

Public Works ¹⁸⁹⁰ (~~1900~~) Department.

RAILWAY BRANCH.

G.O., No. 1099-1100 *By*

DATED 30th July/90

[Despatch Abstract.]

Auditor's note on the Capital and Revenue account
South Indian Railway. — Memorandum from
the Consulting Engineer for Railways stating
that the — for the second half of 1889 was sub-
mitted with his no 38 dated 2nd June 1890,
ordered to be forwarded to the Govt of India.

Forwarded

BACK PAPERS.

G.O.	No.	Department.	Date.
	794	Ryp	7-6-90

FURTHER PAPERS.

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

Enclosure to Public Works Department Circular No. III Railway of 1890.

(Sample form of Director General of Railways' Note.)

Note by the Director General of Railways on the Capital and Revenue
Accounts of the East Indian Railway.

EAST INDIAN RAILWAY.

CAPITAL.

Statements Nos. V and VI.—The Capital expenditure for the half-year amounted to Rs. 3,76,221, incurred chiefly on “Ballast and Permanent-way,” “Stations and Buildings,” “Establishment” and “Collieries.” The total Capital outlay, including suspense and steam-boat, from the commencement of operations to end of the half-year under review, was Rs. 35,82,32,473,* and the expenditure, excluding suspense and steam-boat, Rs. 35,01,88,207,* which gives an average of Rs. 2,31,384* per mile open.

VENUE.

AL RESULTS.

N. B.—Reports relating to
Accounts are furnished should be

	1887.	2nd-half, 1888.	Difference.	
	es.	Miles.	Miles.	Per cent.
	42·35	(a) 1,539·76	(b) — 2·59	— 0·17
Train-mileage	3,929,466	3,886,200	— 43,266	— 1·10
Average number of trains over whole line daily in both directions	No. 13·85	No. 13·72	No. — 0·13	— 0·94
	Rs.	Rs.	Rs.	
Gross earnings	2,09,51,214	2,05,97,330	— 3,53,884	— 1·69
Working expenses	68,26,862	68,34,159	+ 7,29	+ 0·11
Net earnings	1,41,24,352	1,37,63,171	— 3,61,181	— 2·56
Percentage of working expenses to gross earnings	32·58	33·18	+ 0·60	...
Percentage of net earnings on Capital outlay, including suspense	3·95	3·84	— 0·11	...

* Figures taken from Part I of the Administration Report for 1888-89.

(a) Includes 3 miles 323 feet of Rajputana-Malwa Railway from Agra to Agra Cantonment, and 23 miles 1,290 feet of Eastern Bengal State Railway from Naihati to Sealdah worked over by the East Indian Railway.

(b) This difference is due to the transfer of the Benares Branch to the Oudh and Rohilkhand Railway in October 1897.

Excluding steam-boat, the gross earnings per mile open per week averaged Rs. 514 against Rs. 522, and were realised at a cost of 33·12 per cent. against 32·63 per cent. in the corresponding period of 1887.

The percentage of working expenses to gross earnings, including steam-boat for the year 1888, stands at 33·25 against 31·70 for 1887.

The net earnings give, after paying the interest charges and contributions to Provident Fund for the half-year, a surplus of Rs. 15,23,186, of which Rs. 12,18,549 are payable to Government, and Rs. 3,04,637 to the Railway Company. In addition to this, the Company has earned Rs. 70,792, being the share of profits for working the branch lines.

GROSS EARNINGS.

	2nd-half, 1887.	2nd-half, 1888.	DIFFERENCE.	
			Amount.	Per cent.
	Rs.	Rs.	Rs.	
Coaching	67,77,749	68,99,721	+1,21,972	+1·80
Goods	1,38,17,375	1,33,52,937	—4,64,438	—3·36
Electric Telegraph	34,380	34,170	—210	—0·61
Steam-boat	12,494	24,294	+11,800	+94·44
Sundries	3,09,216	2,86,208	—23,008	—7·44
TOTAL	2,09,51,214	2,05,97,330	—3,53,884	—1·69

The number of passengers of the various classes carried including troops and police and season tickets, and the earnings therefrom, compare as follows:—

	1ST CLASS.		2ND CLASS.		INTERMEDIATE CLASS.		3RD CLASS.		TOTAL.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.		Rs.
2nd-half of 1887	25,394	2,35,712	80,562	3,10,158	305,306	2,63,256	6,181,888	51,09,186	6,593,450	60,08,282
2nd-half of 1888	22,774	2,49,508	79,629	3,53,095	288,980	2,63,642	5,976,564	52,61,610	6,367,947	61,27,855
Increase	...	13,796	...	42,937	...	386	...	62,454	...	1,19,673
Decrease	2,620	...	1,233	...	16,326	...	2,05,324	...	225,503	...

Abstract H.—Coaching Traffic.—The first class traffic shows a decrease in numbers carried of 2,620 and an increase in earnings of Rs. 13,796. The long-distance traffic increased in connection with the arrival of the incoming Viceroy and Governor General, and the departure of his predecessor; with the issue of return tickets at single fares to long-distance passengers during the Doorga Pooja and Christmas holidays, and with the movements of tourists from England.

The advance of Rs. 42,937, accompanied by a decrease in numbers carried of 1,233 in second class passenger traffic, may be ascribed principally to long-distance traffic in holiday-makers with concession tickets, and to the movements of delegates to and from the National Congress held at Allahabad in December. The figures under this head, as well as under the head of first class passengers, indicate a falling-off in short-distance traffic, but there was no specially noticeable feature in the decline.

In the intermediate class, there was a nominal increase in earnings, but a heavy decrease in numbers carried. The increase was in return-journey passengers over considerable distances, and the decrease in short-distance travellers. This decrease in numbers carried has been continuous during the last three half-years, and is now the subject of enquiry by the East Indian Railway authorities.

The third class shewed reduced numbers by 2,05,324 and increased earnings of Rs. 62,454. The half-year opened badly, as an inauspicious period for pilgrimages had commenced in June, and was still current. In addition, owing to the late commencement of the rains, particularly on the lower division of the line, cultivation was backward, and time could not be spared during which to make railway journeys. In August there was exceptionally heavy rain, more than making up for the deficit in Bengal, and roads of communication between the railway stations and the surrounding country were flooded, and in some cases became impassable. The month closed with a cyclone of great force, during which traffic was at a stand-still; the day's booking at Howrah, which has an average outwards third class traffic of 3,000 daily, earning Rs. 4,500, was less than Rs. 1,000 for all descriptions of coaching traffic. In connection with the falling-off in numbers during the whole period under review, it may be remarked that with short-distance passengers the severe weather probably caused intended journeys to be abandoned altogether, while long-distance travellers only postponed their departure.

Parcels for the Public.—The increase was of Rs. 39,209, or 15 per cent. The earnings, viz., Rs. 3,02,662, were considerably higher than they have ever been during the second-half of a year since the reduction of rate for the carriage of parcels in 1883, as will be seen from the following comparative statement:—

Year.	Second-half.
	Rs.
1883	1,91,628
1884	2,27,187
1885	2,58,913
1886	2,64,556
1887	2,63,453
1888	3,02,662

There were considerable despatches by the Military Department of the Government of India. The stores were urgently required in connection with operations at the Black Mountain, in Sikkim, Lushai and in Burma, and were therefore despatched as parcels by passenger train. A large number of sample boxes of indigo was sent to Bombay from Howrah, while to Howrah there was a largely increased vegetable traffic from Patna and Bankipore. There was also an increase in fish traffic from the Loop line.

Military carriages, horses, &c.—There was a heavy falling-off of Rs. 32,847 under this head of traffic, chiefly in the receipts from horses. There were fewer despatches of remounts from Calcutta than during the corresponding period of 1887.

Abstract I.—Goods Traffic.—The "General merchandise" traffic exhibits a large decrease, the tonnage lifted being 1,082,282 against 1,116,909 in the 2nd-half of 1887, or 3·10 per cent. less, the ton-mileage 278,890,348 against 294,257,604, or 5·22 per cent. less, and the earnings Rs. 96,88,439 against Rs. 1,04,34,587, or 7·15 per cent. less. The rate charged per ton per mile was pices 6·67 against pices 6·81.

The following is an abstract of the chief fluctuations in the principal commodities carried during the 2nd-half of 1888 as compared with the corresponding previous half-year:—

Commodities.	Increase.		Decrease.	
	Tons.	Rs.	Tons.	Rs.
Brass and copper (wrought and unwrought)	...	...	2,661	60,209
Cotton, raw	...	...	1,181	33,727
Ghee	544	...	...	31,030
Iron (including iron materials carried for foreign railways)	...	...	15,539	2,60,408
Jute, raw	15,652	75,002	...	...
Oil, kerosine	4,028	53,880	...	...
Oil seeds	5,778	...	...	28,722
Opium	...	...	1,501	41,286
Piece-goods (European and Indian)	2,109	81,517	...	...
Salt	...	...	10,809	65,407
Sugar	...	...	7,792	81,616
Wheat	41,266	1,77,871	...	...
Other grains and pulses	...	...	61,984	4,19,431

Brass and Copper, wrought and unwrought.—The operations of the French Copper Syndicate have seriously restricted trade in brass and copper, and India has suffered with the rest. The following were the imports by sea during the last two years (second-half) to Calcutta:—

	Tons.
1887	7,368
1888	1,220*

The brass and copper trade is of importance to the East Indian Railway, because, through the value of the metal, it can bear a fair rate of charge for carriage; and it is carried twice—once in its unmanufactured state, and again after conversion into domestic utensils, &c.

Cotton, raw.—Deficient crops in the Cawnpore District, combined with a good demand at Bombay for manufacture of coarse cloth at the local mills, restricted despatches to Calcutta for shipment.

Ghee.—It is stated that since the enquiry into the adulteration of ghee, the demand in the Calcutta market for the North-Western Provinces produce has been dull; that more favourable rates are obtainable at Bombay and up-country stations, and that Calcutta has, in consequence of Bombay competition, been forced to some extent to draw its supplies of ghee from nearer home than formerly.

Iron.—The traffic included under this head consists of iron materials carried for railways other than the East Indian Railway and the lines worked by it. The traffic from Howrah increased by 14,000 tons, but the traffic was of shorter lead than in 1887, being principally to Asansol for the Bengal-Nagpur Railway, while from the Great Indian Peninsula Railway *via* Jubbulpore there was no longer any material to be carried for the Indian Midland Railway, and the receipts from this source fell off by about Rs. 2,50,000.

Jute, raw.—The increase was principally in jute despatched from Saheb-gunge, having been received there by country boats, and from the Assam-Bihar State Railway, for the Jute Mills in and near Calcutta. There was also an increase in earnings from the Eastern Bengal State Railway at Nailhati. To encourage traffic in these fibres, special rates for carriage were sanctioned during the 2nd-half of 1888.

Oil, kerosine.—The increase is entirely due to larger despatches of kerosine oil from Howrah. The use of kerosine oil for lighting has become so general and extended that notwithstanding the imposition of a duty of half an anna per gallon from March 1888, and a higher market rate, the exports inland from Howrah continue to increase.

Oil seeds.—Taking the various descriptions of seeds together, the causes of the decreased earnings with a greater weight carried were the larger business done with Bombay at the expense of Calcutta on account of the scarcity of shipping tonnage, and an advance in sea freight at the latter port, *viz.*, £1-7-6 per ton to £2-10-0 per ton against £1-5-0 per ton at Bombay; the shorter lead than in 1887 of the mustard seed traffic from the Oudh and Rohilkhand Railway; and the insufficient produce of til seed in the North-Western Provinces.

Opium.—The decrease is chiefly in opium from the Government factories at Patna and Ghazipur to Howrah, and is attributable to a temporary stoppage of despatches owing to unfavourable weather, as also to the opium season being somewhat later than usual.

Piece-goods.—The traffic in piece-goods during the half-year yielded a larger revenue than any other item, with the exception of coal. The figures are satisfactory, as showing that the trade of the North-West and the Punjab, which fell off during the scarcity of 1887, has returned to the East Indian Railway. On the other hand, the traffic in 1888 to Patna and the neighbourhood fell off, as a scarcity was apprehended.

Salt.—The principal falling-off was in despatches of imported salt from Howrah and Chitpore. The enhancement of 5 annas per maund in the cost of English salt caused an increased demand for Sambhar in supersession of English salt. Certain stations on the northern portion of the Bengal and North-Western Railway, which had taken nearly 3,200 tons of salt from Howrah during the 2nd half-year of 1887, only took 1,200 tons during the same period of 1888.

Sugar.—The decrease was principally from stations on the Dinapore and Allahabad Districts, and though in a measure due to poor crops in Sháhábád, recent enquiries show that the East Indian Railway long load traffic in sugar is falling off owing to the extension of sugar-cane cultivation in the North-West Provinces, and to the cheaper cost of production.

Wheat.—It is now some half-years since it has been possible to record an increase, both in weight carried and in earnings, from wheat traffic.

There was a poor outturn of food crops in Northern India during 1886-87, owing to a deficient rainfall and severe frosts, in consequence of which all available stocks were retained to meet local requirements, and very little surplus remained for shipment; local prices were also higher than those at the ports. Circumstances altered in 1888—the spring harvest was better, the unusual demand for local consumption subsided, prices fell, and remunerative rates were offered at the ports which attracted all surplus stocks.

The greatest increase is in wheat carried over the short length between Ghaziabad and Delhi, from the North Western to the Bombay, Baroda and Central India Railway, *en route* for Bombay. In 1887, owing to poor crops in the Punjab, the traffic was *nil*, but this year nearly a fifth of the total weight of the East Indian Railway wheat traffic was over this small length only.

Other grains and pulses.—Owing to a scanty harvest in some of the districts of the North-Western Provinces, a considerable quantity of food grains was imported into those districts from Behar, Oudh and Rohilkhand, and from stations on the Loop line and in the Dinapore District during the 2nd-half of 1887; whereas in the half-year under review the importation ceased, as the outturn in the North-Western Provinces was better and the former supplying stations were unfortunate with their crops. The decrease in the gram traffic is also attributable to a comparatively slack demand for shipment to foreign ports from Calcutta.

The traffic in “Coal for the public” shows an increase in earnings of Rs. 2,66,755. It is stated that Calcutta has not only ceased to import English coal, and now relies solely on Indian coal, but Steam Navigation Companies have arranged to supply their coaling stations on the Indian Coast from Calcutta: and with this view contracts have been entered into on an extensive scale.

There is a decrease of Rs. 22,928 under "Revenue Stores," but an increase in weight of 494 tons. The decrease in earnings, notwithstanding a greater weight moved, is most marked in the carriage of maintenance stores in ballast trains for the Delhi District. Freight on the stores carried in ballast trains is charged on the time the train is occupied and not on the quantity and distance carried.

There is an increase of Rs. 40,379 under "Rents and demurrage, wharfage, storage, &c." A sum of Rs. 21,180 representing demurrage due from the Indian Midland and Bengal and North-Western Railways included as earnings of the half-year ended 30th June 1887, was written off from the accounts of the half-year ended 31st December 1887. This, coupled with the increased receipts, Rs. 21,471 at Howrah, on account of the debit and credit system in respect of demurrage, caused the above result.

Abstract J.—Steam-boat Earnings.—There have been slight increases of Rs. 3,580 under "Passengers" and Rs. 7,385 under "Merchandise."

Abstract K.—Sundries.—The principal variations were an increase of Rs. 23,011 under "Mileage and demurrage of vehicles over Foreign lines." Nothing was shown against this head in the 2nd half-year of 1887; the "Gross charges" being in excess of the "Gross receipts" in the corresponding half-year of 1887, the net result was exhibited in Abstract G., "Special and Miscellaneous expenditure," according to rule; a decrease of Rs. 22,413 under "Rent of stations, &c., jointly occupied," due chiefly to the payment of Rs. 60,000, the estimated share of the working expenses of the Agra Fort and Agra Cantonment stations from 1885 to 1888 (inclusive) payable to the Bombay, Baroda and Central India Railway on account of the Sindia State Line having been provisionally charged, and to the payment to the Rajputana-Malwa Railway of outstanding amounts due in respect of previous half-years, counterbalanced by an increase in the "Gross receipts," chiefly due to credits given for working the new junctions at Moghal Sarai and Asansol in connection with the Oudh and Rohilkhand and Bengal-Nagpur Railways; and a decrease of Rs. 10,317 under "Receipts from Foreign railways for landing stores," due to a falling-off in the quantity of materials landed. The variations working up to the remaining net decrease in "Sundries" are distributed over several heads.

WORKING EXPENSES.

	2ND-HALF, 1887.		2ND-HALF, 1888.		DIFFERENCE.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	20,61,329	9.84	20,85,026	10.12	+23,697	+1.15
Locomotive	16,96,233	8.10	17,14,119	8.32	+17,886	+1.05
Carriage and Wagon	5,34,165	2.55	5,36,764	2.61	+2,599	+0.49
Traffic	14,26,317	6.80	14,20,192	6.90	—6,125	—0.43
General	10,23,566	4.88	9,57,640	4.65	—65,926	—6.44
Steam-boat	—4,964	—0.02	20,068	0.09	+25,032	...
Special and Miscellaneous	90,216	0.43	1,00,350	0.49	+10,134	+11.23
Total	68,26,862	32.58	68,34,159	33.18	+7,297	+0.11

Abstract A.—Maintenance of Way, Works and Stations.—The increased maintenance charges mainly occurred under "Maintenance and renewal of permanent-way," viz., Rs. 15,70,860 against Rs. 13,77,552 in the 2nd-half of 1887, or Rs. 1,93,308 in excess, heavy renewals of permanent-way materials being carried out in the Delhi District. The number of miles of rails renewed during the half-year was 108.54 against 83.02 in the 2nd-half of 1887, 80.12 miles being relaid with 75lbs. steel rails and 28.42 miles with iron rails. Against this increase, however, there is a set-off of Rs. 94,435, being the value of old rails, sleepers, &c., taken out of the line for renewals and

returned to stock in excess of that credited in the corresponding previous half-year. There is a decrease of Rs. 35,561 under "Repairs of stations and buildings, &c.," partly due to Rs. 19,000 having been expended on coal shoots and drops and on the supply of filtered water to Company's houses, partly to heavy outlay on repairs to pontoons and partly to several buildings having been re-roofed in the 2nd-half of 1887. Under "Carriage of Revenue Stores for ordinary works," the charges also decreased by Rs. 34,338, due to less materials having been carried. The cost of maintaining a mile of single track, including sidings, was Rs. 877.68 against Rs. 867.77.

Abstract B.—Locomotive Expenses.—Under "Fuel," there is an increase of Rs. 13,364, chiefly due to the adjustment of the colliery working and coal stock accounts having resulted in smaller overcharges, and to a greater consumption of coke; the consumption of coal per train-mile also rose from 48.29lbs. to 50.45lbs. owing to the increased tonnage of the trains run. Under "Maintenance and renewals of locomotive engines and machinery, (3) Materials," there is an increase of Rs. 14,540 due to the cost of new engines placed on the line having been Rs. 1,51,753 against Rs. 95,292 in 1887. There is a decrease of Rs. 11,340 under "Carriage of Revenue Stores" due to carriage of less materials.

The cost of the Department per train-mile was annas 7.06 against annas 6.91, and per engine-mile, annas 6.01 against annas 5.95.

Abstract C.—Carriage and Wagon Expenses.—The noticeable variations are a decrease of Rs. 17,128 in "Wages" and an increase of Rs. 25,411 in "Materials" under "Goods vehicles." There were larger renewals by complete wagons from England, which added largely to the charges under "Materials." The number of goods vehicles renewed was 132 against 133 in the 2nd-half of 1887. The Carriage and Wagon expenses per train-mile were annas 2.21 against annas 2.17, and per 1,000 vehicle miles run by home vehicles Rs. 4.74 against Rs. 4.74 in the corresponding previous half-year.

Abstract D.—Traffic Expenses.—The chief variations are decreases of Rs. 12,886 under "Salaries, wages, &c.," and of Rs. 8,816 under "Printing, stationery and tickets," and an increase of Rs. 4,712 under "Miscellaneous expenses."

The decrease under "Salaries, wages, &c.," is distributed as follows: "General Superintendence," Rs. 2,106, chiefly due to retirement of a District Traffic Superintendent; "Station Staff," Rs. 5,373, chiefly due to less handling of goods owing to the general falling-off in traffic and to the surrender of the Cawnpore-Kalpi Section of the Indian Midland Railway; and "Train Staff," Rs. 5,408, chiefly due to decrease in overtime allowances on account of less train-mileage run.

The decrease under "Printing, stationery and tickets" is due to an increased issue of stationery and printed forms in 1887, it having been represented that the working stock was then insufficient; to the falling-off of traffic and to the surrender of the Cawnpore-Kalpi Section of the Indian Midland Railway.

The increase under "Miscellaneous Expenses" is mainly due to increased repairs of lamps, burners, clocks, &c.

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

	2nd-half, 1887.	2nd-half, 1888.	Difference.	
	Tons.	Tons.	Tons.	Per cent.
Tonnage of goods	2,224,883	2,298,967	+74,084	+3.33
Ton-mileage of goods	Ton-miles.	Ton-miles.	Ton-miles.	
	446,130,388	444,187,931	—1,942,457	—0.44
Station staff	Rs.	Rs.	Rs.	
	8,18,587	8,13,214	—5,373	—0.66
Train staff	2,59,846	2,54,433	—5,408	—2.08

The total cost of the Department averaged annas 5.85 against annas 5.81 per train-mile in the corresponding previous half-year.

Abstract E.—General Charges.—The decrease is chiefly under "Controlling Office," Rs. 50,721, due to the equivalent of £4,000, the Revenue share of the bonus paid to Sir Bradford Leslie on retirement, having been included in the accounts of the corresponding period of the previous year. There is also a decrease of Rs. 7,889 under "Loss on Stores."

Abstract F.—Steam-boat Service.—The increase is principally due to a write-back in the accounts of the corresponding previous half-year of Rs. 24,047 overcharged in March 1887, in respect of the cost of the new steamer *Bradford Leslie* which was taken at an estimated amount.

Abstract G.—Special and Miscellaneous Expenditure.—The increased expenditure is chiefly due to the charges for "Loss by exchange on Home payments on account of servants, &c.," having risen from Rs. 22,524 in the 2nd-half of 1887 to Rs. 33,650 in the half-year under review on account of the fall in the rate of exchange.

The variations in the amounts deducted at the foot of the several abstracts as compared with the 2nd-half of 1887 is generally due to the surrender of the Cawnpore-Kalpi Section of the Indian Midland Railway from the 1st January 1888, and to the cost of working branch lines being based on their earnings and expenses, which vary every half-year. The amount deducted from "Locomotive Expenses" includes scrap value of 5 engines condemned against 3 engines and 1 tender in the 2nd-half of 1887, and that from "General charges," Rs. 13,038, on account of "Gain on Stores," against *nil* in the corresponding half-year of 1887. The chief reason for the increase in the amount deducted from "Maintenance charges" has already been explained.

Statement No. XVI.—The outstanding earnings on the date of the preparation of the statement amounted to Rs. 4,12,551, owing chiefly to bills not having been realised.

[Heads of Departments.]

Circular No. III Railway.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, AND THE NORTH-WESTERN PROVINCES AND OUDH.

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA AND ASSAM.

THE RESIDENT AT HYDERABAD.

THE AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.

THE DIRECTOR GENERAL OF RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW AND CENTRAL DIVISION.

Calcutta, the 3rd February 1890.

SIR,

At present the reviews which the Director General of Railways prepares of the half-yearly Capital and Revenue Accounts of the various railways in India, are based in great measure upon the reports furnished by each Railway Administration; and their preparation by the Director General of Railways would be much facilitated if these reports were framed by the Railway Administrations in a uniform manner, so that they could be readily incorporated in the Director General's review without having to be recast into a different shape.

2. This need not entail any extra labour to the Railway Administration, for the report of the Auditor, or Examiner of Accounts, of each railway, as at present rendered, embraces all the items of expenditure, &c., which are included in the review by the Director General of Railways, but does this in a form which varies on different railways. Additional information therefore is not required, but only uniformity in the method of supplying it; and the Government of India considers that the best way of securing this uniformity would be to assimilate the Auditor's report to the form of review as now prepared by the Director General of Railways.

3. I am therefore directed to forward a form of the review adopted by the Director General, and to request that the Auditor or Examiner of Accounts may prepare his half-yearly report on the Revenue Accounts partially in this form. It is not desired to limit the Auditor's report to the information given in the form of review appended, for the Auditor's note would ordinarily be much fuller; but all that is required is that the Auditor should include in his report such information as is given in the approved form, and that all additional matter which may be required for the information of the Home Boards or of the Local Administrations should be printed in smaller type, or otherwise distinguished.

4. I am to request that the Auditor's report may be rendered, in the form suggested, for the Revenue Accounts of the half-year ended December 1889.

I have the honour to be,

SIR,

Your most obedient Servant,

R. C. B. PEMBERTON, Colonel, R.E.,

Secretary.

Document accompanying.

Sample form of a Review by the Director General of Railways.

2115

Order No. 314 R of
1st March 1890.

Communicate to
the Consulting Engineer
for Railways for inform-
ation & guidance

1201 C.F.S.

Consul General
Exa. Govt. Secy.

No. 2115 L.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

To

The Secretary to the Govt.
of India, P.W. Dept.,
Simla.

3rd May 1890.

Sir,

Referring to your tele-
gram of the 29th ultimus
to the Consul General for
Railways, I am directed
to submit herewith an
advance manuscript
copy of Capital and
Revenue accounts, South
Indian Railway, for
the half year ended
31st December 1889 with
brief Note thereon and
to state that printed

copies

20/1
13/1

A copy of Helios
Branch Accounts will
be despatched on 5th instant

~~££~~
 3.5.90
 D.R.

Cook of Madras
P. 10. Sept

To The Sec to the Gov of D.
P. W. D.
Simla

14

I am directed to submit herewith in con-
tinuation of letter of the
3^d instant W² 115 C an
advance manuscript
Copy of Capital & Revenue
Accounts, Bellare Branch
of the V. S. T. Railway
for the half-year ended
31st Dec^r 1879 with brief
note thereon and to
state that printed copies
will follow.

515190
D.R.

W. Hubbard
R. D. R.
Issued in E. D. R.
Peace
The
Should be
pursued
w. H. P.

Ne 4

No. 181 R.T

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY Traffic

All communications
should be addressed
to the Secretary.

To
The Joint Secretary to the Govt of Madras
(Railway Branch), Public Works Department.

Simla, the 26th May 1890.

2/6/90
Sir,
In acknowledgment of your letter No. 2121 C dated 5 May 1890, forwarding one manuscript copy of the Capital and Revenue Accounts of the Nellore Branch, Villupuram-Guntakal State Railway for the half year ending 31st December 1889, I am directed to invite your attention to paragraph 3 of Public Works Department Circular No. 17 R dated 2nd July 1878, and to request that three additional manuscript copies of the accounts may be forwarded in
in
This may be
forwarded

In acknowledgment of your letter No. 2121 C dated 5 May 1890, forwarding one manuscript copy of the Capital and Revenue Accounts of the Nellore Branch, Villupuram-Guntakal State Railway for the half year ending 31st December 1889, I am directed to invite your attention to paragraph 3 of Public Works Department Circular No. 17 R dated 2nd July 1878, and to request that three additional manuscript copies of the accounts may be forwarded in

in accordance therewith. P.W.C No. 5121.

2. I am also to request that the Auditor's report on the Accounts, in the form indicated in Public Works Department Circular No. III Railway of 1890, may be forwarded. *Ord. 2-6-90*

I have the honour to be,

Sir,

Your most obedt. servant,

W. Mackenzie Major, R.E.

Under Secretary.

26/5
Documents accompanying.
Nil.

B. No. 494 R. 7 June 190.

Memo no. 220075-5-90

" 2115 C. 3. 5-90

R. No. 314 R. 1-3-90

Recorded with

*reference to P.W.D. No. 441 R
dated 3rd June 1890.*

*Recd
W. Mackenzie*

21st JUNE 1890, No. 888 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 2nd June 1890, No. 381.
NOTE on the Capital and Revenue Accounts, South Indian Railway, for the half-year ended the 31st December 1889.

CAPITAL.

Statements Nos. V and VI.—The Capital expenditure for the half-year amounted to Rs. 1,00,572, incurred chiefly on the following works:—

- (1) Addition of 5 spans to the Gadilam bridge at 124 miles.
- (2) Converting one 30-foot girder into a 70-foot girder at 151 miles.
- (3) Rearrangement of Villupuram station.
- (4) Providing fittings for the General Stores buildings, &c., at Negapatam.
- (5) Carriage and wagon stock.

The total Capital outlay including suspense, from the commencement of operations to the end of the half-year under review, was Rs. 4,62,05,766 and the expenditure excluding suspense Rs. 4,59,58,914, which gives an average of Rs. 70,273 per mile open.

REVENUE.

General Results.

	Second half of 1888.	Second half of 1889.	Difference.	
	MILES. 654	MILES. 654	MILES.	PER CENT.
Mean mileage worked	1,028,033	1,042,003	+ 13,970	+ 1.36
Train mileage				
	NO.	NO.	NO.	PER CENT.
Average number of trains over the whole line daily in both directions	8.544	8.659	+ 0.115	+ 1.34
	RS.	RS.	RS.	PER CENT.
Gross earnings	27,51,197	28,37,527	+ 86,330	+ 3.14
Working expenses	18,44,733	18,84,234	+ 39,501	+ 2.14
Net earnings	9,06,464	9,53,293	+ 46,829	+ 5.16
Percentage of working expenses to gross earnings	67.05	66.40	- 0.65	..
Percentage of net earnings on Capital outlay including suspense.	1.98	2.06	+ 0.08	..

The gross earnings per open mile per week averaged 165.06 against 160.04 and were realized at a cost of 66.40 per cent. against 67.05 per cent. in the corresponding period of 1888.

The increase under train mileage is largely due to the running from 1st September 1888 of an additional train on the Tinnevely branch.

The gross earnings show an increase of more than three-fourths of a lakh of rupees over the corresponding period of 1888 which is due to development in coaching and goods traffic. The former is due to the larger receipts derived from third-class passengers and the latter to the increase in the transport of general merchandise.

The working expenses, which include abnormal items to the extent of Rs. 48,636, show an increase of Rs. 39,502 due to additional expenditure in all departments except Engineering under which there is a saving of Rs. 94,980.

The net earnings, which are at the rate of 4.12 per cent. per annum, fall short of the guaranteed interest for the half-year by £ 15,362.

Gross Earnings.

	Second half of 1888.	Second half of 1889.	DIFFERENCE.	
			Amount.	Per cent.
Coaching	RS.	RS.	RS.	
Goods	14,37,877	15,05,607	+ 67,730	+ 4.71
Electric Telegraph	12,65,551	12,87,599	+ 22,048	+ 1.74
Steam-boat	7,744	8,706	+ 962	+ 12.42
Sundries	40,025	35,615	- 4,410	- 11.02
Total	27,51,197	28,37,527	+ 86,330	+ 3.14

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.		INTERMEDIATE CLASS.		THIRD CLASS.		TOTAL.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
Second half of 1888.	6,412	RS. 22,418	17,416	RS. 23,798	61,858	RS. 38,410	3,560,940	RS. 12,90,926	3,646,626	RS. 13,75,552
Second half of 1889.	7,142	26,183	56,874	49,348	..	..	3,824,070	13,51,641	3,888,086	14,27,172
Increase ..	730	3,765	39,458	25,550	..	..	263,130	60,715	241,460	51,620
Decrease ..	..	..	..	..	61,858	38,410	..	..	..	..

Abstract H, Coaching traffic.—The first class traffic shows an increase in numbers carried of 730 and in earnings of Rs. 3,765 and the second class an increase in numbers of 39,458 and in earnings of Rs. 25,550. This development is probably due to the abolition of the intermediate class from 1st February 1889 and the consequent class to class transfer resulting from the influx of intermediate passengers into the second class. The suppression of the intermediate class has resulted in a decided reduction in the cost of working coaching vehicles of first and second classes. The loss per vehicle mile contrasts with that incurred in second half of 1888 as under:—

	Second half of 1888.	Second half of 1889.
First class	PIES.	PIES.
Second class	8.62	7.77
Intermediate	10.44	7.12
	4.81	..

Owing to the second-class fare being reduced from 6 to 4 pies per mile on the abolition of the intermediate class, the receipts in the former class are, when compared with former half-years, disproportionate to the number of travellers.

The third-class passenger traffic continues to improve in an encouraging manner, the increase in numbers being 263,130 and in receipts Rs. 60,715, or 7.4 per cent. in numbers and 4.7 per cent. in receipts. This class contributed in cash 94.7 per cent. against 93.9 per cent. and in numbers 98.4 per cent. against 97.6 per cent. The average amount paid by a third-class passenger was 5 annas and 8 pies and the average distance travelled 34 miles. The increase in the third-class traffic is partially

due to the Valangany feast at Negapatam being very numerously attended and to the large number of marriages celebrated.

Parcels for the public.—The earnings were Rs. 29,748 or Rs. 2,326 more than those of the corresponding half-year and the receipts realised during the half-year were higher than those of any preceding period.

Abstract I, Goods traffic.—The "General merchandise" traffic exhibits an increase, the tonnage lifted being 355,513 against 325,778 in the second half of 1888 or an increase of 9.1 per cent.; the ton mileage 28,524,158 against 27,867,829 or an increase of 2.4 per cent.; and the earnings Rs. 11,96,955 against Rs. 11,44,249 or an increase of 4.6 per cent. The average rate charged per ton per mile was pies 8.06 against pies 7.88.

The average lead of ordinary goods (exclusive of Harbour materials) was 85.6 miles as compared with 91.2 miles in corresponding period of 1888.

The following is an abstract of the chief fluctuations in the principal commodities carried during the second half of 1889 as compared with the corresponding half of 1888:—

Commodities.	Increase.		Decrease.	
	TONS.	RS.	TONS.	RS.
Cotton, raw	4,702	22,724	..	..
Drugs and chemicals	1,547	8,887	..	..
Grains	8,174	6,299	..	..
Hides and skins	..	..	747	7,302
Jute	2,209	13,694	..	..
Metals	7,500	13,669	..	..
Provisions	5,740	32,043	..	..
Salt	..	..	1,535	14,141
Stone and lime	..	..	9,682	7,774
All other articles of merchandise	..	..	4,321	44,029
Total	29,872	97,316	16,285	73,246

The total quantity of "Raw cotton" carried was 11,021 tons yielding a receipt of Rs. 52,074 against 6,319 tons and a receipt of Rs. 29,350, showing an increase both in tonnage and receipts over the corresponding half-year.

The total quantity of "Grains" carried over the whole system was 96,563 tons yielding a receipt of Rs. 3,07,928 against 88,389 tons and Rs. 3,01,629, showing an increase alike in tonnage and money.

The decrease in "Hides and skins" is due to a small quantity of sheep skins being conveyed during the half-year.

Under "Jute" a considerable traffic was done in gunny-bags and cloth, contrasting favorably with the absence of traffic in these commodities during February 1888.

The increase under "Provisions" is due to the carriage of dried fruits and nuts, commodities in which no traffic was recorded during the corresponding half-year.

In "Salt" traffic there was a decrease both in tonnage and receipts, due to the demand in 1889 being less than in 1888. The large falling off occurred principally between Tuticorin and the Trichinopoly and Tanjore districts, these places having been supplied from Negapatam which gives a very much shorter lead.

The decrease under "Stone and lime" is due to the smaller quantity of road metal carried for the Madras Municipality, and to smaller traffic, under other heads than stone, for the Madras Harbour Works.

Under "Railway materials for construction" there is a heavy decrease in tonnage of 72,311 and in receipts of Rs. 23,091 over the corresponding period of 1888, which is due to less materials carried during the half-year under review.

Under "Revenue stores" there is a decrease in tonnage carried 35,235 and in receipts of Rs. 5,617 due to less stores conveyed.

Abstract K, Sundries.—The net decrease under this abstract is Rs. 4,410 which is practically obtained by the decrease under "Unpaid or unclaimed salaries" of Rs. 9,274, counterbalanced by increases under almost all the other headings in the abstract.

Working Expenses.

	SECOND HALF OF 1888.		SECOND HALF OF 1889.		DIFFERENCE.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
Maintenance	Rs. 7,45,524	27.10	Rs. 6,50,544	22.93	Rs. 94,980	12.74
Locomotive	5,62,670	20.45	6,24,778	22.02	+ 62,108	+ 11.04
Carriage and wagon	1,32,807	4.83	1,63,987	5.78	+ 31,180	+ 23.48
Traffic	2,15,789	7.84	2,45,835	8.66	+ 30,046	+ 13.92
General	1,76,591	6.42	1,85,805	6.54	+ 9,214	+ 5.22
Steam-boat	11,352	0.41	13,285	0.47	+ 1,933	+ 17.03
Special and miscellaneous					+ 39,501	+ 2.14
Total	18,44,733	67.05	18,84,234	66.40		

Abstract A, Maintenance.—The decrease of Rs. 94,980 under this head is principally due to the following items:—

	RS.
Superintendence	7,542
Permanent-way	51,178
Tools and plant	13,877
Loss on stores	5,250
Carriage of Revenue stores	6,114

The decrease under "Superintendence" is due to members of the regular staff being employed on the Villupuram-Guntakal State Railway and to higher paid and a more numerous subordinate staff being engaged during the second half of 1888.

The decrease under "Permanent-way" is due to the laying of 24 miles of 50-lb. road during the half-year under report against 31 miles in the corresponding period of 1888.

The decrease under "Tools and plant" is due to the smaller quantity required for laying the 50-lb. road.

The decrease under "Loss on stores" is due to the transfer of materials from higher to lower classes being greater in the half-year ending December 1888 than in the period under review.

The decrease under "Carriage of Revenue stores" is due to the smaller quantity of material particularly of 50-lb. permanent-way being transported.

The sub-heads "Maintenance and renewal of permanent-way," "Repairs of bridges," &c., "Repairs of stations and buildings" include the following abnormal expenditure:—

	RS.
Reconstruction, enlargement and raising of bridges and altering gradients	45,639
Additional sidings and accommodation at stations	2,874
Removing existing broad-gauge weigh-bridge and re-erecting a narrow-gauge weigh-bridge at Trichinopoly	123
Total	48,636

The cost of maintaining a mile of single track including sidings compares as follows:—

	Second half of 1888.	Second half of 1889.
Inclusive of extraordinary charges	Rs. 1007.47	Rs. 877.93
Exclusive of extraordinary charges	958.09	812.29

Abstract B, Locomotive Department.—The excess of Rs. 62,108 under this head is mainly accounted for as follows.

The increase of Rs. 6,811 under "General superintendence" is due to the entertainment of an additional assistant and increase of salaries to covenanted employes under agreement. The excess of Rs. 6,152 under "Running expenses" is in consequence of the increased mileage run. The increase of Rs. 20,416 under "Maintenance and renewal of Locomotive engines and machinery" is due to a larger number of engines having been repaired during the half-year under review. There is also an increase of Rs. 15,752 under loss by exchange.

The savings of Rs. 3,718 under "Fuel" is due to the consumption of coal being 106 tons less and that of wood 860 tons less than during the corresponding period of 1888.

The total cost of the department per train mile was annas 9.59 against annas 8.76 in the corresponding half of 1888, and per engine mile annas 8.08 against annas 7.48.

Abstract C, Carriage and Wagon.—The increase under this head is Rs. 31,180. The noticeable variations comprise an increase of Rs. 18,934 under "Repairs and renewals of vehicles and machinery" due to a larger number of coaching and goods vehicles having undergone repairs; an increase of Rs. 6,098 under "Loss by exchange" and an excess of Rs. 1,314 under "Cleaning carriages and wagons and oiling" due to increased mileage run. The carriage and wagon expenses per train mile were annas 2.52 against 2.06 and per 1,000 vehicle miles run by home vehicles Rs. 7.77 against Rs. 6.45 in the corresponding half of 1888.

Abstract D, Traffic.—The variations chiefly consist of increases of Rs. 5,742 under "Fuel, lighting, &c.," Rs. 9,240 under "Clothing," Rs. 6,233 under "Printing, stationery and tickets," and Rs. 4,507 under "Loss by exchange." The increase under "Clothing" is due to the cost of the yearly supply of uniform suits to the Company's staff. In February 1888 these charges were not entered in the accounts as they were not paid till January 1889 which is the reason of the apparent excess during the present half-year.

The increase under "Printing, stationery and tickets" is due to an increased issue of stationery and printed forms during the half-year.

The tonnage of goods lifted and the ton mileage of goods carried, the charges for station and train staff, compare as follows:—

	Second half of 1888.	Second half of 1889.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	3,25,778	3,55,513	+ 29,735	+ 9.13
	TON MILES.	TON MILES.	TON MILES.	
Ton mileage of goods	27,867,829	28,524,158	+ 656,329	+ 2.36
	RS.	RS.	RS.	
Station staff	1,19,157	1,23,212	+ 4,055	+ 3.40
Train do.	23,212	24,572	+ 1,360	+ 5.86

The total cost of the department averaged annas 3.77 against 3.36 per train mile in the corresponding half of 1888.

Abstract E, General charges.—The increase under this head is principally due to excesses under "Home expenditure" on account of home remittances of employes; and under "Salaries of Indian management including offices, 5. Stores Department," in consequence of the entertainment of additional clerks to cope with temporary increase of work and watchmen for stores depôts.

Abstract G, Special and Miscellaneous expenditure.—The increase of Rs. 1,564 under "Compensation" for "Goods lost or damaged" is due to a larger number of claims during the half-year.

The earnings on the Nellore branch of the Villupuram-Guntakal State Railway are not included in these accounts, and the working expenses have been deducted from each abstract.

(Signed) SIDNEY SMITH, Major, R.E.,
Offg. Consulting Engineer for Railways.

Submitted to Government for transmission to the Director-General of Railways.

2. The note has been prepared in accordance with the views expressed by the Government of India in its Circular No. III R., dated 3rd February 1890, embodied in G.O., No. 314 R., dated 1st March 1890.

ORDER—dated 21st June 1890, No. 888 R., Public Works.

Ordered to be forwarded to the Director-General of Railways and to the Secretary of State in continuation of Proceedings, No. 838 R., dated 13th June 1890.

(Here enter No. 889 R., dated 21st June 1890.)

(True Extract.)

(Signed) SIDNEY SMITH, Major, R.E.,
Under-Secy. to Govt., P.W.D.,
Railway Branch.

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

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated June, 21st.

Recd.

Encl.

G.O., 21st June 1890, No. 888 R.

JUNE.

South Indian Railway

Ordered that the Note on the Revenue Account of the — for the second half of 1889, be forwarded to the Director-General of Railways and to the Secretary of State for India.

All communications
should be addressed
to the Secretary.

No. 323 R. T.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY

Traffic.

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

Simla the 27th June 1890.
Despatched on 18th July 1890

Sir,

With reference to your letter No. 2115C dated the 3rd May 1890, I am directed to inform you that 40 printed copies of the Capital and Revenue Accounts of the South Indian Railway for the half year ending 31st December 1889 have been received from the Agents office, and I am to request that the submission may be expedited of the Auditor's note on the accounts in the form indicated in Public Works Department

Circular

Circular No. III Railway of 1890.

Have the honour to be,

Sir,

Your most obedt. servant,

C. Glendon Buchanan
Assistant Secretary.

Documents accompanying
Nil

No. 3035 C d/15th July 1890

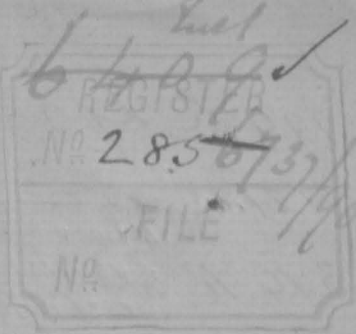
Referred to the
Consulting Engineer for
Railways for compliance
with reference to Progs. no.
314 R dated 1st March 1890.

Quenden - Buchanan

Lt Col. R.B.

Ag. Jt. Secretary to Govt. P.W.D.

Nov 15.7.90



794 Ray 7-6-90
2121 Ray 5-5-90
314 Ray 1-3-90

189 a

P. W. DEPARTMENT.

Current No. 6409

From

The Govt. of India

ENCLOS.—

No. 323 R.T.

Dated 27-6-90

Received 7-7-90

SUBJECT.

Requesting that the submission
may be expedited of the
Auditor's note on the accounts
of the S.I. Ry.
in the form indicated in
P.W.D. Circular No. III Ry.
of 1890.

DISPOSAL.

No. 3035 C dated 15th July 1890

Referred to the
Consy. Engr. for Rys. for
compliance with reference
to Progs. no. 314 Ray 1-3-90.

By R.B. & B.
For R.
15/7

To Bus 794 Ray 7.6.90
Memo no 2121 Ray 5.5.90
2115 C Ray 3.5.90
St. Bus 314 Ray 1-3.90

2/17

214.7.90

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 16th July 1890.

No. 499

MEMORANDUM.

I am returning G. O. No: 3035C, dated 15th July 1890, the undersigned has the honour to state that the Note on the Capital and Revenue accounts of the South Indian Railway, for the second half of 1889, prepared in this office and submitted to Government in Enclosure No: 381, dated 2nd June 1890, corresponds to the "Auditors Note" referred to in the letter from the Government of India.

2. This note was embodied in G. O. No: 888-90 dated 21st June 1890 and despatched to the Director

General

General of Railways, on the 26th idem,
reaching Simla probably the day
following the date of the despatch
of Government of India letter
No. 323 R.T.

Sidney Smith

Major P.C.
for Off. Comd. Corps for Gen.

To,

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

fr. Bus 888 R 21.6.90
 Memo no 3035C 15.7.90
 fr. Bus 794 R 7.6.90
 Memo no 2121C 5.5.90
 " " 2115C 3.5.90
 fr. Bus 314 R 1-3.90

B. No 1099 R 30 July 1890.

24/7/90

Ordered to be

forwarded to the Govt. of
 India with reference to its
 letter no. 323 R II of 27 June
 1890.

A.B. No 1100 R 30 July 1890

Forwarded.

Yours

No R

Info despatch to India
 30.7.90.

82048

R 1-2-90.

17/7 A.M. 19-7. R 20.7.90

PW Cdn. 6737

From

THE CONSULTING ENGINEER
 FOR RAILWAYS,
 MADRAS,

No. 499

Dated

16

Received

17

} July 1890

No. of ENCLOSURES. one

Subject.

State that the
 Auditors' Note on the
 Capital and Revenue
 Accounts of the S. Ry.
 for the second half of
 1889 referred to G.O. No. 3035C
 dated 15th July 1890 was
 prepared and submitted to
 Govt. with its office endorsement
 No. 381 dated 2nd June 1890.

B

No 1099 R 30 July 1890.
 1100