956	673	...	39	244	283
Demands Payable	...	1,97,069	1,96,552	517	...	...	517

(ii) The uncurrent items prior to 1896-97 consist of the following :—

Purchases S. I. Ry. Rs. 86.

Due to Messrs. Baliah Chetty & Co., Negapatam. Payment deferred pending decision of the heirship by the Court of Law.

Sales S. I. Ry. Rs. 6.—

Due by the Abkari Department. Steps taken to effect early recovery.

Miscellaneous Advances Capital S. I. Ry. Rs. 1,541.—

These are debits raised by the Civil Department for lands acquired and will be adjusted as soon as sanction is received from Government, the original sanction having expired long ago.

Deposits Capital S. I. Ry. Rs. 1,255.—

Rs. 1,250 is due to a firm whose affairs are being investigated by a Court of Law; and Rs. 5 is due to a private party being the balance of advance deposited for work to be done for him.

Deposits Capital M. M. Ry. Rs. 244.—

Due to a contractor who has not yet claimed the amount. The Chief Engineer has been addressed.

(iii) The principal items comprised in the uncurrent account relating to 1896-97 are the following; viz.—

Purchases S. I. Ry. Rs. 12,052.—

Due to Messrs. Baliah Chetty & Co., Negapatam. Payment deferred pending decision of the heirship by the Court of Law.

V.—SUSPENSE BALANCES—contd.

Sales S. I. Ry. Rs. 15.—

Rs. 4-9-11—Due by a carpenter since dead. Will be recovered from the gratuity payable to his widow.

Rs. 8-13-11—will be debited to the Executive Engineer, Tinnevely Division along with other items shortly.

Rs. 1-1-5—Due by a private party. Steps taken to recover early.

Deposits Revenue, S. I. Ry. Rs. 188.—

Rs. 153—Advance from a private party for freight charge; will be adjusted on receipt of a bill against him.

Rs. 35—Found unclaimed; under reference.

Deposits Capital, S. I. Ry. Rs. 25 :—

Tender deposit for sale of scrap iron; retained in Deposits under the orders of the Agent.

Deposits Capital, M. M. Ry. Rs. 39 :—

Due to a contractor who has not yet claimed the amount. The Chief Engineer has been addressed.

(b) The balance of the Traffic Account was made up of the following items :—

	Rs.
(i) Station balances	57,399
(ii) Items remaining unadjusted in the Audit office balance	4,569
(iii) Cash in transit	27,249
Total Rs.	89,217

(iv) The uncurrent items of station outstandings are as under :—

	Rs.
Coaching	105
Goods	524
Head quarters	9
	638

Every endeavour has been made to recover the above amounts.

(c) (i) The balance on Foreign Railway accounts consisted of the following :—

	Rs.	A.	P.
Due by Madras Railway	277	1	7
„ Southern Mahratta Railway	3,997	10	4
	4,274	11	11
Less due to Government Telegraph Department	43	5	9
	4,231	6	2

(ii) Detailed lists of items comprised in the above balances are maintained.

(iii) The uncurrent items included in the above are as under :—

	Rs.	A.	P.
Due by Madras Railway	703	8	0
Do. Southern Mahratta Railway	2,042	4	5
	2,745	12	5

Steps have been taken to recover them.

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VI.—STORES.

(a) *South Indian Railway.*

(i) The following statement shows the results of the comparison of the balances with those of 1895-96.

	Balances 1895-96.	Balances 1896-97.	Increase.	Decrease.
<i>Debits.</i>	Rs.	Rs.	Rs.	Rs.
Sales ...	12,340	9,043	...	3,297
Stores ...	26,63,123	24,32,858	...	2,30,265
London Stores ...	7,244	2,81,817	2,74,573	...
Manufactures ...	34,266	25,511	...	8,755
Workshop suspense account ...	42,783	54,342	11,559	...
Total Dr. ...	27,59,756	28,03,571	43,815	...
<i>Credits.</i>				
Purchases ...	88,412	61,035	...	27,379
London Invoices ...	2,025	587	...	1,438
Total Cr. ...	90,437	61,620	...	28,817
Net Total ...	26,69,319	27,41,951	72,632	...

From 1st January 1897 all charges for labour employed in workshops are passed through the subhead "Labour" instead of through the Purchase account as hitherto.

(ii) From the above it will be seen that the net increase in suspense was Rupees 72,632.

(iii) Stock verification at the General Stores Negapatam and at 16 Depôts resulted in a net excess of Rs. 21,406.

(iv) There are now 24 separate depôts as under, in each of which ledgers are maintained.

	No.
Permanent-way ...	7
Locomotive Department ...	15
General Stores ...	1
Engineering stores ...	1
	<u>24</u>

The Permanent way stores Depôt at Dindigul was since closed.

(v) All the stores ledgers have been written up in the order of the Director General's classification.

(b) *Workshop Suspense account, South Indian Railway.*

(i) The balance on this account consists of the following:—

	Rs.
Locomotive department outstanding work orders ...	31,476
Engineering do. ...	41,117
Labour (Locomotive) ...	18,251
Total...	<u>54,342</u>

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VI.—STORES.—*contd.*

(ii) The list of outstanding orders contains 36 work orders relating to periods prior to the year 1896. Of these, 8 have since been adjusted and 9 are standing work orders, and steps have been taken to clear the rest in June and July.

(c) *Manufactures, South Indian Railway.*

The balance on this account agrees with the balances submitted for the several brickfields and quarries.

(d) *Mayavaram-Mutupet stock.*

There is no balance on this account as the construction Depot has been closed.

VII.—MATERIALS AT SITE.

There were no Materials at Site of works at end of March 1897.

VIII.—MISCELLANEOUS ADVANCES.

The balance at debit of Miscellaneous Advances consisted of the following:—

Particulars.	South Indian Railway.	Mayavaram- Mutupet Railway.	Total.
	Rs.	Rs.	Rs.
1. Advances to members of the Department ...	1,676	...	1,676
2. Do. to work people ...	13	...	13
3. Miscellaneous ...	3,521	...	3,521
Total ...	5,210	...	5,210

IX.—BALANCE ON WORKS ACCOUNTS.

Nil.

X.—DEPOSITS.

The balance under Deposits is made up of the following items:—

	Capital.		Revenue.	Total.
	South Indian Railway.	Mayavaram Mutupet Railway.	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
1. Security deposits of members of the department ...	...	...	99,305	99,305
2. Security deposits of contractors and others not in the department ...	15,026	...	...	15,026
3. Sums due to contractors on closed accounts ...	...	956	...	956
4. Miscellaneous ...	17,255	...	7,371	24,626
5. Income-tax ...	1,768	...	...	1,768
6. Pondicherry Railway share of earnings ...	...	...	3,486	3,486
7. Peralam Karikal Railway ...	1,23,351	...	...	1,23,351
Total ...	1,57,400	956	1,10,162	2,68,518

Rs. 2,23,312 was received from the French Government on account of the construction of the Peralam Karikal Railway and credited to "Deposits". Rs. 1,23,351 was the unexpended balance on that account on 31st March 1897.

XI.—SAVINGS BANK DEPOSITS.

Nil.

XII.—GOVERNMENT SECURITIES.

The Investments in Government Securities made on account of the Guarantee and Fine Funds which are accounted for in the Revenue Account, amount to Rs. 8,42,138 as under:—

	Total.	Invested.	Balance uninvested.
Guarantee Fund ...	7,86,505	6,87,200	99,305
Fine Fund ...	1,77,429	1,54,938	22,491
Total ...	9,63,934	8,42,138	1,21,796

XIII.—FLOATING CHEQUES.

The following table exhibits the amount of uncashed cheques at close of 1896-97 in comparison with 1895-96:—

	1896-97. Rs.	1895-96. Rs.
South Indian Railway ...	99,992	54,370
Mayavaram-Mutupet Railway ...	...	...
	<u>99,992</u>	<u>54,370</u>

XIV.—PRIVATE FUND.

(i) *Provident Fund*.—The funds of the Provident Institution are not kept by the Audit office or shown in its books.

(ii) The receipts and refunds are passed through the Company's general cash book, and a cheque for the balance made over monthly to the Manager of the Institution.

(iii) The following is a statement of the assets of the Fund in hand of the committee and trustees on 31st March 1897:—

	Rs.
Cash and stamped agreements in hand ...	55
Investments...	4,10,660
Bank of Madras ...	9,379
	<u>4,20,094</u>

TRICHINOPOLY, } C. S. B. SINCLAIR,
18th August 1897. } Dy. Examiner, Railway Accounts,
Trichinopoly.

W. M. SIMPSON,
Chief Auditor,
South Indian Railway.

MADRAS, }
19th August 1897. }

E. A. WALLER,
Major, R. E.,
Examiner, Railway Accounts,
Madras.

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

No. 430.

Madras, 4th September 1897.

From Major, E. A. Waller, R. E.,

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS.

To

The Joint Secretary to Government,

Public Works Department,

SIR,

Railway Branch,
Madras.

I have the honour to forward
herewith one printed copy of the
Finance Accounts of the South
Indian and Madhavaram Muttupet
Railways for the year 1896-97.

I have the honour to be,

Sir,

Your most obedient Servant,

E. A. Waller

Major, R.E.,

Examiner, Railway Accounts,

Madras.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

No. _____

Dated _____

189

No. of Enclosures _____

SUBJECT.