

Public Works (1896) Department.

RAILWAY BRANCH.

G.O., No. 743 R

DATED 4th September

[Despatch Abstract.]

Finance Account of S. J. Mayer-
Luzern Municipal Railway for 1895-96.

[illegible]

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

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Order No 743. R. Feb 4. 9. 98

Revised.

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The Examiner of By apco
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SUBJECT.

Forwarding one printed
Copy of the Finance Accts.
of South Indian & Mayavaram
Muttupet Ry: for 1895-96

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FURTHER PAPERS.

[illegible]

G.O.	No.	Department.	Date

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SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1895-96.

ABSTRACT ACCOUNT.

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1894-95 Actuals.	1895-96.						1895-96.			1894-95 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
					IMPERIAL.					
					Revenue and Working Expenses					
					SOUTH INDIAN RAILWAY.					
					Earnings.					
45,93,421	45,00,000	47,38,000	47,47,343		Coaching					
89,14,652	57,16,000	41,70,000	41,87,959		Goods					
20,163	20,000	20,000	20,813		Electric Telegraph					
...	...	...	...		Steam Boat					
97,532	1,30,000	70,000	88,069		Sundries					
81,31,768	83,98,000	82,98,000	90,44,164							
14,008	1,000	1,000	4,899	G.	Traffic Account					
4,564	1,000	1,000	4,405	G.	Foreign Railways					
83,13,196	84,00,000	90,00,000	90,34,880		Gross Traffic Receipts					
					Working Expenses.—					
					Maintenance of Way, Works and Stations	11,45,993	11,23,000	12,54,266	9,99,243	
					Locomotive Expenses	19,31,175	19,10,000	18,00,256	17,41,172	
					Carriage and Wagon Ex- penses	6,37,926	6,24,000	6,66,421	6,05,170	
					Traffic Expenses	7,23,784	7,33,000	7,76,368	7,06,827	
					General Charges	6,49,264	6,50,000	6,26,344	6,97,319	
					Steam Boat Service	...	...	...	...	
					Special and Miscellaneous.	61,881	60,000	64,350	61,797	
					Rent of leased lines	...	...	...	...	
						A	51,55,043	51,00,000	50,80,000	47,11,230
					Miscellaneous Advances	G.	298	500	600	3
					Demands Payable	G.	7,130	500	1,400	1,806
					Additional contribution to the Provident Fund		14,265	15,000	14,000	8,703
					Company's share of net revenue receipts payable under Section 60 (4) of the Contract		2,60,599	2,65,000	1,88,000	2,12,950
83,13,196	84,00,000	90,00,000	90,34,880		Total Expenditure	A.	54,23,075	53,80,000	52,50,000	49,34,636

SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1895-96.

ABSTRACT ACCOUNT—(Continued.)

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1894-95 Actuals.	1895-96.						1895-96.			1894-95 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
83.13.196	84,00,000	90,00,000	90,34,880		Brought Forward ...		54,23,075	53,90,000	52,50,000	49,34,686
					IMPERIAL					
					Construction Railway not charged to Revenue—					
					S. I. Railway including Villupuram Dharmavaram Railway ...	E.	3,62,340	4,50,000	8,60,000	1,85,032
83.13.196	84,00,000	90,00,000	90,34,880		Total Imperial ...		58,05,415	58,30,000	61,00,000	51,19,718
					PROVINCIAL					
					Revenue and Working Expenses ...					
					Mayavaram Mutupet Railway ...					
					Earnings.—					
1,56,011	1,64,000	1,60,000	1,80,204		Coaching ...					
64,517	66,000	66,400	64,762		Goods ...					
625	1,000	1,000	1,037		Electric Telegraph ...					
...	...	...	...		Steam Boat ...					
22	4,000	600	533		Sundries ...					
2,11,755	2,25,000	2,48,000	2,46,536							
...	...	...	...	G.	Traffic Account ...					
...	...	...	...	G.	Foreign Railways ...					
2,11,755	2,25,000	2,48,000	2,46,536		Gross Traffic Receipts					
2,11,785	2,25,000	2,48,000	2,46,536		Provincial carried over ...					
83.13.196	84,00,000	90,00,000	90,34,880		Total Imperial carried over ...		58,05,415	58,30,000	61,00,000	51,19,718

SOUTH INDIAN RAILWAY.

Finance Accounts for the year 1895-96.

ABSTRACT ACCOUNT—(Concluded.)

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1894-95 Actuals.	1895-96.						1895-96.			1894-95 Actuals.
	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	
83,13,196	84,00,000	90,00,000	90,31,850		Total Imperial Brought Forward ...		58,05,415	58,30,000	61,00,000	51,19,718
2,11,755	2,25,000	2,48,000	2,46,536		Provincial brought forward ...					
					Working Expenses.—					
					Maintenance of Way Works & stations ...		31,082	31,000	32,000	25,468
					Locomotive Expenses...		52,651	52,000	46,000	44,481
					Carriage and Wagon Expenses ...		17,359	17,000	14,000	15,410
					Traffic Expenses ...		19,940	20,000	19,000	17,971
					General charges ...		17,745	12,600	16,000	15,232
					Steam Boat Service ...		...	...	...	...
					Special and Miscel- laneous ...		14,015	14,400	13,000	12,177
					Rent of leased lines ...		...	...	...	...
						A.	1,52,822	1,54,000	1,40,000	1,30,739
					Miscellaneous Advan- ces ...	G.	...	...	...	...
					Demands Payable ...	G.	...	...	...	...
					Total Expenditure ...		1,52,822	1,54,000	1,40,000	1,30,739
					Construction Rail- ways charged to Revenue ...					
					Mayavaram Mutupet Railway ...	D.	52,628	60,000	38,000	1,26,624
2,11,755	2,25,000	2,48,000	2,46,536		Total Provincial ...		2,05,450	2,14,000	1,78,000	2,57,423
85,24,951	86,25,000	92,48,000	92,81,416		Grand Total ...		60,10,865	60,44,000	62,78,000	63,77,141

F. G. HEAVEN,
Trichinopoly,
8th August 1896.

F. G. HEAVEN,
Examiner, Ry. Accounts,
Trichinopoly.

E. A. WALLER,

Major, R. E.,
Examiner, Ry. Accounts,
Madras.

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

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SOUTH INDIAN RAILWAY.

SCHEDULE A.

Finance Accounts for the year 1895-96.

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	8,95,967	2,50,026	11,45,993
Locomotive Expenses	15,07,046	4,24,129	19,31,175
Carriage and Wagon Expenses	5,50,563	87,363	6,37,926
Traffic Expenses	2,20,199	5,08,555	7,28,754
General Charges	1,35,642	5,13,642	6,49,284
Steam-Boat Service	...	...	...
Special and Miscellaneous Expenditure	61,681	...	61,681
Total Working Expenses ...	33,71,298	17,83,743	51,55,043
<i>Add—</i>			
Increase in debit balance of Miscellaneous Advances as per Schedule G. ...			298
Additional contribution to the Provident Fund			14,265
Company's share of net revenue receipts payable under Section 60 (4) of the Contract			2,60,599
<i>Deduct—</i>			
Increase in credit balance of Demands Payable as per Schedule G. ...			7,130
Net Expenditure against Grant ...			54,23,073

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

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MAYAVARAM MUTUPET RAILWAY.

SCHEDULE A.

Finance Accounts for the year 1895-96.

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			81,023
Locomotive Expenses			82,651
Carriage and Wagon Expenses			17,389
Traffic Expenses			19,940
General Charges			17,745
Steam-Boat Service			—
Special and Miscellaneous Expenditure			14,015
Total Working Expenses ...			1,62,822

SOUTH INDIAN RAILWAY

SCHEDULE B

Finance Accounts for the year 1895-96

DETAILED ACCOUNT OF EXPENDITURE ON SURVEYS

NIL

SCHEDULE C

Finance Accounts for the year 1895-96

DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION OF PROTECTIVE RAILWAYS

NIL

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	...	...	...	1,03,063
Government Supervision, Audit and Control...	...	...	...	83,329
Engineer-in-Chief and Personal Assistant	...	...	...	...
Superintending Engineers	...	...	...	...
Office	...	...	...	...
Petty	...	...	...	...
Travelling allowances	...	...	...	...
Quarters	...	...	...	...
Office Accommodation	...	...	...	...
Instruments	...	...	...	...
Office Expenses	...	...	...	...
Total	...	...	...	1,86,397
Controlling Office.				
Agent and Assistant	...	...	...	66,064
Office Establishment	...	...	...	8,399
Travelling Allowances	...	...	...	1,348
Office Expenses	...	...	...	2,748
Local and other allowances	...	...	...	1,516
Total	...	...	...	80,105
Carried Over	...	...	...	2,66,502

A. Includes the proportions charged to working of the
 * Includes gratuity Rs. 27,365 paid to Mr. W. S. Eells, late Agent, S. I. Ry.

RAILWAY.

F.

for the year 1895-96.

ESTABLISHMENT CHARGES.

MAYAVARAM MUTUPET RAILWAY.			
CAPITAL.			REVENUE.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
Rs.	Rs.	Rs.	Rs.
...	...	...	Included in the South Indian Railway.
...	...	...	
...	...	...	
...	...	...	
2,360	...	2,360	
...	...	...	
3	...	3	
...	...	...	
...	...	...	
...	154	154	
2,363	154	2,517	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
2,363	154	2,517	

Mayavaram-Mutpet 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	...	...	...	2,66,502
Engineering.				
Engineers	...	...	...	96,793
Upper Subordinates	...	...	...	86,008
Lower Subordinates	913	...	913	13,030
Accountants	...	...	...	...
Office	484	...	484	83,694
Petty	78	...	78	...
Local and other allowances	...	...	...	8,253
Travelling allowances	21	...	21	10,742
Quarters	...	110	110	...
Office accommodation	...	2,010	2,010	201
Instruments	...	10	10	...
Office Expenses	...	233	233	13,913
Total	1,499	1,897	399	2,50,026
Stores.				
Share of General charges of Secretary of State	...	...	...	...
Store-keepers	...	...	...	8,123
Sub Store-keepers	...	...	...	4,560
Office	20	...	20	15,034
Petty	15	...	15	1,957
Travelling Allowances	1	...	1	592
Local and other allowances	...	...	...	...
Quarters	...	...	...	...
Office Accommodation	...	...	...	...
Instruments	...	...	...	...
Office Expenses	...	367	367	4,023
Total	36	367	331	33,740
Carried Over	1,534	2,264	730	5,30,308

RAILWAY.
F.—Continued.
the year 1895-96.

MENT CHARGES.

MATAVARAM-MUTUPET RAILWAY.			
Capital.			REVENUE.
Salaries and allowances.	Other expenses.	Total.	Salaries, allowances and contingencies.
2,363	154	2,517	
...	...	...	
2,513	...	2,513	
...	...	...	
2,331	...	2,331	
271	...	271	
...	...	...	
888	...	888	
...	153	153	
...	148	148	
...	99	99	
...	405	405	
5,505	8	5,508	
...	...	...	
...	...	...	
280	...	280	
92	...	92	
34	...	34	
...	...	...	
...	...	...	
...	...	...	
...	1	1	
406	1	405	
8,272	158	8,430	

Included in the S. I. Ry.

**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 ...	1,834	2,264	730	550,306
Audit and Accounts.				
Examiner, Chief Auditor and Assistant Auditors ...	...	...	...	36,025
Accountants ...	...	...	...	...
Office ...	660	...	660	86,559
Petty ...	30	...	30	...
Travelling Inspectors ...	...	...	...	8,453
Travelling Allowances ...	...	...	...	2,220
Local and other Allowances ...	...	...	...	4,518
Quarters ...	...	...	...	...
Office Accommodation ...	...	...	...	...
Instruments ...	...	...	...	...
Office Expenses ...	...	90	90	1,492
Total ...	690	90	800	1,40,166
Medical and Sanitation.				
Surgeons and Assistants ...	...	...	...	5,400
Apothecaries and Assistants ...	...	...	...	14,833
Hospital Assistants ...	...	...	...	...
Petty ...	...	...	...	...
Office ...	...	...	...	4,260
Travelling Allowances ...	...	...	...	2,127
Local and other Allowances ...	...	...	...	...
Quarters ...	...	...	...	...
Office Accommodation ...	...	...	...	120
Instruments ...	...	...	...	...
Office Expenses ...	...	...	...	1,600
Total ...	...	...	...	27,830
Carried Over ...	2,224	2,354	130	7,18,304

RAILWAY.

F.—(Continued.)

for the year 1895-96.

MENT CHARGES.

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other expenses.	Total.	Salaries allowances and contingencies.
8,372	158	8,430	
...	...	...	
1,013	...	1,013	
2,683	...	2,683	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	207	207	
3,696	207	3,903	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	17	17	
...	...	...	
...	...	...	
...	17	17	
11,568	348	12,916	

Included in the S. I. Ry.

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	2,224	2,354	130	17,38,381
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	...	...	...	2,880
Signallers and Assistants	...	...	...	35,814
Office Establishment	...	...	...	1,546
Office Expenses	...	...	...	8,915
Travelling Allowances	...	...	...	1211
Local and other Allowances	...	...	...	...
Total	...	...	...	45,364
Grand Total	2,224	2,354	130	17,89,745
Abstract.				
Pensionable Establishment	918	...	915	16,029
Non-pensionable Establishment	1,287	...	1,257	13,62,541
Allowances and Office Expenses	22	2,354	2,332	2,05,135

RAILWAY.

F. (concluded.)

for the year 1895-96.

ESTABLISHMENT CHARGES.—(concluded.)

MAYAVARAM MUTUPET RAILWAY.			
Capital.			Revenue.
Salaries and allowances.	Other Expenses.	Total.	Salaries, allowances and contingencies.
11,968	343	12,316	Included in the South Indian Railway.
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
...	...	...	
11,968	343	12,316	
3,526	...	3,526	
8,017	...	8,017	
425	343	773	

17. 17. 17. 17. 17.

[illegible]

Transactions on the books of the Chief Auditor of Accounts, South Indian Railway, at the end of the official year 1935-36.

LEDGER HEADS.						CREDITS.			
		DEBITS.							
	Total Debit.	48 Imperial Capital.	37 Provincial Capital.	XXVI and 38 Provincial.	XXVI and 38 Imperial.				Total Credit.
		South Indian Railway.	Mavaram Mutpet Railway.	Mavaram Mutpet Railway.	South Indian Railway.				
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
...	...	...	...	...	...	...	...	...	...
7,244	7,244	7,244	...	...	...	...	...	2,025	2,025
...	...	...	...	...	...	...	...	...	...
12,340	12,340	12,340	...	...	...	...	...	83,412	83,412
26,63,123	26,63,123	26,63,123	...	...	...	...	...	...	...
42,783	42,783	42,783	...	...	...	...	...	...	...
84,266	84,266	84,266	...	...	...	...	...	...	...
7,821	7,421	7,421	100	...	...	...	...	...	...
1,343	...	...	...	1,343	...	...	...	...	...
...	...	...	...	...	...	...	...	...	2,39,201
27,69,620	27,67,177	27,67,177	100	1,343	...	...	...	90,437	3,29,634
1,70,662	1,71,793	1,71,793	1,429	298	...	...	...	3,343	10,473

SUSPENSE BALANCES AFFECTING CREDIT TO REVENUE.											
1,07,864	...	...	1,07,864	...	...	...	...	...	...	...	...
8,072	...	...	8,072	...	...	...	...	...	...	...	...
1,18,926	...	...	1,18,926	...	...	Total	...	...	...	...	...
9,304	...	...	9,304	...	...	Increase or Decrease of Suspense Balances during 1895-96	...	...	...	...	...
CLOSING BALANCES—											
49,976	17,087	...	32,919	...	...	Cash	...	...	...	...	...
...	...	...	...	...	...	Deposits	...	...	60,821	...	2,64,459
...	...	...	...	...	...	Fines	...	...	6,049	...	...
...	...	...	...	...	...	Gross Traffic Receipts	...	...	4,36,70,795	4,58,321	4,31,39,116
2,70,32,808	...	2,83,661	2,87,48,945	...	...	Total Working Expenses	...	...	...	...	...
7,58,72,031	7,34,21,027	...	...	...	...	Capital Outlay	...	...	...	...	...
1,61,20,611	...	3,74,760	1,69,46,851	...	...	Government	...	...	24,49,102	7,31,73,631	7,56,32,733
11,90,75,124	7,34,38,086	4,58,321	4,27,27,715	...	...	Total	...	4,27,27,715	24,51,004	7,34,38,086	11,90,75,124
DETAILS.											
South Indian Railway				...	...	A. Gross Traffic Receipts.	B. Total Working Expenses.	C. Government.			
Nellore Branch V. D. as per Last Year's Accounts				...	...	4,18,63,600	2,60,18,198	1,58,78,405			
V. D. R. Main Line Do.				...	...	7,81,247	7,17,313	83,934			
				...	...	19,948	13,436	6,512			
						4,26,70,793	2,87,48,945	1,69,45,351			

CERTIFICATE OF SUSPENSE AND CASH BALANCES.

—C:0:C—

Certified that the balances under the several suspense heads have been audited in accordance with the rules in force (P. W. D. Code Vol. II Chap. III Para 90, *et seq*) and that the state of each has been briefly noticed in the report upon the Finance Accounts; also that the cash balances shown in the final accounts current for the year 1895-96 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 }

8th August 1896. }

F. G. HEAVEN,

Examiner, Railway Accounts,

TRICHINOPOLY.

E. A. WALLER,

Major, R.E.,

Examiner, Railway Accounts.,

MADRAS.

MADRAS, }

10th August 1896. }

SOUTH INDIAN RAILWAY.

APPENDIX A.

Finance Accounts for the year 1895-96.

STATEMENT of Indirect charges relating to the Capital and Revenue Account for the year 1895-96.

Year.	CAPITAL CHARGES.						Grand Total.	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.	Rs.	Rs.	Rs.	Rs.	Rs.					Rs.					
	Direct Outlay.	Loss by Exchange.	Total (a).	Leave and Pension Allowances.	Capitalization of Abatement of Land Revenue.	Total (As c).													Loss by Ex-change (c).	Total (As c).	Leave and pension allowance.	Indirect Rate Disbursement.	Total.
1883-84	...	...	2,74,096	2,693	...	2,583	2,76,678	...	...	...	...	...	...	...	...	5,482							
1884-85	...	90,000	16,77,762	12,925	24,100	97,025	16,14,737	...	...	...	...	...	...	...	...	42,518							
1885-86	...	1,52,360	17,39,519	12,987	15,655	28,618	17,68,101	...	...	...	...	...	...	...	...	1,08,865							
1886-87	...	...	21,21,664	15,372	826	16,198	21,37,862	...	...	...	...	...	...	...	...	1,86,088							
1887-88	...	...	8,71,916	10,316	91	10,607	8,82,523	43,084	1,691	...	...	1,691	44,773	...	...	2,90,734							
1888-89	...	...	9,59,536	9,303	80,722	90,025	10,49,861	34,936	4,018	...	...	4,018	38,954	...	...	3,21,813							
1889-90	...	...	77,37,250	45,372	1,23,143	1,68,416	79,06,664	70,847	1,762	...	...	1,762	69,083	...	...	3,67,439							

[illegible]

- Due to the adjustment with the A. M. Ry. on account of transportation charges.
- Due to the adjustment from commencement to end of 31st December 1890.

Pharmavum Quotidianum

(2) Total Outlay to date
Deduct—Paid for English Loan

Outlay to end of 1904-95	2,61,13,117
Do. during 1906-96	3,42,840
	2,64,55,957

2,64,93,467 J.
Add.—Interest on English Loans paid up the Secretary of State £ 179,207 at 13th March 1874

Total ... 42,05,801

Statement of Indirect charges relating to the Capital and Revenue Accounts for the year 1895-96

Year.	CAPITAL CHARGES.				REVENUE.				Grant Total.	REVENUE.				Net Receipts less Indirect charges.	Simple interest on Capital Outlay (a).	Net Revenue less Excess of interest.	Interest in excess of net Revenue.			
	Direct Outlay.	Direct.		Total (a).	Leave and Pension allowances.	Capitalization of Land Revenue.	Total.	Net receipts (b).		Loss by Ex-charge (c).	Total (d & e).	Indirect.						Total.		
		Direct Outlay.	Loss by Ex-charge.									Total (a).	Leave and Pension allowances.						Capitalization of Land Revenue.	Total.
1890-91	...	2,86,117	...	9,86,117	(2)	81,713	81,713	8,17,830	...	...	...	...	...	5,722	...	5,722	6,722			
1891-92	...	4,26,622	...	4,26,622	...	72,825	72,825	4,99,447	...	...	...	...	...	19,977	...	19,977	19,977			
1892-93	...	9,19,025	...	9,19,025	...	1,011	1,011	9,20,036	...	...	...	...	...	46,890	...	46,890	46,890			
1893-94	...	6,39,925	...	6,39,925	...	377	377	6,40,303	...	...	...	...	...	78,070	...	78,070	78,070			
1894-95	...	1,26,684	...	1,26,684	...	307	307	1,26,991	...	81,046	81,046	...	...	97,601	81,046	12,355	12,355			
1895-96	...	82,628	...	82,628	...	2,161 (y)	2,161	81,467	...	93,714	93,714	...	...	96,989	93,714	3,374	3,374			
Total	...	21,81,004	...	21,81,004	...	1,05,072	1,05,072	23,86,076	...	1,74,760	1,74,760	...	...	3,41,048	1,74,760	...	1,66,288			

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

(3) Due to land transferred to South Indian Railway.

(4) Capitalization of statement of revenue on lands surrendered to the Civil Department will be dealt with as soon as complete information is received from that department.

SOUTH INDIAN RAILWAY.

Note on the Finance Accounts, for 1895-96.

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 1894-95 and with the Budget and Revised Estimates :—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Actuals, 1895-96.
1	2	3	4	5
Administrative Earnings ...	83,31,768	83,98,000	89,98,000	90,44,184
Suspense ...	18,572	2,000	2,000	9,304
Total Receipts ...	83,13,196	84,00,000	90,00,000	90,34,880
Administrative Working Expenses ...	47,11,230	50,80,000	51,00,000	51,55,043
Suspense ...	1,803	2,000	...	6,832
Additional contribution to the Provident Fund ...	8,703	14,000	15,000	14,265
Company's share of Net Revenue receipts ...	2,12,950	1,53,000	2,65,000	2,80,509
Net Expenditure against Grant ...	49,34,686	62,50,000	68,80,000	64,23,075
Net Earnings ...	34,20,538	33,18,000	35,98,300	38,89,141
Net Receipts ...	33,73,510	31,80,000	34,20,000	36,11,805

Head of Grant.	DIFFERENCES.					
	Actuals, 1895-96, more or less than					
	Actuals, 1894-95.		Budget Estimate, 1895-96.		Revised Estimate, 1895-96.	
	More.	Less.	More.	Less.	More.	Less.
6	7	8	9	10	11	
Administrative Earnings ...	7,12,416	...	6,46,184	...	46,184	...
Suspense ...	9,268	...	...	11,304	...	11,304
Total Receipts ...	7,21,684	...	6,31,880	...	34,880	...
Administrative Working Expenses ...	4,43,813	...	75,043	...	55,043	...
Suspense ...	...	8,635	...	4,832	...	6,832
Additional contribution to the Provident Fund ...	8,562	...	265	...	...	745
Company's share of net Revenue receipts ...	47,649	...	1,02,599	...	...	4,401
Net Expenditure against Grant ...	4,85,389	...	1,73,075	...	43,075	...
Net Earnings ...	2,68,603	...	5,71,141	...	...	8,859
Net Receipts ...	2,33,295	...	4,61,805	...	...	8,195

I.—REVENUE AND EXPENDITURE—*contd.*

(a) Comparison of Actuals of 1895-96 with Actuals of 1894-95.

(i) General Results.

There has been a net increase of Rs. 2,33,295 upon the actuals of 1894-95 made up as follows:—

Increase in income from Traffic Earnings	...	Rs. 7,12,416
Do. in net receipts in suspense transactions	... (1) "	9,268
Decrease in net outlay in do.	... (2) "	8,635
		<u>7,30,319</u>

<i>Less</i>		
Increase in outlay on Working Expenses	...	Rs. 4,43,813
Do. on additional contribution to Provident Fund	... (3) "	5,562
Do. on Company's share of net revenue receipts	...	47,649

4,97,024

Net increase ... 2,33,295

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

Net recoveries on account of Traffic account more than last year	Rs. 9,109
<i>Add</i>	
Amounts due to Foreign Railways less than last year	159
Net	<u>9,268</u>

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

Payments on account of Demands Payable less than last year	Rs. 8,936
<i>Less</i> Payment on account of Miscellaneous Advance more than last year	301
	<u>8,635</u>

(3) The increase in the additional contribution to Provident Fund in 1895-96 is accounted for by the increase in the net Earnings in the 2 half years of 1895 over those of 1894.

(ii) Earnings.

The net increase in Earnings occurred as shown below:—

	More than 1894-95.	Less than 1894-95.	Net increase.
Coaching	3,47,922	...	...
Goods	3,73,307	...	...
Telegraph and Sundries	...	8,813	...
	<u>7,21,229</u>	<u>8,813</u>	<u>7,12,416</u>

I.—REVENUE AND EXPENDITURE—*contd.*(a) (ii) Comparison with actuals of 1894-95, Earnings—*contd.*

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

The general development of traffic accounts for a large portion of the increase noted above and the following specific causes have also contributed towards it.

Coaching.

(1) Well attended festivals at Srirangam and Chidambaram.

(2) Festivals at Mailam, Tiruvallur, and Pulni occurring twice during 1895-96 viz. once in April 1895 and again in March 1896.

Goods.

The terminal charges were in operation throughout the year as against only three months during 1894-95.

The total length open at the end of the year was 1011.59 miles and the average mileage open during the year was the same.

(iii) Working Expenses.

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

Maintenance of Way, Works, &c.	...	1,46,748
Locomotive Expenses	...	1,90,003
Carriage and Wagon Expenses	...	32,756
Traffic Expenses	...	22,257
General charges	...	51,965
Special and Miscellaneous Expenditure	...	84
Total	...	<u>4,43,813</u>

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

The number of miles renewed with 50 lbs. rails was 24 miles against 12.54 miles last year.

The increase in Locomotive Expenses is chiefly under "Fuel" and "Carriage of Revenue Stores". An increase of about Rs. 92,000 under the former is due to increased train miles run, while nearly Rs. 96,000 under the latter is accounted for by coal being delivered at Dharmavaram and Madras and trained thence to depots along the line.

The net increase in Carriage and Wagon Expenses is due to an excess expenditure of about Rs. 1,60,000 over that of the last year under "Repairs and Renewals of Coaching Vehicles" necessitated by reconstructing 65 third class carriages, and a decrease of about Rs. 1,19,000 under "Repairs and Renewals of Goods Vehicles" owing to fewer goods vehicles being repaired and Jones' buffers fitted.

I.—REVENUE AND EXPENDITURE—contd.

(a) (iii) Comparison with Actuals of 1894-95, Working Expenses—contd.

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

Extra lights provided at stations and the opening of a new trial station at Serndanur.

Increased quantities of forms and tickets supplied to stations.

Appointment of extra clerical staff to the Traffic Manager's and Assistant Traffic Managers' offices, Station staff for new Serndanur trial station and extra platform Inspectors at some of the important stations.

The increase in General Charges was chiefly due to payment of Rs. 32,240 to Mr. W. S. Betts, late Agent, on account of gratuity and furlough allowance, and to Rs. 12,655 standing at debit of Medical Stores at end of November 1895 charged off to Revenue as it was decided to debit expenditure on medicines direct to Working Expenses instead of passing it through "Stores."

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

The total amount paid and debited during the year amounts to Rs. 2,60,599 against Rs. 2,12,950 of the last year and the difference is due to the increased net earnings of 1895 over those of 1894.

(b) Comparison of Actuals of 1895-96 with Budget Estimate.

(i) There has been an increase of Rs. 4,61,805 on the budget estimate made up as follows:—

Increase in Earnings	...	Rs. 6,46,184	
Less Decrease in net suspense transactions	..	11,304	
			6,34,880
Deduct—Increase in working expenses	...	75,043	
Do. additional contribution to the Provident Fund	...	265	
Do. Company's share of net revenue receipts	...	1,02,599	
			1,77,907
Less—Decrease in net suspense transactions...	...	4,832	
			1,73,075
			Net ...4,61,805

ii. Both the Coaching and Goods Earnings were considerably more than anticipated. The general improvement in traffic and the occurrence of certain local festivals twice during the year vide page 28 above, account mainly for the increase.

iii. The excesses in Working Expenses in abstracts B. & C. were due chiefly to outlay necessitated by increased earnings and that under abstract E. was due to payment of gratuity to the late agent.

The decrease in abstract A. was chiefly under "General Superintendence" and "Repairs to Bridges and Tunnels &c." The former is partly due to changes in the officers' Establishment and partly to the full number of subordinates not being employed, and the latter to postponement of the work of cross sleepers the 30, 50 and 70 feet girder bridges.

The differences in abstracts D. & G. call for no special remarks.

I.—REVENUE AND EXPENDITURE.—contd.

(c) Comparison of Actuals of 1895-96 with Revised Estimate.

(i) There has been a decrease of Rs. 8,195 on the revised estimate as shown below:—

Increase in Earnings	...	Rs. 46,184	
Less—Decrease in net suspense transactions	..	11,304	
			34,880
Deduct.			
Increase in working expenditure	...	Rs. 55,043	
Less—Decrease in net suspense transactions	Rs. 6,832		
Do. in additional contribution to the Provident Fund	...	735	
Do. in Company's share of net revenue receipts	...	4,401	
			11,968
			43,075
			Net decrease ... 8,195

The above calls for no special remarks.

(ii) The percentage of excess was .51 in Earnings and 1.08 in Working Expenses.

(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 1894-95 and with the Budget and Revised Estimates:—

Head of Grant.	ACTUALS AND BUDGET FIGURES.			
	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Actuals, 1895-96.
1	2	3	4	5
Administrative Earnings	2,11,785	2,25,000	2,48,000	2,46,536
Suspense	...	...	...	...
Total Receipts	2,11,785	2,25,000	2,48,000	2,46,536
Administrative Working Expenses	1,30,739	1,40,000	1,54,000	1,52,822
Suspense	...	...	...	...
Total Expenditure against Grant	1,30,739	1,40,000	1,54,000	1,52,822
Net Earnings	81,046	85,000	94,000	93,714
Net Receipts	81,046	85,000	94,000	93,714

I.—REVENUE AND EXPENDITURE.—contd.

(d) Mayavaram-Mutpet Railway—contd.

Head of Grant.	DIFFERENCES.					
	Actuals, 1895-96, more or less than					
	Actuals, 1894-95.		Budget Estimate 1895-96.		Revised Estimate 1895-96.	
	More.	Less.	More.	Less.	More.	Less.
	6	7	8	9	10	11
Administrative Earnings	34,781	...	21,536	...	...	1,464
Suspense	...	...	...	...	...	...
Total Receipts	34,781	...	21,536	...	...	1,464
Administrative Working Expenses	22,063	...	12,822	...	...	1,178
Suspense	...	...	...	...	...	...
Net Expenditure against Grant	22,063	...	12,822	...	...	1,178
Net Earnings	12,668	...	8,714	...	...	246
Net Receipts	12,668	...	8,714	...	...	246

The receipts budgeted for had to be increased in the Revised Estimate as the line did better than was 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 1894-95 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, 1895-96.	Revised Estimate, 1895-96.	Actuals, 1895-96	Actuals, 1895-96, more or less than			
				Budget Estimate.		Revised Estimate.	
				More.	Less.	More.	Less.
South Indian Railway.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Total Expenditure on Final Heads	9,05,106	3,01,356	2,13,890	...	6,91,216	...	87,466
Suspense Account	53,106	1,45,644	1,68,450	2,23,536	...	19,806	...
Total	8,50,000	4,50,000	3,82,340	...	4,67,660	...	67,660
Receipts on Capital Account	...	...	...	...	...	...	...
Net Expenditure	8,50,000	4,50,000	3,82,340	...	4,67,660	...	67,660
Mayavaram-Mutpet Railway.							
Total Expenditure on Final Heads	38,000	62,000	54,067	16,057	...	...	7,943
Suspense Account	...	2,000	1,429	...	1,429	571	...
Total	38,000	60,000	52,628	14,628	...	...	7,372
Receipts on Capital Account	...	...	...	...	...	...	...
Net Expenditure	38,000	60,000	52,628	14,628	...	...	7,372

II.—CAPITAL OUTLAY—contd.

(a) South Indian Railway.

(i) Comparison of Actuals of 1895-96 with Budget Estimate.

(a) There has been a lapse of Rs. 4,67,660 on the Budget Estimate made up as follows :—

	Rs.
Decrease in expenditure on Final Heads	6,91,216
Less excess outlay on net suspense transactions	2,23,556
Total lapse ...	4,67,660

(b) The following table shows how the Outlay for the year 1895—96 compares with the Budget programme.

Head of charge.	Outlay.	Budget Estimate.	DIFFERENCE.	
			More.	Less.
	Ra.	Ra.	Ra.	Ra.
Cash Outlay on Works, &c.	54,807	3,16,000	...	2,61,193
Do. Stores	27,85,441	31,50,032	...	3,64,591
Total	28,40,248	34,66,032	...	6,25,784
Issues to Revenue	23,70,759	25,00,000	...	1,29,241
Sales	67,149	1,16,032	...	28,883
Total Deductions	24,37,908	26,16,032	...	1,58,124
Net outlay	3,82,340	8,50,000	...	4,67,660

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

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

(e) The budgeted amount of issues to Revenue was an overestimate.

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

(ii) Comparison of actuals of 1895-96 with Revised Estimate.

(a) The following table further shows how the Outlay for the year 1895—96 compares with the Revised Estimate.

Head of charge.	Outlay.	Revised Estimate.	DIFFERENCE.	
			More.	Less.
	Ra.	Ra.	Ra.	Ra.
Cash Outlay on Works, &c.	54,807	1,12,000	...	57,193
Do. Stores	27,85,441	27,66,327	19,114	...
Total	28,40,248	28,78,327	...	38,079
Issues to Revenue	23,70,759	23,63,000	7,759	...
Sales	67,149	65,327	21,822	...
Total Deductions	24,37,908	24,28,327	29,581	...
Net Outlay	3,82,340	4,50,000	...	67,660

II.—CAPITAL OUTLAY—*contd.*(a) South Indian Railway—*contd.*(ii) Comparison of Actuals of 1895—96 with Revised Estimate—*Contd.*

(b) The net lapse of Rs. 67,660 is chiefly due to the following :—

	Rs.
(1) Debit raised by the Madras Railway for reconstructing 25 third class carriages, adjusted by credit to Capital and debit to Revenue	50,753

It was originally intended to allow the debit to remain in capital suspense in 1895—96 and to charge it off to Revenue in 1896-97 after all the charges in connection with the reconstruction of the 25 carriages were collected ; but this was subsequently considered incorrect.

(2) Contractors' bills for buildings at Pakala received too late to be paid before the 31st March 1896 about ... 20,000

(c) The increase in the receipts on account of sales was due to stores sold to Bezvada Madras Railway, Government Telegraph Department and the Public towards the close of the year in excess of anticipation.

(b) Mayavaram Mutupet Provincial State Railway.

(i) Comparison between Actuals of 1895—96 and Budget Estimate.

There has been an increase of Rs. 14,628 on the Budget Estimate, made up as follows, viz :—

	Rs.
Increase in Expenditure on final heads	16,057
Less.—Decrease in suspense... ..	1,429
	<u>14,628</u>

When the budget was framed, the Completion Estimate had not been completed. Additional grant had to be obtained to meet anticipated additional expenditure.

(ii) Comparison between Actuals of 1895-96 and Revised Estimate.

There was a lapse of Rs. 7,372 on the final grant made up as follows :—

	Rs.
Decrease in expenditure on Final Heads	7,943
Less	
Increase in suspense	571
Net lapse	<u>7,372</u>

The decrease of Rs. 7,943 was due to transfer of more Permanent way materials than anticipated to the S. I. Ry.

III.—EXCEPTIONAL ADJUSTMENT.

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

(a) Rs. 22,657 On account of difference between the book value and the verified value of teak wood scantlings in the Locomotive Workshops, was charged off to Rolling stock as per Madras G. O. No. 743R dated 7—11—95.

(b) Rs. 27,365 On account of gratuity paid to Mr. W. S. Betts, late agent, was adjusted by debit to Revenue abstract E. "Agent's office salaries" in the accounts for October 1895.

IV.—OBJECTIONABLE ITEMS.

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

Head of Account.	Name of Railway.	AMOUNT OBJECTIONABLE AND REASON FOR OBJECTION.									
		Absence of Estimate.		Excess over Estimate.		No appropriation.		Excess over appropriation.		Miscellaneous Irregularities.	
		Number of works.	Amount.	Number of works.	Amount.	Number of works.	Amount.	Number of works.	Amount.	Number of items.	Amount.
37. State Railways Construction.	Mayavaram-Mutupet	...	Rs. ...	4	Rs. 326	...	Rs. ...	...	Rs. ...	52	6,20,913
43. Do.	South Indian.	1	276	10	22,504	...	...	...	...	23	3,67,462

(i) The four works under the heading "Excess over Estimate" and 52 works under "Miscellaneous Irregularities" of the Mayavaram-Mutupet Railway will be dealt with in the Completion Reports which will be taken in hand shortly.

(ii) The one work under the heading "Absence of Estimate" is the extension of verandah of Refreshment Room at Tanjore for Rs. 276; sanction of Government is awaited to the estimate already submitted.

(iii) Excess over estimate—5 out of the 10 works have nearly been completed and the excesses have been promised to be dealt with in the Completion Reports. Revised Estimate is under preparation for one work. 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 and the write back of certain charges from Capital to Revenue is made.

(iv) Miscellaneous Irregularities. Under this head are included 24 works for which completion reports have been promised, 3 works for which completion reports are under revision, and an item of Rs. 27,365 for gratuity paid to Mr. W. S. Betts, late Agent, which awaits the formal communication of the Secretary of State's sanction through the Government of India.

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 1896.		Adjusted prior to submission of this account.	BALANCE UNADJUSTED.			
	Debtor.	Creditor.		Current items.	Uncurrent relating to 1895-96.	Uncurrent prior to 1895-96.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
London Invoices	...	2,025	2,025	...	...	...	...
Do. Stores	7,211	...	7,211	...	...	...	...
Purchases, South Indian Railway	...	88,412	88,324	88	...	...	88
Do. Mayavaram-Mutpet Railway	...	...	...	...	...	...	...
Sales, South Indian Railway	12,340	...	8,912	1,548	1,890	...	3,423
Sales, Mayavaram-Mutpet Railway	...	...	...	...	...	...	...
Miscellaneous Advances, South Indian Railway	7,421	...	2,327	4,357	86	691	5,094
Miscellaneous Advances, Mayavaram-Mutpet Railway	100	...	...	...	100	...	100
Deposits, South Indian Railway Revenue	...	50,821	7,236	43,565	...	...	43,565
Do. do. Capital	...	2,64,413	41,434	2,19,402	500	1,067	2,20,969
Do. Mayavaram-Mutpet Railway	...	1,901	...	1,609	292	...	1,901
Miscellaneous Advances, Revenue	1,343	...	...	1,320	...	23	1,343
Demands Payable	...	2,36,203	2,27,604	8,174	3,126	2,393	10,693

(ii) The uncurrent items prior to 1895-96 consist of the following:—

Miscellaneous Advances Capital, Rs. 681.

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

Deposits Capital, Rs. 1,067.

These are security deposits of contractors which for various reasons cannot be refunded. One of these contractors has filed a suit against the Company and will not be paid before the final disposal of the suit; and another is a firm whose affairs are being investigated by a court of law. Steps have been taken to clear off the other items.

Miscellaneous Advances Revenue, Rs. 23.

Due by Ceylon Government Railway on account of Bank's Commission for cashing the cheque issued by that Railway in favour of the Agent S. I. Ry. on the Bank of Madras, Ceylon. This will be recovered shortly.

Demands Payable, Rs. 2,393.

These are the estimated amounts of interest for the years 1893 and 1894 on joint works at Dharmavaram Junction Station and will be adjusted in the accounts for June 1896.

(iii) The principal items comprised in the uncurrent account relating to 1895-96 are the following; viz:—

Sales.

Due by private parties &c.	...	Rs. 102
Depreciation in stores sold	...	1,778

Steps have been taken to clear the former and sanction is awaited to write off the latter.

V.—SUSPENSE BALANCES—contd.

Miscellaneous Advances S. I. Ry. Rs. 56.

Rs.

Due by the Revenue Department for converting a turn stile into a gate 34

Due by the Madras Railway being the refund of Railway fare to Mr. J. W. Nice, Assistant Traffic Manager, S. I. Ry. 22

These will probably be adjusted in the accounts for July and August 1896 as necessary steps have been taken.

Deposits Capital, Rs. 500.

This is a portion of sale proceeds of stores sold in auction and will be adjusted in the accounts for June 1896.

Demands Payable.

Estimated amount of debit on account of Joint Station Expenses of Dharmavaram Station for the two half years of 1895. Rs. 2,573

Amount due to contractors and others who have not appeared to receive payments Rs. 553

The former will be adjusted in the accounts for June 1896.

Miscellaneous Advances, M. M. Ry. Rs. 100.

Law charges in a civil suit filed by contractor Ramasami Aiyer against the Company pending adjustment on final settlement of the case.

Deposits.

Amount recovered from a contractor on account of Court attachment Rs. 92

Security deposit of contractors Sivasamba Aiyer & Co. ... Rs. 200

The former will be paid into Court as soon as a requisition is received and the latter will be cleared on the final hearing of the case filed by the Contractors against the Company.

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

	Rs.
(i) Station balances	67,931
(ii) Items remaining unadjusted in the Audit office balance ...	7,093
(iii) Cash in transit	32,780
Total	Rs. 1,07,854

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

Coaching	...	...	Rs.	160
Goods	...	...	...	314
				<u>474</u>

(v) In the Audit office balance, there is an item of Rs. 776-11-11 still due by the Harbour works at Madras since August 1893.

Every endeavour has been made to recover the above amounts.

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

Due by Southern Mahratta Railway	...	...	Rs.	a.	p.
			8,982	11	3
Less due to Government Telegraph Department	...	...	Rs.	a.	p.
„ Madras Railway	...	...	28	12	0
			882	4	3
			<u>911</u>	<u>0</u>	<u>3</u>
			8,071	11	0

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

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

Due by Madras Railway	...	...	Rs.	A.	P.
Do. Southern Mahratta Railway	...	...	208	11	0
			1,253	15	10
			<u>1,462</u>	<u>10</u>	<u>10</u>

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 1894-95.

	Balances 1894-95.	Balances 1895-96.	Increase.	Decrease.
Debits.	Rs.	Rs.	Rs.	Rs.
Sales	14,829	12,340	...	2,489
Stores	24,79,575	26,63,123	1,83,548	...
London Stores	25,312	7,244	...	21,068
Manufactures	22,101	31,266	12,165	...
Workshop suspense account	45,825	42,783	...	3,042
Total Dr.	25,90,642	27,59,756	1,69,114	...
Credits.				
Purchases	85,612	84,412	2,770	...
London Invoices	1,452	2,025	873	...
Total Cr.	87,064	90,437	3,343	...
Net Total	25,03,578	26,69,319	1,65,771	...

VI.—STORES.—*contd.*

Purchases—It is found convenient to pass all charges for labour employed in workshops and manufacturing operations through the "Purchase" account instead of, as in the State Railway System, through the sub-head "Labour."

(ii) From the above it will be seen that the net increase in suspense was Rupees 1,65,771 and is chiefly due to receipt of permanent way materials.

(iii) Stock verification at the General Stores Negapatam and at 14 Depots resulted in a net excess of Rs. 25,936. The depreciation in Loco timber referred to in last year's note has been enquired into and adjusted, Rs. 22,657—3—7 to debit of Capital "Rolling Stock" and Rs. 52,663—14—10 to stock adjustment account.

(iv) The imprest system has been introduced in 7 Loco. Depots.

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

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

The Loco Depot at Chingleput and the Villupuram Dharmavaram construction Depot have been closed.

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

(b) Workshop Suspense account, South Indian Railway.

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

	Rs.
Locomotive department outstanding work orders	23,315
Engineering	19,468
Total	<u>42,783</u>

(ii) The list of outstanding orders contains 15 work orders relating to periods prior to the year 1895. Of these, 9 have since been adjusted and 6 are standing work orders.

(c) Manufactures, South Indian Railway.

The balance on this account agrees with the balances submitted for the several brickfields and quarries. The unadjusted debits for land noticed in the last year's notes have since been worked off.

(d) Mayavaram-Mutupet stock.

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

VII.—MATERIALS AT SITE.

There were no Materials at Site of works at end of March 1896.

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	7,421	100	7,521

IX.—BALANCE ON WORKS ACCOUNTS.

There was a balance of Rs. 91 due to a contractor by the Mayavaram Mutupet Railway which has since been paid.

The overpayment of Rs. 56-10-0 to Mr. T. W. Grant, mentioned in last year's note, has been referred to the agent for orders.

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 ...	...	...	34,919	34,919
2. Security deposits of contractors and others not in the department ...	17,189	200	...	17,389
3. Sums due to contractors on closed accounts ...	...	1,701	...	1,701
4. Miscellaneous ...	22,868	...	11,629	34,497
5. Income-tax ...	1,734	...	...	1,734
6. Pondicherry Railway share of earnings ...	...	...	4,273	4,273
7. Peralam Karikal Railway ...	2,22,662	...	...	2,22,662
Total ...	2,64,453	1,901	50,821	3,17,175

Rs. 2,23,312 was received from the French Government on account of the construction of the Peralam Karikal Railway and credited to "Deposits". Rs. 2,22,662 is the unexpended balance on that account on 31st March 1896.

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. 9,56,824 as under:—

	Total.	Invested.	Balance uninvested.
Guarantee Fund	8,36,805	8,01,896	34,910
Fine Fund	1,61,037	1,54,938	6,099
Total ...	9,97,842	9,56,824	41,018

XIII.—FLOATING CHEQUES.

The following table exhibits the amount of uncashed cheques at close of 1895-96 in comparison with 1894-95:—

	1895-96. Rs.	1894-95. Rs.
South Indian Railway ...	54,370	28,870
Mayavaram-Mutupet Railway...	...	...
	54,370	28,870

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 1896:—

	Rs.
Cash and stamped agreements in hand	217
Investments	3,35,713
Bank of Madras	8,574
Due by S. I. Ry.	16,097
	3,60,601

TRICHINOPOLY,
13th August 1896.

F. G. HEAVEN,
Examiner, Railway Accounts,
Trichinopoly.

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

MADRAS,
15th August 1896.

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

(Form No. 1.)

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

No. 421

Madras, 26th August 1896.

From Major E. A. Walker, 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 bound copy of the Finance Accounts
of the South Indian and Madras
Nudupet Railways for the year 1895-96.

I have the honour to be,

Sir,

Your most obedient Servant,

E. A. Walker

Major, R.E.,

Examiner, Railway Accounts,

Madras.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

No. _____

Dated _____ 189 .

No. of Enclosures _____

SUBJECT.