Public Works (1896) Department.

RAILWAY BRANCH.

G.O., No. 272-3-R

DATED 23rd March

[Despatch Abstract.]

Capital & Revenue Accounts, Madras Railway.

Ordered that the note by the Chief Auditor on the — for the half year ended the 31st Decr 1895 be forwarded to the Govt of India & to the Secy of State.

Fdy Pros: embodying a note by the Chief auditor on the —— for the half year ended the 31st Decr 1895.

Fdy Pros: embodying a note by the Chief auditor on the capital & Revenue Accounts Madras Ry for the half year ended the 31st Decr 1895.

Indexed.

[P. W. 28. 1,000—14-8-99.]

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 272 R., 23RD MARCH 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

Note by the Chief Auditor on the Capital and Revenue Accounts, Madras Railway, for the half-year ended the 31st December 1895.

CAPITAL.

Statement No V.—The capital expenditure for the half-year amounted to Rs. 2,60,622-14-3, and was incurred chiefly on additions and alterations at stations, gas-making plant, lamps and fittings, and on rolling stock.

2. *Statement No. VI.*—The total capital outlay including suspense from the commencement of operations to end of the half-year under review was Rs. 12,09,29,619, and the expenditure excluding suspense Rs. 11,81,25,872 which gives an average of Rs. 1,40,755 per mile open.

REVENUE.

General Results.

3. The following table shows the general results of working :—

—	Half-year ending December 1894.	Half-year ending December 1895.	Difference.	
	MILES.	MILES.	MILES.	PER CENT.
Mean mileage worked	839·22	839·22	..	..
Train-mileage	1,234,088	1,278,459	+ 44,371	+ 3·60
	NO.	NO.	NO.	
Average number of trains over the whole line daily in both directions	7·99	8·28	+ 0·29	..
	RS.	RS.	RS.	
Gross earnings	51,47,080	55,01,371	+ 3,54,291	+ 6·88
Working expenses	26,91,555	26,47,541	— 44,014	— 1·64
Net earnings	24,55,525	28,53,830	+ 3,98,305	+ 16·22
Percentage of working expenses to gross earnings	52·29	48·13	— 4·16	..
Percentage of net earnings to capital outlay, including suspense	2·04	2·36	+ 0·32	..

4. The gross earnings per mean mile worked per week averaged Rs. 252 against Rs. 236 and were realized at a cost of 48·13 per cent. against 52·29 per cent. in the corresponding half of the previous year.

4-A. The percentage of working expenses to gross earnings for the year 1895 was 47·55 against 52·06 for 1894.

5. The net earnings for the half-year, after paying the contribution to the Provident institution, fell short of the guaranteed interest by Rs. 53,645. During the half-year, the percentage of net earnings on capital outlay including suspense, was 2·36 as compared with 2·04 in 1894 and the percentage of net earnings for the year 1895 was 4·86 against 4·10 for 1894.

Gross Earnings.

6. The following table shows the gross earnings for the two half-years :—

—	Half-year ending December 1894.	Half-year ending December 1895.	Difference.	
			Amount.	Per cent.
	Rs.	Rs.	Rs.	
Coaching	20,99,202	23,70,761	+ 2,71,559	+ 12·94
Goods	29,75,904	30,43,481	+ 67,577	+ 2·27
Electric telegraph	8,885	9,935	+ 1,050	+ 11·82
Steam-boat	..	..	..	..
Sundries	63,089	77,194	+ 14,105	+ 22·36
Total ..	51,47,080	55,01,371	+ 3,54,291	+ 6·88

7. *Abstract H—Coaching Traffic.*—The number of passengers of the various classes carried including troops and police and season-tickets, and the earnings therefrom, compare as follows :—

—	First Class.		Second Class.		Third Class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.
Second half of 1894 ..	10,220	89,445	38,807½	1,05,120	5,078,533	16,06,363	5,127,560½	18,00,928
Second half of 1895 ..	12,084	1,15,990	56,748	1,45,611	4,359,213	17,90,431	4,428,025	20,52,032
Increase ..	1,864	26,545	17,940½	40,491	..	1,84,068	..	2,51,104
Decrease ..	..	..	..	..	719,320	..	699,535½	..

8. The increases and decreases of the various descriptions of passenger traffic are shown in the detail statement * of Abstract H (*vide* paragraph 113).

* Not printed.

9. The first-class traffic shows an increase of 1,864 and Rs. 26,545; nearly the whole of the increase is due to an improvement in the ordinary first-class traffic,—the troops and police traffic contributing only Rs. 4,763.

10. The second-class traffic shows an increase of 17,940½ and Rs. 40,491. The ordinary traffic shows the satisfactory increase of Rs. 10,398, while the troops and police shows an improvement of Rs. 28,311.

11. The third-class traffic exhibits an improvement in money of Rs. 1,84,068 with a falling off of 719,320 in the number of passengers. In the corresponding period a very large increase in the number of passengers and also in the earnings was recorded; in fact the number of passengers carried in the December 1894 half-year was the highest on record. The ordinary traffic contributes Rs. 1,58,104 to the increase which has been brought about by the change in the third-class fares from the 1st January 1895.

12. Passengers' luggage shows an increase of Rs. 5,107.

13. The receipts from ordinary horse, carriage and dog traffic show an improvement of Rs. 10,538 : a decrease of Rs. 1,653 is, however, recorded under the head of Military horse, carriage and dog traffic.

14. Military baggage shows an increase of Rs. 15,081.

15. *Parcels for the public.*—A decrease of Rs. 19,130 or 11·45 per cent. occurs under this head. In the corresponding period an increase of somewhat similar amount was recorded.

16. *Abstract I—Goods Traffic.*—The following is a summary of the tonnage of goods lifted and the earnings therefrom, as compared with the corresponding period of 1894 :—

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	369,677	27,10,428	378,532	27,28,008
Military stores	913	33,393	984	37,947
Railway materials for construction	14,158	7,956	1,331	4,089
Coal (including Locomotive Revenue)	60,676	1,66,806	65,059	2,11,514
Revenue stores (excluding Locomotive Coal)	96,297	39,337	107,722	46,193
Other Goods Traffic	..	17,984	..	15,730
	541,721	29,75,904	553,628	30,43,481
Less—Outstandings irrecoverable or not recovered ..	..	..	..	..
Total ..	541,721	29,75,904	553,628	30,43,481

17. Under the head of Merchandise General, an increase of tons 8,855 and Rupees 17,580 occurs.

18. *Railway materials for construction.*—Decrease tons 12,827 and Rs. 3,867.

19. *Coal (including Locomotive Revenue).*—Increase tons 4,383 and Rs. 44,708. Coal carried for the Locomotive department in the past half-year amounted to 13,000 tons only as against 21,000 tons in the corresponding period with a decrease in receipts of Rs. 3,000. The coal carried for the public, therefore, shows an increase of tons 12,000 and Rs. 47,000, and practically the whole of this is due to the consignments conveyed to the Kolar mines.

20. The folloing table shows some of the principal commodities included above, under the head of "Merchandise, General" carried during the two half-years under comparison :—

—	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Cotton—				
Raw	10,795	1,56,986	9,807	1,38,341
Cotton, Manufactured—				
Piece-goods, Indian	3,819	52,143	3,248	46,525
Dyes and Tans—				
Others	8,143	80,753	8,551	83,842
Grain and Pulse—				
Rice in the husk	16,860	1,16,029	17,339	1,31,447
Rice not in the husk	32,285	1,77,297	22,997	1,41,227
Jawar and Bajra	2,984	20,141	7,117	50,394
Gram and Pulse	13,576	80,201	17,611	1,06,973
Others	27,422	1,85,865	25,793	1,72,750
Hides and Skins—				
Skins of Sheep, &c.—				
(*a*) Dressed or Tanned	4,354	67,326	4,163	62,583
(*b*) Raw	9,430	1,21,332	70	827
Metals—				
Iron	5,185	58,607	6,182	72,291
Oils—				
Kerosine	4,783	56,914	4,420	55,976
Oil-seeds—				
Til or Gingelly	7,790	54,589	8,780	60,025
Castor	8,612	63,501	3,008	20,431

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Provisions—				
Others	29,879	2,13,840	29,665	2,18,253
Salt	25,957	1,35,724	28,053	1,59,247
Spices—				
Betel-nuts	5,520	63,167	4,522	46,443
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	83.26	52,753	8,537	54,374
Timber	46,573	1,76,004	59,699	2,11,102
All other articles of merchandise	25,532	2,68,965	30,043	3,16,051

Note.—The Traffic Manager's report will give the causes of the principal differences in the receipts of the various commodities.

21. *Cotton—Raw*—Decrease tons 988 and Rs. 18,645. A large part of this decrease is due to local traffic from stations on the North-West line. A falling off of over Rs. 10,000, however, is noticed in traffic coming on to the Madras Railway at Guntakal Junction.

22. *Cotton, manufactured—Piece-goods, Indian.*—Decrease tons 571 and Rupees 5,618.

23. *Dyes and Tans—Others.*—Increase tons 408 and Rs. 3,089.

24. *Grain and Pulse—Rice in the husk.*—Increase tons 479 and Rs. 15,418. The local traffic in this case shows the large increase of Rs. 45,000, while the foreign traffic exhibits a decrease of Rs. 30,000. Very large consignments of paddy were invoiced in the first four months of the half-year from Ráyapuram and Salt Cotaurs principally to Mangalam, Erode, Tirúr and other stations on the South-West line; the receipts at Ráyapuram alone for the half-year under this head amount to some Rs. 60,000. The local traffic from Bangalore, Tiruppattúr and other stations in the neighbourhood is less than the corresponding period. The earnings in respect to traffic coming on to our line at Bangalore city show a falling off of Rs. 15,000, and a decrease of Rs. 4,000 is recorded on traffic received from foreign lines at Rénigunta.

25. *Grain and Pulse—Rice not in the husk.*—Decrease tons 9,288 and Rs. 36,070. An increase of some Rs. 50,000 was recorded in local traffic under this head in the report for the half-year ending December 1894, the corresponding period. The decrease in local traffic for the half-year now under review is Rs. 30,000; this is principally due to traffic from Katpadi, Ambur, Gudiyáttam and other South-West line stations in the last three months of the year; Katpadi alone showing a falling off of some Rs. 10,000. A falling off of some Rs. 8,000 occurred in traffic handed to us at Katpadi.

26. *Grain and Pulse—Jawar and Bajra.*—Increase tons 4,133 and Rs. 30,253. Of this increase about Rs. 20,000 is due to local traffic, principally from Timmancherla and Kondapuram, the foreign stations having earned some Rs. 11,000 more than in the corresponding period.

27. *Grain and Pulse—Gram and Pulse.*—Increase tons 4,035 and Rs. 26,772. The local traffic in this case exhibits a decrease of Rs. 5,000, and the foreign traffic an increase of Rs. 32,000. The local traffic from Raichur shows an improvement, while the traffic from stations on the South-West line between Jalarpet and Salem exhibit a decrease of nearly Rs. 10,000. The whole of the foreign increase is due to the traffic handed to this Company at Bangalore city and Raichur.

28. *Grain and Pulse—Others.*—Decrease tons 1,629 and Rs. 13,115.

29. *Hides and Skins—Skins of Sheep, &c., dressed or tanned.*—Decrease tons 191 and Rs. 4,743.

30. *Hides and Skins—Skins of Sheep, &c., Raw.*—Decrease tons 1,819 and Rs. 26,801.

31. *Metals—Iron.*—Increase tons 997 and Rs. 13,684. This increase is almost equally divided between local and foreign traffic; a decrease of somewhat similar amount was recorded in the corresponding period.

32. *Oils—Kerosine.*—Decrease tons 363 and Rs. 938.

33. *Oil-seeds—Til or Gingelly.*—Increase tons 990 and Rs. 5,436.

34. *Oil-seeds—Castor.*—Decrease tons 5,604 and Rs. 43,070. The bulk of the decrease in this case is in local traffic from stations on the South-West line between Jalarpet and Salem and principally in the first four months of the half-year. A somewhat large falling off also occurs in traffic handed to us at Bangalore City Junction.

35. *Provisions—Others.*—Decrease tons 214 and increase Rs. 4,413.

36. *Salt.*—Increase tons 2,096 and Rs. 23,523.

37. *Spices—Betel-nuts.*—Decrease tons 998 and Rs. 16,724. Practically the whole of the decrease is confined to local traffic from stations on the South-West line beyond Pódanúr.

38. *Sugar—Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce.*—Increase tons 211 and Rs. 1,621.

39. *Timber.*—Increase tons 13,126 and Rs. 35,098. This increase is mainly due to traffic for stations on the Kolar Gold Fields Railway presumably for the Gold mines.

40. *All other articles of merchandise.*—Increase tons 4,511 and Rs. 47,086.

Working Expenses.

41. The working expenses of the two half-years compare as follows:—

—	Second half of 1894.		Second half of 1895.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	RS.	11·45	RS.	10·60	RS. — 6,091	— 1·03
Maintenance	5,89,190	18·81	5,83,099	18·71	+ 60,556	+ 6·25
Locomotive	9,68,520	6·63	10,29,076	5 29	— 49,956	— 14·65
Carriage and wagon	3,41,076	8·22	2,91,120	7·45	— 13,708	— 3·24
Traffic	4,23,468	5·43	4,09,760	5 18	+ 5,866	+ 2·10
General	2,79,363	..	2,85,229	..	*Nil.*	..
Steam-boat	*Nil.*	1·75	*Nil.*	·90	— 40,681	— 45·23
Special and miscellaneous	89,938		49,257			
Total ..	26,91,555	52·29	26,47,541	48·13	— 44,014	— 1·64

42. *Abstract A.*—There is a net decrease of Rs. 6,091 in the amount expended by the Engineering department.

43. Under "General Superintendence" the decrease is Rs. 2,779. Salaries are reduced by Mr. West's pay being charged to the Agent's office when officiating for Mr. Moss in July and August 1895, also to his pay being stopped during his over-stayed leave in October and November last. The absence on furlough of Mr. Chisholm and Mr. French caused further savings, which, however, were balanced by the return of Mr. H. J. Thompson to duty and to Mr. Ewing drawing his allowance as Personal Assistant for the whole of the half-year under review as against $4\frac{1}{4}$ months only in the second half of 1894. Other increases were caused by the transfer of Mr. R. E. Pigott from the Telegraph Department to act as Assistant Engineer, and to Mr. Sandford's having temporarily acted as a second-class Engineer for a longer period in the second half of 1895. Exchange compensation was higher by Rs. 830 and subordinate superintendence by Rs. 1,157, the latter being due to increased pay drawn by some Inspectors and Sub-Inspectors. There was a decrease of Rs. 5,036 under office expenses, due to savings under contingencies and staff through the amalgamation of sub-districts from 1st September 1895.

44. "Maintenance and Renewal of Permanent-way" shows an increase of Rupees 6,660; there is an increase of Rs. 40,119 in ordinary maintenance and of Rs. 8,840 under extraordinary expenditure for covering sand ballast with stone, which increases are reduced by an increase of Rs. 42,300 in the amount of stores returned into store and credited to this sub-head.

45. There is a decrease of Rs. 2,967 in the amount expended under "Repairs of Bridges" owing to the additional credit for returned stores.

46. Under "Repairs of Stations and Buildings" there is a decrease of Rs. 17,364 due to less work being done.

47. "New Minor Works" show a decrease of Rs. 4,783.

48. Under "Unclassified Expenditure" there is an increase of Rs. 9,666 in loss by exchange owing to the larger amount of English stores used, of Rs. 5,461 under Carriage of Revenue Stores and of Rs. 1,595 under tools and plant.

49. There is an increase in the credit for working the Kolar Gold Fields Railway of Rs. 1,932.

50. The number of miles of rails removed during the half-year was 49·8794 against 35·5180 in the second half of 1894.

51. The cost of maintaining a mile of single track including sidings was Rupees 574·56 against Rs. 579·60. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

52. *Abstract B—Locomotive Expenses.*—The net increase amounts to Rs. 60,556.

53. Under "General Superintendence" the increase of Rs. 4,547 is nearly balanced by a decrease of Rs. 4,406 in Abstract C. There is an increase under salaries on account of the Deputy Locomotive Superintendent having been absent on furlough during the whole of the second half of 1894, and a decrease under Stationery: the other differences are small.

54. "Running Expenses" show an increase of Rs. 1,417 and "Fuel" of Rs. 37,086 probably owing to the increase of 51,211 in engine mileage.

55. "Oil, Tallow and other Stores" account for an increase of Rs. 1,700.

56. "Maintenance and Renewal of Locomotive Engines".—Increase of Rs. 7,601 due to cost of 2 new Locomotives (Rs. 67,469) in the half-year to 31st December 1895 and to decrease in credit for returned stores of Rs. 9,624, together Rs. 77,093, reduced to Rs. 7,601 by a decrease of Rs. 69,492 in ordinary maintenance.

57. There is an increase under "Maintenance of Machinery" of Rs. 1,550.

58. "Unclassified Expenditure."—The increase of Rs. 10,044 is more than accounted for by the increase under "Loss by Exchange" of Rs. 11,778 owing to the increased amount of English stores used: there is a reduction of Rs. 1,734 under "Carriage of Revenue Stores."

59. There is an increase of Rs. 4,334 in the credit given for working the Kolar Gold Fields Railway.

60. The cost of the department per train mile was annas 12·93 against annas 12·54, and per engine mile annas 10·96 against annas 10·64 in the second half of 1894.

61. *Abstract C—Carriage and Wagon Expenses.*—The net result is a decrease of Rs. 49,956.

62. "General Superintendence."—The differences are explained under a similar heading in Abstract B.

63. "Repairs and Renewals of Vehicles" show a decrease of Rs. 25,729, although there is an increase of 483 in the number of vehicles under repair in the second half of 1895.

64. Under "Unclassified Expenditure" the decrease is fully accounted for by the reduction of Rs. 20,949 in the charge for "Loss by Exchange." There was an increase of Rs. 352 in the credit on account of the Kolar Gold Fields Railway.

65. The carriage and wagon expenses per train mile were annas 3·66 against annas 4·42, and per 1,000 vehicles miles run by home vehicles Rs. 11·13 against Rs. 14·23 in the corresponding half of 1894.

66. *Abstract D—Traffic Expenses.*—The results of the half-year show a net decrease of Rs. 13,708.

67. "Salaries and Wages" are Rs. 3,886 higher in the half-year under review, caused by an increase in the pay of the Traffic Manager and an Assistant Traffic Manager, also due to pay of the Inspector of Station Machinery, being wholly charged to the Traffic Department instead of partly only as in previous half-years: there were small increases to the office and station staff.

68. "Fuel, Lighting, &c.," show a decrease of Rs. 4,534.

69. "Payments to other lines": an apparent increase of Rs. 6,170 is due to adjustments made in the corresponding half of 1894 on account of amounts overestimated in preceding half-years.

70. Under "Unclassified Expenditure" the decrease of Rs. 18,321 is due to a decrease under "Loss by Exchange" owing to a reduction in the amount of English Stores consumed.

71. There is also an increase of Rs. 1,234 in the credit on account of the Kolar Gold Fields Railway.

72. The charges for Station Staff, the tonnage of goods lifted, and the ton-mileage of goods carried compare as follows:—

—	Second half of 1894.	Second half of 1895.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	541,721	553,628	+ 11,907	+ 2·20
	TON-MILES.	TON-MILES.	TON-MILES.	
Ton-mileage of goods	67,000,138	70,828,453	+ 3,828,315	+ 5·71
	RS.	RS.	RS.	
Station staff	1,90,277	1,90,841	+ 564	+ ·30
Train staff	49,843	49,846	+ 3	+ ·01

73. The total cost of the department averaged annas 5·15 as against annas 5·48 per train mile in the second half of 1894.

74. *Abstract E—General Charges.*—The net increase is Rs. 5,866. "Home Expenditure" shows an increase of Rs. 2,221.

75. "Salaries of Indian Management."—The total increase is Rs. 5,560: of this Rs. 1,724 belongs to the Agent's Office, mainly owing to the salary of the Chief Engineer being charged hereto when officiating from 1st July to 3rd August 1895. Mr. Edwards, Assistant to the Agent and Manager, drew increased pay from 3rd November.

76. In the "Audit Office" there was an increase of Rs. 994, more than accounted for by increased pay drawn by the Chief Auditor and to his having returned from sick leave on 4th October last and drawn full pay to 31st December 1895. The fourth Assistant Auditor also drew pay for the whole half-year instead of for 5 months and 6 days in the second half of 1894.

77. "Medical Department."—The increase is due to the higher pay given to the Medical Officer from 4th August 1895.

78. "Furniture, Fittings, &c."—The increase is due to work done for the Audit Office by the Locomotive Department in the way of alterations and extra desks required for new clerks, also to increased outlay for contingencies in the Agent's Office.

79. "Police."—Increase of Rs. 913 under Police Inspectors, Detectives, &c., also extra charge for His Highness The Nizam's Police.

80. "Electric Telegraph" shows an increase of Rs. 1,676 under maintenance.

81. "Unclassified Expenditure" shows an increase of Rs. 2,873 for the upkeep of Fire Engines subsequently charged to the Fire Insurance Fund, and an increase of Rs. 906 for Carriage of Revenue Stores: there is a decrease under Loss by Exchange owing to the better rate now ruling.

82. *Abstract G—Special and Miscellaneous.*—The result is a net decrease of Rs. 40,681.

83. "Law Charges" show a decrease of Rs. 1,578.

84. "Compensation."—The decrease of Rs. 1,748 is partly due to credits in the half-year under review for recoveries on account of claims.

85. "Rates and Taxes."—Increase of Rs. 1,257: due mainly to extra charges at Calicut, Bangalore City, Adóni and Madras.

86. "Payments to other Lines."—Decrease of Rs. 40,262: principally due to the adjustment in the second half of 1894 of outstanding claims for rent, &c., at Guntakul Joint Station, also to the balance of the other headings being a credit to Abstract K instead of a debit to this Abstract.

87. "Miscellaneous."—The increase of Rs. 1,300 is more than accounted for by the inclusion of Rs. 1,983, for Commission and Stamp Duty on Debentures incurred in the London Office. There is a decrease under "Conservancy" due to recoveries from the Staff and under "Railway Schools."

88. *Kolar Gold Fields Railway.*—A sum of Rs. 43,814 being the cost of working this line for the half-year to 31st December 1895 (exclusive of Rs. 4,166 for hire of rolling stock) has been recovered and distributed over the several abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

89. *Statement of Train Mileage No. XIV.*—As compared with the second half of 1894, there was an increase in the train-mileage of 42,753 or about 3·42 per cent.: the miscellaneous engine-mileage was 17·97 per cent. of train-mileage run against 17·91 per cent. in the corresponding half of the previous year.

Order—No. 272 R., dated 23rd March 1896.

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts, Madras Railway, for the half-year ended the 31st December 1895, be forwarded to the Government of India and to the Secretary of State in continuation of G.O. No. 225 R., dated 14th March 1896.

[Here enter No. 273 R., dated 23rd March 1896.]

(True Extract.)

Under Secy. to Govt., P.W.D.,
Railway Branch.

To the Agent and Manager, Madras Railway.
" Examiner, Railway Accounts, Madras.

Exd. J. P. Oliver.
Spare Copies

RAILWAY.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated March, 23rd.

Read. *Encl.*

G.O. No. 272 R., 23rd Mar. 1896.

MARCH.

Capital and Revenue Accounts, Madras Railway

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PUBLIC WORKS DEPARTMENT.

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Percentage of net earnings to capital outlay, including suspense	2·04	2·36	+ 0·32	..

4. The gross earnings per mean mile worked per week averaged Rs. 252 against Rs. 236 and were realized at a cost of 48·13 per cent. against 52·29 per cent. in the corresponding half of the previous year.

4-A. The percentage of working expenses to gross earnings for the year 1895 was 47·55 against 52·06 for 1894.

5. The net earnings for the half-year, after paying the contribution to the Provident institution, fell short of the guaranteed interest by Rs. 53,645. During the half-year, the percentage of net earnings on capital outlay including suspense, was 2·36 as compared with 2·04 in 1894 and the percentage of net earnings for the year 1895 was 4·86 against 4·10 for 1894.

Gross Earnings.

6. The following table shows the gross earnings for the two half-years :—

—	Half-year ending December 1894.	Half-year ending December 1895.	Difference.	
			Amount.	Per cent.
	Rs.	Rs.	Rs.	
Coaching	20,99,202	23,70,761	+ 2,71,559	+ 12·94
Goods	29,75,904	30,43,481	+ 67,577	+ 2·27
Electric telegraph	8,885	9,935	+ 1,050	+ 11·82
Steam-boat	..	..	..	..
Sundries	63,089	77,194	+ 14,105	+ 22·36
Total ..	51,47,080	55,01,371	+ 3,54,291	+ 6·88

7. *Abstract H—Coaching Traffic.*—The number of passengers of the various classes carried including troops and police and season-tickets, and the earnings therefrom, compare as follows :—

—	First Class.		Second Class.		Third Class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.
Second half of 1894 ..	10,220	89,445	38,807½	1,05,120	5,078,583	16,06,363	5,127,560½	18,00,928
Second half of 1895 ..	12,084	1,15,990	56,748	1,45,611	4,359,213	17,90,431	4,428,025	20,52,032
Increase ..	1,864	26,545	17,940½	40,491	..	1,84,068	..	2,51,104
Decrease ..	..	..	..	..	719,320	..	699,535½	..

8. The increases and decreases of the various descriptions of passenger traffic are shown in the detail statement * of Abstract H (*vide* paragraph 113).

* Not printed.

9. The first-class traffic shows an increase of 1,864 and Rs. 26,545; nearly the whole of the increase is due to an improvement in the ordinary first-class traffic,—the troops and police traffic contributing only Rs. 4,763.

10. The second-class traffic shows an increase of 17,940½ and Rs. 40,491. The ordinary traffic shows the satisfactory increase of Rs. 10,398, while the troops and police shows an improvement of Rs. 28,311.

11. The third-class traffic exhibits an improvement in money of Rs. 1,84,068 with a falling off of 719,320 in the number of passengers. In the corresponding period a very large increase in the number of passengers and also in the earnings was recorded; in fact the number of passengers carried in the December 1894 half-year was the highest on record. The ordinary traffic contributes Rs. 1,58,104 to the increase which has been brought about by the change in the third-class fares from the 1st January 1895.

12. Passengers' luggage shows an increase of Rs. 5,107.

13. The receipts from ordinary horse, carriage and dog traffic show an improvement of Rs. 10,538 : a decrease of Rs. 1,653 is, however, recorded under the head of Military horse, carriage and dog traffic.

14. Military baggage shows an increase of Rs. 15,081.

15. *Parcels for the public.*—A decrease of Rs. 19,130 or 11·45 per cent. occurs under this head. In the corresponding period an increase of somewhat similar amount was recorded.

16. *Abstract I—Goods Traffic.*—The following is a summary of the tonnage of goods lifted and the earnings therefrom, as compared with the corresponding period of 1894 :—

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	369,677	27,10,428	378,532	27,28,008
Military stores	913	33,393	984	37,947
Railway materials for construction	14,158	7,956	1,331	4,089
Coal (including Locomotive Revenue)	60,676	1,66,806	65,059	2,11,514
Revenue stores (excluding Locomotive Coal)	96,297	39,337	107,722	46,193
Other Goods Traffic	..	17,984	..	15,730
	541,721	29,75,904	553,628	30,43,481
Less—Outstandings irrecoverable or not recovered ..	..	..	..	..
Total ..	541,721	29,75,904	553,628	30,43,481

17. Under the head of Merchandise General, an increase of tons 8,855 and Rupees 17,580 occurs.

18. *Railway materials for construction.*—Decrease tons 12,827 and Rs. 3,867.

19. *Coal (including Locomotive Revenue).*—Increase tons 4,383 and Rs. 44,708. Coal carried for the Locomotive department in the past half-year amounted to 13,000 tons only as against 21,000 tons in the corresponding period with a decrease in receipts of Rs. 3,000. The coal carried for the public, therefore, shows an increase of tons 12,000 and Rs. 47,000, and practically the whole of this is due to the consignments conveyed to the Kolar mines.

20. The folloing table shows some of the principal commodities included above, under the head of "Merchandise, General" carried during the two half-years under comparison :—

—	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Cotton—				
Raw	10,795	1,56,986	9,807	1,38,341
Cotton, Manufactured—				
Piece-goods, Indian	3,819	52,143	3,248	46,525
Dyes and Tans—				
Others	8,143	80,753	8,551	83,842
Grain and Pulse—				
Rice in the husk	16,860	1,16,029	17,339	1,31,447
Rice not in the husk	32,285	1,77,297	22,997	1,41,227
Jawar and Bajra	2,984	20,141	7,117	50,394
Gram and Pulse	13,576	80,201	17,611	1,06,973
Others	27,422	1,85,865	25,793	1,72,750
Hides and Skins—				
Skins of Sheep, &c.—	4,354	67,326	4,163	62,583
(*a*) Dressed or Tanned	9,430	1,21,332	70	827
(*b*) Raw				
Metals—				
Iron	5,185	58,607	6,182	72,291
Oils—				
Kerosine	4,783	56,914	4,420	55,976
Oil-seeds—				
Til or Gingelly	7,790	54,589	8,780	60,025
Castor	8,612	63,501	3,008	20,431

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Provisions—				
Others	29,879	2,13,840	29,665	2,18,253
Salt	25,957	1,35,724	28,053	1,59,247
Spices—				
Betel-nuts	5,520	63,167	4,522	46,443
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	83,26	52,753	8,537	54,374
Timber	46,573	1,76,004	59,699	2,11,102
All other articles of merchandise	25,532	2,68,965	30,043	3,16,051

NOTE.—The Traffic Manager's report will give the causes of the principal differences in the receipts of the various commodities.

21. *Cotton—Raw*—Decrease tons 988 and Rs. 18,645. A large part of this decrease is due to local traffic from stations on the North-West line. A falling off of over Rs. 10,000, however, is noticed in traffic coming on to the Madras Railway at Guntakal Junction.

22. *Cotton, manufactured—Piece-goods, Indian.*—Decrease tons 571 and Rupees 5,618.

23. *Dyes and Tans—Others.*—Increase tons 408 and Rs. 3,089.

24. *Grain and Pulse—Rice in the husk.*—Increase tons 479 and Rs. 15,418. The local traffic in this case shows the large increase of Rs. 45,000, while the foreign traffic exhibits a decrease of Rs. 30,000. Very large consignments of paddy were invoiced in the first four months of the half-year from Ráyapuram and Salt Cotaurs principally to Mangalam, Erode, Tirúr and other stations on the South-West line; the receipts at Ráyapuram alone for the half-year under this head amount to some Rs. 60,000. The local traffic from Bangalore, Tiruppattúr and other stations in the neighbourhood is less than the corresponding period. The earnings in respect to traffic coming on to our line at Bangalore city show a falling off of Rs. 15,000, and a decrease of Rs. 4,000 is recorded on traffic received from foreign lines at Rénigunta.

25. *Grain and Pulse—Rice not in the husk.*—Decrease tons 9,288 and Rs. 36,070. An increase of some Rs. 50,000 was recorded in local traffic under this head in the report for the half-year ending December 1894, the corresponding period. The decrease in local traffic for the half-year now under review is Rs. 30,000; this is principally due to traffic from Katpadi, Ambur, Gudiyáttam and other South-West line stations in the last three months of the year; Katpadi alone showing a falling off of some Rs. 10,000. A falling off of some Rs. 8,000 occurred in traffic handed to us at Katpadi.

26. *Grain and Pulse—Jawar and Bajra.*—Increase tons 4,133 and Rs. 30,253. Of this increase about Rs. 20,000 is due to local traffic, principally from Timmancherla and Kondapuram, the foreign stations having earned some Rs. 11,000 more than in the corresponding period.

27. *Grain and Pulse—Gram and Pulse.*—Increase tons 4,035 and Rs. 26,772. The local traffic in this case exhibits a decrease of Rs. 5,000, and the foreign traffic an increase of Rs. 32,000. The local traffic from Raichur shows an improvement, while the traffic from stations on the South-West line between Jalarpet and Salem exhibit a decrease of nearly Rs. 10,000. The whole of the foreign increase is due to the traffic handed to this Company at Bangalore city and Raichur.

28. *Grain and Pulse—Others.*—Decrease tons 1,629 and Rs. 13,115.

29. *Hides and Skins—Skins of Sheep, &c., dressed or tanned.*—Decrease tons 191 and Rs. 4,743.

30. *Hides and Skins—Skins of Sheep, &c., Raw.*—Decrease tons 1,819 and Rs. 26,801.

31. *Metals—Iron.*—Increase tons 997 and Rs. 13,684. This increase is almost equally divided between local and foreign traffic; a decrease of somewhat similar amount was recorded in the corresponding period.

32. *Oils—Kerosine.*—Decrease tons 363 and Rs. 938.

33. *Oil-seeds—Til or Gingelly.*—Increase tons 990 and Rs. 5,436.

34. *Oil-seeds—Castor.*—Decrease tons 5,604 and Rs. 43,070. The bulk of the decrease in this case is in local traffic from stations on the South-West line between Jalarpet and Salem and principally in the first four months of the half-year. A somewhat large falling off also occurs in traffic handed to us at Bangalore City Junction.

35. *Provisions—Others.*—Decrease tons 214 and increase Rs. 4,413.

36. *Salt.*—Increase tons 2,096 and Rs. 23,523.

37. *Spices—Betel-nuts.*—Decrease tons 998 and Rs. 16,724. Practically the whole of the decrease is confined to local traffic from stations on the South-West line beyond Pódanúr.

38. *Sugar—Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce.*—Increase tons 211 and Rs. 1,621.

39. *Timber.*—Increase tons 13,126 and Rs. 35,098. This increase is mainly due to traffic for stations on the Kolar Gold Fields Railway presumably for the Gold mines.

40. *All other articles of merchandise.*—Increase tons 4,511 and Rs. 47,086.

Working Expenses.

41. The working expenses of the two half-years compare as follows:—

	Second half of 1894.		Second half of 1895.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	RS.		RS.		RS.	
Maintenance	5,89,190	11·45	5,83,099	10·60	— 6,091	— 1·03
Locomotive	9,68,520	18·81	10,29,076	18·71	+ 60,556	+ 6·25
Carriage and wagon	3,41,076	6·63	2,91,120	5·29	— 49,956	— 14·65
Traffic	4,23,468	8·22	4,09,760	7·45	— 13,708	— 3·24
General	2,79,363	5·43	2,85,229	5·18	+ 5,866	+ 2·10
Steam-boat	*Nil.*	..	*Nil.*	..	*Nil.*	..
Special and miscellaneous	89,938	1·75	49,257	·90	— 40,681	— 45·23
Total ..	26,91,555	52·29	26,47,541	48·13	— 44,014	— 1·64

42. *Abstract A.*—There is a net decrease of Rs. 6,091 in the amount expended by the Engineering department.

43. Under "General Superintendence" the decrease is Rs. 2,779. Salaries are reduced by Mr. West's pay being charged to the Agent's office when officiating for Mr. Moss in July and August 1895, also to his pay being stopped during his over-stayed leave in October and November last. The absence on furlough of Mr. Chisholm and Mr. French caused further savings, which, however, were balanced by the return of Mr. H. J. Thompson to duty and to Mr. Ewing drawing his allowance as Personal Assistant for the whole of the half-year under review as against 4¼ months only in the second half of 1894. Other increases were caused by the transfer of Mr. R. E. Pigott from the Telegraph Department to act as Assistant Engineer, and to Mr. Sandford's having temporarily acted as a second-class Engineer for a longer period in the second half of 1895. Exchange compensation was higher by Rs. 830 and subordinate superintendence by Rs. 1,157, the latter being due to increased pay drawn by some Inspectors and Sub-Inspectors. There was a decrease of Rs. 5,036 under office expenses, due to savings under contingencies and staff through the amalgamation of sub-districts from 1st September 1895.

44. "Maintenance and Renewal of Permanent-way" shows an increase of Rupees 6,660; there is an increase of Rs. 40,119 in ordinary maintenance and of Rs. 8,840 under extraordinary expenditure for covering sand ballast with stone, which increases are reduced by an increase of Rs. 42,300 in the amount of stores returned into store and credited to this sub-head.

45. There is a decrease of Rs. 2,967 in the amount expended under "Repairs of Bridges" owing to the additional credit for returned stores.

46. Under "Repairs of Stations and Buildings" there is a decrease of Rs. 17,364 due to less work being done.

47. "New Minor Works" show a decrease of Rs. 4,783.

48. Under "Unclassified Expenditure" there is an increase of Rs. 9,666 in loss by exchange owing to the larger amount of English stores used, of Rs. 5,461 under Carriage of Revenue Stores and of Rs. 1,595 under tools and plant.

49. There is an increase in the credit for working the Kolar Gold Fields Railway of Rs. 1,932.

50. The number of miles of rails removed during the half-year was 49·8794 against 35·5180 in the second half of 1894.

51. The cost of maintaining a mile of single track including sidings was Rupees 574·56 against Rs. 579·60. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

52. *Abstract B—Locomotive Expenses.*—The net increase amounts to Rs. 60,556.

53. Under "General Superintendence" the increase of Rs. 4,547 is nearly balanced by a decrease of Rs. 4,406 in Abstract C. There is an increase under salaries on account of the Deputy Locomotive Superintendent having been absent on furlough during the whole of the second half of 1894, and a decrease under Stationery: the other differences are small.

54. "Running Expenses" show an increase of Rs. 1,417 and "Fuel" of Rs. 37,086 probably owing to the increase of 51,211 in engine mileage.

55. "Oil, Tallow and other Stores" account for an increase of Rs. 1,700.

56. "Maintenance and Renewal of Locomotive Engines".—Increase of Rs. 7,601 due to cost of 2 new Locomotives (Rs. 67,469) in the half-year to 31st December 1895 and to decrease in credit for returned stores of Rs. 9,624, together Rs. 77,093, reduced to Rs. 7,601 by a decrease of Rs. 69,492 in ordinary maintenance.

57. There is an increase under "Maintenance of Machinery" of Rs. 1,550.

58. "Unclassified Expenditure."—The increase of Rs. 10,044 is more than accounted for by the increase under "Loss by Exchange" of Rs. 11,778 owing to the increased amount of English stores used: there is a reduction of Rs. 1,734 under "Carriage of Revenue Stores."

59. There is an increase of Rs. 4,334 in the credit given for working the Kolar Gold Fields Railway.

60. The cost of the department per train mile was annas 12·93 against annas 12·54, and per engine mile annas 10·96 against annas 10·64 in the second half of 1894.

61. *Abstract C—Carriage and Wagon Expenses.*—The net result is a decrease of Rs. 49,956.

62. "General Superintendence."—The differences are explained under a similar heading in Abstract B.

63. "Repairs and Renewals of Vehicles" show a decrease of Rs. 25,729, although there is an increase of 483 in the number of vehicles under repair in the second half of 1895.

64. Under "Unclassified Expenditure" the decrease is fully accounted for by the reduction of Rs. 20,949 in the charge for "Loss by Exchange." There was an increase of Rs. 352 in the credit on account of the Kolar Gold Fields Railway.

65. The carriage and wagon expenses per train mile were annas 3·66 against annas 4·42, and per 1,000 vehicles miles run by home vehicles Rs. 11·13 against Rs. 14·23 in the corresponding half of 1894.

66. *Abstract D—Traffic Expenses.*—The results of the half-year show a net decrease of Rs. 13,708.

67. "Salaries and Wages" are Rs. 3,886 higher in the half-year under review, caused by an increase in the pay of the Traffic Manager and an Assistant Traffic Manager, also due to pay of the Inspector of Station Machinery, being wholly charged to the Traffic Department instead of partly only as in previous half-years: there were small increases to the office and station staff.

68. "Fuel, Lighting, &c.," show a decrease of Rs. 4,534.

69. "Payments to other lines": an apparent increase of Rs. 6,170 is due to adjustments made in the corresponding half of 1894 on account of amounts overestimated in preceding half-years.

70. Under "Unclassified Expenditure" the decrease of Rs. 18,321 is due to a decrease under "Loss by Exchange" owing to a reduction in the amount of English Stores consumed.

71. There is also an increase of Rs. 1,234 in the credit on account of the Kolar Gold Fields Railway.

72. The charges for Station Staff, the tonnage of goods lifted, and the ton-mileage of goods carried compare as follows:—

—	Second half of 1894.	Second half of 1895.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	541,721	553,628	+ 11,907	+ 2·20
	TON-MILES.	TON-MILES.	TON-MILES.	
Ton-mileage of goods	67,000,138	70,828,453	+ 3,828,315	+ 5·71
	RS.	RS.	RS.	
Station staff	1,90,277	1,90,841	+ 564	+ ·30
Train staff	49,843	49,846	+ 3	+ ·01

73. The total cost of the department averaged annas 5·15 as against annas 5·48 per train mile in the second half of 1894.

74. *Abstract E—General Charges.*—The net increase is Rs. 5,866. "Home Expenditure" shows an increase of Rs. 2,221.

75. "Salaries of Indian Management."—The total increase is Rs. 5,560: of this Rs. 1,724 belongs to the Agent's Office, mainly owing to the salary of the Chief Engineer being charged hereto when officiating from 1st July to 3rd August 1895. Mr. Edwards, Assistant to the Agent and Manager, drew increased pay from 3rd November.

76. In the "Audit Office" there was an increase of Rs. 994, more than accounted for by increased pay drawn by the Chief Auditor and to his having returned from sick leave on 4th October last and drawn full pay to 31st December 1895. The fourth Assistant Auditor also drew pay for the whole half-year instead of for 5 months and 6 days in the second half of 1894.

77. "Medical Department."—The increase is due to the higher pay given to the Medical Officer from 4th August 1895.

78. "Furniture, Fittings, &c."—The increase is due to work done for the Audit Office by the Locomotive Department in the way of alterations and extra desks required for new clerks, also to increased outlay for contingencies in the Agent's Office.

79. "Police."—Increase of Rs. 913 under Police Inspectors, Detectives, &c., also extra charge for His Highness The Nizam's Police.

80. "Electric Telegraph" shows an increase of Rs. 1,676 under maintenance.

81. "Unclassified Expenditure" shows an increase of Rs. 2,873 for the upkeep of Fire Engines subsequently charged to the Fire Insurance Fund, and an increase of Rs. 906 for Carriage of Revenue Stores: there is a decrease under Loss by Exchange owing to the better rate now ruling.

82. *Abstract G—Special and Miscellaneous.*—The result is a net decrease of Rs. 40,681.

83. "Law Charges" show a decrease of Rs. 1,578.

84. "Compensation."—The decrease of Rs. 1,748 is partly due to credits in the half-year under review for recoveries on account of claims.

85. "Rates and Taxes."—Increase of Rs. 1,257: due mainly to extra charges at Calicut, Bangalore City, Adóni and Madras.

86. "Payments to other Lines."—Decrease of Rs. 40,262: principally due to the adjustment in the second half of 1894 of outstanding claims for rent, &c., at Guntakul Joint Station, also to the balance of the other headings being a credit to Abstract K instead of a debit to this Abstract.

87. "Miscellaneous."—The increase of Rs. 1,300 is more than accounted for by the inclusion of Rs. 1,983, for Commission and Stamp Duty on Debentures incurred in the London Office. There is a decrease under "Conservancy" due to recoveries from the Staff and under "Railway Schools."

88. *Kolar Gold Fields Railway.*—A sum of Rs. 43,814 being the cost of working this line for the half-year to 31st December 1895 (exclusive of Rs. 4,166 for hire of rolling stock) has been recovered and distributed over the several abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

89. *Statement of Train Mileage No. XIV.*—As compared with the second half of 1894, there was an increase in the train-mileage of 42,753 or about 3·42 per cent.: the miscellaneous engine-mileage was 17·97 per cent. of train-mileage run against 17·91 per cent. in the corresponding half of the previous year.

Order—No. 272 R., dated 23rd March 1896.

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts, Madras Railway, for the half-year ended the 31st December 1895, be forwarded to the Government of India and to the Secretary of State in continuation of G.O. No. 225 R., dated 14th March 1896.

[Here enter No. 273 R., dated 23rd March 1896.]

(True Extract.)

(Signed) C. W. HODSON,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Agent and Manager, Madras Railway.
„ Examiner, Railway Accounts, Madras.

Endorsement—No. 273 R., dated 23rd March 1896.

Forwarded.

(By order.)

(Signed) C. W. HODSON,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Secretary to the Government of India,
Public Works Department.

Exd. J. P. Oliver.
Spare Copies

RAILWAY.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated March, 23rd.

Read. *Encl.*

G.O. Nos. 272, 273 R., 23rd Mar. 1896.

MARCH.

Capital and Revenue Accounts, Madras Railway

Forwarding Proceedings embodying a note by the Chief Auditor on the — for the half-year ended the 31st December 1895.

No. $\frac{10}{272\ R.}$, 23rd March 1896.

PUBLIC WORKS DEPARTMENT.

Letter—to

The Right Honourable the SECRETARY of STATE for INDIA.

My Lord,

In continuation of our despatch No. $\frac{6}{225\ R.}$, dated 14th March 1896, we have the honour to forward, herewith, a copy of our Proceedings, No. 272 R., dated 23rd March 1896, embodying a note by the Chief Auditor on the Capital and Revenue Accounts, Madras Railway, for the half-year ended the 31st December 1895.

We have the honour to be,

My Lord,

Your Lordship's most obedient, humble servants,

(Signed) A. E. HAVELOCK.
(„) H. W. BLISS.
(„) J. GROSE.

Madras,
23rd March 1896.

Exd. T. K. Narayana Aiyangar.

GOVT. OF MADRAS.

PUBLIC WORKS DEPARTMENT.

(Copy.)

LETTER to the Right Honourable the Secretary of State for India.

No. 10/272 R., dated 23rd Mar. 1896.

FORWARDING Proceedings embodying a note by the Chief Auditor on the Capital and Revenue Accounts, Madras Railway, for the half-year ended the 31st December 1895.

Note by the Chief Auditor on the Capital and Revenue Accounts Madras Railway for the half year ended the 31st December 1895.

~~MADRAS RAILWAY COMPANY,~~
~~CHIEF AUDITOR'S OFFICE,~~
~~MADRAS, 6th March, 1896.~~

~~THE AGENT AND MANAGER,~~
~~*Madras Railway Company*~~.

~~DEAR SIR,~~

~~I beg to forward herewith the usual statements of the Company's Accounts for the half-year ending 31st December 1895~~.

Capital.

1. *Statement No. V.*—The Capital expenditure for the half-year, amounted to Rupees 2,60,622-14-3, and was incurred chiefly on additions and alterations at stations, Gas making plant, lamps and fittings and on Rolling Stock.

2. *Statement No. VI.*—The total Capital outlay including suspense from the commencement of operations to end of the half-year under review, was Rupees 12,09,29,619 and the expenditure excluding suspense Rupees 11,81,25,872 which gives an average of Rupees 1,40,755 per mile open.

REVENUE.

General Results.

3. The following table shows the general results of working:—

	Half-year ending December, 1894.	Half-year ending December, 1895.	DIFFERENCE.	
	Miles.	Miles.	Miles.	Per Cent.
Mean Mileage worked	839·22	839·22	...	...
Train-Mileage	1,234,088	1,278,459	+ 44,371	+ 3·60
	No.	No.		
Average number of trains over the whole line daily in both directions...	7·99	8·28	+ 0·29	--
	Rs.	Rs.	Rs.	
Gross Earnings	51,47,080	55,01,371	+ 3,54,291	+ 6·88
Working Expenses	26,91,555	26,47,541	— 44,014	— 1·64
Net Earnings ...	24,55,525	28,53,830	+ 3,98,305	+ 16·22
Percentage of working expenses to Gross Earnings	52·29	48·13	— 4·16	
Percentage of Net Earnings to capital outlay, including suspense ...	2·04	2·36	+ 0·32	

4. The Gross Earnings per mean mile worked per week averaged Rupees 252 against Rupees 236 and were realized at a cost of 48·13 per cent. against 52·29 per cent. in the corresponding half of the previous year.

4(a). —— × —— × —— × ——

5. The Net Earnings for the half-year, after paying the contribution to the Provident Institution, fell short of the guaranteed interest by Rs. 53,645. During the half-year, the percentage of net Earnings on capital outlay including suspense, was 2·36 as compared with 2·04 in 1894 and the percentage of net earnings for the year 1895 was 4·86 against 4·10 for 1894.

4(a). The percentage of working expenses to Gross Earnings for the year 1895 was 47·55 against 52·06 for 1894.

2

Gross Earnings.

6. The following table shows the Gross Earnings for the two half-years :—

	Half-year ending December, 1894.	Half-year ending December, 1895.	Difference. Amount.	Difference. Per Cent.
	Rs.	Rs.	Rs.	Rs.
Coaching	20,99,202	23,70,761	+ 2,71,559	+ 12·94
Goods	29,75,904	30,43,481	+ 67,577	+ 2·27
Electric Telegraph	8,885	9,935	+ 1,050	+ 11·82
Steam-boat	...	...	...	...
Sundries	63,089	77,194	+ 14,105	+ 22·36
Total ...	51,47,080	55,01,371	+ 3,54,291	+ 6·88

7. **Abstract H.**—*Coaching Traffic.*—The number of passengers of the various classes carried including troops and police and season tickets, and the earnings therefrom, compare as follows :—

	First Class. No.	First Class. Earnings.	Second Class. No.	Second Class. Earnings.	Third Class. No.	Third Class. Earnings.	Total. No.	Total. Earnings.
Second half of 1894 ...	10,220	89,445	38,807½	1,05,120	5,078,533	16,06,363	5,127,560½	18,00,928
Second half of 1895 ...	12,084	1,15,990	56,748	1,45,611	4,359,213	17,90,431	4,428,025	20,52,032
Increase	1,864	26,545	17,940½	40,491	...	1,84,068	...	2,51,104
Decrease	...	...	...	...	719,320	...	699,535½	...

8. The increases and decreases of the various descriptions of Passenger Traffic are shewn in the detail statement of Abstract H, vide para. 113.

9. The First class traffic shews an increase of 1,864 and Rs. 26,545, nearly the whole of the increase is due to an improvement in the ordinary first class traffic ; the Troops and Police traffic contributing only Rs. 4,763.

10. The Second class traffic shews an increase of 17,940½ and Rs. 40,491. The ordinary traffic shews the satisfactory increase of Rs. 10,398 while the Troops and Police shews an improvement of Rs. 23,311.

11. The Third class traffic exhibits an improvement in money of Rs. 1,84,068 with a falling off of 719,320 in the number of passengers. In the corresponding period a very large increase in the number of Passengers and also in the earnings was recorded ; in fact the number of Passengers carried in the December 1894 Half-year was the highest on record. The ordinary traffic contributes Rs. 1,58,104, to the increase which has been brought about by the change in the 3rd class fares from the 1st January 1895.

12. Passengers' luggage shews an increase of Rs. 5,107.

13. The Receipts from ordinary Horse, Carriage and Dog traffic shew an improvement of Rs. 10,538, a decrease of Rs. 1,653 is, however, recorded under the head of Military Horse, Carriage and Dog traffic.

14. Military Baggage shews an increase of Rs. 15,081.

15. *Parcels for the public*—A decrease of Rs. 19,130 or 11·45 per cent. occurs under this head. In the corresponding period an increase of somewhat similar amount was recorded.

16. **Abstract I.**—*Goods Traffic.*—The following is a summary of the tonnage of Goods lifted and the earnings therefrom, as compared with the corresponding period of 1894.

	Half-Year ending December, 1894. Quantity.	Half-Year ending December, 1894. Earnings.	Half-Year ending December, 1895. Quantity.	Half-Year ending December, 1895. Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	369,677	27,10,428	378,532	27,28,008
Military Stores	913	33,393	984	37,947
Railway materials for construction	14,158	7,956	1,331	4,089
Coal (including Locomotive Revenue)	60,676	1,66,806	65,059	2,11,514
Revenue stores (excluding Locomotive Coal) ...	96,297	39,337	107,722	46,193
Other Goods Traffic	...	17,984	...	15,730
	541,721	29,75,904	553,628	30,43,481
Less—Outstandings irrecoverable or not recovered ...	...	...	...	...
Total ...	541,721	29,75,904	553,628	30,43,481

17. Under the head of Merchandise General an increase of tons 8,855 and Rs. 17,580 occurs.

18. *Railway materials for construction*—Decrease tons 12,827 and Rs. 3,867.

19. *Coal (including Locomotive Revenue.)*—Increase tons 4,383 and Rs. 44,708. Coal carried for the Locomotive Department in the past half-year amounted to 13,000 tons only as against 21,000 tons in the corresponding period with a decrease in receipts of Rs. 3,000. The coal carried for the public therefore shews an increase of tons 12,000 and Rs. 47,000 and practically the whole of this is due to the consignments conveyed to the Kolar mines.

20. The following table shows some of the principal commodities included above, under the head of "Merchandise General" carried during the two half-years under comparison.

	Half-year ending December, 1894. Quantity.	Half-year ending December, 1894. Earnings.	Half-year ending December, 1895. Quantity.	Half-year ending December, 1895. Earnings.
	Tons.	Rs.	Tons.	Rs.
Cotton—				
Raw	10,795	1,56,986	9,807	1,38,341
Cotton, Manufactured—				
Piece-goods, Indian	3,819	52,143	3,248	46,525
Dyes and Tans—				
Others	8,143	80,753	8,551	83,842
Grain and Pulse—				
Rice in the husk	16,860	1,16,029	17,339	1,31,447
Rice not in the husk	32,285	1,77,297	22,997	1,41,227
Jawar and Bajra	2,984	20,111	7,117	50,394
Gram and Pulse	13,576	80,201	17,611	1,06,973
Others	27,422	1,85,865	25,793	1,72,750
Hides and Skins—				
Skins of Sheep, &c.—				
(*a*) Dressed or Tanned	4,354	67,326	4,163	62,583
(*b*) Raw	9,430	1,21,332	70	827
Metals—				
Iron	5,185	58,607	6,182	72,291
Oils—				
Kerosine	4,783	56,914	4,420	55,976
Oil Seeds—				
Til or Jinjili	7,790	54,589	8,780	60,025
Castor	8,612	63,501	3,008	20,431

	Half-Year ending December, 1894.		Half-Year ending December, 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Provisions— Others	29,879	2,13,840	29,665	2,18,253
Salt	25,957	1,35,724	28,053	1,59,247
Spices— Betel nuts	5,520	63,167	4,522	46,443
Sugar— Unrefined, *viz.*, Mollasses and Jaggery or Gur and other Saccharine produce	8,326	52,753	8,537	54,374
Timber	46,573	1,76,004	59,699	2,11,102
All other Articles of Merchandise	25,532	2,68,965	30,043	3,16,051

Note.—The Traffic Manager's Report will give the causes of the principal differences in the receipts of the various commodities.

21. **Cotton.**—*Raw.*—Decrease tons 988 and Rs. 18,645. A large part of this decrease is due to local traffic from stations on the North-West Line. A falling off of over Rupees 10,000 however is noticed in traffic coming on to the Madras Railway at Guntakal Junction.

22. **Cotton, manufactured**—*Piece Goods, Indian.*—Decrease tons 571 and Rs. 5,618.

23. **Dyes and Tans**—*Others.*—Increase tons 408 and Rs. 3,089.

24. **Grain and Pulse**—*Rice in the husk.*—Increase tons 479 and Rs. 15,418. The local traffic in this case shews the large increase of Rs. 45,000, while the foreign traffic exhibits a decrease of Rs. 30,000. Very large consignments of paddy were invoiced in the first four months of the half-year from Rayapuram and Salt Cotaurs principally to Mangalam, Erode, Tirur and other stations on the South-West line, the receipts at Rayapuram alone for the half-year under this head amount to some Rs. 60,000. The local traffic from Bangalore, Tirupattur and other stations in the neighbourhood is less than the corresponding period. The earnings in respect to traffic coming on to our line at Bangalore City shew a falling off of Rs. 15,000 and a decrease of Rs. 4,000 is recorded on traffic received from foreign lines at Renigunta.

25. **Grain and Pulse**—*Rice not in the husk.*—Decrease tons 9,288 and Rs. 36,070. An increase of some Rs. 50,000 was recorded in local traffic under this head in the Report for the half-year ending December 1894 the corresponding period. The decrease in local traffic for the half-year now under review is Rs. 30,000; this is principally due to traffic from Katpadi, Ambur, Gudiyattam and other South-West line stations in the last three months of the year. Katpadi alone shewing a falling off of some Rs. 10,000. A falling off of some Rs. 8,000 occurred in traffic handed to us at Katpadi.

26. **Grain and Pulse**—*Jawar and Bajra.*—Increase tons 4,133 and Rs. 30,253. Of this increase about Rs. 20,000 is due to local traffic principally from Timmancherla and Kondapuram, the foreign stations having earned some Rs. 11,000 more than in the corresponding period.

27. **Grain and Pulse**—*Gram and Pulse.*—Increase tons 4,035 and Rs. 26,772. The local traffic in this case exhibits a decrease of Rupees 5,000 and the foreign traffic an increase of Rs. 32,000. The local traffic from Raichur shews an improvement, while the traffic from Stations on the South-West line between Jalarpet and Salem exhibit a decrease of nearly Rs. 10,000. The whole of the foreign increase is due to the traffic handed to this Company at Bangalore City and Raichur.

28. **Grain and Pulse**—*Others.*—Decrease tons 1,629 and Rs. 13,115.

29. **Hides and Skins**—*Skins of Sheep, &c., dressed or tanned.*—Decrease tons 191 and Rs. 4,743.

30. **Hides and Skins**—*Skins of Sheep, &c., Raw.*—Decrease tons 1,819 and Rs. 26,801.

31. **Metals**—*Iron.*—Increase tons 997 and Rs. 13,684. This increase is almost equally divided between local and foreign traffic, a decrease of somewhat similar amount was recorded in the corresponding period.

32. **Oils**—*Kerosine.*—Decrease tons 363 and Rs. 938.

33. **Oil Seeds**—*Til or Jinjili.*—Increase tons 990 and Rs. 5,456.

34. **Oil Seeds**—*Castor.*—Decrease tons 5,604 and Rs. 43,070. The bulk of the decrease in this case is in local traffic from stations on the South-West line between Jalarpet and Salem and principally in the first four months of the half-year. A somewhat large falling off also occurs in traffic handed to us at Bangalore City Junction.

35. **Provisions**—*Others.*—Decrease tons 214 and increase Rs. 4,413.

36. **Salt**—Increase tons 2,096 and Rs. 23,523.

37. **Spices**—*Betel Nuts.*—Decrease tons 998 and Rs. 16,724. Practically the whole of the decrease is confined to local traffic from stations on the South-West line beyond Podanur.

38. **Sugar**—*Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce*—Increase tons 211 and Rs. 1,621.

39. **Timber**—Increase tons 13,126 and Rs. 35,098. This increase is mainly due to traffic for stations on the Kolar Gold Fields Railway presumably for the Gold mines.

40. **All other articles of merchandize**—Increase tons 4,511 and Rs. 47,086.

Working Expenses.

41. The working expenses of the two half-years compare as follows:—

	Second Half of 1894.		Second Half of 1895.		Difference.	
	Amount.	Per Cent. on Gross Earnings.	Amount.	Per Cent. on Gross Earnings.	Amount.	Per Cent.
	Rs.		Rs.		Rs.	
Maintenance	5,89,190	11·45	5,83,099	10·60	− 6,091	− 1·03
Locomotive	9,68,520	18·81	10,29,076	18·71	+ 60,556	+ 6·25
Carriage and Wagon ...	3,41,076	6·63	2,91,120	5·29	− 49,956	− 14·65
Traffic	4,23,468	8·22	4,09,760	7·45	− 13,708	− 3·24
General...	2,79,363	5·43	2,85,229	5·18	+ 5,866	+ 2·10
Steam-boat	Nil.	...	Nil.	...	Nil.	...
Special and Miscellaneous ...	89,938	1·75	49,257	·90	− 40,681	− 45·23
Total ...	26,91,555	52·29	26,47,541	48·13	− 44,014	− 1·64

42. **Abstract A.**—There is a net decrease of Rs. 6,091 in the amount expended by the Engineering Department.

43. "Under General Superintendence" the decrease is Rs. 2,779. Salaries are reduced by Mr. West's pay being charged to the Agent's Office when officiating for Mr. Moss in July and August 1895, also to his pay being stopped during his overstayed leave in October and November last. The absence on furlough of Mr. Chisholm and Mr. French caused further savings, which, however, were balanced by the return of Mr. H. J. Thompson to duty and to Mr. Ewing drawing his allowance as Personal Assistant for the whole of the half-year under

review as against 4¼ months only in the second half of 1894. Other increases were caused by the transfer of Mr. R. E. Pigott from the Telegraph Department to act as Assistant Engineer, and to Mr. Sandford's having temporarily acted as a 2nd Class Engineer for a longer period in the second half of 1895. Exchange Compensation was higher by Rs. 830 and subordinate superintendence by Rs. 1,157, the latter being due to increased pay drawn by some Inspectors and Sub-Inspectors. There was a decrease of Rs. 5,036 under office expenses, due to savings under contingencies and staff through the amalgamation of Sub-districts from 1st September 1895.

44. "Maintenance and Renewal of Permanent Way" shows an increase of Rs. 6,660: there is an increase of Rs. 40,119 in ordinary maintenance and of Rs. 8,840 under extra-ordinary expenditure for covering sand ballast with stone, which increases are reduced by an increase of Rs. 42,300 in the amount of stores returned into store and credited to this sub-head.

45. There is a decrease of Rs. 2,967 in the amount expended under "Repairs of Bridges" owing to the additional credit for returned stores.

46. Under "Repairs of Stations and Buildings" there is a decrease of Rs. 17,364 due to less work being done.

47. "New Minor Works" show a decrease of Rs. 4,783.

48. Under "Unclassified Expenditure" there is an increase of Rs. 9,666 in Loss by Exchange owing to the larger amount of English stores used, of Rs. 5,461 under Carriage of Revenue Stores and of Rs. 1,595 under Tools and Plant.

49. There is an increase in the credit for working the Kolar Gold Fields Railway of Rs. 1,932.

50. The number of miles of rails removed during the half-year was 49·8794 against 35·5180 in the second half of 1894.

51. The cost of maintaining a mile of single track including sidings was Rs. 574·56 against Rs. 579·60. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

52. **Abstract B.**—*Locomotive Expenses.*—The net increase amounts to Rs. 60,556.

53. Under "General Superintendence" the increase of Rs. 4,547 is nearly balanced by a decrease of Rs. 4,406 in Abstract C. There is an increase under salaries on account of the Deputy Locomotive Superintendent having been absent on furlough during the whole of the second half of 1894, and a decrease under Stationery: the other differences are small.

54. "Running Expenses" show an increase of Rs. 1,417 and "Fuel" of Rs. 37,086 probably owing to the increase of 51,211 in engine mileage.

55. "Oil, Tallow and other Stores" account for an increase of Rs. 1,700.

56. "Maintenance and Renewal of Locomotive Engines" Increase of Rs. 7,601, due to cost of 2 new Locomotives Rs. 67,469 in the half-year to 31st December 1895 and to decrease in credit for returned stores of Rs. 9,624, together Rs. 77,093, reduced to Rs. 7,601 by a decrease of Rs. 69,492 in ordinary maintenance.

57. There is an increase under "Maintenance of Machinery" of Rs. 1,550.

58. "Unclassified Expenditure"—The increase of Rs. 10,044 is more than accounted for by the increase under "Loss by Exchange" of Rs. 11,778 owing to the increased amount of English stores used: there is a reduction of Rs. 1,734 under "Carriage of Revenue Stores."

59. There is an increase of Rs. 4,334 in the credit given for working the Kolar Gold Fields Railway.

60. The cost of the department per train mile was annas 12·93 against annas 12·54 and per engine mile annas 10·96 against annas 10·64 in the second half of 1894.

61. **Abstract C**—*Carriage and Wagon Expenses.*—The net result is a decrease of Rs. 49,956.

62. "General Superintendence"—The differences are explained under a similar heading in Abstract B.

63. "Repairs and Renewals of Vehicles" show a decrease of Rs. 25,729 although there is an increase of 483 in the number of vehicles under repair in the second half of 1895.

64. Under "Unclassified Expenditure"—The decrease is fully accounted for by the reduction of Rs. 20,949 in the charge for "Loss by Exchange." There was an increase of Rs. 352 in the credit on account of the Kolar Gold Fields Railway.

65. The Carriage and Wagon Expenses per train mile were annas 3·66 against annas 4·42, and per 1,000 vehicles miles run by home vehicles Rs. 11·13 against Rs. 14·23 in the corresponding half of 1894.

66. **Abstract D**—*Traffic Expenses.*—The results of the half-year show a net decrease of Rs. 13,708.

67. "Salaries and Wages" are Rs. 3,886 higher in the half-year under review, caused by an increase in the pay of the Traffic Manager and an Assistant Traffic Manager, also due to pay of the Inspector of Station Machinery, being wholly charged to the Traffic Department instead of partly only as in previous half-years: there were small increases to the Office and Station Staff.

68. "Fuel, Lighting, &c.," show a decrease of Rs. 4,534.

69. "Payments to other lines": an apparent increase of Rs. 6,170 is due to adjustments made in the corresponding half of 1894 on account of amounts overestimated in preceding half-years.

70. Under "Unclassified Expenditure" the decrease of Rs. 18,321 is due to a decrease under "Loss by Exchange" owing to a reduction in the amount of English Stores consumed.

71. There is also an increase of Rs. 1,234 in the credit on account of the Kolar Gold Fields Railway.

72. The charges for Station Staff, the tonnage of goods lifted, and the ton-mileage of goods carried compare as follows:—

	Second half of 1894.	Second half of 1895.	Difference.	
	Tons.	Tons.	Tons.	Per Cent.
Tonnage of Goods	541,721	553,628	+ 11,907	+ 2·20
	Ton-miles.	Ton-miles.	Ton-miles.	
Ton-mileage of Goods	67,000,138	70,828,453	+ 3,828,315	+ 5·71
	Rs.	Rs.	Rs.	
Station Staff	1,90,277	1,90,841	+ 564	+ ·30
Train Staff	49,843	49,846	+ 3	+ ·01

73. The total cost of the department averaged annas 5·15 as against annas 5·48 per train mile in the second half of 1894.

74. **Abstract E.**—*General Charges.*—The net increase is Rs. 5,866. "Home Expenditure" shows an increase of Rs. 2,221.

75. "Salaries of Indian Management" the total increase is Rs. 5,560: of this Rs. 1,724 belongs to the Agent's Office, mainly owing to the salary of the Chief Engineer being charged hereto when officiating from 1st July to 3rd August 1895. Mr. Edwards, Assistant to the Agent and Manager, drew increased pay from 3rd November.

76. In the "Audit Office" there was an increase of Rs. 994, more than accounted for by increased pay drawn by the Chief Auditor and to his having returned from sick leave on 4th October last and drawn full pay to 31st December 1895. The 4th Assistant Auditor also drew pay for the whole half-year instead of for 5 months and 6 days in the second half of 1894.

77. "Medical Department"—The increase is due to the higher pay given to the Medical Officer from 4th August 1895.

78. "Furniture, Fittings, &c."—The increase is due to work done for the Audit Office by the Locomotive Department in the way of alterations and extra desks required for new clerks, also to increased outlay for contingencies in the Agent's Office.

79. "Police."—Increase of Rs. 913 under Police Inspectors, Detectives, &c., also extra charge for H. H. The Nizam's Police.

80. "Electric Telegraph" shows an increase of Rs. 1,676 under Maintenance.

81. "Unclassified Expenditure" shows an increase of Rs. 2,873 for the upkeep of Fire Engines subsequently charged to the Fire Insurance Fund, and an increase of Rs. 906 for Carriage of Revenue Stores: there is a decrease under Loss by Exchange owing to the better rate now ruling.

82. **Abstract G.**—*Special and Miscellaneous.*—The result is a net decrease of Rs. 40,681.

83. "Law Charges" show a decrease of Rs. 1,578.

84. "Compensation".—The decrease of Rs. 1,748 is partly due to credits in the halfyear under review for recoveries on account of claims.

85. "Rates and Taxes".—Increase Rs. 1,257: due mainly to extra charges at Calicut, Bangalore City, Adoni and Madras.

86. "Payments to other Lines".—Decrease of Rs. 40,262: principally due to the adjustment in the second half of 1894 of outstanding claims for rent, &c., at Guntakul Joint Station, also to the balance of the other headings being a credit to Abstract K. instead of a debit to this Abstract.

87. "Miscellaneous".—The increase of Rs. 1,300 is more than accounted for by the inclusion of Rs. 1,983, for Commission and Stamp Duty on Debentures incurred in the London Office. There is a decrease under "Conservancy" due to recoveries from the Staff and under "Railway Schools."

88. *Kolar Gold Fields Railway.*—A sum of Rs. 43,814 being the cost of working this line for the half-year to 31st December 1895 (exclusive of Rs. 4,166 for hire of rolling stock) has been recovered and distributed over the several abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

89. *Statement of Train Mileage No. XIV.*—As compared with the second half of 1894, there was an increase in the Train-mileage of 42,753 or about 3·42 per cent.: the miscellaneous engine-mileage was 17·97 per cent. of train-mileage run against 17·91 per cent. in the corresponding half of the previous year.

~~SUPPLEMENTARY~~

~~Capital~~.

~~90. The total Capital expenditure of the half-year has been as follows:—~~

~~Cash ... ... Rs. 60,140 1 5~~
~~Stores ... ... ,, 1,62,452 12 10~~
~~Rs. 2,22,592 14 5~~

(R.) Form No. 3.

No. 272 R dated 23.3.96

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Note by the Chief Auditor on the Capital and Revenue Accounts Madras Railway for the half year ended the 31st December 1895.

Ordered that the Note by the Chief Auditor on the Capital and Revenue Accts Madras Railway for the half year ended the 31st Dec. 1895, be forwarded to the Govt of India and to the Secy of State in continuation of G.O. No. 225. R dated 4th March 1896.

To The Agent & Manager M.R. & Examiner Rs Accts, Madras.

H. S. No. 273. R dated 23rd March 1896.

Forwarded.

H. S. No. 10 / 272R dated 25th March 1896.

To The Rt Hon'ble the Secy of State for India.

My Lord,

In continuation of our despatch No. 6 / 225R dated 14th March 1896, we have the honour

Documents accompanying Chief Auditor's note returned to Fair despatch in Rs office by hand on 23.3.96

DESPATCHED 4-APR.96

honor to forward herewith
a copy of our Recording—
No 272. R. 23rd. March 1896. en-
closing a note on by the
Chief Auditor on the Capital
and Revenue Accounts N.R.
for the half year ended
the 31st Dec 1895.

H.

No 272 R. dated 23.3.96
273

DR
18.3.96

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