

Public Works (1895) Department.

RAILWAY BRANCH.

G.O., No. 523R

DATED 16th August.

[Despatch Abstract.]

*Finance accounts. — Letter from the Examiner,
Guaranteed Railway accounts, forwarding a
Copy of the — of the South Indian and Madras
Mettur Railway for the year 1894-95, recorded.*

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1208-9	R	13-9-93				
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	445	R	23-8-94				

FURTHER PAPERS.

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

21st JUNE 1892, No. 1559 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

Memorandum from the Government of India, Public Works Department (Account — Railway), dated Simla, 7th April 1892, No. 276 A.R.

The undermentioned paper is forwarded to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, for necessary action.

(By Order.)

(Signed) R. G. MACDONALD,
Offg. Deputy Secretary.

Copy of a note by the Accountant-General, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 22nd March 1892, No. 288 R.

I beg to report, for the information of the Government of India and for such action as may be considered necessary, that the accounts work, generally, in the audit office of the South Indian Railway Company and the suspense accounts on its books, in particular, have for some years past been in a very unsatisfactory condition.

2. In February 1885, the audit office of the Company was visited by the Inspector of Public Works Accounts and a reference to his report (a copy of which was submitted to Government under my letter No. 749 R., dated 7th August 1885) will show that numerous defects were noticed, while since then the reports as to the efficiency or otherwise of the suspense balances furnished annually by the Examiner of Guaranteed Railway Accounts, Madras, in accordance with my circular No. 14 of 1886 regarding the audit of such balances, have not pointed to any improvement.

3. The substance of these reports has been embodied in my notes on the annual Finance Accounts submitted to Government under the marginally-noted letters, a reference to which is invited. It will be noticed that, on one occasion (accounts for 1889-90), special attention was called to the inefficiency of some of the suspense balances and to the necessity for a thorough periodical analysis.

4. In September 1891, when a change of officers took place in the office of the Examiner of Guaranteed Railway Accounts, Madras, the note drawn up by the relieved officer on the state of the accounts work in the office of the Chief Auditor, South Indian Railway Company, disclosed a most unsatisfactory state of affairs. The accounts work was considerably in arrears and matters generally were in a bad condition, but, as the relieving officer hoped for an early improvement, three months were allowed for this, after which a report was called for showing the progress made in removing arrears and in the adjustment of all suspense balances particularly. This report has been recently received, but the results are not as satisfactory as they might have been, for, while considerable improvement is noticeable in other respects, the accompanying statement shows that much has yet to be done in the way of analysis of, and reconciliation with, ledger balances before the suspense accounts can be considered on a sound and satisfactory footing and their efficiency proved.

5. The arrears of work, which existed when the change of officers referred to in the last paragraph took place, do not appear to have been altogether removed. During 1891, on six occasions, the monthly accounts of the South Indian Railway have been received too late for incorporation in the accounts of the empire, thus causing considerable inconvenience.

6. In conclusion, I would take this opportunity of bringing to notice the fact that, for the past five years (*vide* para. 3 *ante*), the Government of India has been calling the attention of the Madras Government to the unsatisfactory state of the accounts of this railway and but little appears to have been done towards remedying them.

ENCLOSURE.

STATEMENT showing arrears of work in the office of the Chief Auditor, South Indian Railway, on the 16th of February 1892 as reported by the Examiner of Railway Accounts, Trichinopoly, in his letter No. 196 of that date.

Suspense accounts.	Period up to which accounts have been written up or analysed and agreed.	Arrears.
Schedule of miscellaneous advances.	Posted to 31st October 1891	One month.
Do. of purchases	Do. to 31st July 1891	Four months.
Do. of sales	Do. to 31st October 1891	One month.
Do. of London stores	Not compiled	No progress.
Do. of deposits	Posted to 31st May 1891	Six months.
Stores	Balance of stores has yet to be reconciled with the general books	No progress.
Manufactures	Reconciled with general books to June 1891	Not reconciled half-yearly.
Locomotive workshop manufacture accounts	Has yet to be reconciled with general books	No progress.
Engineering	Reconciled with general books to May 1891	Six months.
Demands payable	Do. do. to June 1891	Five months.
Traffic account	Do. do. to October 1891	One month.

No. 2143 C.

Referred to the Consulting Engineer for Railways for early report.

(Signed) W. H. COAKER, Lieut.-Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

22nd April 1892.

From the Consulting Engineer for Railways, dated Madras, 15th June 1892, No. 485.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 27th May 1892, No. 808.

Your letter No. 507 of the 26th ultimo. I attach copy of a report from the Chief Auditor relative to the delay which has occurred in the verification of the suspense balances.

There can be no doubt we have tried to perform with a limited supervising staff an extent of work which is usually divided over two, three, or four distinct supervising bodies, and, in consequence, the accounts have not been submitted up to date.

I have no doubt a Chief Auditor of a Railway of 800 to a 1,000 miles in length finds his time pretty well occupied in supervising his establishment and preparing his Capital budget, his Revenue budget, and each half-year his Capital and Revenue account.

We have had to prepare five Capital budgets (South Indian Railway, Villupuram-Guntakal, Nellore, Dharmavaram-Hindupur, Mayavaram-Mutupet), but the number is now reduced to three.

We had three Revenue budgets to prepare; at present we have but one.

In the same way separate Capital accounts had to be kept for the several railways before named and Revenue accounts for the South Indian Railway, the Villupuram-Guntakal, and Nellore. At present we have only one Revenue account and three Capital accounts to keep separately.

I should like to discuss with you the expediency of increasing the supervising staff of the accounts department.

ENCLOSURE.

From the Chief Auditor, to the Agent, South Indian Railway, dated Trichinopoly, 25th May 1892, No. A-19403/1058-A.

Verification of stores balances.

[Your letter No. 7985/1236 of the 29th ultimo and its enclosures.]

I much regret to have received your letter above quoted and the papers which accompanied it, and, in reply, beg to offer the following explanations thereon:—

In note drawn up by Accountant-General, Public Works Department, complaint is made that certain schedules relating to suspense balances were in February last much in arrears and that no progress had been made in reconciling the balances of the stores and locomotive workshops with the general books. With regard to the schedules referred to, which are State Railway forms and have not previously been in use on this railway, I beg to observe that they were only put in hand late last year and had to be started with many months in arrears. As the Government of India had stated, they did not wish to "press on the Company" the adoption in all details of the State Railway system of accounts" (letter No. 330-A.R., dated 20th June 1890, from the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Railway), to the Joint Secretary to the Government of Madras, Public Works Department, Railway), these schedules were not at first adopted and it was only subsequently, at the request of the Government Examiner, that I introduced them to facilitate his work. I certainly considered that the permission of the Government of India covered this departure from State Railway procedure, and, if I have placed a wider interpretation upon it than it was intended to convey, it is an error of judgment which I have now cause to regret.

The preparation of these schedules can only be done step by step and their completion to date is being pushed on as rapidly as possible. I have lately been able, as the construction work has lessened, to transfer clerks familiar with their compilation to this work and I hope shortly there will be no arrears in hand. I do not think that anything further can be done than is being done to expedite their progress. I may add that the schedules in arrears relate only to the transactions of the open line and that, so far as the construction works of the extension lines are concerned, they have always been maintained and are current with the accounts.

With regard to the "stores" and "locomotive workshops" balances, in which it is stated that "no progress" has been made, I beg to explain that before the final reconciliation could be undertaken it has been necessary to adjust the subsidiary books to the results of the stock verification made under the orders of Government during the concluding months of 1890 and early part of 1891 and also to distribute the loss by exchange required to be made by the Company's contract over the individual items of stores. This was in continual progress during 1891 (*vide* M.G.O., No. 2415 R., dated 23rd October 1891), and, if progress has been somewhat slower than may have been desired, it should not be overlooked that the work which these adjustments entailed had to be done by a staff who at the same time had to perform the accounts work connected with the current transactions. Inventories of balances at the end of 1891 have been completed and monthly accounts of current transactions have been introduced. As soon as I am able to fully investigate the inventories referred to, the final reconciliations will be effected. Under these circumstances, I think that a somewhat limited interpretation on the term has been placed by the Accountant-General where he states "no progress" has been made. The completion of these preliminaries was essentially necessary before the final step could be taken.

With regard to the complaint made of the late submission of the accounts during 1891, I regret I must admit that on several occasions they were not forwarded by the dates fixed for their despatch, but I do not think the responsibility for this failure should be entirely ascribed to my office. To some extent it was attributable to circumstances, to new conditions and to variable requirements. It is not necessary that I should enter into details upon this subject, but I will only state that work done had often to be partially or wholly recast and this could not occur without causing delay. I can only add that, when the form in which the accounts had to be rendered was finally decided upon, the lateness of their submission was gradually overcome and that now the monthly statements required by the Accountant-General are submitted by the fixed dates.

As a reference has been made to the report of the Inspector of Public Works Accounts drawn up in March 1885 and apparently an inference drawn in the Accountant-General's note that no action whatever was taken upon it, I beg to point out that, far from this being the case, a great deal of consideration was given to it and the majority of the suggestions it contained were carried out. In support of this, I beg a reference to the correspondence which passed between the Consulting Engineer for Railways and yourself on this subject. That more was not done has been due not to any desire on my part to avoid giving full effect to the recommendations made in that report but to the exceptional conditions under which the administration of my department has been carried on during the past few years. If I have to refer to those circumstances it is with great reluctance that I do so, but it is also with the knowledge that I have personally spared no endeavour to overcome the many difficulties with which I have had to contend.

In 1886 consequent upon the decision to locate the head-quarters of the Company's administration staff at Trichinopoly, my office had to be divided, that portion of the staff employed upon the compilation of the locomotive and stores accounts remaining at Negapatam in charge of one of my assistants and the rest with the other assistant being moved to the head-quarters with the small supervising staff which I then had at my disposal. I had always considered this division as affecting very prejudicially the administration of my department, but experience has shown me that I had also underestimated its disadvantages. In 1888 my chief assistant resigned the service and I had to replace the assistant in charge of the branch office at Negapatam by a subordinate. Owing to the then near termination of the former Company's contract and the uncertainty which prevailed regarding the future, the vacant post could not be filled up and for three years I had to conduct the work of the department with one assistant less than the authorized establishment allowed and the strength of that establishment had never given any margin for contingencies. This weakness of the supervising staff would not however have been so forcibly felt had not at the same time additional work devolved upon me by the commencement of the Villupuram-Guntakal Railway, for, although I had the invaluable assistance, without which the task would have been impossible, of the trained officials which the Government of India were pleased to place at the Company's service, there were necessarily many questions which required my personal attention and occupied much of my time. In 1890 this work was added to by the Company undertaking the construction of the Hindupur Extension and the Mayavaram-Mutupet Railways. That this work was carried on under great difficulties has not been unnoticed as a reference to the papers embodied with the Proceedings of the Madras Government No. 1474, dated the 26th June 1891, and, if matters in September 1891 were not so satisfactory as they would otherwise have been, it was not due so much to any individual failure as to the unusual circumstances under which the work had been carried on. In drawing up his note the Accountant-General has not, I venture to suggest, made due allowance for these, or was not fully aware of them.

You will perceive from the foregoing remarks that the suggestions made by the Consulting Engineer for Railways to employ extra staff and to extend the hours of work will not expedite the bringing up of the arrears in the work of compiling the schedules. It is not the clerical staff which is inadequate or which causes delay but it is where their work ceases and that of supervision begins that the chain is weak.

Since the commencement of 1891 a good deal more work has to be done in the audit department than under the previous system of working. As an instance, I may mention that all the budget and finance work, to which the Government of India attaches much importance and with which under the former guaranteed régime the Railway Company had little to do beyond furnishing information which might from time to time be asked for, has now to be undertaken by my office. To meet this additional work as well as that which is due to the longer mileage of the railway no additional assistance has been allowed to my department, the number of officers in the recently sanctioned scale being that which was authorized some years ago. In May 1891, you wrote to the Board that you considered the situation in my office would be serious were my health to break, and I consider this might be repeated now, for, in my opinion, circumstances have in no way changed. It is not probable that any one conversant with the work which has to be carried on in the audit department now would contend that it could be carried on efficiently by two officers, and this would have to be attempted if from any cause either of my two assistants here or myself had to cease work. As there is no responsible officer attached to this railway corresponding to a cashier or paymaster, a good deal of my time at certain periods is occupied with making arrangements for the payment of the staff and for which temporarily other work must give way; one assistant is engaged on the expenditure audit in seeing that the monies received are duly accounted for and paid into the treasury and in dealing with such general correspondence of the office as is not reserved for my own attention and the other assistant is in charge of the traffic audit branch. I submit with a staff of this strength there is always the liability of a repetition of the 1888-91 period, and, in fairness, if a certain standard of efficiency is required, the means to maintain it should not be refused and in the case of the audit department I certainly think it has been.

May I be permitted to refer you to a note by the Examiner at Madras printed with the Proceedings of the Madras Government, No. 208 R., dated 11th March 1886, and especially to the comparison made therein of the audit staff on this railway with that sanctioned for a neighbouring line. May I also point out to you that, while the Government of India approved last year (*vide* Madras Government Order, dated 26th June 1891) of an additional assistant being added to their sanctioned scale, no effect was given to this approval in the scale of establishment sanctioned for the new Company. With these instances before you you will be able to form your own opinion as to whether and to what extent I am justified in considering my staff weak for the work which has to be done.

In conclusion I trust I have shown that, so far as the most important of the suspense balances, viz., the stores are concerned, matters were not altogether in the condition the Accountant-General, Public Works Department, supposed, and that, so far as the schedules relating to the other balances are concerned, the arrears have principally arisen from the late period at which their compilation was taken in hand.

Note by the Examiner of Railway Accounts, Madras, dated 10th June 1892.

The delay caused by want of supervision is entirely due to the Company's Board not making proper provision, inasmuch as in G.O., No. 1474 R. of 26th June 1891, the Government sanctioned a fifth man, while in the proposals made by the new Company only four men were provided.

The previous sanction having lapsed it will now be necessary to re-apply both to the Board and Government.

The Chief Auditor has hitherto not had the time to analyse and place the suspense balances on a satisfactory footing, but this matter is now receiving every attention. A specially selected staff is engaged on the work and I am in hopes by the end of next month to be in a position to report that the defects noticed by the Accountant-General, Public Works Department, have all been remedied.

The Chief Auditor's office establishment requires a deal of supervision, and, when the Government accountants now with the Company are transferred, the work of supervision will become still more pressing and important.

The present staff of three assistants does not permit of any inspections being done and of any leave being availed of. This should be provided for and besides it is desirable to give the Chief Auditor some assistance in the supervision of the cash, pay budget, and booking sections of the office.

I am therefore of opinion that the sanction of the Board and Government should at once be obtained to the revision of the sanctioned scale and the employment of a fourth assistant.

The cost of an extra assistant would moreover not be very great, as the scale of pay given to Assistant Auditors on the South Indian Railway, viz., Rs. 350-450, is only equal to the pay of First-grade Accountants on State Railways.

Submitted to Government in compliance with its endorsement No. 2143 C., dated 22nd April 1892 (herewith returned).

2. Proposals for the appointment of an additional assistant in the audit department of the South Indian Railway are under consideration with the Agent and will be submitted shortly.

ORDER—dated 21st June 1892, No. 1559 R., Public Works.

Ordered that the explanation submitted by the Agent, South Indian Railway, regarding the unsatisfactory condition of the accounts work of that line, be forwarded for the information of the Government of India with reference to its memorandum No. 276 A.R., dated 7th April 1892.

(Here enter No. 1560 R., Public Works, dated 21st June 1892.)

(True Extract.)

Major, R.E.,
Offg. Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Exd. A. D. Xavier.
Spare Copies

RAILWAY.

Gobt. of {1892} Madras.
PUBLIC WORKS.

Dated June, 21st.

Recd.

Encl.

G.O., 21st June 1892, No. 1559 R.

JUNE.

South Indian Railway

Explanation of the Agent regarding the unsatisfactory condition of the accounts work of the —, ordered to be forwarded to the Government of India.

21st JUNE 1892, No. 1560 R., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

Railway.

LETTER—from

LIEUT.-COLONEL W. H. COAKER, R.E.,
Joint Secretary to the Government of Madras,
Public Works Department,
Railway Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

With reference to your memorandum No. 276 A.R., dated 7th April 1892, I am directed to forward, for the information of the Government of India, copy of the Proceedings of this Government No. 1559 R., dated 21st June 1892, embodying an explanation from the Agent, South Indian Railway, regarding the unsatisfactory condition of the accounts work of that line, together with a note by the Examiner, Guaranteed Railway Accounts, dated 10th June 1892.

2. I am to say that proposals for an additional assistant in the audit department of the South Indian Railway will be submitted in due course.

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

Lieut.-Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

FORT ST. GEORGE,
21st June 1892.

Exd. A. D. Xavier.
Spare Copies

RAILWAY.

Govt. of (1892) Madras.
PUBLIC WORKS.

Dated June, 21st.

Recd.

Encl.

21st June 1892, No. 1560 R.

JUNE.

South Indian Railway

Forwarding copy of Proceedings embodying an explanation from the Agent regarding the unsatisfactory condition of the accounts work of the —.

FINANCE ACCOUNTS

OF THE

SOUTH INDIAN RAILWAY SYSTEM,
DHARMAVARAM-HINDUPUR.

AND

MAYAVARAM-MUTUPET RAILWAYS,

FOR THE YEAR

1891-92.

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SOUTH INDIAN RAILWAY.
FINANCE ACCOUNTS FOR THE YEAR 1891-92.
Abstract Account.

Revenue.				Reference schedule.	Fund and finance heads.	Reference schedule.	EXPENDITURE.			
1890-91, actuals.	1891-92.						1891-92.			1890-91, 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.										
34,22,839	38,35,000	37,80,000	37,82,843		Coaching					
30,52,876	32,25,000	31,80,000	32,29,996		Goods					
22,238	27,000	26,000	23,677		Electric telegraph ..					
1,22,616	60,000	78,000	85,206		Steam boat					
..	..	1,24,330	1,36,286		Sundries					
					Do. being Fire Insurance Fund written off Company's books ..					
68,20,669	71,37,000	71,87,330	72,58,006		Traffic account					
1,88,848	7,000	18,330	366	G.	Foreign railways ..					
481	8,000	7,000	1,480	U.						
64,85,385	71,25,000	71,62,000	72,69,842		Net Total ..					
					Working Expenses.					
					Maintenance of way, works and stations ..		17,59,835	16,55,000	19,13,360	12,65,895
					Locomotive expenses ..		17,64,711	17,89,000	13,95,000	13,75,496
					Carriage and wagon expenses ..		2,93,909	2,81,300	3,21,430	2,72,664
					Traffic expenses ..		6,56,849	6,60,660	6,14,900	6,13,409
					General charges ..		6,42,161	6,42,600	6,62,810	3,86,833
					Steam boat service ..					
					Special and miscellaneous ..		46,814	49,137	37,600	51,503
					Rent of leased lines ..		..	..	..	..
					Additional half per cent. interest due under clause 60 of contract ..	A.	49,65,279	48,77,698	48,36,000	38,65,699
					Suspense	G.	70,901	70,901	..	..
					Demands payable ..	G.	8,499	8,499	..	8,499
					Balance of Guaranteed Railway suspense transactions ..	G.	60,708	20,000	10,000	1,70,891
							..	..	..	72,248
64,85,385	71,25,000	71,62,000	72,69,842		Net Total ..	C.	49,76,979	49,20,000	48,25,000	37,75,645
					Construction Railways not charged to Revenue.					
					South Indian Railway ..	E.	17,45,078	17,80,000	2,80,000	12,65,115
					Villupuram Guntakal Railway ..		35,14,404	37,30,000	38,00,000	67,16,198
					Total ..		17,69,325	26,00,000	40,80,000	69,70,313
					Dharmavaram - Hindupur Railway ..	E.	11,16,941	11,32,000	8,00,000	19,071
					Total ..		28,86,266	31,32,000	48,80,000	69,89,384
64,85,385	71,25,000	71,62,000	72,69,842		Total, Imperial ..		78,63,245	80,62,000	97,05,000	1,07,64,939
					PROVINCIAL.					
					Construction Railways charged to Revenue.					
					Mayavaram-Matupet Railway ..	D.	4,26,622	5,31,000	9,31,000	2,86,117
					Total, Provincial ..		4,26,622	5,31,000	9,31,000	2,86,117
64,85,385	71,25,000	71,62,000	72,69,842		Grand Total ..		82,89,867	85,93,000	1,06,36,000	1,10,51,056

SCHEDULE A.

Finance Accounts for the year 1891-92.

Detailed account of Working Expenses.

Heads.	SOUTH INDIAN RAILWAY.		
	Actuals.		
	General working expenses.	Establishment.	Total.
<i>Working expenses.</i>	Rs.	Rs.	Rs.
Maintenance of way, works and stations ..	18,35,333	2,34,502	17,69,835
Locomotive expenses ..	13,83,496	3,81,315	17,64,711
Carriage and wagon expenses ..	2,74,511	19,398	2,93,909
Traffic expenses ..	1,68,893	3,97,956	5,66,849
General charges ..	1,02,688	4,40,473	5,43,161
Steam boat service ..	46,814	..	46,814
Special and miscellaneous expenditure ..	..	..	..
Total, Working Expenses ..	34,91,735	14,73,544	49,65,279
<i>Add—</i>			
Additional half per cent. interest due under clause 60 of the contract ..	..	..	70,901
<i>Deduct—</i>			
Decrease in debit balance of suspense as per Schedule G ..	..	..	8,499
Increase in credit balance of demands payable as per Schedule G. ..	..	..	50,702
Net Expenditure against grant ..	..	..	49,76,979

SCHEDULE B.

Finance Accounts for the year 1891-92.

Detailed account of Expenditure on Surveys.

Main and sub-heads of expenditure.	IMPERIAL.				
	Official year 1891-92.			Outlay to end of previous year.	Sanctioned estimate.
	Budget estimate.	Revised estimate.	Outlay.		
<i>Preliminary Expenses.</i>					
Survey expenses ..	..	..	..	..	..
Plant ..	..	..	..	..	..
Establishment ..	..	..	..	..	..
Total ..					
<i>Suspense accounts as per Schedule G.</i>					
Total ..					
<i>Deduct—</i>					
Receipts on Capital account ..	..	..	..	..	..
Net Expenditure ..					

SCHEDULE C.

Finance Accounts for the year 1891-92.

Detailed account of Expenditure on construction of Protective Railways.

Nil.

SCHEDULE D.

Finance Accounts for the year 1891-92.

Detailed account of expenditure on construction of Railways charged against Revenue in addition to that under Famine Insurance.

Main and sub-heads of expenditure.	PROVINCIAL, MATAVARAM-METTUPET RAILWAY.				
	Official year 1891-92.			Outlay to end of previous year.	Sanctioned estimate.
	Budget estimate.	Revised estimate.	Outlay.		
<i>I. Preliminary expenses—</i>	Rs.	Rs.	Rs.	Rs.	Rs.
Survey expenses ..	..	..	820	1,071	9,581
Plant ..	..	770	8	667	1,668
Establishment ..	..	..	..	9	601
Total ..	..	770	818	1,747	11,850
<i>II. Land ..</i>	3,997	1,26,299	1,32,092	49,531	1,81,623
<i>III. Formation—</i>					
Earthwork ..	1,06,295	28,000	28,665	1,607	30,272
Tunnels ..	..	..	..	..	..
Total ..	1,06,295	28,000	28,665	1,607	30,272
<i>IV. Bridge work—</i>					
Large bridges ..	3,79,628	5,000	5,018	..	5,018
Minor do. ..	..	..	4,045	49	4,094
Total ..	3,79,628	5,000	9,063	49	9,112
<i>V. Fencing—</i>					
Fencing ..	..	..	..	..	12,593
Road crossings ..	..	100	5	..	32,594
Mile and gradient posts ..	..	..	..	..	1,658
Total ..	19,549	100	5	..	46,745
<i>VI. Electric telegraph ..</i>	1,350	400	310	..	310
<i>VII. Ballast and Permanent-way—</i>					
Ballast ..	..	..	27	..	27
Permanent-way ..	4,98,940	6,500	15,893	1,928	17,821
Total ..	4,98,940	6,500	15,920	1,928	17,848
<i>VIII. Stations and buildings—</i>					
Stations and offices ..	..	..	15	..	15
Workshops, store buildings, &c. ..	..	..	..	..	..
Staff quarters ..	1,06,070	1,000	503	..	503
Station machinery ..	..	..	658	..	658
Total ..	1,06,070	1,000	1,166	..	1,166
Total, Construction Accounts ..	11,14,829	1,68,059	1,88,059	54,862	2,42,921
<i>IX. Plant—</i>					
Engineering ..	..	..	3,875	2,375	..
Locomotive ..	..	..	..	..	..
Carriage and wagon ..	..	..	..	..	..
Station and office furniture ..	..	..	..	..	..
Total ..	..	..	3,875	2,375	15,464
<i>X. Ferries—</i>					
Ferries ..	..	..	..	..	..
Floating bridges ..	..	..	..	..	..
Total ..	..	..	..	..	..
<i>XI. Rolling-stock—</i>					
Locomotive ..	..	..	..	..	..
Carriage and wagon ..	..	..	..	..	..
Total ..	..	..	..	..	..

SCHEDULE E.
Finance Accounts for the year 1891-92.
Detailed account of expenditure on construction of Railways not charged against Revenue.

[illegible]

* The difference between the figures for the column and the sum of the two preceding columns are due to the elimination from the former of amounts of receipts on Capital account to end of 1891-92 adjusted as noted below:—

Detailed account of expenditure on construction of Railways not charged against Revenue—cont.

Main and sub-heads of expenditure.	IMPERIAL, NORTH INDIAN RAILWAY.						IMPERIAL, DHARMARAM-HINDUPUR RAILWAY.										
	Official year 1891-92.			Outlay to end of previous year.	Outlay to end of 1891-92.	Sanctioned estimate.	Official year 1891-92.			Outlay to end of previous year.	Outlay to end of 1891-92.	Sanctioned estimate.					
	Budget estimate.	Revised estimate.	Outlay.				Budget estimate.	Revised estimate.	Outlay.								
				Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VII. Rail and permanent-way—																	
Ballast	..	..	1,41,949	2,51,821	4,94,770	80,61,982	1,24,272	66,000	7,074	..	..	7,074	..	..	..	..	..
Permanent-way	..	..	21,37,689	47,69,863	69,23,349	80,61,982	1,24,272	66,000	84,967	..	..	84,967	..	..	..	..	..
Total	..	..	22,79,638	81,41,764	74,17,119	80,61,982	1,24,272	66,000	82,041	..	..	82,041	..	..	..	..	..
VIII. Stations and buildings—																	
Station and office	..	..	1,79,848	2,42,206	4,15,746	19,23,764	..	..	106	..	..	106	..	..	..	..	..
Workshops, store buildings, &c.	..	..	17,632	6,866	23,978	..	..	..	..	..	..	..	..	..	..	..	..
Flag quarters	..	..	1,93,934	1,89,071	3,52,161	..	..	..	..	..	..	..	..	..	..	..	..
Station machinery	..	..	9,08,646	2,94,632	6,01,077	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	8,93,980	7,03,164	13,92,862	19,23,764	..	..	176	..	..	176	..	..	..	..	..
IX. Construction Accounts	..	..	60,79,964	1,80,39,937	2,06,94,619	2,24,26,640	6,66,846	4,42,920	6,46,096	21,068	6,66,166	..	..	..	..	..	..
X. Plant—																	
Engineering	..	..	31,314	2,43,616	3,11,878	4,26,436	..	..	..	..	..	..	..	..	..	..	..
Locomotive	..	..	42,866	9,426	51,780	..	..	..	..	..	..	..	..	..	..	..	..
Carriage and wagon	..	..	..	4,372	4,372	..	..	..	..	..	..	..	..	..	..	..	..
Station and office furniture	..	..	16,374	20,163	41,856	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	28,616	2,83,803	4,10,881	4,26,436	..	..	..	..	..	..	..	..	..	..	..
XI. Rolling-stock—																	
Locomotive	..	..	2,968	12,86,158	12,83,190	38,80,876	..	..	..	..	..	..	..	..	..	..	..
Carriage and wagon	..	..	9,16,443	13,94,716	23,10,156	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	9,19,475	26,80,874	35,93,346	38,80,876	..	..	..	..	..	..	..	..	..	..	..
XII. General charges as per Schedule F—																	
Direction or general	..	..	80,286	3,25,607	4,02,967	..	12,000	10,627	16,687	42	16,729	..	..	..	..	..	..
Engineering	..	..	2,17,149	10,83,211	17,90,727	..	87,848	69,210	69,302	492	69,794	..	..	..	..	..	..
Stores	..	..	30,120	1,26,876	1,47,048	..	4,297	1,041	709	..	709	..	..	..	..	..	..
Audit and accounts	..	..	30,758	96,699	1,35,982	..	2,120	6,300	417	84	901	..	..	..	..	..	..
Medical and sanitation	..	..	43,634	10,286	67,351	..	2,190	1,194	1,235	..	1,235	..	..	..	..	..	..
Locomotive, carriage and wagon	..	..	33,230	37,316	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	3,62,694	23,08,267	25,61,223	38,80,876	1,09,165	84,373	89,760	618	89,368	..	..	..	..	..	..

Loss by exchange	..	..	..	2,42,340	8,43,360	2,42,360	..	..	..	..	..
Purchase of line	..	..	..	4,69,26,670	4,69,26,670	4,69,26,670	..	..	..	..	..
Overdrawn capital	..	..	..	..	..	..	..	..	..	..	..
Total, Expenditure on Final heads	70,10,076	66,22,651	63,77,738	8,79,79,826	7,43,27,969	7,76,82,668	7,76,000	6,28,293	6,33,846	21,686	6,66,632
Suspense accounts as per Schedule G.	..	..	..	41,69,394	78,19,974	..	25,000	6,03,768	4,93,200	16,081	4,98,261
Grand Total, Expenditure	40,90,000	24,61,086	22,34,414	7,67,99,800	7,79,94,619	..	8,00,000	11,32,050	11,17,046	36,767	11,63,813
Deductions—Receipts on Capital account	10,000	10,900	4,764	24,831	..	..	..	..	..	..	..
Cash and stores received from the Company	..	..	..	..	..	..	..	..	..	..	..
on purchase of the line	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure	40,80,000	24,50,000	17,69,226	7,23,80,123	7,41,29,447	..	8,00,000	11,32,000	11,16,941	36,767	11,53,708
Deductions—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	..	..	..	66,95,920	66,95,920	..	..	..	..	..	..
Miscellaneous	..	..	..	23,000	20,000	..	..	..	..	..	..
Purchase of line	..	..	..	4,69,26,670	4,69,26,670	..	..	..	..	..	..
Total	..	..	..	66,95,920	66,95,920	..	..	..	..	..	..
Net Indian outlay	40,80,000	20,00,000	17,69,226	1,87,18,632	2,04,87,967	..	8,00,000	11,32,000	11,16,941	36,767	11,63,708

(A) Sanctions by Secretary of State—

Actual outlay on final heads of the South Indian Railway by the old Company	..	..	..	4,92,66,978	..	..	..	..	..	..	..
Difference between amount of purchase money and the actual amount spent on final heads by the old Company	..	..	..	6,69,692	..	..	..	..	..	..	..
Estimate for Villupuram-Dharmaram Railway	..	..	..	1,91,00,023	..	..	..	..	..	..	..
Do. for Dharmaram-Quintal section	..	..	..	49,29,023	..	..	..	..	..	..	..
Nellore Branch to end of June 1888	..	..	..	60,28,889	..	..	..	..	..	..	..
Sanctions by Government of India—	..	..	..	..	..	..	..	..	..	..	..
Actual outlay on final heads, Nellore Branch, from January 1896 to December 1899	..	..	..	1,99,176	..	..	..	..	..	..	..
Do. do. South Indian Railway and Nellore Branch from January to March 1891	..	..	..	67,066	..	..	..	..	..	..	..
Revised estimate, 1891-92, for South Indian Railway open line and Nellore Branch	..	..	..	2,37,239	..	..	..	..	..	..	..
Total	..	..	..	7,76,83,888	..	..	..	..	..	..	..

* See note on previous page.

Detail of establishment charges.

Sterns.									
Accountants	602	..	602	26,937	2,171	..	..	2,171	..
Office	17,621	..	17,621	2,670	2,877	..	..	2,877	..
Petty	14,663	..	14,663	..	..	..	..	..	..
Local and other allowances	..	..	..	..	..	..	..	..	..
Travelling allowances	16,636	..	16,636	4,633	6,143	..	..	6,143	..
Quarters	..	265	265	..	..	13,429	..	..	4,919
Office accommodation	..	606	606	..	..	3,354	..	..	3,763
Instruments	..	7,448	7,448	..	..	3,100	..	..	1,442
Office expenses	..	21,411	21,411	11,886	..	2,647	..	..	2,231
Proportionate charges for Establishment and Plant on work done by famine relief	..	1,879	1,879	..	..	..	..	..	..
Total	2,03,802	13,347	2,17,149	1,76,627	40,372	22,930	45,499	13,356	58,854
Sterns.									
Share of general charges of Secretary of State	..	..	..	..	..	..	..	..	..
Storekeepers	509	..	509	7,760	..	..	..	..	..
Sub-storekeepers	10,226	..	10,226	2,920	..	..	..	..	..
Office	4,242	..	4,242	16,042	132	..	..	..	896
Petty	3,003	..	3,003	1,046	79	..	..	..	408
Travelling allowances	..	..	..	..	69	..	..	..	26
Local and other allowances	..	..	..	..	..	..	..	..	..
Quarters	..	48	48	..	..	..	..	..	..
Office accommodation	..	161	161	..	..	..	..	..	..
Instruments	..	..	..	..	..	..	..	..	..
Office expenses	..	1,628	1,628	4,312	..	..	..	..	..
Total	18,498	1,632	20,130	30,611	708	1	1,328	1,246	2,673
Audit and Accounts.									
Examiner, Chief Auditor and Assistant Auditors	..	..	..	..	..	..	..	..	..
Accountants	6,301	..	6,301	26,692	..	..	..	..	..
Office	10,941	..	10,941	68,292	621	..	..	..	..
Petty	13,246	..	13,246	..	..	..	..	..	621
Travelling Inspectors	..	..	..	141	..	..	..	..	..
Pro. allowances	..	..	..	7,156	..	..	..	..	..
Local and other allowances	138	..	138	2,392	..	..	..	..	..
Quarters	..	..	..	..	..	..	..	..	..
Office accommodation	..	..	..	..	..	..	..	..	..
Instruments	..	..	..	..	..	..	..	..	..
Office expenses	..	..	..	..	..	..	..	..	..
Total	29,626	1,112	30,738	1,06,356	921	196	621	277	898
Medical and Sanitation.									
Surgeons and Assistants	1,100	..	1,100	4,950	..	..	..	..	..
Apothecaries and Assistants	6,299	..	6,299	11,006	677	..	..	..	487
Hospital Assistants	..	..	..	..	..	..	..	..	..
Petty	850	..	850	..	91	..	..	..	70
Office	..	..	..	1,896	..	..	..	..	..

Detail of establishment charges—cont.

Particulars.	SOUTH INDIAN RAILWAY.				DHARMAPURAM-HINDUPUR RAILWAY.				MAYAVARAM-METTUPET RAILWAY.			
	Capital.		Revenue.		Capital.		Revenue.		Capital.		Revenue.	
	Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.	Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.	Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
<i>Medical and Sanitation—cont.</i>												
Travelling allowances ..	1,344	..	1,344	1,764	..	..	196	..	..	..	..	..
Local and other allowances ..	..	..	..	..	..	..	..	..	..	..	..	..
Quarters ..	..	37	37	..	..	..	..	..	..	..	109	..
Office accommodation ..	..	10	10	26	..	..	..	..	..	..	..	..
Instrument ..	..	..	..	..	..	..	..	..	..	..	..	..
Office expenses ..	..	1,946	1,946	780	..	..	219	..	..	14	14	..
Total ..	6,293	1,993	10,286	20,416	953	282	1,235	..	866	361	1,227	..
<i>Locomotive, Carriage and Wagon.</i>												
Superintendents and Assistants ..	..	..	..	28,063	..	..	..	..	..	..	..	..
Subordinate Superintendents ..	..	..	..	68,984	..	..	..	..	..	..	..	..
Office establishment ..	3,444	..	3,444	33,390	..	..	..	..	..	..	..	..
Running staff ..	271	..	271	1,71,809	..	..	..	..	..	..	..	..
Overtime allowances ..	..	..	..	91,934	..	..	..	..	..	..	..	..
Travelling and other allowances ..	..	..	..	8,026	..	..	..	..	..	..	..	..
Office expenses ..	..	..	..	9,816	..	..	..	..	..	..	..	..
Quarters ..	..	..	..	..	..	..	..	..	..	..	..	..
Office accommodation ..	..	324	324	..	..	..	..	..	..	..	..	..
Total ..	3,716	390	4,106	4,00,613	..	..	..	..	..	..	..	..
<i>Trains.</i>												
Superintendents and Assistants ..	..	..	..	26,631	..	..	..	..	..	..	..	..
Subordinate Superintendents ..	..	..	..	2,73,717	..	..	..	..	..	..	..	..
Station staff ..	..	..	..	87,400	..	..	..	..	..	..	..	..
Train staff ..	..	..	..	..	..	..	..	..	..	..	..	..
Petty establishment ..	..	..	..	..	..	..	..	..	..	..	..	..
Office ..	..	..	..	22,677	..	..	..	..	..	..	..	..
Travelling allowances ..	..	..	..	4,941	..	..	..	..	..	..	..	..
Local and other allowances ..	..	..	..	2,259	..	..	..	..	..	..	..	..
Office expenses ..	..	..	..	391	..	..	..	..	..	..	..	..
Total ..	..	..	..	3,97,956	..	..	..	..	..	..	..	..

<i>Paymasters.</i>												
Superintendents and Assistants ..	..	..	..	..	..	..	..	..	..	..	..	..
Office establishment ..	..	..	..	..	..	..	..	..	..	..	..	..
Travelling allowances ..	..	..	..	..	..	..	..	..	..	..	..	..
Local and other allowances ..	..	..	..	..	..	..	..	..	..	..	..	..
Office expenses ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Stationery Office.</i>												
Office establishment ..	..	..	..	..	..	..	..	..	..	..	..	..
Travelling allowances ..	..	..	..	..	..	..	..	..	..	..	..	..
Office expenses ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Telegraph.</i>												
Superintendents and Assistants ..	..	..	..	1,440	..	..	..	..	..	..	..	..
Subordinate Superintendents ..	..	..	..	48,798	..	..	..	..	..	..	..	..
Office establishment ..	..	..	..	1,466	..	..	..	..	..	..	..	..
Do. expenses ..	..	..	..	6,196	..	..	..	..	..	..	..	..
Travelling allowances ..	..	..	..	263	..	..	..	..	..	..	..	..
Local and other allowances ..	..	..	..	132	..	..	..	..	..	..	..	..
Total ..	..	..	..	57,266	..	..	..	..	..	..	..	..
Grand Total ..	3,18,664	44,030	3,62,694	16,73,644	69,470	29,280	88,750	..	50,001	16,908	66,909	..
<i>Abstract.</i>												
Pensionable establishment ..	1,82,967	..	1,82,967	16,624	34,288	..	34,288	..	21,382	..	21,382	..
Non-pensionable establishment ..	1,32,679	..	1,32,679	13,02,773	19,660	..	19,660	..	23,332	..	23,332	..
Allowances and office expenses ..	23,118	44,030	67,148	1,56,146	6,632	29,280	34,912	..	6,367	16,908	23,275	..

Balances on the books of the Chief Auditor of accounts, South Indian Railway, at the end of the official year 1891-92.

Debits.				Credits.				
Total debits.	48. Imperial Capital.		XXVI and 38. Imperial.	Lodger.	48. Imperial Capital.		37. Provincial Capital.	Total credits.
	South Indian Railway.	Dharmavaram-Hindupur Railway.	Mayavaram-Mutpet Railway.		South Indian Railway.	Dharmavaram-Hindupur Railway.	Mayavaram-Mutpet Railway.	
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
6,287	6,287	..	..	Surplus balances affecting charge to grant—	1,19,867	640	14,172	1,34,669
40,61,002	32,82,928	4,48,334	3,29,740	Purchases ..	..	..	..	..
2,26,215	1,76,398	42,619	..	Sales ..	..	..	..	..
..	..	..	..	Stores ..	..	..	..	..
1,06,907	32,760	..	74,147	London stores ..	..	..	..	3,361
2,86,241	2,66,241	..	..	Do. invoices ..	..	..	..	..
27,686	26,258	668	..	Manufactures ..	..	..	..	..
..	..	..	..	Workshop manufactures suspense account ..	..	..	..	..
..	..	..	..	Miscellaneous advances ..	..	..	..	..
..	..	..	..	Capital advance account ..	..	..	..	..
..	..	..	..	Suspense ..	..	..	..	..
..	..	..	..	Demands payable ..	..	..	..	..
46,93,338	37,89,868	4,98,821	4,04,849	Total ..	2,21,693	1,23,218	14,172	3,69,823
..	..	4,93,200	1,77,156	Increase or decrease of surplus balances during 1891-92 ..	59,201	41,63,324	..	..
1,35,289	..	..	1,85,289	Surplus balances affecting credit to Revenue—	..	..	..	..
..	..	..	..	Traffic account ..	..	..	..	1,941
..	..	..	..	Foreign railways ..	..	..	..	..
1,36,289	..	..	1,36,289	Total ..	..	..	..	1,941
..	..	..	..	Increase or decrease of surplus balances during 1891-92 ..	..	..	..	..
49,799	11,399	1,302	2,934	Closing balances—	..	..	..	..
..	..	..	..	Cash ..	..	..	..	..
..	..	..	..	Deposits ..	..	..	..	76,919
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
64,13,601	..	..	84,13,601	Net traffic earnings ..	..	..	..	96,31,478
..	..	..	..	..	..	..	..	..
2,23,54,404	2,04,87,957	11,53,708	7,12,739	Net working expenses ..	..	..	..	..
30,98,256	..	..	..	State Railways Provident Fund ..	..	..	..	..
..	..	..	..	Capital outlay ..	..	..	..	..
..	..	..	..	Government ..	..	..	..	..
3,19,15,959	2,04,99,386	11,56,010	7,16,678	Total ..	95,46,920	2,04,99,386	11,56,010	3,19,15,959
				Details.				
Note.—				A. Net traffic earnings.				
				B. Net working expenses.				
				C. Government.				
				Rs.				
				30,37,809				
				55,934				
				6,612				
				30,98,266				
				Rs.				
				66,82,752				
				7,17,313				
				13,436				
				64,13,601				
				Total ..				
				Rs.				
				87,30,283				
				7,91,247				
				19,948				
				95,31,478				
				Total ..				
				Rs.				
				30,37,809				
				55,934				
				6,612				
				30,98,266				

Details.		A. Net traffic earnings.		B. Net working expenses.		C. Government.	
South Indian Railway		Rs. 87,30,283	Rs. 30,27,809	Rs. 66,02,752	Rs. 33,934	Rs. 30,27,809	Rs. 33,934
Mellore Branch Villupuram-Guntakal as per last year's account.		7,81,247	7,17,313	7,17,313	6,612	7,17,313	6,612
Villupuram-Guntakal Railway main line		19,948	13,438	13,438		19,948	
Total		95,31,478	64,13,601	64,13,601		95,31,478	64,13,601

Notes—

CERTIFICATE OF SUSPENSE AND CASH BALANCES.

Certified that the balances under the several suspense heads of the lines under construction have been audited in accordance with the rules in force (Accountant-General's Circulars Nos. 14 of 1886 and 7 of 1889) and that the state of each has been briefly noticed in the report upon the finance accounts; also the cash balances shown in the final accounts-current for the year 1891-92 include imprints of disbursing officers as verified from their cash balance statements plus the London cash balance.

TRICHINOPOLY,
11th August 1892.

(Signed)

JAMES SMITH,
Chief Auditor, South Indian Railway.

(")

A. GRANT,
Dy. Examiner, Railway Accounts, Trichinopoly.

MADRAS,
18th August 1892.

(")

J. LIGHTFOOT,
Examiner, Railway Accounts, Madras.

APPENDIX A.

Finance accounts for the year 1891-92.
STATEMENT of indirect charges relating to the Capital and Revenue accounts for the year 1891-92.

Year.	CAPITAL CHARGES.						REVENUE.						Grand total.	Net receipts (d).	Loss by exchange (e).	Total (f) (c).	Leave and pension allowances.	Indirect establish-ment.	Total.	Net receipts less indirect charges.	Simple interest on capital out-lay (g).	Net revenue in excess of interest.	Interest in excess of net revenue.		
	Direct.			Indirect.			Direct.			Indirect.															
	Direct outlay.	Loss by exchange.	Total (e).	Leave and pension allowances.	Capitalization of abatement of land revenue.	Total.	Net receipts (d).	Loss by exchange (e).	Total (f) (c).	Leave and pension allowances.	Indirect establish-ment.	Total.													
1893-94 ..	Rs. 2,74,095	..	2,74,095	2,693	..	2,693	Rs. 2,76,678	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs. 6,433		
1894-95 ..	14,87,792	90,000	15,77,792	12,928	24,100	37,028	16,14,787	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	42,518		
1895-96 ..	16,87,159	1,62,360	18,49,519	12,987	16,656	29,643	17,68,161	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,08,865		
1896-97 ..	21,21,664	..	21,21,664	16,372	826	17,198	21,37,862	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,08,868		
1897-98 ..	8,71,916	..	8,71,916	10,616	91	10,707	8,82,623	43,004	..	43,004	1,891	1,891	..	1,691	..	..	..	..	..	..	..	..	1,86,088		
1898-99 ..	8,59,536	..	8,59,536	9,303	80,722	90,025	10,49,561	34,938	..	34,938	4,018	4,018	..	4,018	..	..	..	..	..	..	..	..	2,90,734		
1899-90 ..	77,37,260	..	77,37,260	46,372	1,33,143	1,69,514	79,06,664	70,847	..	70,847	1,763	1,763	..	1,763	..	..	..	..	..	..	..	..	28,864		
South Indian Guaranteed Railway up to 31st December 1890 ..	..	..	..	..	..	..	..	92,60,51,116	..	2,60,51,116	..	..	..	..	..	..	..	..	..	..	..	..	..	69,086	
Purchase of South Indian Railway and outlay during 1890-91 ..	6,70,78,380	..	6,70,78,380	44,180	26,656	70,836	6,71,49,316	8,42,287	..	8,42,287	1,364	1,364	..	1,364	..	..	..	..	..	..	..	..	..	44,778	
1890-91 ..	17,69,376	..	17,69,376	..	3,943	3,943	17,73,268	22,62,603	..	22,62,603	..	..	..	..	..	..	..	..	..	..	..	..	..	2,46,808	
1891-92 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,82,659	
Total ..	7,33,87,087	2,42,360	7,41,29,447	1,53,138	2,76,134	4,29,272	7,45,57,719	2,91,69,093	..	2,91,69,093	8,735	8,735	..	8,735	..	..	..	..	..	..	..	..	..	..	69,086
																								..	2,60,51,116
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(1) Total outlay to date Deduct—Paid for English loans

Rs. 7,41,29,447
4,89,26,670
2,52,02,777

Outlay to end of 1890-91 .. 2,64,34,652 at 4 per cent. per annum
Do. during 1891-92 .. 17,69,326 at 2 ..
Rs. 2,82,03,978

Add—Interest on English loans paid by the Secretary of State at 1-4 7/3333012 ..
Rs. 26,14,776
Total .. 30,87,646

As per last account
Deduct—Moisture of surplus profits since realized and paid to the new Company in terms of Madras G.O., No. 670 B., dated 20th February 1892 .. 2,712
Rs. 2,60,61,116

DIHARMAYAM-HINDUPUR RAILWAY.

APPENDIX A.
Finance Account for the year 1891-92.

STATEMENT of indirect charges relating to the Capital and Revenue accounts for the year 1891-92.

Year.	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 abatement of land revenue.	Total.	Not receipts (b).	Loss by exchange (c).	Total (b) (c).	Leave and pension allowances.					Indirect establishment.	Total.
1894-95 ..	Rs. 34,523	..	34,523	..	..	34,523	..	..	..	..	..	..	Rs. 690	..	Rs. 690	
1895-96 ..	..	..	..	..	..	..	..	..	..	..	..	..	1,381	..	1,381	
1896-97 ..	..	..	..	..	..	..	..	..	..	..	..	..	1,391	..	1,391	
1897-98 ..	..	..	..	..	..	..	..	..	..	..	..	..	1,426	..	1,426	
1898-99 ..	..	..	..	..	..	..	..	..	..	..	..	..	1,623	..	1,623	
1899-90 ..	..	..	..	..	..	..	..	..	..	..	..	..	1,182	..	1,182	
1890-91 ..	..	..	..	..	..	..	..	..	..	..	..	..	1,089	..	1,089	
1891-92 ..	..	..	..	..	..	..	..	..	..	..	..	..	23,610	..	23,610	
Total ..	11,53,708	..	11,53,708	..	6,199	6,199	11,59,907	..	..	..	..	..	32,461	..	32,461	

MAYAVARAM-MUTUPET RAILWAY.

APPENDIX A.

Finance Account for the year 1891-92.
STATEMENT of indirect charges relating to the Capital and Revenue accounts for the year 1891-92.

Year.	CAPITAL CHARGES.						Grand Total.	REVENUE.				Net receipts less indirect charges.	Simple interest on capital outlay (e).	Net revenue in excess of interest.	Interest in excess of net revenue.		
	Direct.			Indirect.				Direct.		Indirect.							
	Direct outlay.	Loss by exchange.	Total (e).	Leave and pension allowances.	Capitalization of abatement of land revenue.	Total.		Net receipts (d).	Loss by exchange (e).	Total (f) (c).	Leave and pension allowances.					Indirect establishment.	Total.
1890-91 ..	Rs. 2,86,117	..	2,86,117	..	Rs. 31,713	Rs. 31,713	Rs. 3,17,830	..	..	..	..	..	Rs. 6,722	..	Rs. 6,722		
1891-92 ..	4,26,622	..	4,26,622	..	72,826	72,826	4,99,447	..	..	..	..	..	19,977	..	19,977		
Total ..	7,12,739	..	7,12,739	..	1,04,638	1,04,638	8,17,377	..	..	..	..	..	26,699	..	26,699		

(e) No charges up to end of December 1890. Subsequent charges adjusted in the accounts for 1891-92.

SOUTH INDIAN RAILWAY.

Note by the Government Examiner, Railway Accounts, on Finance Accounts, 1891-92.

I.—REVENUE AND EXPENDITURE.

The following tables will show the differences between the actual Revenue transactions of the period under review and those of the preceding year; and between the actual transactions of the year compared with those contemplated in the budget and revised estimates:—

Head of grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1890-91.	Budget estimate, 1891-92.	Revised estimate, 1891-92.	Actuals, 1891-92.
	1	2	3	4
Administrative earnings	Rs. 66,30,669	Rs. 71,37,000	Rs. 71,87,330	Rs. 72,68,006
Suspense	1,38,184	12,000	28,330	1,836
Total receipts	64,85,386	71,26,000	71,82,000	72,69,842
Administrative working expenses	38,65,699	48,35,000	48,77,698	49,66,379
Company's portion, surplus profits			70,901	70,901
Suspense	80,144	10,000	28,498	60,201
Net expenditure against grant	37,78,556	48,25,000	49,20,000	49,76,979
Net earnings	27,06,830	23,01,000	22,62,000	22,92,863
Net receipts	27,09,830	23,00,000	22,42,000	22,82,663

Head of grant.	DIFFERENCES.					
	Actuals, 1891-92, more or less than					
	Actuals, 1890-91.		Budget estimate, 1891-92.		Revised estimate, 1891-92.	
	More.	Less.	More.	Less.	More.	Less.
	5	6	7	8	9	10
Administrative earnings	Rs. 6,37,437	..	Rs. 1,21,006	..	Rs. 70,676	Rs. ..
Suspense	1,37,020	..	13,836	..	27,166	..
Total receipts	7,74,457	..	1,34,842	..	97,842	..
Administrative working expenses	10,89,580	..	1,30,278	..	87,681	..
Company's portion, surplus profits	70,901	..	70,901	..	..	..
Suspense	80,943	..	..	49,201	..	30,702
Net expenditure against grant	12,01,424	..	1,51,979	..	66,979	..
Net earnings	..	4,62,148	..	9,273	..	..
Net receipts	..	4,26,967	..	17,137	40,863	17,068

I.—REVENUE AND EXPENDITURE—cont.

(a) Comparison of Actuals of 1891-92 with Actuals of 1890-91.

(i) General Results.

There has been a net reduction of Rs. 4,26,967 upon the actuals of 1890-91, made up as follows:—

Increased outlay on working expenses	Rs. 10,99,580
Do. on surplus profits	70,901
Total	11,70,481
Less increased income from traffic earnings	Rs. 6,37,437
Do. from net suspense transaction. 1,06,077	
	7,43,514
Net reduction	4,26,967

(ii) Working Expenses.

The increased outlay on working expenditure arose on the following heads:—

Maintenance	Rs. 4,93,940
Locomotive expenses	3,89,216
Carriage and wagon expenses	21,345
Traffic expenses	43,440
General charges	1,56,328
	11,04,269
Less decrease on special and miscellaneous	4,689
	10,99,580

A large portion of the total increase was due to the special charges hereinafter enumerated; and the residue to the opening of additional lengths of line, to increased traffic earnings, and to the fall in the rate of exchange.

Loss on unserviceable stores charged to Revenue in terms of contract	Rs. 1,78,197
Audit and control by Government do. do.	89,235
Contribution to Provident fund not made in former accounts	16,491
Renewals of sleepers on Negapatam branch	49,753
Increased outlay on special renewals of 50 lb. rails, 53.19 miles having been renewed during the period	2,30,069
Total	6,63,745

(iii) Company's Portion of Surplus Profits.

No provision was made in previous year for shareholders' portion of surplus profits as the new contract had barely come into operation and nothing fell due in the period. The amount included in the current year represents the additional contribution at the rate of half per cent. for one year ending December 1891, viz., £5,000, at current rates of exchange.

(iv) Earnings.

The increased earnings arose on the following heads:—

Coaching	Rs. 3,60,004
Goods	1,77,120
Telegraph and sundries	1,00,313
Total	6,37,437

I.—REVENUE AND EXPENDITURE—cont.

(a) Comparison of Actuals of 1891-92 with Actuals of 1890-91—cont.

With the exception of Rs. 1,36,285 credited to sundries in respect of the old Company's Fire Insurance fund, the whole of the increase was due to ordinary development of traffic and to the opening of additional sections of railway averaging 131 miles during the year.

(v) Suspense.

The increase on suspense transactions is due to the adjustment of the old Guaranteed Company's outstandings in 1890-91 on acquisition of the line by the State having abnormally affected the outstandings at the end of the previous year.

(b) Comparison of Actuals of 1891-92 with Revised Estimate.

There has been a net difference of Rs. 40,863 only between the actuals and the revised estimate made up as follows:—

	Rs.
Increased earnings	70,676
Increase on suspense transactions	57,868
	1,28,544
Less increased working expenses	87,681
Net increase	40,863

The increased working expenses were due to heavier outlay on "maintenance of way" and "carriage and wagon expenses" and to a slight increase under "general charges," all other heads showing slight decreases.

Of the increased earnings Rs. 11,955 is due to an excess realization on the sale of Government paper belonging to the old Company's Fire Insurance fund and the residue to a slight improvement in traffic earnings.

The suspense increases are due to the following:—

	Rs.
Traffic outstandings being less than anticipated by	27,166
Demands payable being more than anticipated owing to increased length of open line	30,702
Total	57,868

(c) Comparison of Actuals of 1891-92 with Budget Estimate.

There has been a net reduction of Rs. 17,137 only on the budget estimate made up as follows:—

	Rs.	Rs.
Increased working expenses	1,30,279	
Company's portion of surplus profits not provided for in budget estimate	70,901	2,01,180
Less—		
Increased revenue earnings	1,21,006	
Increase in suspense	63,037	1,84,043
Net reduction		17,137

The increased working expenditure was due to short provision for "Locomotive" and "Special and Miscellaneous expenses."

The surplus profits were not included in the budget estimate owing to uncertainty as to the manner in which they should be dealt with.

For a similar reason no provision was made in the Revenue earnings in respect of the old Company's Fire Insurance fund (Rs. 1,36,285).

The increase on suspense is due to the same causes which have affected the revised estimate.

II.—CAPITAL OUTLAY.

The following table will show 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 1890-91 as the expenditure in each 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, 1891-92.	Revised estimate, 1891-92.	Actuals, 1891-92.	Actuals, 1891-92, 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.	70,10,076	65,32,664	63,77,738	..	6,32,338	..	1,44,916
Suspense accounts	29,20,078	40,61,668	41,69,334	..	12,33,248	..	91,758
Total ..	40,90,000	24,61,086	22,24,414	4,45,089	13,66,586	..	2,36,672
Receipts on Capital account ..	10,000	4,61,086	4,66,089	..	..	..	5,997
Net expenditure ..	40,80,000	20,00,000	17,69,325	..	23,10,675	..	2,30,675
<i>Dharmavaram-Hindupur Railway.</i>							
Total expenditure on final heads.	7,75,000	5,28,292	6,33,846	..	1,41,154	1,06,554	..
Suspense accounts	25,000	6,03,768	4,83,200	4,68,200	..	..	1,20,558
Total ..	8,00,000	11,32,060	11,17,046	3,17,046	..	..	16,004
Receipts on Capital account ..	..	60	105	..	..	65	..
Net expenditure ..	8,00,000	11,32,000	11,16,941	3,16,941	..	..	15,059
<i>Mayasaram-Mutpet Railway.</i>							
Total expenditure on final heads.	12,12,816	2,42,689	2,51,293	..	9,61,423	8,704	..
Suspense accounts	2,81,816	2,68,411	1,77,166	4,58,971	..	..	1,11,256
Total ..	9,31,000	5,31,100	4,28,459	5,02,462	..	..	1,02,652
Receipts on Capital account ..	..	100	1,926	..	..	1,826	..
Net expenditure ..	9,31,000	5,31,000	4,26,533	..	5,04,378	..	1,04,378

(a) South Indian Railway.

(i) Comparison of Actuals of 1891-92 with Revised Estimate.

There is a lapse of Rs. 2,30,675 on the revised estimate made up as follows:—

	Rs.
Final heads	1,44,916
Suspense	91,758
	2,36,672
Receipts on Capital	5,997
Total	2,30,675

The lapse on final heads arises principally on bridgework and permanent-way.

The lapse on suspense was due to an over-estimate of the net stores requirements; the slight reduction in receipts on Capital account calls for no remarks.

(ii) Comparison of Actuals of 1891-92 with Budget Estimate.

There is a lapse of Rs. 23,10,675 on the budget estimate made up as follows:—

	Rs.
Expenditure on final heads	6,32,338
Suspense transactions	12,33,248
Receipts on Capital account	4,45,089
Total	23,10,675

II.—CAPITAL OUTLAY—cont.

(a) South Indian Railway—cont.

Expenditure on Final Heads.

The larger portion of the lapse of expenditure on final heads was due to an over-provision for petty works on the old South Indian Railway, nearly Rs. 3,00,000 having been surrendered in the revised estimate, while the reduced grant was not even then worked up to.

The outlay on the Villupuram-Guntakal Railway final heads was only Rupees 2,78,802 short of the budget estimate or about 4½ per cent.

Suspense Transactions.

The reduction in suspense transactions arose out of over-estimates of English store transactions, increased credits for sales of material to branch lines, and over-estimates of store purchases in India. The serious attention of the Company has been drawn to the necessity of giving these matters more careful attention in future estimates.

Receipts on Capital Account.

The following are the details of the receipts on Capital account, viz. :—

Ordinary items	Rs.
Old Company's cash balance	4,763
Exchange on old Company's stores in stock and other adjustments	24,297
	4,28,029
Total	4,55,089

The latter item has not affected the net grant as it was debited to stores suspense by credit to receipts on Capital account, but for this entry the reduction on suspense transactions would have been larger than the amount brought out in the accounts.

(b) Dharmavaram-Hindupur Imperial State Railway.

(i) Comparison between Actuals of 1891-92 and Revised Estimate.

There has been a lapse of Rs. 15,059 only on the final grant made up as follows :—

Expenditure on final heads	Rs.
Suspense transactions	+ 1,05,554
Receipts on Capital account	— 1,20,558
	55
Total	— 15,059

The lapse of grant was chiefly due to a smaller outlay on land than anticipated, the saving on suspense transactions having been more than balanced by extra outlay on final heads other than land.

(ii) Comparison between Actuals of 1891-92 and Budget Estimate.

There has been an excess of Rs. 3,16,941 over the budget estimate made up as follows :—

Expenditure on final heads	Rs.
Suspense transactions	— 1,41,154
Receipts on Capital account	+ 4,58,200
	105
Total	+ 3,16,941

This excess was all due to increased stocks of material, Rs. 2,47,000 having been surrendered from the construction grant in the revised estimate owing to delay in obtaining land, and an extra provision of Rs. 5,83,000 made for the collection of material.

II.—CAPITAL OUTLAY—cont.

(c) Mayavaram-Mutupet Provincial State Railway.

(i) Comparison between Actuals of 1891-92 and Revised Estimate.

There has been a lapse of Rs. 1,04,378 on the final grant made up as follows :—

Expenditure on final heads	Rs.
Suspense	+ 8,704
Receipts on Capital account	— 1,11,256
	1,826
Total	— 1,04,378

The lapse was due to difficulties in acquiring possession of land and in obtaining material and labour.

(ii) Comparison between Actuals of 1891-92 and Budget Estimate.

There has been a lapse of Rs. 5,04,378 on the budget estimate made up as follows :—

Expenditure on final heads	Rs.
Suspense	— 9,61,423
Receipts on Capital account	+ 4,58,971
	1,926
Total	— 5,04,378

When the budget estimate was prepared it was expected that considerable progress would be made with construction, but, owing to the land being under rice cultivation, this was found to be impracticable. In the revised estimate the grant for works was, therefore, almost entirely surrendered and provision made only for the acquisition of land and collection of material.

III.—EXCEPTIONAL ADJUSTMENTS.

The items referred to in para. VI (h) of last year's Finance Accounts have all been adjusted during the current year, viz. :—

- (a) Exchange on English stores to be debited to Stock Account.
- (b) Obsolete stores to be written off to Revenue.
- (c) Old Company's capital cash balance to be credited to Receipts on Capital.

IV.—OBJECTIONABLE ITEMS.

The objectionable outlay at end of the year consisted of the following as detailed in the objectionable items statement submitted for March (supplementary) :—

(a) South Indian Railway.

(i) No estimates	Number of works	3
	Amount expended	Rs. 825
(ii) Excesses over estimates.	Number of works	35
	Amount of estimates	Rs. 9,56,815
	Excess expended	1,16,647

These excesses are on works in progress and are under consideration and adjustment.

(iii) No appropriation	Number of works	N/A
	Amount expended	
(iv) Excesses over appropriation.	Number of works	1
	Amount of appropriation	Rs. 1,000
	Excess over do.	4,059

These excesses are covered by savings on the total estimate.

Miscellaneous Irregularities.

(v) Works for which revised estimates are likely to be required.	Number of works	14
	Amount of estimate	Rs. 3,29,500
	Outlay to date	3,14,245

IV.—OBJECTIONABLE ITEMS—cont.

(b) Dharmavaram-Hindupur Railway.

(i) The total outlay is treated as objectionable in the absence of a sanctioned estimate.

(ii) Excesses over appropriation ...	Number of works ...	4
	Amount of appropriation ...	Rs. 4,83,192
	Excess over do. ...	„ 1,35,800

These excesses are covered by savings on the total grant and the explanation tendered by the Company has been accepted by the Local Government.

(c) Māyavaram-Mutupet Railway.

(i) Excesses over estimate ..	Number of works ...	1
	Amount of estimate ...	Rs. 4,543
	Excess expended ...	„ 2,124

work in progress; excess under consideration and adjustment.

(ii) Excess over appropriation ...	Number of works ...	4
	Amount of appropriation ...	Rs. 1,65,799
	Excess over do. ...	„ 19,942

These excesses are covered by savings on total grant.

V.—SUSPENSE BALANCES.

(a) Owing to the transfer from a Guaranteed to a State Railway system the suspense balances fell into great confusion and all accounts very much into arrear.

(b) When I assumed charge at the end of October 1891 the Finance account for 1890-91 had not been submitted. The Revenue account for 30th June 1891 was not published until December 1891, the ordinary monthly accounts were four months in arrear and the suspense balances could not be verified.

(c) Great exertions have been subsequently made by the Auditor of the Company, by the Deputy Examiner in Trichinopoly, and by myself, to remedy these defects; and it is satisfactory to be able to state that, with a few trifling exceptions, the whole of the Company's transactions are now current; the ordinary monthly accounts being submitted some weeks before those of the Madras Guaranteed Company.

(d) Detailed lists of all suspense balances and deposit accounts have also been prepared and such details reconciled with the aggregate balances on each suspense and deposit account in the main ledger.

(e) The annexed table will show the state of certain balances upon submission of the preliminary accounts for March 1892 and the result of the efforts made to adjust them up to the date of submission of this report:—

Head of account.	Balance in March preliminary account.	Adjusted in March supplemental account.		Balance at end of year (vide Finance Account).	Adjusted prior to submission of this account.	Still unadjusted.
		Dr.	Cr.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	Cr. 3,55,565	2,93,269	72,293	Cr. 1,34,509	1,21,375	Cr. 13,194
Sales	49,175	950	43,839	8,287	Cr. 1,164	6,133
Demands payable ..	Cr. 2,02,268	39	19,367	Cr. 2,31,893	2,03,735	Cr. 17,858
Miscellaneous advances ..	2,98,895	5,673	2,76,882	27,686	Cr. 13,508	14,178
Deposits	Cr. 1,31,467	58,411	3,873	Cr. 76,919	9,805	Cr. 67,114
Total ..	Cr. 3,41,308	3,68,342	4,16,244	Cr. 3,99,108	3,20,253	Cr. 78,855

V.—SUSPENSE BALANCES—cont.

(f) The balance remaining unadjusted on the undermentioned accounts upon submission of the Finance account consisted of the following items:—

Head of account.	Outstandings which are not current.	Current items.	Total.
	Rs.	Rs.	Rs.
Purchases	Cr. 11,284	Cr. 1,910	Cr. 13,194
Sales	3,210	1,923	5,133
Demands payable (3,895—5,483).	412	Cr. 18,270	Cr. 17,858
Miscellaneous advances ..	3,746	10,432	14,178
Deposits	Cr. 21,928	Cr. 45,188	Cr. 67,114
Total ..	Cr. 25,842	Cr. 53,013	Cr. 78,855

(g) The uncurrent items which are principally credit balances are all under investigation with a view to adjustment.

Upon commencement of the new system of accounts, a number of petty items were credited to Deposits instead of Miscellaneous Advances and other accounts and the details necessary for their transfer are under preparation. It is, therefore, confidently anticipated that the whole of the uncurrent items will be cleared from the lists in a very short time. It will be seen from para. (e) that considerable adjustments have already been effected.

(h) The balance on the Traffic account was made up of the following items:—

i. Station balances as per traffic book	Rs. 55,227
ii. Cash in transit and other items dealt with in traffic book and main ledgers at different periods	17,488
iii. Freight bills adjusted prior to submission of this report	62,468
iv. Items remaining unadjusted	106
Total ..	1,35,289

Rupees 35,726 in respect of freight on store transactions which stood at debit of this account and at credit of demands payable should have been adjusted by transfer during the year instead of by cash payment in the following year. The Company's Auditor has agreed to adjust by transfer in future accounts.

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

Due to Madras Railway	Rs. 1,922
Telegraph Department	19
Total ..	1,941

VI.—Stock.

(a) South Indian Railway.

(a) The store and workshop balances of the South Indian Railway have decreased by Rs. 41,51,285 owing to issue of stores to works on the Villupuram-Guntakal section and to sales of material to the Hindupur-Dharmavaram and Māyavaram-Mutupet branch undertakings. The issues to Revenue have also been considerably in excess of the purchases on that account.

(b) The balances of the Dharmavaram-Hindupur and Māyavaram-Mutupet Railways have on the other hand increased by Rs. 4,83,157 and Rs. 1,76,663 respectively.

(c) Inventories prepared in December 1890 upon transfer of the Guaranteed Company to the State resulted in a slight excess of Rs. 4,814 over the balances brought on the main ledgers of the new State Railway. The balances on the new Company's detailed stores and manufactory ledgers have also been extracted after

one year's working at the close of December 1891 and found to be in excess of the aggregate main ledger balances.

(d) Stock has been taken at six stores depôts with the result that the actuals stock was found to be in excess of the book balances, but these results are being further investigated before making any adjustment.

(e) The balances on the open line manufacture and stores in transit accounts are under investigation, but on the whole the store balances are current and in good order.

(f) No effort has however yet been made to classify the old Company's stock in State form as suggested in last year's report.

(g) Exchange has been added during the year to the value of the old Company's stock and the Company's Auditor is taking steps to separate all store and manufactory transactions.

(h) The credit balance on London invoice account was due to retentions from contractors' accounts in England pending advice of arrival of stores in India. The several amounts have however all been disbursed prior to submission of this report.

(i) The balance on London stores is current and efficient and will be cleared on arrival of the stores at debit thereof.

(j) The construction manufacture accounts are in good order and current.

VII.—MATERIALS AT SITE.

The total value of materials at site of works was Rs. 64,612, viz.:—

South Indian Railway	Rs.	53,015
Dharmavaram-Hindupur Railway	Rs.	11,597
Máyavaram-Mutupet Railway... ..	Rs.	Nil
		<u>64,612</u>

The balances are believed to be efficient and Divisional officers have been called upon to verify them.

VIII.—MISCELLANEOUS ADVANCES.

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

Particulars.	South Indian Railway.	Dharmavaram-Hindupur Railway.	Máyavaram-Mutupet Railway.	Total.
1. Advances to members of the department ...	Rs. 67	Rs. 140	Rs. 450	Rs. 657
2. Miscellaneous	26,189	528	312	27,029
Total ...	26,256	668	762	27,686

IX.—BALANCES ON WORKS ACCOUNTS.

The balances on Works Accounts amount to Rs. 23,701 as under:—

	South Indian Railway.	Dharmavaram-Hindupur Railway.	Máyavaram-Mutupet Railway.	Total.
Due to contractors and laborers	Rs. 16,319	Rs. ...	Rs. 445	Rs. 16,764
Due by do. do.	6,928	9	...	6,937
Total ...	23,247	9	445	23,701

These are reported to be efficient.

X.—DEPOSITS.

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

Particulars.	CAPITAL.			Revenue.	Total.
	South Indian Railway.	Dharmavaram-Hindupur Railway.	Máyavaram-Mutupet Railway.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Security deposits of members of department	300	600	...	...	900
2. Security deposits of contractors and others not in the department ...	33,299	...	...	...	33,299
3. Sums due to contractors on closed accounts	249	...	...	...	249
4. Miscellaneous	25,082	877	19	14,442	40,420
5. Income-tax	1,191	841	19	...	2,051
Total ...	60,121	2,318	38	14,442	76,919

XI.—SAVINGS BANK DEPOSITS.

There are no deposits in Savings Banks.

XII.—GOVERNMENT SECURITIES.

The amount of Government paper held by the Company is Rs. 7,29,186. It consists of investments made on account of the Employés Guarantee funds and the Fine fund. See also para. XIV.

The only Government paper held on account of contractors is Rs. 2,000 deposited by Messrs. Parry and Co. to cover freight outstandings.

The Government promissory notes representing the above sum are in the custody of the Bank of Madras.

XIII.—FLOATING CHEQUES.

The following is a statement of floating cheques on 31st March 1892:—

	Rs.	A.	P.
South Indian Railway	1,22,798	4	2
Dharmavaram-Hindupur Railway	42,685	2	5
Máyavaram-Mutupet Railway	10,377	0	3
Total ...	1,75,860	6	10

XIV.—SPECIAL FUNDS.

The Fire Insurance Fund of the old Company has been closed and credited to Revenue.

The following is a list of special and private funds in the separate charge of the Company:—

Name of fund.	Invested.	Balance uninvested.
	Rs.	Rs.
Guarantee Fund	6,56,699	7,29,186
Fine Fund	1,49,988	77,501
Provident Institution	...	10,082
Total ...	7,29,186	87,583

MADRAS,
17th August 1892.

(Signed) J. LIGHTFOOT,
Examiner, Railway Accounts, Madras.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Examiner, Guaranteed Railway Accounts, to the Joint Secretary to Government, Public Works Department, Railway Branch, dated Madras, 29th August 1892, No. 486.

I have the honour to forward, herewith, one printed copy of the Finance Accounts for 1891-92 of the South Indian Railway system.

ORDER—dated 13th September 1892, No. 2201 R., Public Works.

Ordered that the Finance Accounts of the South Indian Railway system for the year 1891-92, together with the note by the Government Examiner of Railway Accounts, Madras, be forwarded to the Government of India with the remark that the defects brought to notice by the Accountant-General in his No. 288 R., dated 22nd March 1892, received with memorandum from the Government of India, No. 276 A.R. of the 7th April 1892, appear to have been almost entirely remedied.

2. It is greatly to be regretted that such an unsatisfactory state of affairs had ever been allowed to exist, and, considering that the matters complained of have extended over a series of years, much credit is due to the Government Officers concerned and to the Company's Auditor for the rapid progress now made in the adjustment of the accounts.

3. The Examiner's note fully explains the excesses and deficiencies over the several grants for the year, the most noteworthy point being the want of forethought shown by the Company in the preparation of the Capital Budget Estimate of the South Indian Railway which resulted in a lapse of Rs. 23,10,675. The Revised Estimates appear to have been more carefully considered.

4. It should be distinctly understood by the Company that the Railway Officers alone are in full possession of all details necessary for the preparation of correct Estimates, and it is hoped that there may be no recurrence of the submission of Estimates so inaccurate as the South Indian Railway Budget for 1891-92.

(True Extract.)

Major, R.E.,
Offg. Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
„ Examiner Guaranteed, Railway Accounts.

Exd. S. J. Pereira.
Spare Copies

RAILWAY.

Gobt. of {1892} Madras.
PUBLIC WORKS.

Dated September, 13th.

Recd.

Encl.

G.O., 13th Sept. 1892, No. 2201 R.

SEPTEMBER.

South Indian Railway System

Ordered that the finance accounts of the — for the year 1891-92 be forwarded to the Government of India with remarks as to defects brought to notice by the Accountant-General.

13TH SEPTEMBER 1892, No. 2202 R., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

Railway.

LETTER—from

F. B. WALKER, Esq.,
Offg. Joint Secretary to the Government of Madras,
Public Works Department,
Railway Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

With reference to your memorandum, No. 276 A.R., dated the 7th April last, and in continuation of my letter, No. 1560 R., dated 21st June 1892, I am directed to forward, herewith, copy of Proceedings of this Government, No. 2201 R., dated 13th September 1892, on the finance accounts of the South Indian Railway system for the year 1891-92, and to state that it is hoped that the progress made in bringing up arrears of work as detailed both in the accounts and in the note by the Examiner of Guaranteed Railway Accounts, Madras, may meet with the approval of the Government of India.

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

Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

OOTACAMUND,
13th September 1892.

Exd. S. J. Pereira.
Spare Copies

RAILWAY.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated September, 13th.

Recd.

Encl.

13th Sept. 1892, No. 2202 R.

SEPTEMBER.

South Indian Railway System.

Forwarding copy of Proceedings on the finance accounts of the — for 1891-92 with remarks.

SOUTH INDIAN RAILWAY.

Note by the Government Examiner, Railway Accounts, Madras, on Finance Accounts, 1892-93.

I.—REVENUE AND EXPENDITURE.

The following tables will show the differences between the actual Revenue transactions of the period under review and those of the preceding year and between the actual transactions of the year compared with those contemplated in the budget and revised estimates:—

Head of grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1891-92.	Budget estimate, 1892-93.	Revised estimate, 1892-93.	Actuals, 1892-93.
1	2	3	4	5
Administrative earnings	Rs. 72,68,008	Rs. 81,00,000	Rs. 78,52,000	Rs. 79,21,103
Buspense	1,836	28,000	48,000	64,919
Total receipts ..	73,69,842	80,72,000	79,00,000	79,76,022
Administrative working expenses	49,65,279	53,40,000	48,88,414	49,94,532
Company's portion, surplus profits	70,901	70,000	78,588	76,486
Buspense	89,801	10,000	10,000	976
Net expenditure against grant ..	49,76,979	61,00,000	49,76,000	60,70,142
Net earnings	22,92,727	27,60,000	29,63,586	29,26,671
Net receipts	22,82,861	26,72,000	29,25,000	29,06,880

Head of grant.	DIFFERENCES.					
	Actuals, 1892-93, more or less than					
	Actuals, 1891-92.		Budget estimate, 1892-93.		Revised estimate, 1892-93.	
	More.	Less.	More.	Less.	More.	Less.
6	7	8	9	10	11	
Administrative earnings	Rs. 6,63,097	Rs. ..	Rs. ..	Rs. 1,78,897	Rs. 69,103	Rs. ..
Buspense	62,083	..	82,919	..	6,919	..
Total receipts ..	7,16,180	..	..	95,978	76,022	..
Administrative working expenses	29,263	..	..	3,45,468	1,06,116	..
Company's portion, surplus profits	6,685	..	6,686	..	..	..
Buspense	68,225	..	9,024	..	..	10,976
Net expenditure against grant ..	93,163	..	..	3,29,858	96,142	..
Net earnings	6,32,844	..	1,64,671	..	..	37,015
Net receipts	6,23,017	..	2,33,880	..	..	19,120

I.—REVENUE AND EXPENDITURE—cont.

(a) Comparison of Actuals of 1892-93 with Actuals of 1891-92.

(i) General Results.

There has been a net increase of Rs. 6,23,017 upon the actuals of 1891-92 made up as follows :—

	Rs.
Increased income from traffic earnings	6,63,097
<i>Less</i> increased outlay on working expenses	29,253
Do. on surplus profits	6,683
Do. on net suspense transactions	5,142
	40,080
Net increase	6,23,017

(ii) Earnings.

The increased earnings arose on the following heads :—

	Rs.
Coaching	4,28,399
Goods	3,03,893
Telegraph and sundries	67,090
	7,99,382
<i>Less</i> amount of Fire Insurance Fund written off Company's books in accounts for 1891-92	1,36,285
	6,63,097

The whole of the increase was due to ordinary development of traffic and to the opening of small additional sections of railway averaging 37 miles during the year.

The total length open at the end of the year was 1,043 miles and the average mileage open during the year was 1,080 miles.

(iii) Working Expenses.

The increased outlay on working expenses arose on the following heads :—

	Rs.
Locomotive expenses	1,16,451
Carriage and wagon expenses	1,60,351
Traffic expenses	1,19,247
General charges	67,064
Special and miscellaneous expenditure	12,197
	4,75,310
<i>Less</i> decrease on maintenance	4,46,057
Net increase	29,253

I.—REVENUE AND EXPENDITURE—cont.

(a) iii Comparison with actuals of 1891-92, Working Expenses—cont.

The increased outlay is attributable to the additional traffic and open mileage, there having been a considerable reduction on special items of expenditure as may be seen from the following statement :—

Special item.	Account head.	Increase.	Decrease.
		Rs.	Rs.
Renewal, four locomotive engines	Locomotive (Abstract B).	98,000	...
Reduction in cost of fuel		...	1,46,000
Renewals with Jones' patent buffers	Carriage and wagon (Abstract C).	41,243	...
Cost of Government police not previously debited.	General charges (Abstract E).	32,000	...
Savings on renewals of permanent-way, 33-76 only having been renewed against 63-10 in 1891-92.	Maintenance (Abstract A).	...	1,97,000
Saving on stock adjustment debited in 1891-92.	Ditto.	...	1,68,000
Larger credit for permanent-way material returned into stock.	Ditto.	...	86,000
		1,71,248	5,97,000
Net reduction on special charges		4,25,752	

If the above savings be eliminated, the ordinary expenditure will show an increase of Rs. 4,55,005 over the actuals of the corresponding period.

(iv) Company's Portion of Surplus Profits. (v) Suspense.

The small fluctuations under these heads do not call for special comment.

(b) Comparison of Actuals of 1892-93 with Revised Estimate.

(i) There has been a net difference of Rs. 19,120 only between the actuals and revised estimates made up as follows :—

	Rs.	Rs.
Increased working expenditure	...	1,06,118
<i>Less</i> increased earnings	69,103	
Do. net suspense transactions	17,895	
		66,998
Net decrease		19,120

(ii) The excess in working expenses is 2½ per cent. only over the revised estimate, while the excess in earnings and deficiency on net receipts are less than 1 per cent. on the revised estimate.

(iii) When submitting the revised estimate it was pointed out that the transactions of the last three months of the year might be considerably affected by an influx of traffic owing to the failure of the north-east monsoon and such has proved to be the case.

(iv) The increase under suspense transactions is due to the following :—

	Rs.
Traffic outstandings less than anticipation	6,919
Demands payable more than estimated	10,976
	17,895

I.—REVENUE AND EXPENDITURE—cont.

(c) Comparison of Actuals of 1892-93 with Budget Estimates.

(i) There has been a net increase of Rs. 2,33,880 on the budget estimate made up as follows:—

Decrease in working expenses	Rs. 3,45,468
Less increase in Company's portion of surplus profits	6,586
	<u>3,38,882</u>
Decrease in earnings	Rs. 1,78,897
Increase in net suspense transactions	73,895
	<u>1,05,002</u>
	<u>2,33,880</u>

(ii) The lapse on working expenses was due to over-estimates for maintenance of way and fuel and to a smaller average length than anticipated being open during the period.

(iii) The short realization of earnings was due to a less favorable season than was originally anticipated and to a smaller average length of line being open.

(iv) The increase on suspense arises out of the adjustment of a large outstanding relating to the carriage of mails in 1891-92.

(v) The increased outlay in Company's portion of surplus is due to fall in exchange.

II.—CAPITAL OUTLAY.

The following table will show 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 1891-92 as the expenditure in each 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, 1892-93.	Revised estimate, 1892-93.	Actuals, 1892-93.	Actuals, 1892-93, more or less than			
				Budget estimate.		Revised estimate.	
				More.	Less.	More.	Less.
South Indian Railway.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure on final heads.	22,42,434	22,04,615	22,08,525	..	45,10,959	35,890	..
Suspense accounts	29,752	6,62,415	2,42,388	2,12,635	..	..	4,20,027
Total ..	22,72,187	18,67,030	20,28,137	..	42,98,324	..	3,84,137
Receipts on Capital account ..	2,187	..	..	2,187	..	..	..
Net expenditure ..	22,70,000	18,67,030	20,28,137	..	42,96,137	..	3,84,137
Dharmavaram-Hindupur Railway.							
Total expenditure on final heads.	19,91,193	14,72,300	15,16,399	..	4,76,794	44,099	..
Suspense accounts	6,88,033	4,71,500	4,89,194	3,899	..	..	17,694
Total ..	18,00,100	10,00,800	10,27,205	..	4,72,825	26,405	..
Receipts on Capital account ..	100	800	105	203	..	805	..
Net expenditure ..	15,00,000	10,00,000	10,27,210	..	4,72,690	27,310	..
Máyavaram-Muttupet Railway.							
Total expenditure on final heads.	19,31,158	5,38,000	5,98,568	..	13,34,590	60,568	..
Suspense accounts	2,83,038	2,38,000	2,18,475	7,01,634	..	..	19,524
Total ..	15,50,100	8,76,000	8,17,044	..	6,33,056	41,044	..
Receipts on Capital account ..	100	1,000	1,981	2,081	..	2,981	..
Net expenditure ..	15,50,000	8,75,000	8,19,023	..	6,30,975	44,025	..

II.—CAPITAL OUTLAY—cont.

(a) South Indian Railway.

(i) Comparison of Actuals of 1892-93 with Revised Estimate.

(a) There has been an excess of Rs. 3,84,137 over the net refund anticipated in the revised estimate made up as follows:—

Lapse on net suspense withdrawals	Rs. 4,20,027
Less increased withdrawal on final heads	35,890
Total increase	<u>3,84,137</u>

(b) The lapse on suspense arose on the following items:—

(i) Over-estimate in respect of supplies, viz.:—

Indian cash purchases	Rs. 2,00,722	Rs.
English transactions	81,692	..
Exchange, &c.	44,410	..
	<u>1,26,102</u>	3,26,824

(ii) Under-estimate in respect of realizations, viz.:—

Revenue refunds	Rs. 43,807	Rs.
Sales and transfers	80,469	..
	<u>1,24,276</u>	..
Deduct over-estimates, viz.:—		
Stores to Capital works	24,334	..
Miscellaneous advance refunds	6,739	..
	<u>31,073</u>	93,203
		<u>4,20,027</u>

(iii) The lapse on stores purchases in India arose on fuel and the lapse on English stores is due to delay by European contractors in the supply of rolling-stock.

(iv) The increase on realizations from Revenue is within 2 per cent. of the total estimated transactions and consequently requires no explanation.

(v) The increase on sales was due to larger supplies to the Máyavaram-Muttupet Railway than estimated for.

(c) The increased outlay on final heads arose chiefly on the Villupuram-Dharmavaram Railway and is less than 2 per cent. of the revised estimate.

(ii) Comparison of Actuals of 1892-93 with Budget Estimate.

(a) There has been a lapse of Rs. 42,96,137 on the budget estimate made up as follows:—

Expenditure on final heads, viz.:—

Credit in respect of transfer of Dharmavaram-Guntakal Railway to Southern Mahratta Railway	Rs. 35,16,115	Rs.
Provision for ordinary outlay	9,94,844	..
	<u>45,10,959</u>	..
Less excess outlay on net suspense transactions	2,12,635	..
Receipts on Capital account	2,187	..
	<u>2,14,822</u>	..
Net lapse	<u>42,96,137</u>	..

(b) The transfer of the Dharmavaram-Guntakal section had not been ordered when the budget was framed and hence no provision was made for the credit of Rs. 35,16,115 recovered from the Southern Mahratta Railway in respect thereof.

II.—CAPITAL OUTLAY—cont.

(a) South Indian Railway—cont.

(ii) Comparison of actuals of 1892-93 with Budget Estimate—cont.

(c) The decreased outlay on ordinary works and services was entirely due to over-estimates in respect of stores to be issued to works, principally rolling-stock, which in the revised estimate were transferred to suspense from final heads in consequence of anticipated delay in their arrival from England.

(d) The cash outlay on the period exceeded the budget provision by Rupees 1,99,019.

(e) The excess outlay on net suspense transactions arose on the following items, viz. :—

(i) Over-estimates in respect of realizations, viz. :—

	Rs.	Rs.
Stores to be issued to Capital works—vide paragraph ii (c) preceding	11,91,677	
Revenue transfers	92,697	
	12,84,374	
Deduct under-estimates in respect of sales and transfers to other railways.	4,22,530	
		8,61,844

(ii) Over-estimate in respect of supplies, viz. :—

	Rs.	Rs.
Indian purchases	4,96,031	
English transactions	2,21,692	
Less under-estimate in exchange, &c.	68,514	
	1,53,178	
		6,49,209
Net increase		2,12,635

(iii) The above discrepancies were provided for as far as possible in the revised estimate.

(b) Dharmavaram-Hindupur Imperial State Railway.

(i) Comparison between Actuals of 1892-93 and Revised Estimate.

There has been an increase of Rs. 27,310 on the final grant made up as follows :—

	Rs.	Rs.
Increased outlay on final heads	44,099	
Short of realization of receipts on Capital account	905	
	45,004	
Less increased realization in suspense transactions	17,694	
Net increase		27,310

The net increased outlay being less than 3 per cent. of the revised estimate calls for no special remark.

(ii) Comparison between Actuals of 1892-93 and Budget Estimate.

There has been a lapse of Rs. 4,72,690 over the budget estimate made up as under, viz. :—

	Rs.	Rs.
Expenditure on final heads	4,76,794	
Less decrease on suspense transactions	3,899	
Do. do. on receipts on Capital account	205	
	4,104	
Net lapse		4,72,690

II.—CAPITAL OUTLAY—cont.

(b) Dharmavaram-Hindupur Imperial State Railway—cont.

The lapse on final heads, as explained in the report accompanying the revised estimate, was due to the provision for rolling-stock not having been utilized and to a portion only of the excess provision having been transferred to other heads.

(c) Mayavaram-Muttupet Provincial State Railway.

(i) Comparison between Actuals of 1892-93 and Revised Estimate.

There was an increase of Rs. 44,025 on the final grant made up as follows :—

	Rs.	Rs.
Increased expenditure on final heads	60,568	
Less—		
Decrease in suspense	19,524	
Decrease in receipts on Capital account	2,981	
	16,543	
Net increase		44,025

The increase was due chiefly to increased outlay on ballast and permanent-way and bridge work.

(ii) Comparison between Actuals of 1892-93 and Budget Estimate.

There has been a lapse of Rs. 6,30,975 on the budget estimate made up as follows, viz. :—

	Rs.	Rs.
Expenditure on final heads	13,34,590	
Less—		
Increase in suspense	7,01,534	
Decrease in receipts on Capital account	2,081	
	7,03,615	
Net lapse		6,30,975

The lapse was apparently due to a too sanguine estimate. It is further stated that there was difficulty in obtaining labour and that many of the works were delayed in consequence of the delta rivers coming down in flood a month earlier than was expected.

The delay in executing works also delayed the issue of stores to works and increased the suspense balances.

III.—EXCEPTIONAL ADJUSTMENT.

The only item of an exceptional character adjusted during the current year was the transfer of the cost of the Dharmavaram-Guntakal section of the line to the Southern Mahratta Railway.

IV.—OBJECTIONABLE ITEMS.

(a) The outlay on the following projects was regularized during the course of the year on receipt of the Secretary of State's sanction, viz. :—

Dharmavaram-Hindupur Railway.—Sanctioned in Secretary of State's despatch No. 125 of 1st December 1892.

Mayavaram-Muttupet Railway.—Sanctioned in Secretary of State's despatch No. 68 of 21st July 1892.

IV.—OBJECTIONABLE ITEMS—cont.

(b) 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. State Railways—Construction.	Máyavaram-Muttupet ..	..	Rs. ..	4	12,789	..	..	5	85,441	..	..
48. Do.	South Indian.	14	16,698	19	38,295	3	12,749	7	42,482	61	16,07,612
	Dharmavaram-Hindupur ..	..	..	3	9,090	..	..	..	..	2	82,013

(i) The excesses over estimate on the MÁYAVARAM-MUTTUPET Railway arose on general charges and preliminary expenses and are under reference to the Government of India.

(ii) All other cases of want of estimate and excess over estimate are under correspondence with a view to obtaining the necessary particulars to enable them to be regularized.

(iii) The excess over appropriation on the MÁYAVARAM-MUTTUPET Railway has resulted in a net excess of Rs. 14,025 over the revised budget estimate and this excess has been specially reported to the Local Government, the excesses on other items are within the limits of the total budget grant.

(iv) The miscellaneous irregularities are chiefly delays in submission of completion reports which have been called for and put in hand.

V.—SUSPENSE BALANCES.

(a) (i) The annexed table will show the state of certain suspense balances, the items not herein included being specially referred to in separate paragraphs.

	BALANCE ON 31st MARCH 1892.		Adjusted prior to submission of this account.	BALANCE UNADJUSTED.			
	Debtor.	Creditor.		Current items.	Uncurrent relating to 1892-93.	Uncurrent prior to 1892-93.	Total.
London invoices	Rs. ..	Rs. 3,422	Rs. 3,422	Rs. ..	Rs. ..	Rs. ..	Rs. ..
Do. stores	3,18,199	..	3,18,199	..	..	..	..
Purchases, South Indian Railway ..	..	63,262	63,262	..	..	..	..
Do. MÁYAVARAM-MUTTUPET Railway ..	..	16,674	2,399	14,458	17	..	397
Sales, South Indian Railway	16,161	..	2,200	9,904	2,788	259	14,475
Miscellaneous advances, South Indian Railway	10,608	..	1,216	6,837	68	468	12,961
Miscellaneous advances, MÁYAVARAM-MUTTUPET Railway	12,333	..	12,333	..	..	..	9,393
Miscellaneous advances, Dharmavaram-Hindupur Railway	36	..	..	20	16	..	..
Deposits, South Indian Railway, Revenue ..	..	33,370	.. 39	33,326	..	..	36
Do. do. Capital	..	59,794	7,191	46,008	1,693	6,002	33,331
Do. Dharmavaram-Hindupur Railway ..	..	2,496	2,168	1,329	..	..	62,603
Do. MÁYAVARAM-MUTTUPET Railway ..	..	2,315	..	2,316	..	..	1,329
Suspense	1,130	..	483	647	..	..	2,316
Demands payable	..	2,33,699	2,02,149	21,611	14	25	647
							21,560

(ii) With a few trifling exceptions which are under inquiry, the whole of the above balances are current, but the company will be again requested to hasten the clearance of the few old outstandings and make its accounts absolutely current.

(iii) The items uncurrent prior to 1892-93 chiefly relate to petty discrepancies discovered in winding up the affairs of the old company and when finally cleared will probably result in a credit to expenditure.

V.—SUSPENSE BALANCES—cont.

(iv) The principal items comprised in the uncurrent accounts relating to 1892-93 are the following, viz. :—

Sales.		Rs.
Loss on a sale by auction requiring sanction to its write off	...	2,672
Deposits.		
Balance due to French Government on Peralam survey account	...	1,026

(b) The balance on the traffic account was made up of the following items :—

	Rs.
(i) Station balances as per traffic book	91,860
(ii) Freight bills adjusted in the Audit office balances prior to submission of this report	5,072
(iii) Items remaining unadjusted in the Audit office balance	2,413
Total	99,345

(iv) The traffic outstandings on 31st December 1892 have been tested and found to have all been realized; the balances now outstanding consequently consist of current items pertaining to March quarter.

(v) The outstandings of 1892-93 are Rs. 35,944 less than in 1891-92 owing to the adjustment of freight charges on revenue stores by transfer in lieu of cash as suggested in my last year's report.

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

	Rs.	A.	P.
Due to Madras Railway	23,286	8	2
Government Telegraph Department	4	1	9
	23,290	9	11
Less due by Southern Mahratta Railway	2,374	5	1
	20,916	4	10

(ii) The aggregate balances agree with the company's registers, but no list is forthcoming of the particular invoices, &c., comprised in the totals said to be due to or by foreign lines owing to the company's records being in arrear; special attention has been called to this question.

VI.—STORES.

(a) South Indian Railway.

(i) The following statement will show the several items comprised in the increase of Rs. 2,42,388 on capital suspense transactions :—

	Balance, 1891-92.	Balance, 1892-93.	Increase.	Decrease.
Sales	Rs. 6,287	Rs. 15,151	Rs. 8,864	..
Stores	32,82,928	33,30,985	48,057	..
London stores	1,75,398	3,18,198	1,42,802	..
Manufactures	32,780	30,799	..	1,981
Workshop manufactures	2,66,241	2,69,981	3,740	..
Miscellaneous advances	26,256	10,608	..	15,648
Total Dr.	37,89,868	39,75,722	1,85,854	..
Purchases	1,19,857	63,262	..	56,595
London invoices	3,361	3,452	61	..
Total Cr.	1,23,218	66,884	..	56,534
Net Total	36,66,650	39,09,038	2,42,388	..

VI.—STORES—cont.

(a) South Indian Railway—cont.

(ii) From the above it will be seen that the actual addition to suspense was Rs. 1,85,854 only, Rs. 56,534 being attributable to a reduction in credit balances.

(iii) The stock transactions would, moreover, have shown a considerable decrease but for the fact that large consignments of capital rolling stock were despatched from England at the close of the year.

(iv) The ordinary store balances have been considerably reduced by issues to the Villupuram-Guntakal Railway by revenue consumption and by sales.

(v) Stock has been taken at several depôts and found to be in excess of the book balances, there being an aggregate excess of Rs. 91,341 on the stock balances of the entire line.

(vi) No adjustment has been made in respect of the excess, as the question of repricing the entire stock requires consideration.

(vii) Different prices are in force for the same article at almost every depôt and it would appear advisable to adopt uniform rates.

(viii) With the above exceptions the stock balances are in fair order although the number of depôts accounts might apparently be much reduced by the extension of the imprest system.

(ix) There are now 42 separate depôts in existence, each of which maintains its own ledgers, viz.:—

	Rs.
Permanent-way	12
Villupuram-Guntakal construction	4
Locomotive department	16
General stores	10
	42

(x) The stores have been reclassified on the State system and new ledgers are being opened to accord with the classification.

(b) Workshop manufacture, South Indian Railway.

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

	Stock.	Outstanding work orders.
	Rs.	Rs.
Locomotive department	...	63,955
Engineering	1,85,918	20,108
	1,85,918	84,063

(ii) Stock has been taken of the stores in the Engineering workshop with the result of a slight excess over the book balances.

(iii) No adjustment has, however, yet been made in this account for the reason already stated.

(iv) Lists have been produced working up to the balances of outstanding work orders, but a number of small items are of uncurrent date.

(v) The list of work orders is also unnecessarily heavy and a considerable saving in labour might possibly be effected by classifying petty works orders under main heads of outlay.

(vi) These points have been brought to the special notice of the railway officers and are receiving attention.

VI.—STORES—cont.

(c) Manufactures, South Indian Railway.

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

(d) Dharmavaram-Hindupur and Mâyavaram-Muttupet stocks.

(i) These balances on the construction stores of the Dharmavaram-Hindupur and Mâyavaram-Muttupet Railways agree with their respective stock ledgers.

(ii) The fluctuations in the suspense transactions of these lines have already been referred to in previous paragraphs.

(iii) The manufacture accounts of the Mâyavaram-Muttupet Railway are somewhat in arrear no outturn statement having been submitted since December 1892.

(iv) The attention of the company has been called to this matter.

VII.—MATERIALS AT SITE.

The total value of materials at site of works was Rs. 24,143:—

	Rs.
South Indian Railway	5,270
Dharmavaram-Hindupur Railway	6,606
Mâyavaram-Muttupet Railway	12,267
Total	24,143

The balance on the Hindupur section has been verified by the Engineer in charge, and the Engineers in charge on other lines have been called upon to take similar action.

VIII.—MISCELLANEOUS ADVANCES.

The balance at debit of miscellaneous advances consisted of the following:—

Particulars.	South Indian Railway.	Dharmavaram-Hindupur Railway.	Mâyavaram-Muttupet Railway.	Total.
Miscellaneous	Rs. 10,608	Rs. 35	Rs. 12,333	Rs. 22,976

IX.—BALANCES ON WORKS ACCOUNTS.

The balances on works accounts amount to Rs. 15,278:—

	South Indian Railway.	Dharmavaram-Hindupur Railway.	Mâyavaram-Muttupet Railway.	Total.
Due to contractors and laborers	Rs. 9,919	Rs. 4,942	Rs. 3,379	Rs. 18,240
Do. by do. do.	2,499	65	398	2,962
Net Balance	7,420	4,877	2,981	15,278

X.—DEPOSITS.

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

	CAPITAL.			Revenue.	Total.
	South Indian Railway.	Dharmavaram-Hindupur Railway.	Máyavaram-Muttupet Railway.		
	RS.	RS.	RS.	RS.	RS.
1. Security deposits of members of the department	317	1,600	2,000	...	3,917
2. Security deposits of contractors and others not in the department ...	32,584	...	...	...	32,584
3. Sums due to contractors on closed accounts	...	...	...	...	...
4. Miscellaneous	25,140	1,698	315	13,328	40,477
5. Income-tax	1,763	199	...	...	1,952
6. Pondicherry Railway share of earnings	...	...	...	20,044	20,044
Total ...	59,794	3,495	2,315	33,370	98,974

XI.—SAVINGS BANK DEPOSITS.

There are no deposits in savings bank.

XII.—GOVERNMENT SECURITIES.

The amount of Government paper held by the company is Rs. 7,37,170. It consists entirely of investments made on account of the Employés Guarantee funds and the Fine fund—see also paragraph XIV.

XIII.—FLOATING CHEQUES.

The following table exhibits the amount of uncashed cheques at close of 1892-93 in comparison with 1891-92:—

	1892-93.		1891-92.	
	RS.	RS.	RS.	RS.
South Indian Railway	...	...	1,34,015	1,22,798
Dharmavaram-Hindupur Railway	...	...	6,880	42,685
Máyavaram-Muttupet Railway	...	...	6,536	10,377
Total ...	1,47,431	1,75,860		

XIV.—SPECIAL FUNDS.

(i) The following is a list of special and private funds in the separate charge of the company:—

	Total.	Invested.	Balance uninvested.
	RS.	RS.	RS.
Guarantee fund	6,75,769	7,37,170	90,831
Fine fund	1,52,232		
Total ...	8,28,001	7,37,170	90,831

XIV.—SPECIAL FUNDS—cont.

(ii) *Provident fund*.—The funds of the Provident institution are not kept by the Audit office or shown in its books.

(iii) 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.

(iv) The following is a statement of the assets of the fund in hand of the committee and trustees on 31st March 1893:—

	RS.
Cash	232
Stamped agreements	969
Investments	96,352
Bank of Madras	29,232
Total ...	1,26,785

(v) It is doubtful whether the Provident and Guarantee funds should not be dealt with through the Government accounts and the question has been referred to the Accountant-General, Public Works Department, for orders.

MADRAS,
4th August 1893.

(Signed) J. LIGHTFOOT,
Examiner, Railway Accounts, Madras.

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

No. 553.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

From *J. Lightfoot Esq.* Madras 28th August 1893.

~~The~~ EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS,

To

*The Joint Secretary to Government,
Public Works Department,
Railway Branch,
Madras.*

SIR,

*I have the honor to forward
herewith one printed copy of the Finance
Accounts for 1892-93 of the South Indian
Railway and connected lines with my
note thereon.*

*11/25/8
29/8*

To send to India

*FM 2
9*

I have the honour to be,

Sir,

Your most obedient Servant,

J. Lightfoot

Examiner, Railway Accounts,

Madras.

From P. W. CURRENT No. 7429

THE EXAMINER,
GUARANTEED RAILWAY ACCOUNTS,
Madras.

To The Joint Secretary to Govt
P. W. D. Ry Branch
No. 553

Dated 28 August 1893.
Recd: 29. 8. 93
No. of Enclosures 1

SUBJECT.

Forwards one copy of Finance
Account of S 264 for 1892-93
with note.

22/29

1205
No. 2208 R 27/13 Sept 93.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Letter from the Examiner, No. 553 of 28 Aug 93
Guaranteed Ry. Accounts

Orders that a
copy of the Finance
Accounts for 1892-93,
S. I. Ry with the Examiner
note thereon be forwarded
to the Govt. of India for
information.

11/15
9/14

2. Sent S. I. Ry with Ex
1. 1892-93. Accounts

15/11

No. 2209 R 27/13 Sept 1893

To The Secretary to the
Government of India
P. W. D.

Sir

I am directed
to forward herewith
for information a copy
of the Finance Accounts
for

for 1892-93 of the South
Indian Railway con-
nected lines with the
Examiner's note thrown
by the Examiner, Enam.
Two Railway Accounts, Enam.

From R
15/9/93

1208-Ref/13-9-93
1209

2. C. 16. 14
In

Communications
should be addressed to
the Secretary.

No. 604 A.R.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

2/10

To

The Secretary to the Government of Madras,
Public Works Department, Railway Branch.

Simla, the 26th September, 1893.

Sir,

I am directed to acknowledge the receipt of your let-
ter No. 1209 R, dated the 13th September 1893, forwarding the
Finance Accounts of the South Indian Railway for 1892-93,
and to inform you that these accounts need not in future
be sent to the Government of India, as the Accountant Gene-
ral, Public Works Department, receives them direct from the
Examiner of Accounts, and after review furnishes a report
on every point calling for action.

I have the honour to be,

Sir,

Your most obedient servant,

Amrinder

Under Secretary.

Documents accompanying.

Nil.

26/9/93

2/10

10/10/93

P. M. CURRENT No. 8371

FORWARDING MEMO.

OFFICE OF THE EXAMINER, RAILWAY ACCOUNTS,

No. 875

16 August 1894

To

*Mr Consulting Engineer
for Railways, Madras*

Sir,

I have the honour to enclose *2 copies of Finance a/cts
of S. I. & M. R. Railways with notes attached
thereon.*

Examiner of Railway Accounts,

per

*Lutfan Mahmud
Offg Ch. Acct*

14-8-94

FINANCE ACCOUNTS

OF THE

SOUTH INDIAN RAILWAY SYSTEM

AND

MAYAVARAM MUTUPET RAILWAY

FOR THE YEAR

1893-94.

Recd: 3.10.93

*B
for 1275 R 9 E Oct 1893.*

*Recorded for future
guidance.*

*6
10*

R

J.C. 10.4

11/10

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Schedule referred to	Particulars.	Pages.
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SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1893-94.

ABSTRACT ACCOUNT.

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1892-93 Actuals.	1893-94.						1893-94.			1892-93 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
					IMPERIAL.					
					Revenue and Working Expenses					
					SOUTH INDIAN RAILWAY.					
					Earnings.					
42,11,242	44,47,000	32,62,000	40,28,224		Coaching					
35,33,849	35,00,000	35,00,000	35,35,859		Goods					
21,749	30,000	23,000	21,130		Electric Telegraph					
...	...	...	...		Steam Boat					
1,32,223	1,12,000	2,00,000	1,89,495		Sundries					
79,21,103	80,89,000	76,85,000	78,24,370							
35,944	10,000	10,000	10,398	G.	Traffic Account					
18,973	1,000	5,000	20,019	G.	Foreign Railways					
79,76,022	81,00,000	77,00,000	78,15,219		Gross Traffic Receipts...					
					Working Expenses.—					
					Maintenance of Way, Works and Stations	11,90,931	12,16,900	13,38,347	13,13,778	
					Locomotive Expenses	17,20,323	17,63,000	17,42,694	18,81,162	
					Carriage and Wagon Ex- penses	5,86,981	6,89,021	4,87,616	4,54,260	
					Traffic Expenses	6,78,459	6,84,750	6,78,965	6,76,096	
					General Charges	5,75,999	5,91,911	6,09,082	6,10,225	
					Steam Boat Service	...	...	...	...	
					Special and Miscellaneous	63,025	61,819	63,196	69,011	
					Rent of leased lines	...	...	...	...	
						A.	48,15,668	49,07,401	49,08,900	49,84,532
					Additional half per cent interest due under clause 60 of Contract	81,586	81,586	80,100	76,586	
					Miscellaneous Advances...	82	500	...	1,130	
					Demands Payable	9,178	8,966	10,000	2,106	
					{ Additional contribution to the Provident Fund	19,547	19,547	...	...	
79,76,022	81,00,000	77,00,000	78,15,219		Total Expenditure...	C.	49,07,841	50,17,000	50,00,000	50,70,142

SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1893-94.

ABSTRACT ACCOUNT—(Concluded.)

REVENUE				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE			
1892-93 Actuals.	1893-94.						1893-94.			1892-93. Actuals.
	Budget Estimate	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate	
79,76,022	81,00,000	77,00,000	78,15,219		Brought Forward ...		49,07,841	50,17,000	50,00,000	50,70,142
					IMPERIAL.					
					Construction Railway not charged to Revenue—					
					S. I. Railway, including Villupuram Mayavaram Railway.	E.	7,30,345	7,25,000	11,37,000	20,26,137
79,76,022	81,00,000	77,00,000	78,15,219		Total Imperial...		56,87,886	57,42,000	61,37,000	80,44,005
					PROVINCIAL.					
					Construction Railway charged to Revenue.					
					Mayavaram Mutpet Railway ...	D.	6,39,928	6,64,000	6,78,000	9,19,025
					Total Provincial...		6,39,928	6,64,000	6,78,000	9,19,025
79,76,022	81,00,000	77,00,000	78,15,219		Grand Total...		62,97,814	64,06,000	68,12,000	89,63,030

o Outlay on South Indian Railway including V. D. Section

Rs. 14,89,973

Less— do, to end of December 1892 on D. O. Section transferred to S. M. Ry.

25,16,115

Net ... 20,26,137

H. W. CONDUITT, Trichinopoly. } Dy. Examiner, Ry. Accounts, Trichinopoly.
 A. GRANT, Madras. } Examiner, Ry. Accounts, Madras.
 W. M. SIMPSON, Chief Auditor, S. I. Ry.

SOUTH INDIAN RAILWAY.

SCHEDULE A

Finance Accounts for the year 1893-94.

DETAILED ACCOUNT OF WORKING EXPENSES.

HEADS.	SOUTH INDIAN RAILWAY.		
	Actuals.		
	General Working Expenses.	Establishment.	Total.
<i>Working Expenses.</i>			
Maintenance of Way, Works and Stations ...	9,40,871	2,50,110	11,90,981
Locomotive Expenses ...	13,20,472	3,99,831	17,20,323
Carriage and Wagon Expenses ...	5,15,070	71,911	5,86,981
Traffic Expenses ...	2,13,258	4,65,201	6,78,459
General Charges ...	1,25,725	4,50,174	5,75,899
Steam-Boat Service ...	...	...	...
Special and Miscellaneous Expenditure ...	63,025	...	63,025
Total Working Expenses ...	31,78,421	16,37,247	48,15,668
<i>Add—</i>			
Additional half per cent interest due under clause G) of the Contract ...			81,588
Additional contribution to the Provident Fund ...			19,547
<i>Deduct—</i>			
Decrease in debit balance of Miscellaneous Advances as per Schedule G.			82
Increase in credit balance of Demands Payable as per Schedule G. ...			9,178
Net Expenditure against Grant ..			49,07,541

SOUTH INDIAN RAILWAY.

SCHEDULE B.

Finance Accounts for the year 1893-94.

DETAILED ACCOUNT OF EXPENDITURE ON SURVEYS.

Main and Sub-heads of Expenditure.	IMPERIAL.					
	Official year 1893-94.			Outlay to end of previous year.	Outlay to end of 1893-94.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
<i>Preliminary Expenses.</i>						
Survey Expenses						
Plant						
Establishment						
Total...			Nil.			
Suspense Accounts as per Schedule G.			Nil.			
Total...			Nil.			
Deduct—						
Receipts on Capital Account...			Nil.			
Net Expenditure ...			Nil.			

SOUTH INDIAN RAILWAY.

SCHEDULE C.

Finance Accounts for the year 1893-94.

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 1893-94.			Outlay to end of previous year.	Outlay to end of 1893-94.
	Budget Estimate.	Revised Estimate.	Outlay.		Sanctioned Estimate.
I. PRELIMINARY EXPENSES—					
Survey Expenses ...	...	...	...	15,425	15,425
Plant ...	...	...	...	665	665
Establishment ...	...	...	...	9	9
II. LAND ...	...	1,838	1,680	16,099	16,099
III. FORMATION—					
Earthwork ...	90,000	1,17,010	1,16,252	1,02,969	2,19,221
Tunnels ...	90,000	1,17,010	1,16,252	1,02,969	2,19,221
IV. BRIDGEWORK—					
Large Bridges ...	4,67,032	4,26,623	2,11,908	1,60,147	3,72,055
Minor do. ...	4,67,032	4,26,623	2,18,808	1,14,347	8,33,185
V. FENCING—					
Fencing ...	25,151	12,224	6,868	8,107	9,675
Road Crossings ...	...	...	4,554	1,139	5,693
Mile and Gradient Posts ...	...	...	1,150	190	1,340
VI. ELECTRIC TELEGRAPH—	25,151	12,224	12,272	4,436	16,708
VII. BALLAST AND PERMANENT WAY—	300	830	780	1,392	2,172
Ballast ...	...	...	...	...	...
Permanent Way ...	5,15,406	5,02,000	59,098	933	60,031
	5,15,406	5,02,000	4,53,964	1,51,871	6,15,836
VIII. STATIONS AND BUILDINGS—					
Stations and Offices ...	1,25,000	1,10,148	59,557	5,909	65,466
Workshops, Store buildings &c ...	...	...	5,877	5,882	11,459
Staff Quarters ...	...	...	46,597	8,016	54,613
Station Machinery ...	...	...	...	...	75,029
Total Construction Accounts ...	1,25,000	1,10,148	1,12,031	19,507	1,21,538
IX. PLANT—	12,22,889	11,70,193	11,96,793	7,61,207	19,68,000
Engineering ...	...	...	...	...	...
Locomotive ...	15,167	10,500	221	79	800
Carriage and Wagon ...	...	...	...	...	...
Station and Office Furniture ...	...	...	11,012	...	11,012
Carried Over ...	12,38,056	11,80,693	12,08,026	7,61,286	19,69,312

24,13,882

RAILWAY.

D.

the year 1893-94.

AGAINST REVENUE IN ADDITION TO THAT UNDER FARMER INSURANCE.

Main and Sub-heads of Expenditure.	PROVINCIAL MAYAVARAM MUTUPET RAILWAY.				
	Official year 1893-94.			Outlay to end of previous year.	Outlay to end of 1893-94.
	Budget Estimate.	Revised Estimate.	Outlay.		Sanctioned Estimate.
Brought Over ...	12,38,056	11,80,693	12,08,026	7,61,286	19,69,312
X. FERRIES—					
Ferries ...	...	...	...	...	...
Floating bridges ...	...	...	...	...	...
XI. ROLLING STOCK—					
Locomotive ...	...	...	...	...	...
Carriage and Wagon ...	...	...	...	...	...
XII. GENERAL CHARGES AS PER SCHEDULE F.—					
Direction or General A ...	...	...	...	...	...
Engineering ...	...	...	3,796	6,828	10,624
Stores ...	...	...	82,648	1,40,507	2,03,155
Audit and Accounts ...	...	...	3,769	6,338	10,108
Medical and Sanitation ...	...	...	4,061	4,435	8,496
Locomotive, Carriage and Wagon ...	...	...	1,596	3,417	5,013
Total Expenditure on Final Heads ...	85,944	73,640	75,869	1,61,525	2,37,394
Expense Accounts as per Schedule G. ...	85,944	73,640	75,869	1,61,525	2,37,394
Grand Total Expenditure ...	13,24,000	12,54,333	12,83,895	9,22,811	22,06,708
Deduct—Receipts on Capital Account ...	6,48,000	5,90,333	6,43,967	7,08,953	64,986
Net Expenditure ...	6,76,000	6,64,000	6,39,928	16,31,764	22,71,692
Deduct—Credits 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 ...	6,76,000	6,64,000	6,39,928	16,31,764	22,71,692

SOUTH INDIAN

SCHEDULE

Finance Accounts for the

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION

Main and Sub-heads of Expenditure.	IMPERIAL SOUTH INDIAN RAILWAY.					
	Official year 1893-94.			Outlay to end of previous year.	Outlay to end of 1893-94.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
I. PRELIMINARY EXPENSES—						
Survey Expenses	...	...	...	75,685	75,685	4,79,451
Plant	...	...	...	36,312	36,312	
Establishment	...	...	...	8,67,454	8,67,454	
				4,79,451	4,79,451	4,79,451
II. LAND	16,630	17,663	8,941	8,78,816	8,84,756	8,96,478
III. FORMATION—						
Earthwork	41,455	54,847	39,276	29,95,138	30,34,414	30,49,985
Tunnels	...	...	...	...	...	
	41,455	54,847	39,276	29,95,138	30,34,414	30,49,985
IV. BRIDGEWORK—						
Large Bridges	51,131	65,008	1,00,620	39,22,003	40,22,623	63,13,999
Minor Bridges	...	...	...	23,26,387	23,54,757	
	51,131	65,008	1,00,620	39,22,003	40,22,623	63,13,999
V. FENCING—						
Fencing	...	...	4,990	88,158	93,148	2,38,750
Road Crossings	13,136	15,600	11,723	1,08,346	1,20,069	
Mile and Gradient Posts	...	...	287	16,647	16,934	
	13,136	15,600	17,000	2,13,161	2,30,161	2,38,750
VI. ELECTRIC TELEGRAPH—	232	1,183	1,172	16,824	17,996	18,012
VII. BALLAST AND PERMANENT WAY—						
Ballast	88,178	84,909	15,890	5,11,116	5,26,708	65,33,048
Permanent Way	...	...	1,09,752	59,67,023	60,76,775	
	88,178	84,909	1,25,642	64,78,139	66,03,481	65,33,048
VIII. STATIONS AND BUILDINGS—						
Stations and Offices	...	...	64,993	4,61,746	5,26,739	19,15,431
Workshops, Store Buildings &c.	...	...	57,708	88,836	1,46,543	
Staff Quarters	...	...	60,682	3,92,217	4,52,899	
Station Machinery	...	...	95,104	7,06,718	8,01,822	
	3,20,858	2,65,915	2,78,487	16,49,516	19,28,003	19,15,431
Total Construction Accounts ...	5,31,620	4,75,130	6,27,608	1,84,60,024	1,90,57,632	1,89,35,164
IX. PLANT—						
Engineering	...	...	51	2,86,816	2,86,765	4,19,458
Locomotive	...	...	17,870	63,508	81,378	
Carriage and Wagon	14,535	22,423	...	4,372	4,372	
Station and Office Furniture	...	...	11,529	42,839	53,868	
	14,535	22,423	29,348	3,97,035	4,26,385	4,19,458
X. FERRIES—						
Ferries	...	...	...	...	...	...
Floating Bridges	...	...	...	...	...	
Carried Over ...	5,46,155	4,97,553	6,56,956	1,88,57,059	1,95,14,015	1,93,54,612

RAILWAY.

E.

year 1893-94.

OF RAILWAYS NOT CHARGED AGAINST REVENUE.

Main and Sub-heads of Expenditure	IMPERIAL SOUTH INDIAN RAILWAY					
	Official year 1893-94.			Outlay to end of previous year.	Outlay to end of 1893-94.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.			
Brought Forward ...	5,46,155	4,97,553	6,56,956	1,88,57,059	1,95,14,015	1,93,54,612
XI. ROLLING STOCK—						
Locomotive	18,67,103	13,70,000	5,24,871	12,87,861	18,14,732	51,89,610
Carriage and Wagon	...	...	8,42,200	25,31,749	33,73,949	
	18,67,103	13,70,000	13,69,071	38,19,610	51,88,681	51,89,610
XII. GENERAL CHARGES AS PER SCHEDULE F.						
Direction or General	...	...	9,516	8,30,330	3,39,846	22,43,430
Engineering	...	...	20,334	15,62,659	15,72,993	
Stores	...	...	1,597	1,40,993	1,42,890	
Audit and Accounts	31,740	28,585	7,814	1,03,892	1,13,706	
Medical and Sanitation	...	...	443	62,059	82,302	
Locomotive, Carriage and Wagon	...	...	...	32,912	32,912	
	31,740	28,585	39,704	22,14,845	22,54,519	22,43,430
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 ...	24,45,000	18,96,138	20,65,731	7,20,59,444	7,41,25,175	7,39,55,582
Suspense Accounts as per Schedule G. ...	13,08,000	11,66,950	13,11,198	39,09,039	25,97,840	...
Grand Total Expenditure ...	11,37,000	7,29,188	7,56,533	7,59,68,482	7,67,23,015	7,39,55,582
Deduct—Receipts on Capital Account ...	...	...	...	...	...	...
Cash and Stores received from the Company on purchase of the line	...	4,188	4,188	38,65,172	38,69,360	...
Net Expenditure ...	11,37,000	7,25,000	7,50,345	7,21,03,310	7,28,53,655	7,39,55,582
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	...	...	...	66,95,920	66,95,920	...
Miscellaneous	...	...	...	20,000	20,000	...
Purchase of Line	...	...	...	4,69,25,570	4,69,25,570	...
Total ...	...	...	...	5,36,41,490	5,36,41,490	...
Net Indian Outlay ...	11,37,000	7,25,000	7,50,345	1,84,61,820	1,92,12,165	...

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 ... 6,89,592
Actual to end of 1892-93. ... 2,51,33,874
Revised Estimate 1893-94. ... 18,96,138

Total 7,39,55,582

SOUTH INDIAN
SCHEDULE
Finance Accounts
DETAILS OF

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			Revenue.
	Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
Direction or General.	Rs.	Rs.	Rs.	Rs.
Home Establishment charges...	...	...	...	83,697
Government Supervision, Audit and Control ...	...	...	...	83,360
Engineer-in-Chief and Personal Assistant ...	89	...	89	88,181
Superintending Engineers ...	802	...	802	...
Office ...	7,482	...	7,482	31,967
Petty ...	831	...	831	...
Travelling Allowances ...	214	...	214	690
Quarters ...	...	...	...	...
Office Accommodation ...	...	31	31	...
Instruments ...	...	69	69	...
Office Expenses ...	...	998	998	...
Total...	8,418	1,098	9,516	2,44,845
Controlling Office.				
Agent and Assistant ...	...	...	...	34,508
Office Establishment... ..	...	...	...	7,766
Travelling Allowances ...	...	...	...	287
Office Expenses ...	...	...	...	2,103
Local and other allowances ...	...	...	...	...
Total...	...	...	...	44,664
Carried Over...	8,418	1,098	9,516	2,89,499

RAILWAY.

F.

for the year 1893-94.

ESTABLISHMENT CHARGES.

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
Rs.	Rs.	Rs.	Rs.
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
3,732	...	3,732	...
...	...	...	...
10	...	10	...
...	...	...	...
...	...	...	...
...	...	...	...
...	54	54	...
3,742	54	3,796	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
3,742	54	3,796	...

SOUTH INDIAN

SCHEDULE

Finance Accounts for

DETAILS OF ESTABLISHMENT

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			Revenue.
	Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
Brought Forward ...	8,418	1,098	9,516	2,89,499
Engineering.				
Engineers	2,467	...	2,467	67,283
Upper Subordinates	480	...	480	53,403
Lower Subordinates	1,465	...	1,465	15,833
Accountants	445	...	445	...
Office	2,199	...	2,199	19,939
Petty	1,019	...	1,019	...
Local and other allowances	...	...	...	...
Travelling Allowances	308	...	308	8,950
Quarters	...	942	942	...
Office Accommodation	...	309	309	360
Instruments	...	11,778	11,778	...
Office Expenses	...	1,424	1,424	16,584
Proportionate charges for Establishment and Plant on work done by famine relief	...	...	...	...
Total ...	8,383	11,951	20,334	1,82,322
Stores.				
Share of General charges of Secretary of State	...	...	...	...
Store-keepers	532	...	532	7,041
Sub Store-keepers	1,282	...	1,282	3,720
Office	1,684	...	1,684	13,998
Petty	735	...	735	1,227
Travelling Allowances	92	...	92	835
Local and other allowances	...	...	...	...
Quarters	...	127	127	...
Office Accommodation	...	1	1	...
Instruments	...	2	2	...
Office Expenses	...	2,604	2,604	3,478
Total ...	4,323	2,728	1,597	30,297
Carried Over ...	21,126	10,321	31,447	5,02,118

RAILWAY.

F.—(Continued.)

the year 1893-94.

MENT CHARGES.

MAYAVARAM METTUPET RAILWAY.			
Capital.			REVENUE.
Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
3,742	51	3,796	...
16,345	...	16,345	...
14,006	...	14,006	...
2,844	...	2,844	...
...	...	...	...
6,292	...	6,292	...
4,453	...	4,453	...
720	...	720	...
4,997	...	4,997	...
...	734	734	...
...	816	816	...
...	31	31	...
...	11,472	11,472	...
...	...	...	...
49,657	12,991	62,648	...
...	...	...	...
...	...	...	...
2,467	...	2,467	...
...	...	...	...
1,174	...	1,174	...
80	...	80	...
...	...	...	...
...	...	...	...
...	154	154	...
...	...	...	...
...	...	...	...
...	107	107	...
3,721	47	3,768	...
57,120	13,032	70,212	...

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 Over ..	21,126	10,321	31,447	5,02,118
Audit and Accounts.				
Examiner, Chief Auditor and Assistant Auditors ..	...	...	...	29,902
Accountants ..	2,107	...	2,107	...
Office ..	5,386	...	5,386	81,394
Petty ..	...	...	...	...
Travelling Inspectors ..	...	...	...	7,920
Travelling Allowances ..	8	...	8	2,758
Local and other Allowances ..	...	...	...	...
Quarters ..	...	...	...	...
Office Accommodation ..	...	...	...	...
Instruments ..	...	...	...	...
Office Expenses ..	...	813	813	1,413
Total ..	7,501	313	7,814	1,21,337
Medical and Sanitation.				
Burgeons and Assistants ..	...	...	...	5,400
Apothecaries and Assistants ..	16	...	16	13,662
Hospital Assistants ..	...	...	...	...
Petty ..	...	...	...	...
Office ..	...	...	...	9,650
Travelling Allowances ..	33	...	33	1,802
Local and other Allowances ..	...	...	...	...
Quarters ..	...	...	...	...
Office Accommodation ..	...	388	388	120
Instruments ..	...	...	...	...
Office Expenses ..	...	4	4	1,103
Total ..	51	892	443	25,737
Carried Over ..	23,678	11,026	34,704	6,51,212

RAILWAY.

F.—(Continued.)

for the year 1893-94.

MENT CHARGES.

MATAVARAM MUTUPPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
57,120	13,092	70,212	...
...	...	...	...
2,027	...	2,027	...
1,947	...	1,947	...
...	...	...	...
...	...	...	...
36	...	36	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	51	51	...
4,010	51	4,061	...
...	...	...	...
933	...	933	...
...	...	...	...
135	...	135	...
...	...	...	...
818	...	818	...
...	...	...	...
...	...	...	...
...	...	...	...
...	160	160	...
1,436	160	1,596	...
62,566	13,303	75,869	...

SCOTT & B.

South Indian Railway, at the end of the official year 1893-94.

2021

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 (Accountant General's Circular No. 22 of 1892) 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 1892-94 include imprests of disbursing officers as verified from their cash balance statements plus the London cash balance.

TRICHINOPOLY }
20th July 1894.

MADRAS. }
20th July 1894.

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

H. W. CONDUITT,
Dy. Examiner, Ry. Accounts,
TRICHINOPOLY.

A. GRANT,
Examiner, Railway Accounts,
MADRAS.

MAYAVARAM MUTPET RAILWAY.

APPENDIX A.

Finance Accounts for the year 1893-94.

Statement of Indirect charges relating to the Capital and Revenue Accounts for the year 1893-94

STATEMENT OF INDIRECT CHARGES RELATING TO THE CAPITAL CHARGES.																	
Year.	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.	Total.	Loss by Exchange.	Net receipts (b).	Loss by Exchange (c).	Total (b & c).	Leave and Pension allowances.	Indirect Estimate.	Total.						
	Direct Outlay.	Loss by Exchange.										Total (a).	Leave and Pension allowances.	Capitalization or abatement of Land Revenue.			
1890-91	2,86,117	..	2,86,117	(a)	81,713	81,713	3,17,630	..	..	..	..	..	8,722	..	5,722		
1891-92	4,26,622	..	4,26,622	..	72,826	72,826	4,99,447	..	..	..	..	..	19,977	..	19,977		
1892-93	9,19,028	..	9,19,028	..	1,011	1,011	9,20,038	..	..	..	..	..	46,890	..	46,890		
1893-94	6,39,928	..	6,39,928	..	877	877	6,40,306	..	..	..	..	..	78,070	..	78,070		
Total	22,71,692	..	22,71,692	..	1,05,926	1,05,926	23,77,618	..	..	..	..	..	1,50,659	..	1,50,659		

(e) No charges up to end of December 1890. Subsequent charges included under Direct Outlay.

SOUTH INDIAN RAILWAY.

Note on the Finance Accounts, for 1893-94.

I.—REVENUE AND EXPENDITURE.

The following tables show the differences between the actual Revenue transactions of the period under review and those of the preceding year and between the actual transactions of the year compared with those contemplated in the Budget and Revised estimates :—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1892-93.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Actuals, 1893-94.
	1	2	3	4
Administrative Earnings	Rs. 79,21,103	Rs. 80,80,000	Rs. 76,85,000	Rs. 78,24,840
Suspense	64,919	11,000	15,000	9,621
Total Receipts	79,76,022	81,00,000	77,00,000	78,15,219
Administrative Working Expenses	49,94,532	49,09,900	49,07,401	48,13,668
Company's portion, Surplus Profits	76,344	80,100	81,848	81,848
Suspense	976	10,000	8,466	9,260
Additional contribution to the Provident Fund	...	...	19,547	19,547
Net Expenditure against Grant	50,70,142	50,00,000	50,17,000	49,07,641
Net Earnings	29,26,571	31,79,100	27,77,599	30,09,172
Net Receipts	29,05,830	81,00,000	26,84,000	29,07,678

Head of Grant.	DIFFERENCES.					
	Actuals, 1893-94, more or less than					
	Actuals, 1892-93.		Budget Estimate, 1893-94.		Revised Estimate, 1893-94.	
	More.	Less.	More.	Less.	More.	Less.
	6	7	8	9	10	11
Administrative Earnings	Rs. ...	Rs. 94,263	Rs. ...	Rs. 2,64,160	Rs. 1,32,840	Rs. ...
Suspense	...	64,640	...	20,621	...	24,621
Total Receipts	...	1,60,803	...	2,84,781	1,15,219	...
Administrative Working Expenses	...	1,78,864	...	94,232	...	81,738
Company's portion, Surplus Profits	8,000	...	1,466	...	...	...
Suspense	...	8,284	...	19,260	...	17,736
Additional contribution to the Provident Fund	19,547	...	19,547	...	...	...
Net Expenditure against Grant	...	1,62,601	...	92,469	...	1,09,469
Net Earnings	Rs. 22,601	...	...	1,69,928	2,31,573	...
Net Receipts	1,798	...	...	1,92,322	2,24,678	...

I.—REVENUE AND EXPENDITURE—cont.

(a) Comparison of Actuals of 1893-94 with Actuals of 1892-93.

(i) General Results.

There has been a net increase of Rs. 1,798 upon the actuals of 1892-93 made up as follows:—

Decrease in outlay on Working Expenses	Rs. 1,78,864	
Do. on net suspense transactions	8,284	
		1,87,148
Less		
Increase in outlay on Surplus Profits	Rs. 5,000	
Do. on additional contribution to Provident Fund...	19,547	
		24,547
		1,62,601
Deduct		
Decrease in income from Traffic Earnings	Rs. 96,263	
Do. net suspense transactions	64,540	
		1,60,803
		Net increase... 1,798

(1) The additional contribution to Provident Fund due from the year 1891 was adjusted in arrears during the year 1893-94.

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

Net recoveries on account of Traffic account less than last year	Rs. 25,546
Payments of amounts due to Foreign Railways more than last year	38,994
Total	64,540

(ii) Earnings.

The net decrease in earnings occurred as shown below:—

	More than 1892-93.	Less than 1892-93.	Net decrease.
	Rs.	Rs.	Rs.
Coaching	...	1,82,946	...
Goods	51,970	...	...
Telegraph and Sundries...	34,713	...	...
	86,683	1,82,946	96,263

Extensive breaches owing to heavy rains in November 1893 account chiefly for the decrease in the Coaching Traffic Earnings. The traffic in Goods was brisk during the first six months especially in grain and the total earnings for the official year show an increase of Rs. 51,970.

The total length open at the end of the year was 1041.51 miles and the average mileage opened during the year was 1041.67 miles.

(iii) Working Expenses.

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

	More than 1892-93.	Less than 1892-93.	Net decrease.
	Rs.	Rs.	Rs.
Maintenance of Way, Works &c.	...	1,22,797	...
Locomotive expenses	...	1,60,839	...
Carriage and Wagon Expenses	1,31,721	...	...
Traffic Expenses	2,363	...	...
General Charges	...	34,326	...
Special and Miscellaneous Expenditure	4,014	...	...
	1,39,098	3,17,952	1,78,864

I.—REVENUE AND EXPENDITURE—cont.

(a) (iii) Comparison with Actuals of 1892-93, Working Expenses—cont.

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

The number of miles renewed with 50 lbs. rails was 29.21 miles against 33.76 miles last year.

The ordinary maintenance and renewals of permanent way were less than in 1892-93, owing to decrease in mileage on account of the transfer of the Dharmavaram Guntakal section to the S. M. Ry.

The locomotive expenses during 1892-93 included the value of 4 engines replaced at the cost of Revenue and an arrear adjustment of Rupees 32,952 on account of the cost of 7 boilers fitted to engines turned out of shops.

(iv) The increase under Abstract C is chiefly due to the larger number of Jones' patent buffers and side chains fitted to vehicles and to heavy renewals of wheels, axles and axle boxes.

(v) Company's Portion of Surplus Profits. (vi) Suspense.

The small fluctuations under these heads do not call for special comment.

(b) Comparison of Actuals of 1893-94 with Revised Estimate.

(i) There has been an increase of Rs. 2,24,678 on the revised estimate as shown below.

	Rs.	Rs.
Increase in earnings	1,39,840	
Less Decrease in net suspense transactions	24,621	
		1,15,219
Add-Decrease in working expenditure	91,733	
Do. in net suspense	17,726	
		1,09,459
Total		2,24,678

(ii.) In calculating the earnings in February 1894 for final adoption in the Revised Estimate, the receipts of the last seven weeks of the official year 1893-94 were taken at Rupees 120 per mile per week, as the state of traffic at the time did not admit of a higher rate being adopted.

(iii) The decrease in Working Expenses was chiefly under the following heads:—

	Rs.
Maintenance of bridges and stations &c.	39,000
Loco fuel	38,000
General charges	16,000

(iv) The percentage of excess in earnings was 1.32 and that of decrease in working expenses was 1.87.

I.—REVENUE AND EXPENDITURE—Cont.

(c) Comparison of Actuals of 1893-94 with Budget Estimate.

(i) There has been a net decrease of Rs. 1,92,322 on the budget estimate made up as follows:—

Decrease in earnings...	Rs. 2,64,160	Rs.	
Do. in net suspense transactions	20,621		
		2,84,781	
Deduct			
Decrease in working expenses...	Rs. 91,232		
Do. in suspense transactions	19,260		
	1,13,492		
Less increase in Company's portion of Surplus			
Profits	1,486		
Additional contribution to Provident Fund	19,547		
	21,033		
		92,459	
Net decrease	1,92,322		

(ii) There were lapses in working expenses under abstracts A, B and E, and excesses under abstracts C and G; the net result of which was a lapse of Rs. 94,232.

(iii) The short realization of earnings was entirely due to interruption of traffic owing to extensive breaches caused by floods in November 1893.

(iv) The amount of Rs. 19,547 on account of additional contribution to Provident Fund, included arrear adjustments in terms of Rule 8 of the Rules and Regulations of the Provident Institution.

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 1892-93 as the expenditure in each 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, 1893-94.	Revised Estimate, 1893-94.	Actuals, 1893-94.	Actuals, 1893-94, more or less than			
				Budget Estimate		Revised Estimate.	
				More.	Less.	More.	Less.
South Indian Railway.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Expenditure on Final Heads...	24,45,000	14,96,138	20,65,731	...	3,79,269	1,69,593	...
Suspense Account	13,08,000	11,66,950	13,11,198	...	3,198	...	1,44,248
Total	11,37,000	7,29,188	7,54,633	...	3,82,167	23,345	...
Receipts on Capital Account	...	4,188	4,188	...	4,188	...	...
Net Expenditure	11,37,000	7,25,000	7,50,345	...	3,84,655	23,345	...
Mayavaram-Mutpet Railway.							
Total Expenditure on Final Heads...	13,24,000	12,44,333	12,83,693	...	40,105	29,362	...
Suspense Account	6,48,000	5,90,333	6,43,967	...	4,033	...	53,634
Total	6,76,000	6,64,000	6,39,928	...	36,072	...	24,072
Receipts on Capital Account	1,000	...	...	...	1,000	...	...
Net Expenditure	6,75,000	6,64,000	6,39,928	...	35,072	...	24,072

II.—CAPITAL OUTLAY—Cont.

(a) South Indian Railway.

(i) Comparison of Actuals of 1893-94 with Revised Estimate.

(a) The following table shows how the Outlay for the year 1893-94 compares with the Revised Estimate.

Head of charge.	Outlay.	Revised Estimate.	DIFFERENCE.	
			More.	Less.
Cash Outlay on Works &c, ...	2,72,642	3,30,000	...	57,358
do. Stores ...	16,70,867	16,23,660	47,207	...
London Account-Stores ...	7,27,499	7,61,184	...	33,685
Exchange and Insurance-Stores ...	4,50,893	4,73,708	...	22,813
London Account-Miscellaneous ...	93,591	93,931	...	340
Exchange on do. ...	56,787	58,902	...	2,115
Total	32,72,281	33,41,385	...	69,104
Issues to Revenue ...	21,65,529	22,83,300	...	1,17,771
Sales ...	2,01,841	1,80,252	21,589	...
Home Establishment charges ...	1,50,378	1,52,833	...	2,455
Receipts on Capital Account (Old Company) ...	4,188	...	4,188	...
Total Deductions	25,21,986	26,16,385	...	94,419
Net Outlay	7,50,345	7,25,000	25,345	...

(b) The lapse in the cash outlay on Works was nearly covered by the increase in the cash outlay on stores. The latter arose chiefly in purchases of oil, waste and sundry articles.

(c) The decrease in the estimate of realizations from Revenue was due to less demand for stores owing to falling off in the Revenue outlay.

(ii) Comparison of Actuals of 1893-94 with Budget Estimate.

(a) There has been a lapse of Rs. 3,86,655 on the Budget Estimate made up as follows:—

	Rs.
Decrease in Expenditure on Final Heads,—	3,79,269.
Add decrease in Suspense ...	3,198
Do. on Receipts on Capital Account ...	4,188
	7,386.
Total lapse	3,86,655.

II.—CAPITAL OUTLAY—cont.

(a) South Indian Railway—cont.

(ii) Comparison of Actuals of 1893-94 with Budget Estimate—cont.

(b) The following table further shows how the outlay for the year 1893-94 compares with the Budget programme.

Head of Charge.	Outlay.	Budget Estimate	DIFFERENCE.	
			More.	Less.
Cash outlay on Works &c. ...	2,72,642	6,01,000	...	3,28,358
do. Stores ...	16,70,867	14,52,416	2,18,451	...
London Account-Stores ...	7,27,499	8,50,000	...	1,22,501
Exchange and Insurance-Stores ...	4,50,895	5,33,051	...	82,156
London account-Miscellaneous ...	93,591	1,10,000	...	16,409
Exchange on do. ...	56,787	65,983	...	12,196
Total ...	32,72,281	36,15,450	...	3,43,169
Issues to Revenue ...	21,65,529	22,09,637	...	44,128
Sales ...	2,01,841	89,810	1,12,031	...
Home Establishment charges ...	1,50,378	1,78,983	...	28,605
Receipts on Capital Account (old Company) ...	4,188	...	4,188	...
Total Deductions ...	25,21,936	24,78,450	43,486	...
Net Outlay ...	7,50,345	11,37,000	...	3,86,655

(c) The lapse in the cash outlay on works was due to the provision made for cash expenditure on rolling stock in the "works" instead of the "stores" budget. This was set right in the Revised Estimate.

(d) The increase in the cash outlay on stores was due chiefly to coal purchased in excess of the budget, for which due provision was made in the Revised estimate.

(e) The provision for English Stores was not fully utilized as Indent No. 16 dated 21st October 1893 for £ 21,445 could not be fully complied with during 1893-94, which necessitated the withdrawal by the Govt. of India of Rupees 1,62,000 from the grant, vide G. O. I. No. 263 A. R. dated 12th March 1894.

(f) The increase on sales was due to transfers to other Railway and sales to public being in excess of anticipation.

(b) Mayavaram Muttupet Provincial State Railway.

(i) Comparison between Actuals of 1893-94 and Revised Estimate.

There was a lapse of Rs. 24,072 on the final grant made up as follows:—

Increased expenditure on Final Heads ...	Rs. 29,562
Less—	
Decrease in suspense ...	53,634
Net Decrease ...	24,072

The increase under Final Heads was due chiefly to increased outlay on Ballast and Permanent Way and Bridgework; and the decrease in suspense is due to payment on account of Pynkadoo sleepers having been unavoidably deferred till May 1894.

II.—CAPITAL OUTLAY—cont.

(ii) Comparison between Actuals of 1893-94 and Budget Estimate.

There has been a lapse of Rs. 35,072 on the Budget Estimate, made up as follows, viz:—

Decrease in Expenditure on Final Heads ...	Rs. 40,105
Less—	
Increase in suspense ...	4,033
Decrease in Receipts on Capital Account ...	1,000
	5,033
Net lapse ...	35,072

The lapse was due to an over estimate under Bridgework, and Fencing.

III.—EXCEPTIONAL ADJUSTMENT.

The only item of an exceptional character adjusted during the current year was the write-back to Capital of the depreciation amounting to Rs. 2,34,448 in the value of the stores of the Villupuram Dharmavaram section based on the revaluation of stores in terms of clause 54 of the Contract.

IV.—OBJECTIONABLE ITEMS—

(a) 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. State Railways Construction.	Mayavaram-Muttupet	...	Rs. ...	23	24,910	...	...	...	...	...	...
48. Do.	South Indian.	2	3,95,633	9	1,63,846	...	...	...	...	2	1,83,27,220

(i) The 23 works of the Mayavaram Muttupet Railway have all recently been completed and the excesses will be explained in the completion reports.

(ii) The two works under the heading "Absence of Estimate" consisted of the following:—

(1) Land charges, Rs. 6,558—will be regularized as soon as the estimate, which has been ordered to be revised, is resubmitted and sanctioned.

IV. OBJECTIONABLE ITEMS.—cont.

(2) Works on the Villupuram Dharmavaram section Rs. 3,89,075.—The original completion estimate for this section did not provide for this outlay. The Local Government has ordered that no revised completion estimate need be submitted, but completion reports explaining the irregularities should be prepared and sanction obtained to regularize the transaction. This is receiving attention.

(iii) The two works placed under "Miscellaneous Irregularities" for want of completion reports are made up of:—

(1) Villupuram Dharmavaram outlay to end of March 1893.	1,82,85,070
(2) Permanent shed for Rolling Stock at Negapatam	37,150
	<u>1,83,22,220</u>

Completion reports for the above will be recorded at an Officers' Meeting at an early date.

V.—SUSPENSE BALANCES.

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

	BALANCE ON 31st March 1894.		Adjusted prior to submission of this account.	BALANCE UNADJUSTED.			
	Debtor.	Creditor.		Current items.	Uncurrent relating to 1893-94.	Uncurrent prior to 1893-94.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
London Invoices	...	949	949	...	...	...	...
Do. stores	18,829	...	18,829	...	...	...	...
Purchases, South Indian Railway	...	44,911	43,902	949	60	...	1,009
Do. Mayavaram-Muttupet Railway	...	11,830	11,830	...	...	...	...
Sales, South Indian Railway	8,195	...	4,581	2,436	1,086	92	2,614
Miscellaneous Advances, South Indian Railway	8,534	...	8,043	2	1	488	491
Miscellaneous Advances, Mayavaram-Muttupet Railway	326	...	326	...	...	...	...
Deposits, South Indian Railway, Revenue	...	83,051	59	82,992	...	...	82,992
Do. do. Capital	...	80,475	1,940	47,876	...	639	49,515
Do. Mayavaram-Muttupet Railway	...	1,893	200	1,693	...	...	1,693
Miscellaneous Advances Revenue	1,048	...	...	954	94	...	1,048
Demands Payable	...	2,32,877	2,09,110	6,992	16,776	...	23,767

(ii) The uncurrent items prior to 1893-94 consist of the following:—

Sales Rupees 32—Due by two persons not in the Company's service from whom endeavour is being made to recover the amount.

Miscellaneous Advances Rs. 488—Due by a carting contractor, the case against him is pending in the Madras High Court.

Deposits Rupees 639—Balance remaining unspent out of amount placed at the disposal of the Company for the Peralam Karaikal Railway Survey. The Agent desires that this should be retained at credit of this account for the present.

V.—SUSPENSE BALANCES—cont.

(iii) The principal items comprised in the uncurrent accounts relating to 1893-94 are the following, viz:—

Purchases.		Rs.
Amount of Messrs West and Company's bill for December 1893 (under reference)	...	55

Sales.		Rs.
Amount due by Postal Department for alterations to Mail Service Vans, outstanding from April 1893 (under correspondence)	...	996

Miscellaneous Advances Revenue.

Charges incurred by the Locomotive Superintendent on coke and patent fuel, placed at debit of this head pending further information (under correspondence)	...	94
---	-----	----

Demands Payable.

Estimated charges on account of Government Police for the Half-year ending December 1893, for which debit has not yet been raised by the Civil Accountant General, Madras	...	10,000
--	-----	--------

Estimated amount of debits on account of joint station expenses of the Dharmavaram station for the Half-years ending June and December 1893	...	4,400
--	-----	-------

Additional contribution to Provident Fund per rule 8 of Rules and Regulations of Provident Institution	...	2,361
---	-----	-------

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

	Rs.
(i) Station balances as per Traffic Book	64,102
(ii) Items remaining unadjusted in the Audit office balance	3,431
(iii) Cash in transit	21,414
Total	<u>88,947</u>

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

	Rs.
Coaching	48
Goods	183
Total	<u>231</u>

Every endeavour is being made to clear these items.

V.—SUSPENSE BALANCES—Cont.

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

	Rs.	A.	P.
Due to Madras Railway	1,328	9	5
Government Telegraph Department	90	1	6
	1,418	10	11
Less due by Southern Mahratta Railway	521	8	9
	897	2	2

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

VI.—STORES.

(a) South Indian Railway.

(i) The following statement will show the comparison of the suspense transactions with those of 1892-93.

	Balance, 1892-93.	Balance, 1893-94.	Increase.	Decrease.
Sales	15,151	8,195	...	6,956
Stores	33,30,985	25,49,635	...	7,81,350
London Stores	3,18,198	18,829	...	2,99,369
Manufactures	30,799	23,282	...	7,517
Workshop Manufactures	2,69,981	40,225	...	2,29,756
Miscellaneous Advances	10,608	3,514	...	7,074
Total Dr. ...	39,75,722	26,43,700	...	13,32,022
Credits.				
Purchases	63,262	44,911	...	18,351
London Invoices	3,422	949	...	2,473
Total Cr. ...	66,684	45,860	...	20,824
Net Total ...	39,09,038	25,97,840	...	13,11,198

(ii) From the above it will be seen that the net decrease in suspense was Rupees 13,11,198.

(iii) The stores balances have been considerably reduced by issues of materials for construction of rolling stock, by revenue consumption, by sales and by the special write off to Final Heads as noticed in para III.

(iv) Stock has been taken at the General Stores, Negapatam and at 26 Depôts; the value of the same works up to a figure slightly in excess of the book balance.

VI.—STORES—Cont.

(v) Uniform rates have been adopted at all permanent way stores depôts.

(vi) The question of adopting the imprest system is receiving every attention. The preliminary arrangements for its introduction have been made, and the system will be tried without delay.

(vii) There are now 29 separate depôts in existence, each of which maintains its own ledgers, viz. :—

	No.
Permanent-way	6
Villupuram-Dharmavaram construction	1
Locomotive department	20
General Stores	1
Engineering Stores	1
	29

(viii) The stores Ledgers have been written up in alphabetical order. The Director General's classification has been noted against each item, but the ledgers have not yet been written up in this order; this, however, will have attention.

(b) Workshop manufacture, South Indian Railway.

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

	Rs.
Locomotive department outstanding work orders	31,022
Engineering	9,203
Total...	40,225

(ii) The value of stores included in previous years under Engineering manufacture account was written back to the head "Stores" during 1893-94.

(iii) The list of outstanding orders consists of 29 work orders relating to periods prior to the year 1893. Action has been taken to adjust them.

(c) Manufactures, South Indian Railway.

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

(d) Mayavaram-Muttupet stock.

(i) The balances of the construction stores of the Mayavaram-Muttupet Railway agree with the stock ledgers.

(ii) The fluctuations in the suspense transactions of this line have already been referred to in previous paragraphs.

(iii) The manufacture accounts of the Mayavaram-Muttupet Railway are up to date. The Engineer-in-charge has been addressed in regard to the final adjustment of the balances.

VII.—MATERIALS AT SITE.

There were no Materials at site of works at end of March 1894.

VIII.—MISCELLANEOUS ADVANCES.

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

Particulars.	South Indian Railway.	Mayavaram-Muttupet Railway.	Total.
	Rs.	Rs.	Rs.
Miscellaneous	3,534	326	3,860

IX.—BALANCE ON WORKS ACCOUNTS.

The balance on Works Accounts amounts to Rs. 3,955 :—

	South Indian Railway.	Mayavaram-Muttupet Railway.	Total.
	Rs.	Rs.	Rs.
Due to contractors and labourers	...	981	981
do. by do. do.	...	4,936	4,936
Net Balance	...	3,955	3,955

X.—DEPOSITS.

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

	Capital.		Revenue.	Total.
	South Indian Railway.	Mayavaram-Muttupet Railway.		
	Rs.	Rs.	Rs.	Rs.
1. Security deposits of members of the department	349	1,679	...	2,028
2. Security deposits of contractors and others not in the department	25,690	...	...	25,690
3. Sums due to contractors on closed accounts	223	...	...	223
4. Miscellaneous	22,632	200	11,171	34,003
5. Income-tax	1,561	14	...	1,575
6. Pondicherry Railway share of earnings	...	...	21,880	21,880
Total ..	50,455	1,893	33,051	85,399

XI.—SAVINGS BANK DEPOSITS.

Nil.

XII.—GOVERNMENT SECURITIES.

The Investments in Government Securities made on account of the Guarantee and Fine Funds amount to Rs. 8,42,308.

XIII.—FLOATING CHEQUES.

The following table exhibits the amount of uncashed cheques at close of 1893-94 in comparison with 1892-93 :—

	1893-94.	1892-93.
	Rs.	Rs.
South Indian Railway	20,480	1,34,015
Mayavaram-Muttupet Railway	2,386	6,536
Total ...	22,866	1,40,551

XIV.—SPECIAL FUNDS.

(i) The following is a list of special and private funds in the separate charge of the Company :—

	Total.	Invested.	Balance uninvested.
Guarantee Fund	7,11,334	8,42,308	24,947
Fine Fund	1,55,891		
Total ..	8,67,255	8,42,308	24,947

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

(iii) 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.

(iv) The following is a statement of the assets of the fund in hand of the committee and trustees on 31st March 1894 :—

	Rs.
Cash	3
Investments	1,87,058
Bank of Madras	5,471
Due by S. I. R.	2,700
Total ...	1,95,232

(v) The Government of India in their No. 214 A. R. dated 26th April 1894 have directed that the assets of the Fine and Guarantee funds should be taken on to the Government books. A reference has been made to the Board of Directors on the subject.

TRICHINOPOLY, }
24th July 1894. }

H. CONDUITT,
Dy. Examiner, Railway Accounts,
Trichinopoly.

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

FORWARDING MEMO.

OFFICE OF THE EXAMINER, RAILWAY ACCOUNTS,

No. 877

To *The Consulting Engineer
for Railways.*

Sir, I have the honour to enclose *CR notes on Finance A/c*
of S & M Rly in continuation of the
office forwarding memo no 875 of 14/11/13
on this forwarded without mark
ER 2/8
Examiner of Railway Accounts,
per *Sultan Mahmud*
Offg Chf. Asst

Note by Mr. A. Grant, Officiating Examiner of Guaranteed Railway Accounts, Madras, on the Finance Accounts of the South Indian Railway system and the Mayavaram-Mutpet Railway.

As arranged by my predecessor, the notes on the Finance Accounts have been drawn up by the Chief Auditor and verified by the Examiner in charge of the branch office at Trichinopoly. The notes are incomplete in some respects and their arrangement might be improved. The attention of the Chief Auditor has been drawn to these defects.

The following points seem to call for special mention:-

- (a) Revenue Receipts. The extensive breaches that occurred during the heavy rains in November 1923 were the chief cause of the decrease from the actuals of 1922-23 and the Budget Estimate of 1923-24.
- (b) Revenue Expenses. The expenditure fell short of the actuals of 1922-23 and the estimate of 1923-24 principally in consequence of the shorter length of line renewed with 50 lbs. rails.
- (c) Surplus Profits. The Company had omitted in previous years to prefer any claim for the one half per cent of the net earnings admissible under clause 8 of the rules as a further contribution to Provident Fund. This was claimed in 1923-24 and passed in arrears.
- (d) Capital Outlay. There was an exceptional adjustment of Rs. 65,443 for writing off of the depreciation in the value of stores appertaining to the Villupuram-Chennai section of the line. The stores were valued by the Chief Engineer and half the book cost of the unused stores and the full book cost of the returned stores --

have been written off. Lists will be prepared of these stores and every endeavour made to dispose of them to the best advantage.

[9] Suspense Transactions. Considerable attention was given to the adjustment of these transactions during the year and the items outstanding are few in number and with exception of the items under Demands Payable are for trifling amounts. As will be seen in V [a] ii and iii of the Chief Auditor's notes.

[10] Balances on Foreign Railway Accounts. These are still under investigation and lists have been prepared upto end of November 1923. The Chief Auditor has been urged to have them brought up to date as early as possible.

[11] Stores. Stock taking of the stores in charge of the General Storekeeper and the Locomotive Superintendent was in progress at the close of the year and the books are now being test audited to see that book balances in numerical ledgers have been altered to agree with verified balances and the balances in the Audit office Priced Ledgers accord with those shown in storekeepers and Locomotive Superintendents numerical ledgers. When this is completed the necessary adjustments will be carried out in the General Books.

The Locomotive Superintendent is being urged to reduce the number of his depots and to adopt the imprest system of stores accounts both at the depots and in the work shops, in order to reduce the number of separate accounts and to place all stores as far as possible, in the custody of the stores Department.

[12] Unpaid wages. The details in the unpaid wages registers do not agree

in totals with the amount shown as unpaid in the Schedule of Deposits, and this is now receiving special attention.

[13] The investments were verified by the Chief Auditor in June last.

[14] The Guarantee and Fide Funds were not brought on the Accounts rendered to Government as directed in letter No. 214 A. R., dated 23rd April 1924, as the Agent referred the matter for the orders of his Board. These have now been received and will be attended to immediately.

Madras,
20th August 1924.

A. G. S. S.
Offg. Examiner, Railway Accounts.

Madras.

GOVERNMENT OF INDIA.

P. W. DEPARTMENT

RAILWAY BRANCH.

No. 606

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE

From *A. Grant Esq.* Madras, 17th August 1894.

off: ~~For~~ EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS,

To

*The Joint Secretary to Government,
Public Works Department,
Railway Branch,
Madras.*

*I have the honor to forward herewith
one printed copy of the Finance accounts for
1893-94 of the South Indian and Mayavaram
Muttupet Railways with notes by the Chief
auditor and myself attached thereto.*

I have the honour to be,

Sir,

Your most obedient Servant,

A. Grant
off: Examiner, Railway Accounts,
Madras.

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS.

Madras.

To

The Joint Secretary to Govt.
P. W. D. Ry Branch
606

No. AP 6

Dated 17 August 1894.

Rev: 18.8-54

No. of Enclosures...2

SUBJECT.

Forward a copy of Finance
ac of SD + m embyp with notes
thereon.

Bch 445.R. D/257-My:94

B. No 445 R of 23rd August 1864

Records

John

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J.C.C.
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FINANCE ACCOUNTS

OF THE

SOUTH INDIAN RAILWAY SYSTEM

AND

MAYAVARAM MUTUPET RAILWAY

FOR THE YEAR'

1894-95

TACEDNOPOLY II - MAJOR - MILITARY - PAPER

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B	Do. Do. of Expenditure on Railway Surveys	5
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SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1894-95.

ABSTRACT ACCOUNT.

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1893-94 Actuals.	1894-95.						1894-95.			1893-94 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
					IMPERIAL.					
					Revenue and Working Expenses ...					
					SOUTH INDIAN RAILWAY.					
					Earnings.					
40,28,290	44,50,000	44,71,000	43,99,421		Coaching ...					
35,85,859	35,69,000	37,00,000	38,14,652		Goods ...					
21,190	25,000	19,000	20,163		Electric Telegraph ...					
...	...	...	...		Steam Boat ...					
1,89,493	1,50,000	1,10,000	97,532		Sundries ...					
78,24,840	81,94,000	83,00,000	83,31,768							
10,398	5,000	1,000	14,008	G.	Traffic Account ...					
20,019	1,000	1,000	4,564	G.	Foreign Railways ...					
78,15,219	82,00,000	83,00,000	83,13,196		Gross Traffic Receipts ...					
					Working Expenses.—					
					Maintenance of Way, Works and Stations ...	9,29,243	9,89,400	11,26,489	11,90,981	
					Locomotive Expenses ...	17,41,172	17,89,000	17,82,411	17,20,323	
					Carriage and Wagon Ex- penses ...	6,05,170	6,15,000	6,66,915	5,86,981	
					Traffic Expenses ...	7,06,827	7,20,000	7,58,942	6,78,469	
					General Charges ...	5,97,319	6,15,000	6,13,663	5,75,899	
					Steam Boat Service ...	—	—	—	—	
					Special and Miscellaneous ...	61,797	75,000	63,000	63,025	
					Rent of leased lines ...	...	...	...	...	
					Additional half per cent interest due under clause 60 of Contract ...	A. 47,11,230	48,03,400	48,11,420	48,15,668	
					Miscellaneous Advances ...	G. 3	300	300	82	
					Demands Payable ...	G. 1,806	8,900	12,000	9,178	
					Additional contribution to the Provident Fund ...	8,703	8,000	9,880	19,547	
					Company's share of net revenue receipts payable under section 60 (4) of the Contract ...	2,12,950	1,80,000	1,67,000	—	
78,15,219	82,00,000	83,00,000	83,13,196		Total Expenditure ...	A. 49,34,686	50,00,000	50,00,000	49,07,841	

SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1894-95.

ABSTRACT ACCOUNT—(Continued.)

REVENUE.				Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.				
1893-94 Actuals.	1894-95.					Reference to Schedule.	1894-95.			1893-94. Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
78,15,219	82,00,000	83,00,000	83,13,196	Brought Forward ...		49,34,686	80,00,000	80,00,000	49,07,541	
				IMPERIAL.						
				Construction Railways not charged to Revenue—						
				S. I. Railway including Villupuram Dharmavaram Railway.	E.	1,35,032	2,00,000	6,00,000	7,50,313	
78,15,219	82,00,000	83,00,000	83,13,196	Total Imperial...		51,19,718	82,00,000	86,00,000	56,57,856	
				PROVINCIAL.						
				Revenue and Work- ing Expenses ...						
				Mayavaram Mutpet Railway ...						
				Earnings.—						
...	1,25,000	1,68,000	1,56,051	Coaching ...						
...	94,000	53,000	54,817	Goods ...						
...	1,000	900	895	Electric Telegraph ..						
...	...	...	...	Steam Boat ...						
...	8,000	100	22	Sundries ...						
...	2,25,000	2,12,000	2,11,783							
...	...	...	...	G. Traffic Account ...						
...	...	...	...	G. Foreign Railways ...						
...	2,25,000	2,12,000	2,11,783	Gross Traffic Receipts						
...	2,25,000	2,12,000	2,11,783	Provincial carried over ...						
78,15,219	82,00,000	83,00,000	83,13,196	Total Imperial carried over ...		51,19,718	82,00,000	86,00,000	56,57,856	

SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1894-95.

ABSTRACT ACCOUNT—(Concluded.)

REVENUE.				Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1893-94. Actuals.	1894-95.					1894-95.			1893-94. Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.			Actuals.	Revised Estimate.	Budget Estimate.	
78,15,219	82,00,000	83,00,000	83,13,196	Total Imperial Brought Forward	...	51,19,713	52,00,000	66,00,000	66,57,856
...	2,25,000	2,12,000	2,11,785	Provincial brought forward	...				
				Working Expenses—					
				Maintenance of Way, Works & stations	...	25,463	25,000	36,000	...
				Locomotive Expenses	...	44,481	45,000	61,000	...
				Carriage and Wagon Expenses	...	15,410	15,500	14,000	...
				Traffic Expenses	...	17,971	18,000	21,000	...
				General charges	...	15,232	15,500	17,000	...
				Steam Boat Service	...	...	...	...	...
				Special and Miscellaneous	...	12,177	13,000	13,000	...
				Rent of leased lines	...	...	...	...	...
					A.	1,30,739	1,32,000	1,52,000	...
				Miscellaneous Advances	G.	...	...	...	...
				Demands Payable	G.	...	...	...	...
				Total Expenditure		1,30,739	1,32,000	1,52,000	...
				Construction Railways charged to Revenue					
				Mayavaram Mutpet Railway	D.	1,26,634	1,29,000	1,75,000	6,39,928
...	2,25,000	2,12,000	2,11,785	Total Provincial		2,67,423	2,60,000	3,27,000	6,39,928
78,15,219	84,25,000	85,12,000	85,24,981	Grand Total		53,77,141	54,60,000	69,27,000	62,97,814

A. GRANT. E. A. WALLER, Major, R. E., W. M. SIMPSON,
 Trichinopoly, Dy. Examiner, Ry. Accounts, Examiner, Ry. Accounts, Chief Auditor, S. I. Ry.
 3rd August 1895. Trichinopoly. Madras.

4
SOUTH INDIAN RAILWAY.

SCHEDULE A.

Finance Accounts for the year 1894-95.

DETAILED ACCOUNT OF WORKING EXPENSES.

HEADS.	SOUTH INDIAN RAILWAY.		
	Actuals.		
	General Working Expenses.	Establishment.	Total.
<i>Working Expenses.</i>			
Maintenance of Way, Works and Stations	7,29,343	2,62,902	9,92,245
Locomotive Expenses	13,31,192	4,09,990	17,41,182
Carriage and Waggon Expenses	5,14,584	90,586	6,05,170
Traffic Expenses	2,02,773	5,03,754	7,06,527
General Charges	1,22,553	4,74,766	5,97,319
Steam-Boat Service	...	...	...
Special and Miscellaneous Expenditure	61,797	...	61,797
Total Working Expenses	29,62,212	17,48,988	47,11,200
Add—			
Decrease in credit balance of Demands Payable as per Schedule O.			1,806
Additional contribution to the Provident Fund			8,708
Company's share of net revenue receipts payable under Section 60 (4) of the Contract			2,12,950
Deduct—			
Decrease in debit balance of Miscellaneous Advances as per Schedule G.			3
Net Expenditure against Grant			49,34,666

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

5
MAYAVARAM MUTUPET RAILWAY.

SCHEDULE A.

Finance Accounts for the year 1894-95.

DETAILED ACCOUNT OF WORKING EXPENSES.

HEADS.	MAYAVARAM MUTUPET RAILWAY.		
	Actuals.		
	General Working Expenses.	Establishment.	Total.
<i>Working Expenses.</i>			
Maintenance of Way, Works and Stations			25,468
Locomotive Expenses			44,481
Carriage and Waggon Expenses			15,410
Traffic Expenses			17,971
General Charges			15,232
Steam-Boat Service			...
Special and Miscellaneous Expenditure			12,177
Total Working Expenses			1,30,739

Included in South Indian Railway Schedule.

SOUTH INDIAN RAILWAY.

SCHEDULE B.

Finance Accounts for the year 1894-95.

DETAILED ACCOUNT OF EXPENDITURE ON SURVEYS.

Nil.

SCHEDULE C.

Finance Accounts for the year 1894-95.

Detailed Account of Expenditure on Construction of Protective Railways.

Nil.

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION OF RAILWAYS CHARGED

Main and sub-heads of Expenditure.	PROVINCIAL MAYAVARAM MUTUPET RAILWAY.				
	Official year 1894-95.			Outlay to end of previous year.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.		
I. PRELIMINARY EXPENSES—					
Survey Expenses	1	...	...	15,425	15,425
Plant	...	...	...	665	665
Establishment	...	...	...	9	9
	...	...	...	15,099	16,099
	...	...	...	...	16,151
II. LAND	...	800	533	1,91,166	1,90,653
	...	...	...	...	2,26,509
III. FORMATION—					
Earthwork	10,000	13,000	12,245	2,19,221	2,31,466
Tunnels	...	...	...	...	...
	10,000	13,000	12,245	2,19,221	2,31,466
	...	...	...	...	2,32,444
IV. BRIDGEWORK—					
Large Bridges	1,02,993	99,601	68,730	3,72,055	4,40,763
Minor do.	...	...	30,491	3,33,173	3,63,646
	1,02,993	99,601	99,221	7,05,210	8,04,401
	...	...	...	...	9,41,442
V. FENCING—					
Fencing	...	...	1,103	9,675	10,773
Road Crossings	...	...	7,276	6,693	12,369
Mile and Gradient Posts	...	...	43	1,340	1,343
	5,500	12,000	8,424	16,703	25,112
	...	...	...	...	46,745
VI. ELECTRIC TELEGRAPH—	...	18	419	2,172	2,391
	...	...	...	...	2,168
VII. BALLAST AND PERMANENT WAY—					
Ballast	32,000	5,265	9,225	60,041	69,256
Permanent Way	...	...	9,799	6,13,335	6,96,036
	32,000	5,265	574	6,73,866	6,75,292
	...	...	...	...	7,17,913
VIII. STATIONS AND BUILDINGS—					
Stations and Offices	...	...	29,719	65,466	91,135
Workshops, Store buildings &c.	17,596	46,529	1,396	11,439	12,858
Staff Quarters	...	...	13,209	54,613	67,822
Station Machinery	...	...	...	...	...
	17,596	46,529	44,324	1,31,538	1,75,462
	...	...	...	...	2,15,007
Total Construction Accounts ...	1,84,089	1,66,317	1,63,526	19,59,000	21,21,526
	...	...	...	...	23,94,394
IX. PLANT—					
Engineering	...	...	19	300	319
Locomotive	...	2,600	...	...	...
Carriage and Wagon	...	...	2,312	11,012	13,334
Station and Office Furniture	...	...	...	...	...
	...	2,600	2,361	11,312	13,673
	...	...	...	...	15,464
Carried Over ...	1,84,089	1,68,947	1,65,887	19,69,313	21,35,199
	...	...	...	...	24,13,882

the year 1894-95.

AGAINST REVENUE IN ADDITION TO THAT UNDER FARMINE INSURANCE.

Main and Sub-heads of Expenditure.	PROVINCIAL MAYAVARAM MUTUPET RAILWAY.				
	Official year 1894-95.			Outlay to end of previous year.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.		
Brought Forward ...	1,89,039	1,68,947	1,65,887	19,69,313	21,35,199
	...	...	...	...	24,13,882
X. FERRIES—					
Ferris	...	...	...	...	...
Floating bridges	...	...	...	...	...
	...	...	...	...	...
XI. ROLLING STOCK—					
Locomotive	...	...	...	...	...
Carriage and Wagon	...	...	...	...	...
	...	...	...	...	...
XII. GENERAL CHARGES AS PER SCHEDULE F—					
Direction or General	...	...	4,560	10,624	15,184
Engineering	...	...	12,993	2,03,165	2,16,150
Stores	...	...	1,858	10,106	11,964
Audit and Accounts	20,244	21,039	4,777	8,496	13,273
Medical and Sanitation	...	...	64	8,013	8,077
Locomotive, Carriage and Wagon	...	...	...	...	...
	20,244	21,039	24,254	2,37,394	2,61,648
	...	...	...	...	2,87,671
Total Expenditure on Final Heads ...	2,08,333	1,92,986	1,90,141	22,06,706	23,96,847
Expense Accounts as per Schedule U. ...	33,333	64,986	63,457	64,986	1,529
	...	...	...	...	...
Grand Total Expenditure ...	1,75,000	1,28,000	1,26,684	22,71,692	23,98,376
	...	...	...	...	...
Deduct—Receipts on Capital Account ...	...	...	...	...	...
	...	...	...	...	...
Net Expenditure ...	1,75,000	1,28,000	1,26,684	22,71,692	23,98,376
	...	...	...	...	...
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 ...	1,75,000	1,28,000	1,26,684	22,71,692	23,98,376

SOUTH INDIAN

SCHEDULE

Finance Accounts for the

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION

Main and Sub-heads of Expenditure.	IMPERIAL SOUTH INDIAN RAILWAY.				
	Official year 1894-95.			Outlay to end of previous year.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.		
I. PRELIMINARY EXPENSES—					
Survey Expenses ...				75,685	75,685
Plant ...				36,312	36,312
Establishment ...				8,67,434	8,67,434
				4,79,431	4,79,431
II. LAND ...	11,043	17,696	8,386	3,84,736	3,93,342
					4,02,632
III. FORMATION—					
Earthwork ...	7,379	22,999	13,480	80,34,414	80,47,894
Tunnels ...	7,379	22,999	13,480	80,34,414	80,47,894
					30,57,413
IV. BRIDGEWORK—					
Large Bridges ...	7,378	63,253	41,812	40,22,823	40,64,135
Minor Bridges ...			17,415	29,86,757	24,04,172
					64,74,624
	7,378	63,253	58,927	61,09,880	64,68,307
					64,74,634
V. FENCING—					
Fencing ...	8,103	1,938	759	93,148	92,389
Road Crossings ...			2,292	1,20,069	1,22,361
Mile and Gradient Posts ...			39	16,934	16,973
	8,103	1,938	1,372	2,30,151	2,31,723
					2,32,108
VI. ELECTRIC TELEGRAPH—		100	51	17,996	18,047
					18,096
VII. BALLAST AND PERMANENT WAY—					
Ballast ...	38,925	80,870	14,365	5,26,708	5,41,071
Permanent Way ...			61,835	80,76,773	80,14,940
	38,925	80,870	47,470	66,03,481	65,56,011
					66,54,351
VIII. STATIONS AND BUILDINGS—					
Stations and Offices ...			28,530	8,26,739	8,55,269
Work-shops, Store Buildings &c. ...			14,787	1,46,543	1,61,330
Staff Quarters ...			88,965	4,62,859	4,91,854
Station Machinery ...			44,882	8,01,822	8,46,404
	4,92,484	1,51,353	1,26,854	19,28,003	20,54,857
					20,79,356
Total Construction Accounts ...	5,65,714	8,10,429	1,62,000	1,90,87,632	1,92,49,683
					1,94,98,061
IX. PLANT—					
Engineering... ..			6,316	2,86,765	2,93,241
Locomotive ...			6,074	81,378	87,452
Carriage and Wagon ...			4,372	4,372	4,373
Station and Office Furniture ...			1,430	63,668	65,298
	348	12,499	14,020	4,26,383	4,40,403
					4,58,882
X. FERRIES—					
Ferries ...					
Floating Bridges ...					
Carried over ...	5,66,062	8,22,928	1,76,020	1,95,14,015	1,96,90,035
					1,98,36,943

RAILWAY.

E.

year 1894-95.

OF RAILWAYS NOT CHARGED AGAINST REVENUE.

Main and Sub-heads of Expenditure.	IMPERIAL SOUTH INDIAN RAILWAY.				
	Official year 1894-95.			Outlay to end of previous year.	Sanctioned Estimate.
	Budget Estimate.	Revised Estimate.	Outlay.		
Brought Forward ...	5,66,062	8,22,928	1,76,020	1,95,14,015	1,96,90,035
XI. ROLLING STOCK—					
Locomotive ...			1,878	18,14,732	18,16,610
Carriage and Wagon ...	1,80,000	2,00,580	1,53,854	83,73,949	83,27,803
	1,80,000	2,00,580	1,53,732	81,88,681	83,44,413
					83,89,261
XII. GENERAL CHARGES AS PER SCHEDULE F.					
Direction or General ...			11	8,39,844	8,39,837
Engineering ...			4,798	15,72,993	15,68,195
Stores ...			8,140	1,42,590	1,43,734
Audit and Accounts ...	6,938	4,672	1,545	1,13,706	1,16,251
Medical and Sanitation ...				62,502	62,502
Locomotive, Carriage and Wagon ...				82,912	82,912
	6,938	4,672	96	22,54,519	22,54,453
					22,59,221
Loss by Exchange ...					
Purchase of line ...				2,42,360	2,42,360
Overdrawn Capital ...				4,69,25,670	4,69,25,370
					4,69,25,670
Total Expenditure on Final Heads ...	7,33,000	8,28,190	3,31,656	7,41,25,173	7,44,86,831
Suspense Accounts as per Schedule G. ...	1,33,000	3,27,945	89,550	23,97,840	25,08,290
					...
Grand Total Expenditure ...	6,00,000	2,00,235	2,42,106	7,67,23,013	7,69,95,121
Debit—Receipts on Capital Account ...					
Cash and Stores received from the Company on purchase of the line ...		235	87,074	88,69,360	89,26,434
					...
Net Expenditure ...	6,00,000	2,00,000	1,85,032	7,23,53,653	7,30,38,637
Indert—Debit to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England.					
Stores ...				65,91,920	66,53,920
Miscellaneous ...				20,000	20,000
Purchase of line ...				4,69,25,670	4,69,25,670
Total ...				5,36,41,490	5,36,41,490
Net Indian Outlay ...	6,00,000	2,00,000	1,85,032	1,92,12,163	1,93,97,197

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 1893-94 ... 2,71,99,603
 Revised Estimate 1894-95 ... 5,26,180

7,46,53,356

SOUTH INDIAN

SCHEDULE

Finance Accounts

DETAILS OF

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			Revenue.
	Salaries and allowances.	Other Expenses.	Total.	A. Salaries, allowances and contingencies.
Direction or General.	Rs.	Rs.	Rs.	Rs.
Home Establishment charges ...	...	...	...	1,03,908
Government Supervision, Audit and Control ...	...	...	...	83,321
Engineer-in-Chief and Personal Assistant ...	...	...	...	37,540
Superintending Engineers ...	...	...	...	...
Office ...	...	...	...	86,074
Petty ...	...	...	...	...
Travelling Allowances ...	...	...	...	493
Quarters ...	...	...	...	...
Office Accommodation ...	...	42	42	...
Instruments ...	...	...	...	...
Office Expenses ...	...	63	63	...
Total ...	...	11	11	2,61,334
Controlling Office.				
Agent and Assistant ...	...	...	...	35,533
Office Establishment ...	...	...	...	7,969
Travelling Allowances ...	...	...	...	213
Office Expenses ...	...	...	...	2,047
Local and other allowances ...	...	...	...	...
Total ...	...	...	...	43,794
Carried Over ...	...	11	11	8,07,130

A. Includes the proportions charged to working of the

RAILWAY.

F.

for the year 1894-95

ESTABLISHMENT CHARGES

MAYAVARAM MUTUPET RAILWAY.			
CAPITAL.			REVENUE.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
Rs.	Rs.	Rs.	Rs.
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
4,422	...	4,422	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	138	138	...
4,422	138	4,560	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
4,422	138	4,560	...

Included in the South Indian Railway.

Mayavaram-Mutupet and the Pondicherry Railways.

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.
Brought Forward ...	...	11	11	2,07,120
Engineering.				
Engineers	385	...	385	69,383
Upper Subordinates	...	...	...	86,458
Lower Subordinates	907	...	907	17,107
Accountants	207	...	207	...
Office	453	...	453	16,932
Fetty	78	...	78	...
Local and other allowances	...	...	...	7,701
Travelling allowances	132	...	132	9,020
Quarters	...	252	252	...
Office Accommodation	...	400	400	360
Instruments	...	5,491	5,491	...
Office Expenses	...	76	76	13,709
Total ...	1,421	6,219	4,798	1,95,795
Stores.				
Share of General charges of Secretary of State	...	...	...	7,732
Store-keepers	...	...	...	4,130
Sub Store-keepers	905	...	905	14,386
Office	1,350	...	1,350	1,240
Fetty	457	...	457	676
Travelling Allowances	32	...	32	...
Local and other allowances	...	...	...	...
Quarters	...	...	...	...
Office Accommodation	...	...	...	...
Instruments	...	...	...	...
Office Expenses	...	377	377	9,818
Total ...	2,769	377	3,146	82,243
Carried Over ...	4,190	6,331	1,511	6,35,167

RAILWAY,

F.—Continued.

the year 1894-95.

MENT CHARGES.

MAYAVARAN MUTUPET RAILWAY.			
Capital.			REVENUE.
Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
4,422	138	4,560	
204	...	204	
5,757	...	5,757	
569	...	569	
...	...	...	
3,985	...	3,985	
1,814	...	1,814	
...	...	...	
857	...	857	
...	...	...	
...	32	32	
...	1,617	1,617	
...	1,462	1,462	
...	...	...	
13,186	191	12,995	
...	...	...	
...	...	...	
885	...	885	
...	...	...	
626	...	626	
100	...	100	
...	...	...	
...	...	...	
...	133	133	
...	...	...	
...	114	114	
1,611	247	1,858	
19,219	194	19,413	

Included in the S I Ry.

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			REVENUE.
	Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
Brought Forward ...	4,190	5,831	1,641	5,35,167
Audit and Accounts.				
Examiner, Chief Auditor and Assistant Auditors ...	...	...	...	84,824
Accountants ...	87	...	87	...
Office ...	1,486	...	1,486	84,418
Petty ...	...	...	...	...
Travelling Inspectors ...	...	...	...	8,760
Travelling Allowances ...	...	...	...	1,938
Local and other Allowances ...	...	...	...	6,198
Quarters ...	...	...	...	...
Office Accommodation ...	...	...	...	...
Instruments ...	...	...	...	...
Office Expenses ...	...	28	28	1,362
Total ...	1,573	28	1,543	1,37,547
Medical and Sanitation.				
Surgeons and Assistants ...	...	...	...	5,400
Apothecaries and Assistants ...	...	...	...	14,701
Hospital Assistants ...	...	...	...	...
Petty ...	...	...	...	...
Office ...	...	...	...	...
Travelling Allowances ...	...	...	...	8,737
Local and other Allowances ...	...	...	...	1,793
Quarters ...	...	...	...	...
Office Accommodation ...	...	...	...	...
Instruments ...	...	...	...	120
Office Expenses ...	...	...	...	992
Total ...	...	...	...	28,743
Carried Over ...	5,763	5,859	96	6,99,457

RAILWAY. . .

F.—(Continued.)

for the year 1894-95.

WEST CARGOES.

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
19,219	194	19,413	
...	...	...	
2,163	...	2,163	
2,272	...	2,272	
...	...	...	
...	...	...	
8	...	8	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	339	339	
4,438	339	4,777	
...	...	...	
47	...	47	
...	...	...	
17	...	17	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	2	2	
...	...	...	
...	2	2	
64	...	64	
33,721	523	34,244	

Included in the South Indian Railway.

SOUTH INDIAN

1' SCHEDULE

Finance Accounts

DETAILS of

		MOUTH INDIAN RAILWAY.			
Particulars.	Capital.			Revenue.	
	Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.	
Brought Forward	8,763	5,859	96	6,99,457	
Locomotive, Carriage and Wagon.					
Superintendents and Assistants	...	...	...	36,089	
Subordinate Superintendents	...	...	...	71,203	
Office Establishment	...	...	...	44,303	
Running Staff	...	...	...	2,17,716	
Overtime Allowances	...	...	...	95,412	
Travelling and other Allowances	...	...	...	25,616	
Office Expenses	...	...	...	10,227	
Quarters	...	...	...	...	
Office Accommodation	...	...	...	...	
Total	...	...	...	6,00,366	
Traffic.					
Superintendents and Assistants	...	...	...	33,156	
Subordinate Superintendents	...	...	...	11,681	
Station Staff	...	...	...	3,26,526	
Train Staff	...	...	...	64,487	
Petty Establishment	...	...	...	...	
Office	...	...	...	...	
Travelling Allowances	...	...	...	27,444	
Local and other Allowances	...	...	...	6,499	
Office Expenses	...	...	...	14,258	
Total	...	...	...	6,03,734	
Carried Over	8,763	5,859	96	17,03,777	

RAILWAY.

P.-(Continued.)

for the year 1894,—95.

ÉTABLISSEMENT CHARGES.

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies
23,721	533	24,254	Included in the South Indian Railway.
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
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...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
23,721	533	24,254	

SOUTH INDIAN

SCHEDULE

Finance Account

DETAILS OF ESTABLISH

Particulars.	SOUTH INDIAN RAILWAY.			
	Capital.			REVENUE.
	Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
Brought Forward	4,190	5,831	1,641	5,83,167
Audit and Accounts.				
Examiner, Chief Auditor and Assistant Auditors	...	...	...	84,824
Accountants	87	...	87	...
Office	1,486	...	1,486	84,618
Petty	...	...	...	...
Travelling Inspectors	...	...	...	8,760
Travelling Allowances	...	...	...	1,938
Local and other Allowances	...	...	...	6,198
Quarters	...	...	...	...
Office Accommodation	...	...	...	...
Instruments	...	...	...	...
Office Expenses	...	28	28	1,362
Total	1,573	28	1,545	1,37,547
Medical and Sanitation.				
Surgeons and Assistants	...	...	...	8,400
Apothecaries and Assistants	...	...	...	14,701
Hospital Assistants	...	...	...	...
Petty	...	...	...	...
Office	...	...	...	8,737
Travelling Allowances	...	...	...	1,793
Local and other Allowances	...	...	...	...
Quarters	...	...	...	...
Office Accommodation	...	...	...	...
Instruments	...	...	...	120
Office Expenses	...	...	...	...
Total	...	...	...	26,743
Carried Over	5,763	5,859	96	6,99,437

RAILWAY: . . .

F.—(Continued)

for the year 1894-95.

NEXT CHARONS.

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
19,219	194	19,413	
...	...	...	
2,163	...	2,163	
2,273	...	2,273	
...	...	...	
...	...	...	
8	...	8	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	339	339	
4,438	339	4,777	
...	...	...	
47	...	47	
...	...	...	
17	...	17	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	2	2	
...	...	...	
...	2	2	
64	...	64	
23,721	533	24,254	

Included in the South Indian Railway.

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 ..	8,763	5,859	96	17,03,777
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 ..	...	...	...	1,240
Signallers and Assistants ..	...	...	...	87,279
Office Establishment ..	...	...	...	1,823
Office Expenses ..	...	...	...	4,387
Travelling Allowances ..	...	...	...	782
Local and other Allowances ..	...	...	...	...
Total ..	...	...	...	46,211
Grand Total ..	8,763	5,859	96	17,48,988
Abstract.				
Pensionable Establishment ..	729	...	729	6815
Non-Pensionable Establishment ..	4,870	...	4,870	15,29,637
Allowances and Office Expenses ..	164	5,859	5,695	2,12,616

RAILWAY.

F. (concluded.)

for the year 1894-95.

ESTABLISHMENT CHARGES. — (concluded.)

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
23,721	533	24,254	Included in the South Indian Railway.
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
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...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
23,721	533	24,254	
7,482	...	7,482	
15,279	...	15,279	
960	533	1,493	

SOUTH INDIAN RAILWAY.

Schedule 3.

BALANCES on the books of the Chief Auditor of Accounts, South Indian Railway, at the end of the official year 1891-95.

Debita.				Credite.				Total Credite.
Total Debita.	48 Imperial Capital.	37 Provincial Capital.	XXVI and 38 Provincial.	XXVI and 38 Provincial.	48 Imperial Capital.	37 Provincial Capital.		
	South Indian Railway.	Mayavaram Mutupet Railway.	South Indian Railway.	Mayavaram Mutupet Railway.	South Indian Railway.	Mayavaram Mutupet Railway.		
...	...	...	...	...	...	...	...	
16,170	14,822	1,341	...	...	85,642	...	85,642	
24,79,763	24,79,575	188	...	...	...	...	...	
28,313	28,312	...	...	...	...	...	...	
...	...	...	...	...	1,452	...	1,452	
22,101	22,101	...	...	...	...	...	...	
45,825	45,825	...	...	...	...	...	...	
4,762	4,762	...	...	...	...	...	...	
1,045	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	2,31,071	
25,97,958	25,95,384	1,574	...	Total	87,094	...	8,10,165	
1,23,608	48,316	75,287	3	Increase or Decrease of Suspense Balances during 1894-95	41,234	11,830	27,398	

[illegible]

DETAILS.		A. Gross Traffic Receipts.	B. Total Working Expenses.	C. Government.
South Indian Railway	...	3,26,94,720	2,05,95,121	1,22,37,221
Nellore Branch V. D. as per Last Year's Accounts	...	7,81,247	7,17,313	63,934
V. D. By. Main Line Do.	Do.	19,948	13,436	6,512
		9,36,36,916	2,13,25,870	1,33,07,667

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 (Accountant General's Circular No. 22 of 1892) 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 1894-95 include imprests of disbursing officers as verified from their cash accounts plus the London cash balance.

W. M. SIMPSON,

Chief Auditor, S. I. Ry.

TRICHINOPOLY,

3rd August 1895.

A. GRANT,

Dy. Examiner, Railway Accounts,

TRICHINOPOLY.

MADRAS,

3rd August 1895.

E. A. WALLER, Major, R. E.,

Examiner, Railway Accounts,

MADRAS.

SOUTH INDIAN RAILWAY.

APPENDIX A.

Finance Accounts for the year 1894-95.

Statement of Indirect charges relating to the Capital and Revenue Account for the year 1894-95.

Year.	CAPITAL CHARGES.					Grand Total.	REVENUE.					Net receipts less Indirect charges.	Simple Interest on Capital outlay (a).	Net Revenue in excess of Interest.	Ra.	Rs.	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.		Ra.	Rs.	Total (b & c).	Loss by Exchange (c).	Net Receipts (b).							Ra.	Rs.	Leave and Pension allowances.	Indirect Losses.	Total.	
1883-84	...	...	2,74,095	2,683	...	2,583	2,76,678	...	...	...	...	...	...	...	...	...	5,492	42,819	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439
1884-85	...	90,000	14,87,762	12,925	24,100	37,025	16,11,787	...	...	...	...	...	...	...	...	...	...	42,818	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439
1885-86	...	1,82,300	15,87,189	12,987	15,655	28,642	17,68,161	...	...	...	...	...	...	...	...	...	...	42,818	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439
1886-87	...	...	21,21,664	16,372	826	16,198	21,37,862	...	...	...	...	...	...	...	...	...	...	42,818	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439
1887-88	...	...	8,71,916	10,516	91	10,607	8,82,623	43,084	...	...	1,691	43,084	...	...	...	...	...	42,818	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439
1888-89	...	...	9,39,636	9,303	80,722	90,025	10,49,661	34,936	...	...	4,018	34,936	...	...	...	...	...	42,818	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439
1889-90	...	...	77,37,280	45,272	1,23,143	1,68,414	79,05,664	70,847	...	...	1,762	70,847	...	...	...	...	...	42,818	1,08,865	1,86,088	2,90,734	3,21,513	3,87,439

South Indian Guaranteed Railway up to 31st December 1890

Purchase of S. I. Railway & Outlay during 1890-91

1891-92

1892-93

1893-94

1894-95

Total

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• Credit due to land made over to the Dharmavaram Guutakal Lino and to lands surrendered to the Civil Department.

(1) Total Outlay to date
Deduct—Paid for English Loans

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Outlay to end of 1893-94

Do. during 1891-93

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MAYAVARAM MUTUPET RAILWAY

APPENDIX A

Finance Accounts for the year 1894-95

Statement of Indirect charges relating to the Capital and Revenue Accounts for the year 1894-95

Year.	CAPITAL CHARGES.						REVENUE.						Grand Total.	Net receipts (b)	Loss by Ex-charge (c).	Total (b & c).	Leave and Pension allowances.	Indirect Expenditure.	Total.	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.			Net receipts (b)	Loss by Ex-charge (c).	Total (b & c).	Leave and Pension allowances.	Indirect Expenditure.	Total.											
	Direct Outlay.	Loss by Ex-charge.	Total (a).	Leave and Pension allowances.	Capitalization of Expenditure of Land Revenue.	Total.																	
1890-91	2,86,117	...	2,86,117	(a)	31,713	81,713	81,713	81,713	81,713	81,713	...	...	...	...	...	...	...	...	5,723	...	5,723		
1891-92	4,26,622	...	4,26,622	...	72,825	72,825	72,825	72,825	72,825	72,825	...	...	...	...	...	...	...	...	19,977	...	19,977		
1892-93	9,19,025	...	9,19,025	...	1,011	1,011	1,011	1,011	1,011	1,011	...	...	...	...	...	...	...	...	46,890	...	46,890		
1893-94	6,39,928	...	6,39,928	...	377	377	377	377	377	377	...	...	...	...	...	...	...	...	78,070	...	78,070		
1894-95	1,26,684	...	1,26,684	...	307	307	307	307	307	307	...	...	...	...	...	...	...	...	93,401	...	12,354		
Total	23,98,376	...	23,98,376	...	1,06,233	1,06,233	1,06,233	1,06,233	1,06,233	1,06,233	...	...	...	...	...	...	...	...	81,046	2,44,060	1,63,014		

(a) No charges up to end of December 1890. Subsequent charges included under Direct Outlay.

SOUTH INDIAN RAILWAY.

Note on the Finance Accounts, for 1894-95.

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 1893-94 and with the Budget and Revised estimates :—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Actuals, 1894-95.
1	2	3	4	5
Administrative Earnings	78,24,840	81,94,000	83,00,000	83,31,768
Suspense	9,621	6,000	...	18,572
Total Receipts	78,15,219	82,00,000	83,00,000	83,13,196
Administrative Working Expenses	48,15,663	43,11,420	43,03,400	47,11,230
Company's portion, surplus Profits	81,506	...	...	...
Suspense	9,260	11,700	8,600	1,803
Additional contribution to the Provident Fund	19,547	9,440	8,000	8,703
Company's share of Net Revenue receipts	...	1,67,000	1,80,000	2,12,950
Net Expenditure against Grant	49,07,541	50,00,000	50,00,000	49,34,686
Net Earnings	30,09,172	33,82,880	34,96,600	36,20,538
Net Receipts... ..	29,07,678	82,00,000	33,00,000	33,75,510

Head of Grant.	DIFFERENCES.					
	Actuals, 1894-95, more or less than					
	Actuals, 1893-94.		Budget Estimate, 1894-95.		Revised Estimate, 1894-95.	
	More.	Less.	More.	Less.	More.	Less.
6	7	8	9	10	11	
Administrative Earnings	8,06,928	...	1,37,768	...	31,768	...
Suspense	...	8,951	...	24,872	...	13,572
Total Receipts	4,97,977	...	1,13,196	...	13,196	...
Administrative Working Expenses	...	1,04,439	...	1,00,190	...	92,170
Company's portion, surplus Profits	...	81,608	...	...	...	...
Suspense	11,063	...	...	9,897	...	6,797
Additional contribution to the Provident Fund	...	10,844	...	1,177	703	...
Company's share of net Revenue receipts... ..	2,12,950	...	45,950	...	82,950	...
Net Expenditure against Grant	27,145	...	...	65,314	...	65,314
Net Earnings	6,11,366	...	2,37,918	...	1,23,008	...
Net Receipts	4,70,832	...	1,78,510	...	76,510	...

I.—REVENUE AND EXPENDITURE—contd.

(a) Comparison of Actuals of 1894-95 with Actuals of 1893-94.

(i) General Results.

There has been a net increase of Rs. 4,70,832 upon the actuals of 1893-94 made up as follows:—

Increase in income from Traffic Earnings	...Rs. 5,06,928	
Less decrease in net receipts in suspense transactions (1)	8,951	
		4,97,977
<i>Add</i>		
Decrease in outlay on working expenses	...Rs. 1,04,438	
Do. on Surplus Profits...	„ (2) 81,586	
Do. on additional contribution to Provident Fund	... „ (3) 10,844	
		1,96,868
		6,94,845
<i>Less</i>		
Increase in net outlay in suspense transactions	...Rs. 11,063	
Do. on Company's share of net revenue receipts	... „ 2,12,950	
		2,24,013
		Net increase... 4,70,832

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

Net recoveries on account of Traffic account less than last year ...Rs. 24,406

Deduct

Amounts due by Foreign Railways more than last year ... „ 15,455

Net... „ 8,951

(2) The additional half per cent interest due under clause 60 of the Contract having ceased at end of 1893 payments made to the Company from the beginning of the year 1894 are debited to a special head viz: Company's share of net Revenue Receipts.

(3) The additional contribution to Provident Fund during 1893-94 includes arrear charges for the half years 30th June 1891, 30th June and 31st December 1892 which through a misunderstanding were not paid at the time they fell due, hence, the decrease of Rupees 10,844 as compared with the figure for the previous year.

(ii) Earnings.

The net increase in earnings occurred as shown below:—

	More than 1893-94.	Less than 1893-94.	Net increase.
	Rs.	Rs.	Rs.
Coaching	...	...	...
Goods	3,71,125	...	...
Telegraph and Sundries	2,28,793	...	...
	...	92,990	...
	5,99,918	92,990	5,06,928

I.—REVENUE AND EXPENDITURE—contd.

(a) (ii) Comparison with Actuals of 1893-94, Earnings—contd.

The increase in the Coaching Earnings was due to the following causes:—

(1) Owing to favourable weather the festivals at Nagore and Tiruvannamalai were exceptionally well attended.

(2) The earnings of 1893-94 were largely reduced by reason of the heavy breaches of November 1893.

The imposition of terminal charges from 1st January 1895 and ordinary development of traffic which remained undisturbed by floods as in the previous year account for the increase in Goods Earnings.

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

(iii) Working Expenses.

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

	More than 1893-94.	Less than 1893-94.	Net decrease.
	Rs.	Rs.	Rs.
Maintenance of Way, Works &c.	...	1,91,736	...
Locomotive Expenses	20,849	...	...
Carriage and Wagon Expenses	18,189	...	...
Traffic Expenses	28,068	...	...
General Charges	21,420	...	...
Special and Miscellaneous Expenditure	...	1,228	...
	88,526	1,92,964	1,04,438

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

The number of miles renewed with 50 lbs. rails was 12.54 miles against 29.21 miles last year.

The increase in Locomotive Expenses is chiefly in the subhead "Fuel" due to increased train miles run.

The increase in Carriage and Wagon Expenses is chiefly due to extensive repairs and renewals of vehicles being found necessary.

The Traffic Expenses of 1894-95 include Rupees 11,235 paid on account of Exchange compensation allowance inclusive of arrears. There has besides been an increase under "Station" and "Train staff" due to the appointment of night staff on the Pakala Dharmavarum section and extra ticket collectors and clerks at other stations.

The increase in General Charges was chiefly due to rates of exchange at which English payments for Home Establishment were brought to account in 1894-95 and to Exchange compensation allowances paid and increments granted. Twelve months' pay of an Assistant Auditor is included in 1894-95 against only four months' pay in the previous year.

(iv) Company's share of net Revenue Receipts.

From the beginning of the year 1894 the proportion payable to the Company on account of surplus divisible is debited to a special head viz., "Company's share of net

1.—REVENUE AND EXPENDITURE.—Contd.

(a) (iii) Comparison with Actuals of 1893-94, Working Expenses—Contd.

Revenue Receipts." The total amount paid and debited during the year amounts to Rs. 2,12,950 against Rs. 81,586 received by them as "Company's portion of surplus profits" during 1893-94 as under:—

1894-95.		
Amount due to the Company for 1893 in addition to the additional 1/4 per cent paid to the Company for 1893 in 1893-94, paid in 1894-95	Rs.	57,891
Paid in September 1894 for proportion due for the 1st half of 1894	"	48,557
Paid in March 1895 for the second half of 1894	"	1,06,502
	"	2,12,950
1893-94.		
Paid for Surplus Profits for the first half of 1893	"	40,292
Do. second half of 1893	"	38,808
Adjustment on account of difference in exchange at which £ 2,500 paid for second half of 1892 and first half of 1893 were converted into India currency vide A. G. P. W. D. No 1203 of 7-11-93	"	2,396
	"	81,586
(v) Suspense.		

The debit of Rs. 10,571 on account of Government Police charges for the half year ending December 1894, was raised by the Civil Department earlier than usual and adjusted in the accounts for 1894-95.

(b) Comparison of Actuals of 1894-95 with Budget Estimate.

(i) There has been an increase of Rs. 1,78,510 on the budget estimate made up as follows:—

Increase in earnings	Rs. 1,37,768	Rs.
Less Decrease in net suspense transactions	" 24,572	
Add-Decrease in working expenses	Rs. 1,00,190	1,13,196
Do. in net suspense transactions	9,897	
Do. in additional contribution to the Provident Fund	1,177	
	1,11,264	
Less Increase in Company's share of net revenue receipts	45,950	
	65,314	
Total	1,78,510	

(ii) The Goods earnings were considerably more than anticipated. The imposition of terminal charges from 1st January 1895 which gave an additional income of nearly Rs. 8,000 a week accounts for a portion of the increase.

(iii) There were lapses in working expenses under all abstracts except abstract A. resulting in a net lapse of Rs. 1,00,190.

1.—REVENUE AND EXPENDITURE.—contd.

(c) Comparison of Actuals of 1894-95 with Revised Estimate.

(i) There has been an increase of Rs. 78,510 on the revised estimate as shown below:—

	Rs.	Rs.
Increase in earnings	31,768	
Less Decrease in net suspense transactions	18,572	
		13,196
Add-Decrease in working Expenditure	Rs. 92,170	
Do. in net suspense transaction	6,797	
		98,967
Less Increase in additional contribution to the Provident Fund	703	
Do. in Company's share of net revenue receipts	32,950	
	33,653	65,314
Total		78,510

(ii) In calculating the earnings in February 1895 for final adoption in the Revised Estimate, the receipts of the last seven weeks of the official year 1894-95 were taken at Rupees 150 per mile per week, the highest touched at the time. The amount actually earned was, however, still higher.

(iii) The decrease in Working Expenses was chiefly under the following heads:—

Maintenance of bridges	Rs. 30,823
Do. and renewals of Loco Engines	" 10,352
Loco. Fuel	" 12,933
Repairs and renewals of vehicles	" 8,733
Abstract D-Clothing	" 5,885
General charges	" 17,682
Special and Miscellaneous charges	" 13,203

(iv) The percentage of excess in earnings was 38 and that of decrease in working expenses was 1.92.

(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 1893-94 and with the Budget and Revised estimates:—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Actuals, 1894-95.
1	2	3	4	5
Administrative Earnings	...	2,25,000	2,12,000	2,11,765
Suspense	...	...	...	...
Total Receipts	...	2,25,000	2,12,000	2,11,765
Administrative Working Expenses	...	1,52,000	1,32,000	1,30,739
Company's portion, Surplus Profits	...	...	...	...
Suspense	...	...	...	...
Additional contribution to the Provident Fund	...	...	...	...
Company's share of Net Revenue receipts	...	...	...	...
Total Expenditure against Grant	...	1,52,000	1,32,000	1,30,739
Net Earnings	...	73,000	80,000	81,046
Net Receipts	...	73,000	80,000	81,046

I. REVENUE AND EXPENDITURE.—Contd.

(d) Mayavaram-Mutupet Railway—contd.

Head of Grant	DIFFERENCES.					
	Actuals, 1894-95, more or less than					
	Actuals, 1893-94.		Budget Estimate 1894-95.		Revised Estimate 1894-95.	
	More	Less	More	Less	More	Less
	6	7	8	9	10	11
Administrative Earnings	2,11,785	...	...	13,215	...	215
Suspense	...	...	...	...	...	...
Total Receipts	2,11,785	...	...	13,215	...	215
Administrative Working Expenses	1,30,739	...	...	21,261	...	1,261
Company's portion, surplus profits	...	...	...	...	...	...
Suspense	...	...	...	...	...	...
Additional contribution to the Provident Fund	...	...	...	...	...	...
Company's share of Net Revenue receipts	...	...	...	...	...	...
Net Expenditure against Grant	1,30,739	...	...	21,261	...	1,261
Net Earnings	81,046	...	8,046	...	1,016	...
Net Receipts	81,046	...	8,046	...	1,016	...

The receipts budgeted for had to be reduced in the Revised Estimate as the line did not do as well as expected.

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 1893-94 as the expenditure in each 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 1894-95.	Revised Estimate 1894-95.	Actuals 1894-95.	Actuals 1894-95 more or less than			
				Budget Estimate.		Revised Estimate.	
				More.	Less.	More.	Less.
South Indian Railway.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Expenditure on Final Heads	7,31,000	5,29,140	3,31,636	...	4,01,344	...	1,93,524
Suspense Account	1,33,000	3,27,945	89,550	43,450	...	2,38,395	...
Total	6,00,000	2,00,234	2,42,108	...	3,57,894	41,871	...
Receipts on Capital Account	...	235	87,074	...	37,074	...	56,839
Net Expenditure	6,00,000	2,00,000	1,55,033	...	4,14,968	...	14,968
Mayavaram-Mutupet Railway.							
Total Expenditure on Final Heads	2,08,538	1,92,944	1,90,141	...	18,192	...	2,815
Suspense Account	33,333	64,986	63,437	...	30,124	1,529	...
Total	1,75,000	1,28,000	1,26,684	...	48,816	...	1,316
Receipts on Capital Account	...	...	...	...	...	...	...
Net Expenditure	1,75,000	1,28,000	1,26,684	...	48,816	...	1,316

II.—CAPITAL OUTLAY.—Contd.

(a) South Indian Railway.

(i) Comparison of Actuals of 1894-95 with Budget Estimate.

(a) There has been a lapse of Rs. 4,14,968 on the Budget Estimate made up as follows:—

	Rs.	Rs.
Decrease in expenditure on Final Heads—	4,01,344	
Add Do. on Receipts on Capital Account	57,074	4,58,418
Less excess outlay on net suspense transactions		43,450
Total lapse	4,14,968	

(b) The following table shows how the Outlay for the year 1894-95 compares with the Budget programme.

Head of Charge.	Outlay.	Budget Estimate.	DIFFERENCE.	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Cash Outlay on Works &c.	1,71,211	2,71,000	...	99,789
do. Stores	23,11,622	30,28,571	...	7,16,949
Total	24,82,833	32,99,571	...	8,16,738
Issues to Revenue	21,15,226	24,99,000	...	3,83,774
Sales	1,25,501	2,00,571	...	75,070
Receipts on Capital Account (Old Company)	57,074	...	57,074	...
Total Deductions	22,97,801	26,99,571	...	4,01,770
Net Outlay	1,85,032	6,00,000	...	4,14,968

(c) The lapse in the cash outlay on works was entirely due to the buildings at Pakala not having been put in hand for want of sanction.

(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.

The Government of India withdrew Rs. 4,00,000 from the grant vide their No. 703 A. R. dated 11th December 1894 and the balance of the lapse was reappropriated to other heads of account in the Budget programme submitted to Government with the Revised Estimate.

(e) The amount expected from issues to Revenue was not realized, partly in consequence of the working expenses having been less than anticipated.

(f) The decrease on sales was due to transfers to other Railways and to sales to public having fallen short of anticipations.

II.—CAPITAL OUTLAY—*contd.*(a) South Indian Railway—*contd.*

(ii) Comparison of Actuals of 1894-95 with Revised Estimate.

(a) The following table further shows how the Outlay for the year 1894-95 compares with the Revised Estimate:

Head of charge.	Outlay.	Revised Estimate.	DIFFERENCE...	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Cash Outlay on Works &c. ...	1,71,211	1,43,276	...	12,024
Do. Stores ...	23,11,622	22,31,551	72,071	...
Total ...	21,82,833	24,22,786	60,047	...
Issues to Revenue ...	21,15,236	21,16,000	...	774
Salon ...	1,25,501	1,06,551	18,950	...
Receipts on Capital Account (Old Company) ...	57,074	235	56,839	...
Total Deductions ...	22,97,801	22,22,786	75,015	...
Net Outlay ...	1,85,032	2,00,000	...	14,968

(b) There was a lapse of Rs. 12,024 on the provision for works, a decrease of 6.5 per cent only.

(c) The increase of Rs. 72,071 on the provision for outlay on stores was caused by an adjustment unprovided for of Rs. 54,099, debited to stores by credit to Receipts on Capital account, of the difference between the priced Stores Ledgers and the General Books. The difference of Rs. 17,972 arose chiefly in purchases of oil, waste and sundry stores.

(d) The increase in the receipts on account of sales was due to the value of stores amounting to Rs. 11,551 transferred to the East Coast Railway and adjusted in the accounts for March 1895.

(e) The increase in Receipts on Capital account (old Company) consisted of the following viz:—

(i) Difference between the priced Stores Ledgers and the General Books appertaining to the period prior to the transfer of the Line to the new Company ...	Rs. 54,099
(ii) Unclaimed deposits appertaining to do. do. ...	2,740
	Rs. 56,839

(b) Mayavaram Mutupet Provincial State Railway.

(i) Comparison between Actuals of 1894-95 and Budget Estimate.

There has been lapse of Rs. 48,316 on the Budget Estimate, made up as follows viz:—

Decrease in Expenditure on final heads ...	Rs. 15,192
Decrease in suspense ...	30,124
	48,316

The lapse in suspense was due chiefly to the cost of Permanent Way materials in the Mayavaram and Tiruvallur Junction Station yards originally debited to Mayavaram Mutupet Railway having been written back during 1894-95 to the South Indian Railway.

II.—CAPITAL OUTLAY—*contd.*(b.) MAYAVARAM MUTUPET PROVINCIAL STATE RAILWAY.—*Contd.*

(ii) Comparison between Actuals of 1894-95 and Revised Estimate.

There was a lapse of Rs. 1,316 on the final grant made up as follows:—

Decrease in expenditure on Final Heads ...	Rs. 2,845
Less—	
Increase in suspense ...	1,529
Net lapse ...	1,316

The above call for no special remarks.

III.—EXCEPTIONAL ADJUSTMENT.

The following items of an exceptional character were adjusted during the current year.—

(i) Rupees 2,34,448 on account of depreciation in the value of stores charged off wholly to works during 1893-94 was to the extent of Rupees 82,420 written back to stores.

(ii) The difference between the detailed Priced stores Ledgers and the balance at debit of stores in the General Books at end of December 1894 was Rs. 91,427-8-9. This amount was adjusted in the accounts for March 1895 Supplementary as under, in accordance with the resolution passed in Minute No. 23 of Official Meeting No. 3 of 1895 and approved of by the Government of Madras in their No. 436 R. dated 2nd July 1895.

Rs. 54,098-8-9 Adjusted by credit to Receipts on Capital Account as an additional asset of the Railway pertaining to the period prior to its transfer to the new Company.

„ 41,408-1-2 Written off the Priced Ledgers.

Rs. 95,506-9-11

Less „ 4,079-1-2 credited to stores by debit to Revenue account.

Rs. 91,427-8-9 Total difference adjusted.

(iii) The total amount of Exchange Compensation allowances paid and debited to working expenses during 1894-95 including arrears due to end of 1893-94 amounted to Rs. 47,874.

IV.—OBJECTIONABLE ITEMS—

(a) 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.
27. State Railways Construction.	Mayavaram-Mutupet	—	Rs. —	28	59,076	—	—	—	—	—	—
48. Do.	South Indian.	4	16,651	10	11,429	—	—	—	—	27	2,60,438

IV. OBJECTIONABLE ITEMS.—*contd.*

(i) Revised estimates are under submission for the 38 works of the Mayavaram Mutupet Railway.

(ii) The four works under the heading "Absence of Estimate" consisted of the following:—

(1) Land charges Rs. 7,091. Will be regularised as soon as the estimate which has been submitted is sanctioned.

(2) Providing Pooley's weighing table Rs. 766. do. do.

(3) Watering arrangements at Tulukapati Rs. 4,360. Estimate is under preparation and will be submitted as early as possible.

(4) Lowering the line and pitching the bank between E 253 & 254 miles. Rs. 4,434. Sanction of Government is awaited to the estimate already submitted.

(iii) Excess over Estimate.—6 out of the 10 works have nearly been completed and the excesses have been promised to be dealt with in completion reports. The excesses on the remaining 4 works will, it is stated, be eliminated as soon as materials temporarily at debit of works are returned to stores on their completion.

(iv) Miscellaneous Irregularities—Under this head are included 20 works for which completion reports have been promised, 6 works for which completion reports are under revision, and an item of Rs. 2,34,418 for depreciation of stores charged off to works under the provisional sanction of the local Government pending submission of lists of these stores subsequently reduced by Rs. 82,420. These lists are now ready for submission.

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 1893.		Adjusted prior to submission of this account.	BALANCE UNADJUSTED.			Total.
	Debtor.	Creditor.		Current items.	Uncurrent relating to 1894-95.	Uncurrent prior to 1894-95.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
London Invoices ...	...	1,452	1,452	...	...	...	...
Do. stores ...	28,312	...	28,312	...	...	...	...
Purchases, South Indian Railway ...	...	83,632	83,632	...	...	...	...
Do. Mayavaram-Mutupet Railway ...	...	...	...	63	...	...	63
Do. South Indian Railway ...	14,829	...	6,870	7,825	...	...	7,992
Sales, Mayavaram-Mutupet Railway ...	1,341	...	403	938	30	144	938
Miscellaneous advances, South Indian Railway ...	4,742	...	2,260	2,482	...	...	2,482
Miscellaneous Advances, Mayavaram-Mutupet Railway ...	...	...	...	...	...	...	...
Deposits, South Indian Railway, Revenue ...	...	33,539	118	33,421	...	...	33,421
Do. do Capital ...	...	87,761	6,531	44,783	...	4,443	49,230
Do. Mayavaram-Mutupet Railway ...	...	904	216	848	...	...	848
Miscellaneous Advances, Revenue ...	1,045	...	449	896	...	...	896
Demands Payable ...	...	2,31,071	2,26,106	3,866	1,400	...	4,966

(ii) The uncurrent items prior to 1894-95 consist of the following:—

Sales Rupees 144—Due by four persons not in the Company's service from whom every endeavour is being made to recover the amount.

Deposits Capital, Rs. 4,445. These are security deposits of Contractors appearing in the accounts as unclaimed for over 3 years and are being enquired into with the view to adjustments in terms of para 19, Chap. II, Vol. IV of the Code.

V.—SUSPENSE BALANCES.—*contd.*

(iii) The principal items comprised in the uncurrent account relating to 1894-95 are the following; viz:—

Sales.

Due by Messrs. Drummond and Co. ... Rs. 30

The Loco. Superintendent has addressed the Agent on the subject.

Demands Payable.

Estimated amount of debit on account of Joint Station expenses of the Dharmavaram station for the Half-year ending December 1894 Rs. 1,400

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

(i) Station balances ... Rs. 60,098

(ii) Items remaining unadjusted in the Audit office balance Rs. 5,775

Deduct—Items cleared from Capital Suspense to the credit of Traffic account but adjusted to the credit of Earnings in May 1895, there being no Traffic Book maintained for supplementary March ... Rs. 10,687

(iii) Cash in transit ... 47,769

Total Rs. 1,02,955

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

Coaching ... Rs. 86
Goods ... 431
517

Every endeavour is being made to clear these items.

(v) In the Audit office balance, there is an item of Rs. 1,008—14—0 due by the Harbour works at Madras since August 1893. The liability is contested and the matter is still under correspondence.

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

Rs. A. P.
Due by Madras Railway ... 770 3 8
Do. Southern Maharatta Railway ... 2,919 13 2
3,690 0 10
Less due to Government Telegraph Department ... 23 3 0
3,666 13 10

(ii) Detailed lists of items comprised in the above balances have been framed.

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

Rs. A. P.
Due by Madras Railway... 385 0 11
Do. Southern Maharatta Railway ... 222 6 0
607 6 11

Steps have been taken to recover them.

VI.—STORES.

(a) South Indian Railway.

(i) The following statement shows the results of the comparison of the balances with those of 1893-94.

	Balances 1893-94.	Balances, 1894-95.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sales	8,195	14,829	6,634	...
Stores	25,49,645	24,79,575	...	70,060
Locomotive Stores	18,829	28,312	9,483	...
Manufactures	23,282	22,101	...	1,181
Workshop Manufactures	40,225	45,825	5,600	...
Total Dr.	26,40,166	25,90,642	...	49,524
<i>Credits.</i>				
Purchases	44,911	85,642	40,731	...
Locomotive Invoices	949	1,452	503	...
Total Cr.	45,860	87,094	41,234	...
Net Total	25,94,306	25,03,548	...	90,758

Purchases—It is customary to pass all charges for labour employed at workshops and manufacturing operations through the "Purchase" account instead of, as in the State Railway System, through the suspense head "Labour." This is only a conventional arrangement without any difference in the result.

(ii) From the above it will be seen that the net decrease in suspense was Rupees 90,758.

(iii) Stock has been taken at the General Stores Negapatnam and at 20 Depots, with the result that the value of the same exclusive of the depreciation of timber at the Loco. workshops which is being enquired into works up to an excess of Rs. 50,886-2-6 on 31st March 1895. The depreciation in timber remaining to be adjusted amounts to nearly Rs. 76,000.

(iv) Uniform rates have been adopted at all permanent way stores depots for new articles. Second hand stores returned by the Engineering Department are priced according to their worth at the time they were returned to stores.

(v) The imprest system has been introduced in four Loco Depots and will be extended to two more depots shortly.

(vi) There are now 26 separate depots in existence, each of which maintains its own ledgers, viz:—

	No.
Permanent-way	...
Villupuram-Dharmavaram construction	7
Locomotive Department	1
General stores	16
Engineering stores	1
...	1

26

Loco Depots at Erode, Pondicherry, Renigunta and Dharmavaram have been closed and a new permanent way stores Depot was opened at Pakala from 1st March 1895.

(vii) All the stores ledgers have been written up in the order of the Director-General's classification with the exception of Engineering Stores Ledgers which will also be written up in this order before the end of August 1895.

VI.—STORES.—contd.

(b) Workshop manufacture, South Indian Railway.

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

	Rs.
Locomotive department outstanding work orders	21,390
Engineering	24,435
Total... ..	45,825

(ii) The list of outstanding orders contains 8 work orders relating to periods prior to the year 1894. Action has been taken to adjust them.

(c) Manufactures, South Indian Railway.

The balance on this account agrees with the balances submitted for the several brickfields and quarries. Three of the balances include debits for land to an aggregate value of Rs. 376-7-8. This amount will be adjusted shortly.

(d) Mayavaram-Mutupet stock.

(i) The balance of the construction stores of the Mayavaram-Mutupet Railway amounts to Rs. 187-11-8 and agrees with stock ledgers.

(ii) The fluctuations in the suspense transactions of this line are exhibited in para V (a) (i).

(iii) The manufacture accounts of the Mayavaram-Mutupet Railway have been closed.

VII.—MATERIALS AT SITE.

There were no Materials at site of works at end of March 1895.

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.
Miscellaneous... ..	4,742	...	4,742

IX.—BALANCE ON WORKS ACCOUNTS.

The balance on Works Accounts amounts to Rs. 182:—

	South Indian Railway.	Mayavaram Mutupet Railway.	Total.
	Rs.	Rs.	Rs.
Due to contractors and labourers... ..	...	182	182
do by do. do.	...	...	...
Net Balance	...	182	182

IX.—BALANCE ON WORKS ACCOUNTS.—Contd.

In addition to above there is an item of Rs. 56-10-0 outstanding in the Schedule of Establishment charges as overpaid to Mr. T. W. Grant, while employed on the Villupuram Dharmavaram Railway being the result of retrenchment of previous audit made after this officer severed his connection with this Railway. The subject has been under correspondence for sometime. The adjustment of the amount was delayed owing to Mr. Grant's absence on furlough and his final retirement from service. The item will be cleared shortly with the sanction of Government.

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.
1. Security deposits of members of the department	...	...	...	...
2. Security deposits of contractors and others not in the department	30,439	...	15,367	15,367
3. Sums due to contractors on closed accounts	...	...	...	30,439
4. Miscellaneous	25,620	...	12,624	38,244
5. Income-tax	1,702	49	...	1,751
6. Pondicherry Railway share of earnings	...	...	5,548	5,548
7. Guarantee Deposits	...	855	...	855
Total	57,761	904	33,539	92,204

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. 9,24,550 and are distributed as under :—

	Total.	Invested.	Balance uninvested.
Guarantee Fund	7,84,980	7,69,612	15,368
Fine Fund	1,61,785	1,54,938	6,847
Total	9,46,765	9,24,550	22,215

Under orders of the Government of India conveyed in their No. 314 A. R. dated 26th April 1894 and with the approval of the Board of Directors the transactions of the Fine and Guarantee Funds have been incorporated into the Government accounts during 1894-95.

XIII.—FLOATING CHEQUES.

The following table exhibits the amount of uncashed cheques at close of 1894-95 in comparison with 1893-94 :—

	1894-95. Rs.	1893-94 Rs.
South Indian Railway	28,870	20,480
Mayavaram-Mutupet Railway	...	2,386
	28,870	22,866

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 1895 :—

	Rs.
Cash and stamped agreements in hand	232
Investments	2,78,131
Bank of Madras	55
Due by S. I. Ry.	1,163
Total	2,79,581

TRICHINOPOLY,
1st August 1895.

A. GRANT,
Dy. Examiner, Railway Accounts,
Trichinopoly.

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

MADRAS,
3rd August 1895.

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

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

Madras, 10th August 1895.

No. 658

From Major E. A. Waller R.E.

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS,

To

The Joint Secretary to Government,
Public Works Department,
Railway Branch,
Madras.

SIR,

I have the honor to forward herewith
one printed copy of the Finance Accounts
of the South Indian and Mayavaram-Mut-
pet Railways for the year 1894-95.

I have the honour to be,

Sir,

Your most obedient Servant,

E. Waller

Major R.E.

Examiner, Railway Accounts,

Madras.

FORWARDING MEMO.

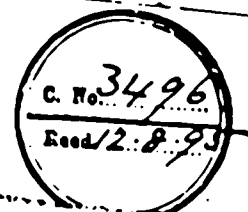
No. 371

To

Mr. C. S. E. for Rys:
Madras

Sir,

I have the honour to enclose 2 copies of Finance Ac-
of the S.I. & M. Ry. for the year 1894-95



Examiner of Railway Accounts,

per

M. J. J. J.

OFFICE OF THE EXAMINER, RAILWAY ACCOUNTS,
10th Aug 1895

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

*Mr. J. Secretary to Govt
NW D Ry Branch*

No. *658*

Dated *12 August* 189*5*.

No. of Enclosures _____

SUBJECT.

*Forwards a copy of Finance
accounts of the S D & M Ry*

B. No. 523 Ray 16.8.95

P. V. CURRENT No. *6589*

Encls 1

Recd: 12.8.95

File No 6187
B. No. 523 Ray 16.8.95

Recorded -

File 16
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