M.R.O. 1—77,006—8-6-37.

(1) Number of pages.

(2) Date of repair.

(3) Initials of the Referencer.

MADRAS RECORD OFFICE.

Government of Madras.

Public (Confl) DEPARTMENT.

G.O. No. 2727 Press Mis.

438-37

Dated 27 Oct 1871.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
27th October 1871.

No. 438. Read the following Proceedings of the Government of India in the Public Works Department, (Railway,) dated Simla, 29th September 1871, No. 1,875-R. :—

Forms for the half-yearly Reviews of Revenue Accounts.

Read again—

Public Works Department Resolution, Nos. 1,605/9-R., dated 22nd September 1870.
Do. do. do., Nos. 694/9-R., dated 28th April 1871.

RESOLUTION.—The Government of India has had under re-consideration the forms of Review of Revenue Accounts prescribed for general adoption in September 1870. Since then certain omissions have been noticed, some of which were rectified in Resolution Nos. 694/9-R. of 28th April last, and some of which have still to be indicated.

2. The changes necessary chiefly embrace matters of detail and not of principle, and in some cases the local officers of the Consulting Engineer's department have already adopted the minor alterations now prescribed, as carrying out the spirit of the original forms; but as uniformity of treatment is desirable and lest any misapprehension should arise in regard to the method of manipulating for the Review any of the charges, etc., exhibited in the Revenue Accounts, the Government of India is pleased to issue amended pages, embodying all the alterations needed, of Tables A. and M. I. to V. of the Review to be substituted for the corresponding pages of the forms originally circulated for adoption.

3. All alterations, it will be observed, are noted with an asterisk, but the original numbering in Table M. I. has been retained in order to make the alterations and additions as little inconvenient as possible to the officers of the Consulting Engineer's department, and the opportunity has been taken of filling in Table A. with illustrative figures corresponding with the sketch Revenue Account.

ORDER.—Ordered that copies of this Resolution be communicated to the Governments and Administration noted in the margin for information and guidance.

Madras. | Bengal.
Bombay. | Punjab.
Oudh.

(Signed) E. C. S. WILLIAMS, Major, R.E.,
Deputy Secretary.

the

ANALYSIS OF CARRYING COST.

SPECIMEN.

(See Sketch Revenue Account, p 16.)

TABLE M.—I.

Definitions.

The unit of passenger traffic is—1 passenger plus free luggage.
" " carriages is—1 carriage.
" " horses is—1 horse.
" " luggage is—1 ton.
* " " post-office vehicles is—1 "
* " " goods is—1 "
" " cattle is—1 "

Approximate weight of units to be adopted in these calculations.

Coaching—	Cwt.	*Coaching*—(Concld.)	Cwt.
1st-class Passenger with free luggage ...	1·75	A horse	8·75
2nd " " " " " ...	1·75	A dog	0·20
3rd " " " " " ...	1·25	*Goods*—	
4th " " " " " ...	1·25	A head of horned cattle ...	5·00
A carriage (average for two and four-wheeled)	6·75	A head of sheep, goats, etc.	0·50

Data for calculating the incidence of carrying cost per unit per mile for each class of Passenger Traffic and for Goods and Minerals.

	Details.	Total mileage of each description of Rolling Stock. (a)	Total mileage of units of traffic. (b)	Average contents in units of each Vehicle. No. (c)	Average contents in units of each Vehicle. Weight in Tons. (d)	Average weight of Rolling Stock in Tons. (e)	Total average weight including contents of each Vehicle in Tons. (f)	Tons of Vehicles and freight per ton of freight. (g)	Ton mileage. Of freight. (h)	Ton mileage. Of dead weight. (i)	Total Ton mileage. Excluding Engines and Tenders and Brake Vans. (k)	Total Ton mileage. Including Engines and Tenders and Brake Vans. (l)
	Coaching—											
1	1st Class	75,000	150,000	2	0·1750	7	7·1750	41·00	13,125	525,000	538,125	
2	2nd "	100,000	300,000	3	0·2625	6	6·2625	23·86	26,250	600,000	626,250	
3	3rd "	300,000	4,500,000	15	0·9375	6	6·9375	7·40	281,250	1,800,000	2,081,250	
4	4th "	400,000	10,000,000	25	1·5625	6	6·5625	4·84	625,000	2,400,000	3,025,000	
5	Carriage Trucks	12,000	12,000	1	0·3375	5	5·3375	15·81	4,050	60,000	64,050	
6	Horse Boxes	25,000	50,000	2	0·8750	7	7·8750	9·00	21,875	175,000	196,875	
7	Luggage Vans	150,000	90,000	...	0·6000	6	6·6000	11·00	90,000	990,000	990,000	
*7A	Post Office Vehicles ‖	38,000	38,000	...	†1·0000	7	8·000	8·00	38,000	266,000	304,000	
8	Total...	1,100,000	...	...	...	...	...	...	1,099,550	6,726,000	7,825,550	
9	Passenger Engines and Tenders ...	40,000	...	...	...	85	...	...	...	1,400,000	.....	
10	Passenger Brake Vans ‡ ...	70,000	...	...	...	7	...	...	...	490,000	.....	
11	Total Coaching Ton mileage.	...	...	...	...	...	...	...	1,099,550	8,616,000	.....	9,715,550
	Goods—											
12	Goods Vehicles	2,000,000	6,000,000	...	3·0	5	8·0	2·6	6,000,000	10,000,000	16,000,000	
*12A	Cattle Vans	50,000	25,000	...	0·5	5	5·5	11·0	25,000	250,000	275,000	
13	Mineral Trucks §	750,000	3,000,000	...	4·0	6	10·0	2·5	3,000,000	4,500,000	7,500,000	
14	Total...	2,800,000	...	...	...	...	...	...	9,025,000	14,750,000	23,775,000	
15	Goods Engines and Tenders ...	60,000	...	...	...	40	...	...	...	2,400,000	.....	
16	Goods Brakes	90,000	...	...	...	8	...	...	...	720,000	.....	
17	Total Goods Ton mileage...	...	...	...	...	...	...	...	9,025,000	17,870,000	.....	26,895,000
	Miscellaneous for stores carried free on Revenue Account—											
18	For Traffic Department... ...	2,000	6,000	...	3	6	9	...	6,000	12,000	18,000	
19	" Locomotive Department ...	16,000	64,000	...	4	6	10	...	64,000	96,000	160,000	
20	" Engineering Department ...	3,500	10,500	...	3	4	7	...	10,500	14,000	24,500	
*20A	Total...	21,500	...	...	...	...	...	...	80,500	122,000	202,500	
*20B	Engines and Tenders	400	...	...	...	40	...	...	...	16,000	.....	
*20C	Brake Vans	600	...	...	...	8	...	...	...	4,800	.....	
21	Total Miscellaneous Ton mileage...	...	...	...	...	...	...	...	80,500	142,800	.....	223,300
22	Total Ton mileage...	...	...	...	...	...	...	...	10,205,050	26,628,800	31,803,050	36,833,850

‖ Mail carrying vehicles, whether specially constructed sorting carriages or not, are to be reckoned as Post Office Vehicles. When only portions of vehicles are used for carrying mails, the mileage will be apportioned as directed in the foot-note to Table A.

† The average weight of the contents (including the Post Office servants) of a Post Office Vehicle is to be assumed on the best data available for each railway. In these specimen calculations it is taken at one ton.

‡ Whenever Brake Vans are loaded with luggage or parcels, the results should be included with No. 7 Luggage Vans.

§ To be shown separately when minerals are carried entirely in special vehicles. If not so carried to be incorporated with goods.

(*a*) This is to include the mileage of all vehicles, home and foreign, running on the line, and to exclude the mileage of home vehicles on foreign lines.

(*b*) To be taken from station to station returns, or, in default of these, to be arrived at by dividing the receipts from each class of traffic by the average rate or fare per unit per mile.

$(c) = \frac{b}{a}$; (*d*) for coaching = *c* × by weights of units as per definitions, and for goods and luggage = $\frac{b}{a}$, measurement goods being converted to weight at an arbitrary rate; (*e*) from returns to be furnished by Railway Companies; $(f) = d + e$; $(g) = \frac{f}{d}$; $(h) = a \times d$; $(i) = a \times e$; (*k*) or $(l) = h + i$.

(*l*)—is the ton mileage to be used for purposes of calculation in analysing expenditure of departments.

N. B.—All alterations are noted with an asterisk.

Proceedings of the Madras Government, Public Works Department, 27th October 1871.

M.—II.

Division between Coaching and Goods of the Expenditure of Departments.

Details.	Maintenance. (a)	Locomotive. (b)	Carriage and Waggon. (c)	Traffic. (d)	General. (e)	Special and Miscellaneous, excluding contribution to Flotilla Reserve Fund.* P. W. Renewal Fund. (f)	Special and Miscellaneous, excluding contribution to Flotilla Reserve Fund.* Other items. (g)	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
Expenses due to Coaching	15,923	31,200	7,558	16,923	15,121	531	336	87,592
,, ,, to Goods	44,077	46,300	10,192	43,077	29,879	1,469	664	175,658
Total...	60,000	77,500	17,750	60,000	45,000	2,000	1,000	263,250

(a) To be divided in terms of the total ton mileage (M.—I., 11, 17) ; (b) Locomotive expenses should be kept separate, joint items being divided in terms of the train mileage ; (c) the expenses of repairs, etc., to be kept separate for coaching and goods stock—oiling and greasing and all joint items to be divided in terms of the vehicle mileage (M.—I., 8, 14) ; (d) to be divided in terms of the vehicle mileage (M.—I., 8, 14) ; (e) to be divided in terms of the train mileage ; (f) to be divided in terms of the ton mileage ; and (g) to be divided in terms of the train mileage.

N. B.—When mixed, as well as passenger and goods trains are run, the mixed train mileage is to be converted to passenger and goods train mileage, as directed in the foot-note to Table A. Where both passenger and goods trains are not run, the division of (a) and (b) in this table should be made in terms of the ton mileage (M.—I, 11, 17,) and that of the other columns in terms of the vehicle mileage of coaching and goods respectively.

M.—III.

Distributed Cost of carrying the Vehicles of each Class including Freight.

Details.	First-class Carriages.	Second-class Carriages.	Third-class Carriages.	Fourth-class Carriages.	Carriage Trucks.	Horse Boxes.	Luggage Vans.	*Post Office Vehicles.	Total Coaching Stock.	Goods Vehicles.	* Cattle Vans.	Mineral Trucks.	Total Goods Stock.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance (a)	1,095	1,274	4,235	6,155	130	401	2,014	619	15,923	29,663	510	13,904	44,077
Locomotive (b)	2,145	2,497	8,298	12,061	253	785	3,947	1,212	31,200	31,159	535	14,606	46,300
Carriage and Waggon (c)	515	687	2,061	2,749	82	172	1,031	261	7,558	7,280	182	2,730	10,192
Traffic (d)	1,154	1,538	4,615	6,154	185	385	2,308	584	16,923	30,769	769	11,539	43,077
General (e)	1,031	1,375	4,124	5,498	165	344	2,062	522	15,121	21,342	534	8,003	29,879
* Special and Miscellaneous excluding contribution to Flotilla Reserve Fund. P. W. Renewal Fund (f) ...	37	43	141	205	4	13	67	21	531	989	17	463	1,469
* Special and Miscellaneous excluding contribution to Flotilla Reserve Fund. Other Items (g).	23	30	92	122	4	8	46	11	336	474	12	178	664
Total...	6,000	7,444	23,566	32,944	825	2,108	11,475	3,230	87,592	1,21,676	2,559	51,423	1,75,658

(a), (b) and (f).— The cost as per M.—II. to be divided off among the classes in the ratio of the ton mileage (M.—I., 1—7 A, 12—13, *k*).
(c), (d), (e) and (g) ,, ,, ,, ,, ,, ,, ,, ,, ,, in the ratio of the vehicle mileage (M.—I., 1—7 A, 12—13, *a*).

N. B.—All alterations are noted with an asterisk.

M.—IV.

Classified cost of working over one mile a vehicle including its freight, also total cost of carrying over one mile a unit of each description of traffic.

Details.	First Class.	Second Class.	Third Class.	Fourth Class.	Carriage Trucks.	Horse Boxes.	Luggage Vans.	* Post Office Vehicles.	Goods Vehicles.	Cattle Vans.	Mineral Trucks.
	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.	Pies.
Maintenance	2·80	2·45	2·71	2·95	2·69	3·08	2·58	3·18	2·85	1·98	3·56
Locomotive	5·49	4·79	5·31	5·79	4·08	6·03	5·05	6·12	2·99	2·15	3·74
Carriage and Waggon	1·32	1·32	1·32	1·32	1·32	1·32	1·32	1·32	·70	0·70	0·70
Traffic	2·95	2·95	2·95	2·95	2·95	2·95	2·95	2·95	2·95	2·95	2·95
General	2·64	2·64	2·64	2·64	2·64	2·64	2·64	2·64	2·05	2·05	2·05
* Special and Miscellaneous, excluding contribution to Flotilla Reserve Fund. Permanent-way Renewal Fund.	0·10	0·08	0·02	0·10	0·07	0·10	0·09	0·10	0·09	0·07	0·11
* Special and Miscellaneous, excluding contribution to Flotilla Reserve Fund. Other items ...	0·06	0·06	0·06	0·06	0·06	0·08	0·06	0·06	0·05	0·05	0·05
Total...	15·36	14·29	15·03	15·81	13·20	16·18	14·69	16·52	11·68	9·83	13·16
Cost per unit ‡...	7·68	4·76	1·01	0·61	13·20	8·09	24·43	16·32	3·89	19·66	3·29

‡ This is got by dividing the vehicle mileage of each class of coaching stock (M.—I. (a)) by the average contents of each vehicle (M.—I. (for numbers) *a* (for weights)).
‡‡ The above totals to be divided by the vehicle mileage of each class of goods stock (M.—I. (a)).

N. B.—All alterations are noted with an asterisk.

M.—V.

Statement showing in comparison the receipts and the carrying cost per unit per mile of Coaching and Merchandize Traffic.

Details.	Average receipt per unit per mile. (e)	Actual cost per unit per mile. (b)	Profit per unit per mile.	Loss per unit per mile.	Proportion per cent. of profits to receipts.
	Pies.	Pies.	Pies.	Pies.	
Coaching—					
1st Class	10·24	7·68	2·56	.....	25·00
2nd ,, ...	6·40	4·76	1·64	.....	25·63
3rd ,, ...	3·16	1·01	2·15	.....	68·04
4th ,, ...	2·07	0·63	1·44	.....	69·57
Carriages	18·00	13·20	4·80	.....	26·67
Horses	14·88	8·09	6·79	.....	45·63
Luggage	16·00	24·43	.....	8·43	.....
* Post Office Vehicles ...	25·36	16·32	8·04	.....	35·39
Goods—					
Merchandize including Government Stores and Railway materials ...	16·10	3·89	6·51	.....	62·90
* Cattle	46·03	19·66	26·42	.....	57·33
Minerals	6·40	3·29	3·11	.....	48·59

(a) Total receipts under each class as per Revenue Account divided by the total mileage of that Class (M.—I. b).
(b) To be taken from M.—IV.

N. B.—All alterations are noted with an asterisk.

Waterways Engineer, Assistant Engineer, Works

Sketch Revenue Account for the Specimen Analysis of cost.

Open mileage	...	100	
Passenger train mileage.		56,000	
Goods „ „		114,000	
Mixed „ „		3,750	= {2,500 Passenger train miles / 1,600 Goods „ „} From the data given in Table A.
Total...		173,850	

(Not to be re-produced.)

Expenditure.	Rs.	Rs.	Receipts.	Rs.	Rs.
To Maintenance of Way, Works, and Stations.	60,000		By Coaching Traffic— No.		
„ Locomotive Expenses—			1st-class Passengers ... *4,480	8,000	
* Joint items to be distributed between coaching and goods ... Rs. 12,500			2nd „ „ ... *7,020	10,000	
* Working debitable to coaching 27,000			3rd „ „ ... *59,375	74,000	
* Do. do. to goods. 38,000			4th „ „ ... *98,125	1,08,000	
	77,500		Carriages	1,125	
„ Carriage and Waggon Expenses—			Horses	3,875	
* Joint items to be distributed between coaching and goods ... Rs. 3,750			Luggage, Parcels, etc. ...	7,500	
* Carriage repairs debitable to coaching ... 6,500			* Post Office Vehicles, Special Trains, etc.	5,000	2,17,500
* Waggon repairs debitable to goods. 7,500			„ Goods Traffic—		
	17,750		General Merchandize— Tons.		
„ Traffic Expenses	60,000		* Special 61,000	1,10,000	
„ General Charges	45,000		* 1st Class ... 40,500	60,000	
„ * Special and Miscellaneous Expenses— Rs.			* 2nd „ 25,000	50,500	
Permanent-way Renewal Fund 2,000			* 3rd „ 16.500	35,000	
Flotilla Reserve Fund ... 1,000			* 4th „ 8,200	26,800	
Other items... ... 1,000			* 5th „ 2,800	11,700	
	4,000		* Government Stores ... 12,500	17,500	
„ * Steam Boat Expenses	15,750		* Railway Materials ... 20,300	13,500	
		2,80,000	Minerals 51,200	1,00,000	
Balance, Net Earnings...		4,11,000	* Cattle	6,000	
Total...		6,91,000	* Miscellaneous	3,000	4,34,000
			„ * Electric Telegraph		4,000
			„ * Sundries		15,000
			„ Steam Boat Receipts		22,500
			Total...		6,93,000
			* Less outstandings irrecoverable...		2,000
			Total...		6,91,000

N. B.—The only items of expenditure of the Revenue Account to be omitted in the Analysis (Table M.—II. to M.—V) are the expenses of the steam boat service and the contribution to Flotilla Reserve Fund. Thus the total expenditure to be analyzed is not Rupees 2,80,000, but Rupees 2,63,250, as shown in Table M.—II.

N. B.—All alterations are noted with an asterisk.

Proceedings of the Madras Government, Public Works Department, 27th October 1871.

No. 439. Order thereon, 27th October 1871, No. 2,727.

RAILWAY, No. 70.

Communicated to the Consulting Engineer for Railways for information and guidance with reference to the undermentioned Orders:—

G. O., No. 2,435, dated 8th October 1870.
„ „ 1,320, „ 13th May 1871.
(True Extract.)

Captain, R.E.,
Offg. Joint Secretary to Government.

To the Acting Consulting Engineer for Railways.

All communications should be addressed to the Secretary.

No. 1875 R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY.

Simla, 29th September 1871.

Forms for the half yearly Reviews of Revenue Accounts.—

Read again:—

P.W.D. Resolution No. 1605/9R dated 22nd Sept. 1870.

——"—— No. 694/9R dated 25th April 1871.

Resolution

The Government of India has had under reconsideration the forms of Review of Revenue Accounts prescribed for general adoption in September 1870. Since then certain omissions have been noticed, some of which were rectified in Resolution No. 694/9R of 28th April last, and some of which have still to be indicated.—

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inconvenient as possible to the officers
of the Consulting Engineer's Department,
and the opportunity has been taken of
filling in Table A, with illustrative
figures corresponding with the sketch

Revenue

Revenue Account.—

Order

Ordered that copies of this
Resolution be communicated to the
Governments and Administration
noted in the margin for
information and guidance.—

× Madras, Bombay, Bengal, Punjab, Oudh

Major, R. E.

Deputy Secretary

To The Secretary to the Government of
Madras
Public Works Department
(Railway)

Model

10 Sheets each of Table A
& Analysis of Figures

P. W. 1871 Depart 6

No 4843.

From.

The Government of India

Dated 29th Sept/71

Recd: 11th October/71.

No 1875 R.

Encl: 1.

Forwarding a copy of a Resolution regarding the Form to be adopted for the half yearly Reviews of Revenue accounts.

No 2727-27th Oct/71

With order.

Communicated to the Consulting Engineer for Railways for information and guidance with reference to the undermentioned letters.

G.O. No 2435 dated 5th October 1870.
" 1320 " 13th May 1871.

C.E. to Rly: / Works 30/10/71

e - &o - 4843 -

Govt. of [1871] Madras.

PUBLIC WORKS.

To The Secretary Committee Engrs. for Railways

Dated.

Rec'd. Encl. 1

G. O. No. 2727.

Nos. 4384 409

Decisions & Decennial Rules.

Decennial Accounts -

Abstract of Decennial Accounts of the Permanent Way Expenditure on the Railways a Statement regarding the Same Abstract for the Ten Years