

Public Works (1894) Department.

RAILWAY BRANCH.

G.O., No. 525-26 R.

DATED 6th October 1894.

[Despatch Abstract.]

Capital and Revenue accounts Madras Railway
Ordered that the note by the Chief Auditor on the — for the half-
year ended the 30th June 1894, be forwarded to the Government of India
and to the Secretary of State.

Forwarding note by the Chief Auditor on the — for the half-
year ended the 30th June 1894,

Forwarding copy of Proceedings embodying note on the
— for the first half of 1894.

BACK PAPERS.

[illegible]

FURTHER PAPERS.

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

6TH OCTOBER 1894, No. 525 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

NOTE by the Chief Auditor, Madras Railway, on the Capital and Revenue Accounts
for the half-year ended the 30th June 1894.

CAPITAL.

1. *Statement No. V.*—The Capital expenditure for the half-year after crediting cash recoveries Rs. 12,198-6-2 amounted to Rs. 1,11,192-2-11 and was incurred chiefly on additions and alterations at stations including permanent way. The credit of Rs. 12,198-6-2 consists of Rs. 5,033-12-5 recovered from the Kolar Gold Fields Railway towards the cost of junction arrangements at Bowringpet, Rs. 136 for sale of Kamalapuram depôt buildings at Pápaghni bridge and Rs. 7,023-9-9 for sale of three old locomotive engines.

2. *Statement No. VI.*—The total capital outlay including suspense from the commencement of operations to the end of the half-year under review was Rs. 12,04,14,553 and the expenditure excluding suspense Rs. 11,75,97,149, which gives an average of Rs. 1,40,126 per mile open.

REVENUE.

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

	Half-year ending June 1893.	Half-year ending June 1894.	Difference.
Mean mileage worked	MILES. 839,22	MILES. 839,22	MILES. —
Train mileage	1,300,833	1,283,661	17,177
Average number of trains over the whole line daily in both directions	NO. 8.56	NO. 8.45	NO. .11
Gross earnings	DS. 52,86,714	DS. 51,73,932	— 1,12,782
Working expenses	24,45,705	26,81,594	+ 2,35,889
Net earnings	28,41,009	24,92,338	— 3,48,671
Percentage of working expenses to gross earnings	46.26	51.83	+ 5.57
Percentage of net earnings to capital outlay including suspense	3.88	3.07	— .81

4. The gross earnings per mean mile worked per week averaged Rs. 237 against Rs. 242 and were realized at a cost of 51.83 per cent. against 46.26 per cent. in the corresponding half of the previous year.

5. The net earnings for the half-year after paying the contribution to the provident institution fell short of the guaranteed interest by Rs. 4,15,137. During the half-year the percentage of net earnings on total capital outlay including suspense was 2.07 as compared with 2.36 in 1893.

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

	Half-year ending June 1893.	Half-year ending June 1894.	Difference.	
			Amount.	Per cent.
	Rs.	Rs.	Rs.	
Coaching ..	20,32,392	20,19,165	— 13,227	— .65
Goods ..	31,58,365	30,09,227	— 1,49,138	— 4.72
Electric Telegraph ..	10,012	9,137	— 875	— 8.74
Steam-boat ..	85,945	1,36,403	+ 50,458	+ 58.71
Sundries ..				
Total ..	52,86,714	51,73,932	— 1,12,782	— 2.13

7. *Abstract II.—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.
First half of 1893 ..	9,218½	85,414	33,510½	1,07,971	6,030,620½	15,78,443	5,073,349½	17,71,898
First half of 1894 ..	8,734	83,655	39,164½	1,21,980	4,984,603½	15,46,711	5,032,502	17,52,346
Increase ..	484½	1,789	5,654	14,009	46,017	31,772	40,847½	19,552
Decrease ..								

8. The increases and decreases of the various descriptions of passenger traffic are shown in the detail statement of Abstract II.

9. The first-class traffic shows a decrease of 484½ and Rs. 1,789. The major part of this decrease is attributable to a falling off in the receipts from periodical ticket passengers; the gross receipts for the past half-year under this head amount to Rs. 346 only.

10. The second-class traffic shows an increase in numbers of 5,654 and Rs. 14,009. The improvement is entirely confined to troops and police traffic, the ordinary second-class receipts showing a falling off of Rs. 3,028.

11. The third-class traffic shows a decrease of 46,017 and Rs. 31,772. The decrease in this class is very small, having regard to the fact that an abnormally large and that in that half-year the highest number of passengers on record was carried and the result does not appear to call for analysis.

12. The passengers' luggage shows a decrease of Rs. 5,648.

13. The receipts from horse, carriage and dog traffic, both ordinary and military, show an improvement, the respective increases being Rs. 2,220 and Rs. 431.

14. Military baggage shows a decrease of Rs. 4,751.

15. *Parcels for the public.*—An improvement of Rs. 15,134 or 13.14 per cent. occurs under this head.

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 1893:—

	Half-year ending June 1893.		Half-year ending June 1894.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, General ..	420,537	29,04,808	372,563	27,36,489
Military stores ..	760	32,801	963	40,258
Railway materials for construction ..	1,483	4,700	14,144	10,481
Coal (including locomotive revenue) ..	85,367	1,49,266	45,026	1,82,543
Revenue stores (excluding locomotive coal) ..	145,170	44,774	102,135	45,483
Other goods traffic ..	..	22,014	..	23,975
	603,317	31,58,365	534,821	30,09,227
Less—Outstandings irrecoverable or not recovered ..	..	..	..	..
Total ..	603,317	31,58,365	534,821	30,09,227

17. Under the head of Merchandise, General, a decrease of tons 47,974 and Rs. 1,68,319 occurs. This decrease is practically all in the grain traffic; the fluctuations under each commodity are given in another paragraph.

18. *Railway Materials for construction.*—Increase tons 12,661 and Rs. 5,781.—This increase includes a somewhat large item in connection with the alteration of sidings at Palghat, Méttupálaiyam, &c.

19. *Coal (including Locomotive Revenue).*—Increase tons 9,659 and Rs. 3,277.—This is largely attributable to the increased consumption of coal in the Locomotive Department.

20. *Revenue stores (excluding Locomotive Coal).*—Decrease tons 43,035 and increase Rs. 709.—This decrease in weight with an increase in money is explained by the fact that less revenue ballast, which is conveyed at exceptionally low rates, was trained in the past half-year than in the corresponding period, while the tonnage of other articles under this head was heavier in the latter period.

21. 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 June 1893.		Half-year ending June 1894.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Cotton—				
Raw ..	11,039	1,32,934	8,766	1,35,458
Cotton Manufactured—				
Piece-goods, Indian ..	3,034	45,696	3,323	60,714
Dyes and Tans—				
Turmeric ..	11,598	1,07,331	7,824	54,088
Others ..	..	..	..	75,624
Grain and pulses—				
Rice in the husk ..	30,273	1,95,083	12,270	84,308
Rice not in the husk ..	12,439	81,373	4,340	1,44,964
Jowar and bajra ..	16,558	96,053	17,412	20,612
Gram and pulse ..	69,426	3,88,508	30,236	1,01,235
Others ..	..	..	..	2,02,601
Hides and Skins—				
Skins of sheep, &c.—				
(a) Dressed or tanned ..	10,625	1,46,273	3,529	61,609
(b) Raw ..	..	..	7,729	1,00,114
Jute—				
Gunny bags and cloth ..	4,071	38,196	3,395	30,698

	Half-year ending June 1893.		Half-year ending June 1894.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Metals—				
Iron	7,989	86,578	7,324	79,722
Oils—				
Kerosine	3,752	34,419	2,631	32,294
Oil Seeds—				
Til or Jingili	4,638	36,823	3,167	20,812
Castor	3,471	21,390	8,036	59,408
Others	23,311	98,622	9,590	66,643
Provisions—				
Others	40,630	3,24,913	32,098	2,34,684
Salt	27,246	1,47,290	26,990	1,40,532
Spices—				
Hotel-nuts	3,319	36,841	3,331	31,889
Chillies	..	..	4,261	60,700
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other	..	..	..	..
anocharino produce	16,481	1,15,132	12,924	79,107
Timber	88,488	1,42,974	42,607	1,08,997
Tobacco—				
Unmanufactured	..	..	5,688	60,676
Manufactured—				
(a) Cigars	..	..	..	..
(b) Other sorts	7,889	75,498	309	4,767
All other Articles of merchandise	40,114	2,89,298	27,312	3,01,317

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

NOTE. II.—The comparison in some cases is vitiated in consequence of the alteration of sub-heads from 1st July 1893 as per Circular No. III, Railway, Public Works Department, dated Simla, 27th March 1893.

22. *Cotton, raw*—Decrease tons 2,273 and Increase Rs. 2,524.—The decrease in the tonnage is confined to consignments from the N.W. Line, Adoni, Timmencherla and Nancherla stations being most noticeable.

23. *Cotton, manufactured—Piece-goods, Indian*—Increase tons 289 and Rs. 5,019.

24. *Dyes and Tans—Turmeric*—Increase tons 6,139 and Rs. 54,088.—See explanation for dyes and tans—others.

25. *Dyes and Tans—others*—Decrease tons 3,774 and Rs. 31,807.—The alteration of the sub-heads referred to in the foot-note renders it very difficult to determine under which head the fluctuations occur. In the corresponding period "Dyes and tans—others" included "Turmeric," so that the past half-year's figures really show an increase of tons 2,365 and Rs. 22,281; "Cutch" also was hitherto included as "Others," but the traffic in this commodity is very small on the Madras Railway. Large consignments of turmeric appear to have been consigned from Erode station during the past half-year, and the increase is probably nearly all due to improvements in the traffic in this commodity.

26. *Grain and Pulse—Rice in the husk*—Increase tons 12,270 and Rs. 84,308.—See explanation for "Grain and pulse—others."

27. *Grain and Pulse—Rice not in the husk*—Decrease tons 5,496 and Rs. 50,099.—See explanation for "Grain and pulse—others."

28. *Grain and Pulse—Jowar and Bajra*—Decrease tons 8,199 and Rs. 60,860.—The decrease in this case is almost entirely confined to foreign traffic—local traffic shows a decrease of Rs. 5,000 only and this is due to a falling off in the traffic consigned from Timmencherla station on the N.W. Line. The large amount of Rs. 56,000, for which the foreign traffic is responsible, is principally due to consignments from Madras Railway to the South of India *via* Erode; a large decrease however is also noticeable from other lines *via* Bangalore and *via* Guntakal to Madras Railway.

29. *Grain and Pulse—Gram and Pulse*—Increase tons 854 and Rs. 5,182.—See explanation for "Grain and pulse—others."

30. *Grain and Pulse—others*—Decrease tons 39,190 and Rs. 1,85,907.—In consequence of the change in the sub-heads, it is almost impossible to localize accurately the increases and decreases under the several heads of "Grain and pulse"

separately. The net result of the increases and decreases in respect to "Rice in the husk," "Rice not in the husk," "Gram and pulse and others" is decrease tons 31,562 and Rs. 1,46,516. This decrease is mainly due to grain traffic from Madras Railway to the south *via* Erode. A large decrease is noticeable however in traffic from foreign lines *via* Bangalore and less traffic was also consigned *via* Guntakal and Raichur.

31. *Hides and Skins—Skins of sheep, &c., Dressed or Tanned*—Increase tons 3,529 and Rs. 61,502.—See "Skins of sheep, &c., raw."

32. *Hides and Skins—Skins of Sheep, &c., Raw*—Decrease tons 2,796 and Rs. 46,159.—In the corresponding period skins of sheep, dressed and raw, were recorded under one head; the net result of the two classes of commodity for the past half-year is an increase of tons 733 and Rs. 15,343. The increase is mainly due to traffic exchanged with foreign railways.

33. *Jute—Gunny Bags and Cloth*—Decrease tons 686 and Rs. 7,598.—This decrease is principally due to traffic from Madras Railway stations to foreign lines *via* Bangalore city. The traffic to foreign lines *via* Guntakal and Raichur however is also less than in the corresponding period.

34. *Metals—Iron*—Decrease tons 665 and Rs. 6,956.

35. *Oils—Kerosine*—Decrease tons 1,121 and Rs. 2,125.—A small local decrease is noted from stations between Tirur and Calicut. Traffic from Madras Railway to the south *via* Erode is principally responsible for the falling off.

36. *Oil-seeds—Til or Jingili*—Decrease tons 1,471 and Rs. 16,011.—Of this decrease Rs. 4,000 is due to local traffic and Rs. 12,000 to foreign. In the month of June 1893 large consignments were booked from Tirupur and Erode, while in the past half-year the traffic from these stations was small. A decrease of nearly Rs. 10,000 is recorded on traffic from the G. I. P. Line and beyond *via* Raichur, and the traffic from foreign lines to Madras Railway Company *via* Bangalore and Guntakal also shows a falling off. An increase of traffic occurs from Madras Railway stations to the south *via* Erode.

37. *Oil-seeds—Castor*—Increase tons 4,565 and Rs. 38,078.—Nearly the whole of this increase is attributable to local traffic, the greater part of it being due to increased traffic from stations between Tirupatur and Erode, Salem being especially responsible for a large increase.

38. *Oil-seeds—others*—Decrease tons 13,721 and Rs. 41,980.—This item is affected by the alteration in the sub-heads. In the corresponding period "Earthnuts" now recorded separately are included as "Oil-seeds—others." A weight of tons 7,476 of earthnuts was conveyed in the past half-year realizing Rs. 26,997, so that the net decrease under "Oil-seeds—others" is tons 6,245 and Rs. 14,983.

39. *Provisions—others*—Decrease tons 8,432 and Rs. 90,349.—This decrease is probably mainly due to the inclusion of "Chillies" in the current period as a separate commodity under the head of "Spices." Chillies were classed as "Provisions—others" in the corresponding period.

40. *Salt*—Decrease tons 256 and Rs. 6,757.

41. *Spices—Betel-nuts*—Decrease tons 18 and Rs. 2,952.

42. *Spices—Chillies*—Increase tons 4,261 and Rs. 60,700.—This commodity was included under the head of "Provisions—others" in the corresponding period.

43. *Sugar—Unrefined*—Decrease tons 3,557 and Rs. 36,025.—This decrease is almost entirely in foreign traffic and principally due to a falling off in the traffic to Madras Railway *via* Guntakal.

44. *Timber*—Increase tons 4,019 and Rs. 26,023.—This increase is principally due to local traffic from stations between Madras and Cuddapah.

45. *Tobacco—Unmanufactured*—Increase tons 5,688 and Rs. 50,676.—In the corresponding period all tobacco manufactured or unmanufactured was shown under one head; see "Tobacco, manufactured."

46. *Tobacco, Manufactured—Cigars and other Sorts.*—Decrease tons 6,641 and Rs. 61,748.—See explanation for tobacco, unmanufactured.

47. *All other Articles of Merchandise.*—Decrease tons 12,802 and increase Rs. 12,019.

48. *Working Expenses.*—The working expenses of the two half-years compare as follows:—

	First half of 1893.		First half of 1894.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
Maintenance	Rs. 4,07,981	7.72	Rs. 5,80,000	11.21	+ 1,72,019	+ 42.16
Locomotive	10,19,866	19.29	9,44,557	18.26	- 75,309	- 7.38
Carriage and wagon	2,44,413	4.62	3,71,242	7.17	+ 1,26,829	+ 51.89
Traffic	4,42,083	8.36	4,46,487	8.63	+ 4,404	+ 1.00
General	2,88,717	5.42	2,88,094	5.62	- 623	- .22
Steam boat	Nil.		Nil.			
Special and miscellaneous	44,645	.85	53,214	1.03	+ 8,569	+ 19.19
Total	24,45,705	46.26	26,41,594	51.83	+ 2,35,889	+ 9.65

49. *Abstract A.*—The Engineering Department expended Rs. 1,72,019 more than in the corresponding half-year of 1893.

50. Under "General Superintendence" there is an increase of Rs. 8,289. Engineers' salaries and allowances show an increase of Rs. 11,689, of which Rs. 900 is due to an increase in the Chief Engineer's salary in August 1893, Rs. 2,287 to Mr. Ewing having been on furlough pay in 1893 and to an increase of his pay in the half-year under review. Other small increases are due to the revised scale of pay for Engineers which came into force on 1st July 1893 and exchange compensation allowance absorbed Rs. 8,528. Mr. Thompson's absence on furlough caused a saving of Rs. 1,550. Office expenses decreased by Rs. 3,034, of which Rs. 2,261 was due to rent of Company's bungalows. The irrecoverable portion of this rent has hitherto been charged to the working expenses of departments and credited to sundry receipts, abstract K, but on the proposal of the Government officers this procedure has now ceased.

51. "Maintenance and renewal of permanent-way" shows an increase of Rs. 1,42,144, of which Rs. 1,37,423 is in "Materials" and is chiefly due to decreased expenditure in June 1893 half-year, also to a decrease of Rs. 21,642 in the value of materials taken out of the line and credited to this head in the half-year under review. An increase of Rs. 4,721 in "Wages" follows the larger expenditure of materials. A sum of Rs. 17,354 was expended during the half-year on covering ballast with broken stones.

52. A decrease of Rs. 9,809 occurs under "Repairs of bridges, &c.," which is due to a credit of Rs. 16,785 for stores returned to stock. The actual outlay was Rs. 6,976 in excess of that in the corresponding period of 1893.

53. "Repairs of stations and buildings" shows a decrease of Rs. 12,141, of which Rs. 4,332 is a saving on ordinary outlay and the remainder is for value of stores returned to stock.

54. There is an increase of Rs. 3,227 under "New Minor Works."

55. "Unclassified expenditure."—Under this head there is an increase of Rs. 43,001 for "Loss by exchange" caused by an increase of Rs. 46,763 in the value of English stores expended and by the rate of exchange having fallen from 14-757 to 13-270 pence per rupee. There is an increase of Rs. 4,352 for carriage of Revenue stores and a saving of Rs. 4,200 due to a credit for stores returned to stock under "Tools and plant," the actual outlay on which was also Rs. 1,327 less than in June 1893 half-year.

56. The number of miles of rails removed during the half-year was 38,8078 against 27,3928 in the first half of 1893.

57. The cost of maintaining a mile of single track including sidings was Rs. 571.66 against Rs. 403.15.

58. *Abstract B—Locomotive Expenses.*—The net decrease amounts to Rs. 75,309.

59. "General superintendence" of the Locomotive Department which includes abstracts "B" and "C" shows an increase of Rs. 17,960. Of this sum, Rs. 8,455 is for exchange compensation allowance and Rs. 8,337 for salaries of erectors and fitters, &c., formerly charged under items B 6th and C 2nd. There was also an increased expenditure on stationery of Rs. 1,844. The increase due to Mr. Phipps' return from furlough is counterbalanced by the saving consequent on Mr. Pilkington's departure on sick leave. A sum of Rs. 625 was paid to Mr. Pilkington as passage money.

60. "Running expenses" were only Rs. 39 less than in the corresponding period in 1893, while "Fuel" cost Rs. 14,432 more notwithstanding a decrease of 27,717 in the gross engine mileage.

61. "Maintenance and renewals of locomotive engines" and "maintenance and renewals of machinery, &c.," should be taken together for comparison as certain expenditure which was formerly charged to the latter is now included under the former heading. They show a decrease of Rs. 59,216, of which Rs. 41,858 represents the English cost of two new locomotive engines charged in the accounts for 1893; so that the ordinary expenditure was Rs. 17,358 less notwithstanding that five more engines were under repair in the period under review.

62. "New Minor Works."—There was no expenditure under this head and a consequent saving of Rs. 1,999.

63. "Unclassified expenditure."—A decrease of Rs. 27,966 under "Loss by exchange" is due to a decrease of Rs. 73,522 in the value of English stores expended. There was a decrease of Rs. 1,770 in the charges for carriage of Revenue stores.

64. The cost of the department per train mile was annas 11-77 against annas 12-54 and per engine mile annas 10-07 against annas 10-68.

65. *Abstract C—Carriage and Wagon Expenses.*—There is an increase of Rs. 1,26,829 under this head.

66. "Repairs and renewals of vehicles" and "Repairs and renewals of machinery, &c.," together show an increase of Rs. 89,095 due to the larger number of vehicles 87 against 27 renewed.

67. "Unclassified expenditure."—An increase of Rs. 26,169 for "Loss by exchange" is due to an increase of Rs. 29,707 in the value of English stores expended and to the more unfavorable rate of exchange. There is an increase of Rs. 1,096 under "Carriage of Revenue stores."

68. The carriage and wagon expenses per train mile were annas 4-63 against annas 3-01 and per 1,000 vehicle miles run by home vehicles Rs. 15-01 against Rs. 9-19 in the corresponding half of 1893.

69. *Abstract D—Traffic Expenses.*—There is a net increase of Rs. 4,404.

70. Under "Salaries and wages" there is a net increase of Rs. 1,482. The following are the principal variations:—Increases, an additional Sub-Assistant Traffic Manager Mr. Ross appointed in July 1893 Rs. 2,704, exchange compensation allowance Rs. 7,583, guards Rs. 2,000; decreases, rent of Company's bungalows Rs. 6,947 formerly charged to "Contingencies" and explained in paragraph 51, cost of loading and unloading goods Rs. 2,546 charged to "Station staff" and general savings under the latter head of Rs. 2,686.

71. "Fuel, lighting, water and general stores" increased by Rs. 6,208.

72. "Printing, stationery and tickets" decreased by Rs. 2,932.

73. "Miscellaneous expenses" decreased by Rs. 1,840.
 74. "Loss by exchange" increased by Rs. 3,223.
 75. The charges for station staff, the tonnage of goods lifted, and the ton mileage of goods carried compare as follows:—

	First half of 1893.	First half of 1894.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	603,317	634,821	— 69,496	— 11.35
	TON MILES.	TON MILES.	TON MILES.	
Ton mileage of goods	74,662,734	67,355,834	— 7,195,900	— 9.65
	RS.	RS.	RS.	
Station staff	1,93,940	1,87,958	— 5,982	— 3.08
Train staff	47,665	49,472	+ 1,807	+ 4.01

76. The total cost of the department averaged annas 5.57 against annas 5.44 per train mile in the corresponding half-year.

77. *Abstract E—General Charges.*—The net decrease is Rs. 623.

78. "Home expenditure" shows an increase of Rs. 3,865, of which Rs. 3,466 is for charges on account of inspection of stores formerly charged through the Store accounts.

79. "*Salaries of Indian Management.*"—An increase of Rs. 2,411 in the Agent's office is chiefly due to exchange compensation allowance. A decrease of Rs. 12,673 in the Audit Department is accounted for by the gratuity of Rs. 11,400 given to Mr. Cramp on his retirement in March 1893. On the other hand there is a charge of Rs. 8,811 for exchange compensation. A decrease of Rs. 2,031 in the Medical Department is due to the salary paid to Dr. Currie being lower than that of his predecessor and to the abolition of the departmental charges for rent.

80. Under "Electric Telegraph" Mr. Winter's return from furlough to full pay caused an increase of Rs. 1,945.

81. "Loss by exchange" increased by Rs. 5,534.

82. *Abstract G—Special and Miscellaneous.*—The net increase is Rs. 8,569.

83. "Law charges" show an increase of Rs. 1,820.

84. "Compensation" charges are less by Rs. 1,305, but the recoveries from Fire Insurance Fund are also Rs. 2,369 less than in June 1893 half-year.

85. "Rates and taxes" have increased by Rs. 12,429, due to increased rate of assessment by the Madras Municipality and to the payment to that body of arrears of taxes from April 1893 to June 1894.

86. "Payments to other lines" are Rs. 4,183 less than in the corresponding period in 1893.

87. The decrease of Rs. 2,286 under "Railway schools" is chiefly due to the receipt of the Government grant for the year 1893 in this half-year.

88. *Statement of Train Mileage, No. XIV.*—As compared with the first half of 1893, there was a decrease in the train mileage of 17,177 miles or 1.32 per cent.; the miscellaneous engine mileage was 16.82 per cent. of the train mileage run against 17.46 per cent. in the corresponding half of the previous year.

ORDER—dated 6th October 1894, No. 525 R., Public Works.

Ordered to be forwarded to the Government of India and to the Secretary of State.

[Here enter No. 526 R., dated 6th October 1894.]

(True Extract.)

(Signed) F. R. UPCOTT,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

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

ENDORSEMENT—dated 6th October 1894, No. 526 R., Public Works.

Forwarded.

(By Order.)

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

RAILWAY.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated October, 6th.

Recd.

Encl.

G.O., 6th October 1894, Nos. 525,
526 R.

OCTOBER.

Capital and Revenue Accounts,
Madras RailwayForwarding note by the Chief Auditor
on the — for the half-year ended the 30th
June 1894.

10

SUPPLEMENTARY.

Capital.

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

	Rs.	A.	P.	Rs.	A.	P.
Cash	...	...	...	81,507	0	7
Stores	...	...	...	41,503	9	6
				1,23,390	9	1
Less cash credits.—						
Amount realized by sale of 3 old engines	7,023	9	9			
Amount recovered from Kolar Gold Fields Railway towards the cost of the junction arrangements at Bowringpet	5,033	12	5			
Amount realized by sale of Kamahapuram Depot Buildings at Papaghni Bridge	136	0	0	12,193	6	2
Net expenditure				Rs. 1,11,192	2	11

91. The following particulars shew in detail the Capital outlay of the half-year:—

	Rs.	A.	P.	Rs.	A.	P.
Substituting stronger girders Boaga Bridge	6,557	5	7			
Less for stores returned to stock	30,027	12	8	Cr. 23,470	6	11
Credits for stores returned to stock from Bridges				Cr. 11,923	11	7
Bangalore City Foot Bridge				3,784	8	1
				Cr. 31,609	10	5

Alterations and Additions at Stations.

Bangalore City	...	...	...	52,855	12	8
Bowringpet	...	...	...	22,770	5	0
Jalarpet	...	...	...	9,824	9	2
Palghat	...	...	...	9,208	2	11
Gooty	...	...	...	5,142	12	5
Katpadi	...	...	...	4,550	0	0
Podanur	...	...	...	3,200	2	3
Cauvery	...	...	...	2,983	6	1
Kaichur	...	...	...	2,837	8	2
Guntakal	...	...	...	2,738	5	8
Vepagunta	...	...	...	1,871	6	1
Mollagavalle	...	...	...	1,664	14	1
Utukulle	...	...	...	1,504	15	6
Padi	...	...	...	1,380	12	11
Yerrigudipad	...	...	...	1,078	11	0
Extension of Block System	...	...	...	707	6	7
Other Stations	...	...	...	5,096	4	10
				Cr. 3,161	7	10
				1,934	13	0
				1,26,183	0	4
				94,653	5	11

Plant.

Engineering Plant	...	...	...	1,231	8	7
Carried over...				95,386	14	6

7670. The charges for station staff, the tonnage of goods lifted, and the ton-mileage of goods carried, compare as follows:—

	1st half of 1893.	1st half of 1894.	Difference.	
	Tons.	Tons.	Tons.	Per Cent.
Tonnage of Goods	603,317	534,821	— 68,496	— 11.35
	Ton-miles.	Ton-miles.	Ton-miles.	
Ton-mileage of Goods	74,552,734	67,356,831	— 7,195,903	— 9.65
	Rs.	Rs.	Rs.	
Station Staff	1,93,940	1,87,958	— 5,982	— 3.08
Train Staff	47,565	49,472	+ 1,907	+ 4.01

7677. The total cost of the department averaged annas 5.57 against annas 5.41 per train mile in the corresponding half-year.

7678. Abstract E.—General Charges.—The net decrease is Rs. 623.

7679. "Home Expenditure" shows an increase of Rs. 3,865 of which Rs. 3,406 is for charges on account of inspection of Stores formerly charged through the Store Accounts.

7680. "Salaries of Indian Management" An increase of Rs. 2,444 in the Agent's office is chiefly due to Exchange Compensation Allowance. A decrease of Rs. 12,673 in the Audit Department is accounted for by the gratuity of Rs. 14,400 given to Mr. Cramp on his retirement in March, 1893. On the other hand there is a charge of Rs. 3,811 for Exchange Compensation. A decrease of Rs. 2,031 in the Medical Department is due to the salary paid to Dr. Currie being lower than that of his predecessor and to the abolition of the departmental charges for Rent.

7681. Under "Electric Telegraph" Mr. Winter's return from furlough to full pay caused an increase of Rs. 1,945.

7682. "Loss by Exchange" increased by Rs. 5,534.

7683. Abstract G.—Special and Miscellaneous.—The net increase is Rs. 8,569.

7684. "Law Charges" show an increase of Rs. 1,820.

7685. "Compensation" charges are less by Rs. 1,305 but the recoveries from Fire Insurance Fund are also Rs. 2,369 less than in June, 1893, half-year.

7686. "Rates and Taxes" have increased by Rs. 12,429, due to increased rate of assessment by the Madras Municipality and to the payment to that body of arrears of taxes from April 1893, to June 1894.

7687. "Payments to other Lines" are Rs. 4,183 less than in the corresponding period in 1893.

7688. The decrease of Rs. 2,286 under "Railway Schools" is chiefly due to the receipt of the Government Grant for the year 1893 in this half-year.

7689. Statement of Train Mileage, No. XIV.—As compared with the first half of 1893 there was a decrease in the Train-mileage of 17,177 miles or 1.32 per cent.; the miscellaneous Engine-mileage was 16.82 per cent. of the Train-mileage run, against 17.46 per cent. in the corresponding half of the previous year.

7689. Abstract E.—Locomotive Expenses.—The net decrease amounts to Rs. 75,309.

7690. "General Superintendence" of the Locomotive Department which includes Abstracts 'B' and 'C' shows an increase of Rs. 17,960. Of this sum Rs. 8,455 is for Exchange Compensation Allowance, and Rs. 8,337 for salaries of Erectors and Fitters &c., formerly charged under items B 6th and C 2nd. There was also an increased expenditure on Stationery of Rs. 1,644. The increase due to Mr. Phipps' return from furlough is counterbalanced by the saving consequent on Mr. Pilkington's departure on sick leave. A sum of Rs. 625 was paid to Mr. Pilkington as passage money.

7691. "Running Expenses" were only Rs. 39 less than in the corresponding period in 1893 while "Fuel" cost Rs. 14,432 more notwithstanding a decrease of 27,717 in the gross engine mileage.

7692. "Maintenance and Renewals of Locomotive Engines" and "Maintenance and Renewals of Machinery &c" should be taken together for comparison as certain expenditure which was formerly charged to the latter is now included under the former heading. They show a decrease of Rs. 59,216 of which Rs. 41,538 represents the English cost of two new Locomotive Engines charged in the accounts for 1893. So that the ordinary expenditure was Rs. 17,358 less notwithstanding that 5 more engines were under repair in the period under review.

7693. "New Minor works."—There was no expenditure under this head and a consequent saving of Rs. 1,999.

7694. "Unclassified Expenditure."—A decrease of Rs. 27,966 under "Loss by Exchange" is due to a decrease of Rs. 73,522 in the value of English Stores expended. There was a decrease of Rs. 1,770 in the charges for carriage of Revenue Stores.

7695. The cost of the Department per train mile was annas 11.77 against annas 12.54 and per engine mile annas 10.07 against annas 10.68.

7696. Abstract C.—Carriage and Wagon Expenses.—There is an increase of Rs. 1,26,820 under this head.

7697. "Repairs and Renewals of Vehicles" and "Repairs and Renewals of Machinery &c" together show an increase of Rs. 89,095 due to the larger number of vehicles 87 against 27 renewed.

7698. "Unclassified Expenditure."—An increase of Rs. 26,169 for "Loss by Exchange" is due to an increase of Rs. 29,707 in the value of English Stores expended, and to the more unfavorable rate of exchange. There is an increase of Rs. 1,096 under "Carriage of Revenue Stores."

7699. The Carriage and Wagon Expenses per train mile were annas 4.63 against annas 3.01 and per 1,000 vehicle miles run by home vehicles Rs. 15.01 against Rs. 9.19 in the corresponding half of 1893.

7700. Abstract D.—Traffic Expenses.—There is a net increase of Rs. 4,404.

7701. Under "Salaries and Wages" there is a net increase of Rs. 1,492. The following are the principal variations:—Increases, an additional sub-assistant Traffic Manager Mr. Ross appointed in July 1893 Rs. 2,704, Exchange Compensation Allowance Rs. 7,583, Guards Rs. 2,000. Decreases, rent of Company's bungalows Rs. 6,947 formerly charged to "Contingencies" and explained in para. 51, cost of Loading and unloading goods Rs. 2,546 charged to "Station Staff" and general savings under the latter head of Rs. 2,686.

7702. "Fuel, Lighting, water and General Stores" increased by Rs. 6,203.

7703. "Printing, Stationery and Tickets" decreased by Rs. 2,932.

7704. "Miscellaneous expenses" decreased by Rs. 1,840.

7705. "Loss by Exchange" increased by Rs. 3,223.

Madras
5 Sept 1894

(Signed) J. Wake
Ag. Chief Auditor.

Working Expenses.

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

	FIRST HALF OF 1893.		FIRST HALF OF 1894.		DIFFERENCE.	
	Amount.	Per Cent. on Gross Earnings.	Amount.	Per Cent. on Gross Earnings.	Amount.	Per Cent.
	Rs.		Rs.		Rs.	
Maintenance	4,07,981	7.72	5,80,000	11.21	+ 1,72,019	+ 42.16
Locomotive	10,19,860	19.29	9,44,557	18.20	- 75,303	- 7.38
Carriage and Wagon	2,44,413	4.62	3,71,242	7.17	+ 1,26,829	+ 51.89
Traffic	4,42,083	8.36	4,46,487	8.63	+ 4,404	+ 1.00
General	2,96,717	5.42	2,96,094	5.63	- 623	- .22
Steam-bent	Nil.		Nil.			
Special and Miscellaneous	44,845	.65	63,214	1.03	+ 8,569	+ 19.19
Total	21,45,705	40.26	26,81,594	51.83	+ 2,35,889	+ 9.65

49 50. Abstract A.—The Engineering Department expended Rs. 1,72,019 more than in the corresponding half-year of 1893.

51. Under "General Superintendence" there is an increase of Rs. 8,289. Engineers' salaries and allowances show an increase of Rs. 11,689 of which Rs. 900 is due to an increase in the Chief Engineer's salary in August 1893, Rs. 2,287 to Mr. Ewing having been on furlough pay in 1893 and to an increase of his pay in the half-year under review. Other small increases are due to the revised scale of pay for Engineers which came into force on 1st July 1893, and Exchange Compensation Allowance absorbed Rs. 8,523—Mr. Thompson's absence on furlough caused a saving of Rs. 1,550. Office expenses decreased by Rs. 3,034 of which Rs. 2,261 was due to rent of Company's bungalows. The irrecoverable portion of this rent has hitherto been charged to the Working Expenses of Departments and credited to Sundry receipts Abstract K, but on the proposal of the Government Officers this procedure has now ceased.

52. "Maintenance and Renewal of Permanent Way" shows an increase of Rs. 1,42,144 of which Rs. 1,37,423 is in "Materials" and is chiefly due to decreased expenditure in June 1893 half-year, also to a decrease of Rs. 21,642 in the value of materials taken out of the line and credited to this head in the half year under review. An increase of Rs. 4,721 in "Wages" follows the larger expenditure of materials. A sum of Rs. 17,334 was expended during the half-year on covering ballast with broken stones.

53. A decrease of Rs. 9,809 occurs under "Repairs of Bridges, &c.," which is due to a credit of Rs. 16,785 for stores returned to stock. The actual outlay was Rs. 6,976 in excess of that in the corresponding period of 1893.

54 56. "Repairs of Stations and Buildings" shows a decrease of Rs. 12,141 of which Rs. 4,332 is a saving on ordinary outlay and the remainder is for value of stores returned to stock.

55. There is an increase of Rs. 3,227 under "New Minor Works."

56. "Unclassified Expenditure"—Under this head there is an increase of Rs. 43,001 for "Loss by Exchange" caused by an increase of Rs. 46,763 in the value of English Stores expended and by the rate of exchange having fallen from 14.757 to 13.270 pence per rupee. There is an increase of Rs. 4,352 for Carriage of Revenue Stores, and a saving of Rs. 4,200 due to a credit for stores returned to stock under "Tools and Plant" the actual outlay on which was also Rs. 1,327 less than in June 1893 half-year.

57 58. The number of miles of rails removed during the half-year was 38,8078 against 27,3928 in the first half of 1893.

59. The cost of maintaining a mile of single track including sidings was Rs. 571.66 against Rs. 403.15.

33 34. Jute—Gunny Bags and cloth.—Decrease tons 696 and Rs. 7,593. This decrease is principally due to traffic from Madras Railway Stations to foreign lines via Bangalore city. The traffic to foreign lines via Guntakal and Raichur however is also less than in the corresponding period.

34 35. Metals—Iron.—Decrease tons 665 and Rs. 6,856.

35 36. Oils—Kerosine.—Decrease tons 1,121 and Rs. 2,125. A small local decrease is noted from stations between Tirur and Calicut. Traffic from Madras Railway to the South via Erode is principally responsible for the falling off.

36 37. Oil Seeds—Til or Jinjili.—Decrease tons 1,471 and Rs. 16,011—Of this decrease Rs. 4,000 is due to local traffic and Rs. 12,000 to foreign. In the month of June 1893, large consignments were booked from Tirupur and Erode while in the past half-year the traffic from these stations was small. A decrease of nearly Rs. 10,000 is recorded on traffic from the G.I.P. line and beyond via Raichur and the traffic from foreign lines to Madras Railway Company via Bangalore and Guntakal also shews a falling off. An increase of traffic occurs from Madras Railway stations to the South via Erode.

37 38. Oil Seeds—Castor.—Increase tons 4,565 and Rs. 39,078. Nearly the whole of this increase is attributable to local traffic, the greater part of it being due to increased traffic from stations between Tirupatur and Erode, Salem being especially responsible for a large increase.

38 39. Oil Seeds—Others.—Decrease tons 13,721 and Rs. 41,930. This item is affected by the alteration in the sub-heads. In the corresponding period "Earthnuts" now recorded separately, are included as "Oil Seeds Others." A weight of tons 7,476 of Earthnuts was conveyed in the past half-year realizing Rs. 26,997 so that the net decrease under "Oil Seeds Others" is tons 6,245 and Rs. 14,983.

39 40. Provisions—Others.—Decrease tons 8,432 and Rs. 90,349. This decrease is probably mainly due to the inclusion of "chillies" in the current period as a separate commodity under the head of "Spices". Chillies were classed as "Provisions Others" in the corresponding period.

40 41. Salt.—Decrease tons 256 and Rs. 6,757.

41 42. Spices—Betelnuts.—Decrease tons 18 and Rs. 2,952

42 43. Spices—Chillies.—Increase tons 4,261 and Rs. 60,700. This commodity was included under the head of "Provisions Others" in the corresponding period.

43 44. Sugar—Unrefined.—Decrease tons 3,557 and Rs. 36,025. This decrease is almost entirely in foreign traffic and principally due to a falling off in the traffic to Madras Railway via Guntakal.

44 45. Timber.—Increase tons 4,019 and Rs. 26,023. This increase is principally due to local traffic from stations between Madras and Cuddapah.

45 46. Tobacco—Unmanufactured.—Increase tons 5,688 and Rs. 50,676. In the corresponding period all tobacco manufactured or unmanufactured was shown under one head see "Tobacco Manufactured."

46 47. Tobacco.—Manufactured—Cigars and other Sorts.—Decrease tons 6,641 Rs. 61,748. See explanation for Tobacco Unmanufactured.

47 48. All other Articles of Merchandise.—Decrease tons 12,802 and Increase Rs. 12,019.

22 27. **Cotton—Raw.**—Decrease tons 2,273 and Increase Rs. 2,524.—The decrease in the tonnage is confined to consignments from the N. W. line Adoni, Timmencherla and Nancherla Stations being most noticeable.

23 27. **Cotton—Manufactured—Piece Goods Indian.**—Increase tons 289 and Rs. 5,019.

24 27. **Dyes and Tans—Turmeric.**—Increase tons 6,139 and Rs. 54,038.—See explanation for Dyes and Tans Others.

25 27. **Dyes and Tans—Others.**—Decrease tons 3,774 and Rs. 31,807.—The alteration of the sub-heads referred to in the foot note renders it very difficult to determine under which head the fluctuations occur.—In the corresponding period "Dyes and Tans others" included "Turmeric" so that the past half-year's figures really shew an Increase of tons 2,365 and Rs. 22,281, "Cutch" also was hitherto included as "others" but the traffic in this commodity is very small on the Madras Railway. Large consignments of Turmeric appear to have been consigned from Erode Station during the past half-year, and the increase is probably nearly all due to improvements in the traffic in this commodity.

26 27. **Grain and Pulse—Rice in the husk.**—Increase tons 12,270 and Rs. 84,308.—See explanation for "Grain and Pulse, others."

27 27. **Grain and Pulse—Rice not in the husk.**—Decrease tons 5,496 and Rs. 50,009.—See explanation for "Grain and Pulse others."

28 27. **Grain and Pulse—Jawar and Bajra.**—Decrease tons 8,199 and Rs. 60,860.—The decrease in this case is almost entirely confined to foreign traffic—local traffic shews a decrease of Rs. 5,000 only and this is due to a falling off in the traffic consigned from Timmencherla Station on the N. W. line. The large amount of Rs. 56,000 for which the foreign traffic is responsible, is principally due to consignments from Madras Railway to the South of India via Erode, a large decrease however is also noticeable from other lines via Bangalore and via Guntakal to Madras Railway.

29 27. **Grain and Pulse—Gram and Pulse.**—Increase tons 854 and Rs. 5,182.—See explanation for "Grain and Pulse others."

30 27. **Grain and Pulse—Others.**—Decrease tons 39,190 and Rs. 1,85,907. In consequence of the change in the sub-heads it is almost impossible to localize accurately the increases and decreases under the several heads of "Grain and Pulse" separately. The net result of the increases and decreases in respect to "Rice in the husk," "Rice not in the husk" "Gram and Pulse and others" is Decrease tons 31,562 and Rs. 1,40,516. This decrease is mainly due to Grain traffic from Madras Railway to the South via Erode. A large decrease is noticeable however in traffic from foreign lines via Bangalore and less traffic was also consigned via Guntakal and Raichur.

31 27. **Hides and Skins—Skins of Sheep, &c. Dressed or Tanned.**—Increase tons 3,529 and Rs. 61,502—see "Skins of Sheep &c Raw."

32 27. **Hides and Skins—Skins of Sheep, &c. Raw.**—Decrease tons 2,756 and Rs. 46,159.—In the corresponding period skins of sheep Dressed and Raw were recorded under one head, the net result of the two classes of commodity for the past half-year is an increase of tons 733 and Rs. 15,343. The increase is mainly due to traffic exchanged with foreign Railways.

21 The following table shews some of the Principal Commodities included above, under the head of "Merchandise General" carried during the two half-years under Comparison.

	HALF-YEAR ENDING JUNE, 1893.		HALF-YEAR ENDING JUNE, 1894.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
COTTON—				
Raw	11,039	1,32,934	8,766	1,35,434
COTTON MANUFACTURED—				
Piece Goods, Indian	3,034	45,635	3,323	50,714
DYES AND TANS—				
Turmeric	...	...	6,139	54,038
Others	11,598	1,07,331	7,824	75,524
GRAIN AND PULSE—				
Rice in the husk	...	...	12,270	84,308
Rice not in the husk	30,272	1,95,085	24,776	1,44,984
Jawar and Bajra	12,539	81,373	4,340	20,513
Gram and Pulse	16,558	96,053	17,412	1,01,235
Others	69,426	3,88,508	30,236	2,02,601
HIDES AND SKINS—				
Skins of Sheep, &c.—				
(a). Dressed or tanned	...	...	3,529	61,502
(b). Raw	10,525	1,46,273	7,729	1,09,114
JUTE—				
Gunny bags and Cloth	4,971	38,196	3,985	30,598
METALS—				
Iron	7,969	86,578	7,324	79,722
OILS—				
Kerosine	3,752	34,419	2,631	32,264
OIL SEEDS—				
Til or Jangli	4,638	36,623	3,167	20,812
Castor	3,471	21,380	8,006	59,498
Others	25,311	98,622	9,099	56,642
PROVISIONS—				
Others	40,540	3,24,943	32,098	2,34,584
SALT	27,216	1,47,200	26,990	1,40,549
SPICES—				
Hotel Nuts	3,349	36,841	3,341	33,889
Chilies	...	...	4,261	60,700
SUGAR—				
Unrefined raw, Mollasses and Jaggery or. Gur and other Saccharine produce	16,481	1,15,132	12,924	79,107
TIMBER	38,404	1,12,974	42,507	1,68,997
TOBACCO—				
Unmanufactured	...	...	3,688	50,676
MANUFACTURED—				
(a). Cigars	...	...	929	4,767
(b). Other sorts	7,889	75,428	939	8,983
ALL OTHER ARTICLES OF MERCHANDISE	40,114	2,99,208	27,312	3,01,517

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

NOTE.—II. The comparison in some cases is vitiated in consequence of the alteration of Sub-heads from 1st July 1893, as per Circular No. 111, Railway P. W. D., dated Simla 27-3-93.

8. The increases and decreases of the various descriptions of Passenger traffic are shewn in the detail statement of Abstract II. vide para 110.

9. The first-class traffic shews a decrease of 494½ and Rupees 1,789. The major part of this decrease is attributable to a falling off in the receipts from Periodical ticket passengers—The gross receipts for the past half-year under this head amount to Rupees 346 only.

10. The second class traffic shews an increase in numbers of 5,654 and Rs. 14,009. The improvement is entirely confined to Troops and Police traffic the ordinary second class receipts shewing a falling off of Rs. 3,028.

11. The third-class traffic shews a decrease of 46,017 and Rs. 31,772. The decrease in this class is very small having regard to the fact that an abnormally large increase was recorded in the half-year ending June 1893, the corresponding period, and that in that half-year the highest number of passengers on record was carried, and the result does not appear to call for analysis.

12. The Passengers' luggage shews a decrease of Rs. 5,648.

13. The receipts from Horse, Carriage and Dog traffic both Ordinary and Military shew an improvement, the respective increases being Rs. 2,220 and Rs. 431.

14. Military Baggage shews a decrease of Rs. 4,751.

15. Parcels for the Public—An improvement of Rs. 15,134 or 13.14 per cent. occurs under this head.

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 1893.

	HALF-YEAR ENDING, JUNE, 1893.		HALF-YEAR ENDING, JUNE, 1894.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, general	420,537	29,04,608	372,563	27,36,489
Military stores	799	32,403	953	40,256
Railway materials for construction	1,483	4,700	14,144	10,451
Coal (including Locomotive Revenue)	35,367	1,49,266	45,028	1,52,543
Revenue stores (excluding Locomotive Coal)	115,179	44,774	102,135	45,483
Other goods traffic	...	22,014	...	21,975
Less—Outstandings irrecoverable or not recovered	603,317	31,58,365	534,821	30,09,227
TOTAL	603,317	31,58,365	534,821	30,09,227

17. Under the head of Merchandise General, a decrease of tons 47,974 and Rs. 1,68,319 occurs. This decrease is practically all in the grain traffic, the fluctuations under each commodity are given in another para.

18. Railway Materials for construction—Increase tons 12,661 and Rs. 5,781—This increase includes a somewhat large item in connection with the alteration of Sidings at Palghat, Mettupalaiyam, &c.

19. Coal (including Loco. Revenue). Increase tons 9,659 and Rs. 3,277. This is largely attributable to the increased consumption of coal in the Loco. Department.

20. Revenue Stores (excluding Loco. Coal). Decrease tons 43,035 and increase Rs. 709. This decrease in weight with an increase in money is explained by the fact that less Revenue ballast, which is conveyed at exceptionally low rates, was trained in the past half-year than in the corresponding period, while the tonnage of other articles under this head, was heavier in the later period.

REVENUE. General Results.

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

	Half-year ending June, 1893.	Half-year ending June, 1894.	DIFFERENCE.	
	Miles.	Miles.	Miles.	Per Cent.
Mean Mileage worked ...	839.23	839.23	—	—
Train-Mileage ...	1,300,859	1,261,661	— 17,177	— 1.32
	No.	No.	No.	
Average number of trains over the whole line daily in both directions.	6.56	6.45	— .11	— 1.29
	Rs.	Rs.	Rs.	
Gross Earnings ...	52,56,714	51,73,932	— 1,12,782	— 2.13
Working Expenses ...	24,45,705	26,51,594	+ 2,35,889	+ 9.65
Net Earnings ...	28,41,009	24,92,338	— 3,48,671	— 12.27
Percentage of working expenses to Gross Earnings ...	46.76	51.83	+ 5.07	...
Percentage of Net Earnings to capital outlay, including suspense ...	2.36	2.07	— .29	...

4. The Gross Earnings per mean mile worked per week averaged Rupees 237, against Rupees 242 and were realized at a cost of 51.83 per cent. against 46.26 per cent. in the corresponding half of the previous year.

5. The Net Earnings for the half-year after paying the contribution to the Provident Institution, fell short of the guaranteed interest by Rupees 4,15,137. During the half-year the percentage of Net Earnings on total capital outlay, including suspense, was 2.07 as compared with 2.36 in 1893.

Gross Earnings.

6. The following table shews the Gross Earnings for the two half-years.

	Half-year ending June, 1893.	Half-year ending June, 1894.	DIFFERENCE	
			Amount.	Per Cent.
	Rs.	Rs.	Rs.	
Coaching ...	20,32,392	20,19,165	— 13,227	— .65
Goods ...	31,58,365	30,09,227	— 1,49,138	— 4.72
Electric Telegraph ...	10,012	9,137	— 875	— 8.74
Steam-hoat ...	85,945	1,36,403	+ 50,458	+ 58.71
Sundries ...	...	...	...	...
Total ...	52,56,714	51,73,932	— 1,12,782	— 2.13

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

	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		TOTAL.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
First half of 1893.	9,218½	85,444	33,510½	1,07,971	5,030,620½	15,78,483	5,073,349½	17,71,898
First half of 1894.	8,734	83,655	39,164½	1,21,980	4,984,603½	15,46,711	5,032,502	17,52,346
Increase ...	...	...	5,654	14,009	...	31,772	40,847½	19,552
Decrease ...	494½	1,789	...	...	46,017	31,772	40,847½	19,552

N.J.

S
18/3

Note by the Chief Auditor, Madras Railway
on the Capital and Revenue Accounts for the half
year ended the 30 June 1894.

MADRAS RAILWAY COMPANY,

Chief Auditor's Office,

Madras, 5th September, 1894.

THE AGENT AND MANAGER,

Madras Railway Company.

Dear Sir,

I beg to forward herewith the annual statements of the Company's Accounts for the
half-year ending 30th June, 1894.

Capital.

1. Statement No. V.—The Capital expenditure for the half-year after crediting cash recoveries Rupees 12,198-6-2 amounted to Rupees 1,11,192-2-11 and was incurred chiefly on additions and alterations at stations including permanent way. The credit of Rupees 12,198-6-2 consists of Rupees 5,033-12-5 recovered from the Kolar Gold Fields Railway towards the cost of Junction arrangements at Bowringpet, Rupees 136 for sale of Kamalapuram Depot buildings at Papagahni Bridge and Rupees 7,028-9-9 for sale of 3 old Locomotive Engines.

2. Statement No. VI.—The total capital outlay including suspense from the commencement of operations to the end of the half-year under review was Rupees 12,04,14,553 and the expenditure excluding suspense Rupees 11,75,97,149 which gives an average of Rupees 1,40,126 per mile open.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Note by the Chief Auditor
in R. in the Capital and
Revenue Accounts for
for the half year ended the
30 June 1894

H. E. N. — of 5th Sept 1894

DESPATCHED
12 OCT. 94

To The Agent & Mgr.

Examining R. & A. Co. Ltd.

Ordered to be forwarded
to the Govt of India and to the
Secretary of State.

H. E. N. 526 R of 6th Sept 1894

Forwarded

DESPATCHED
16 OCT. 94

H. E. N. 525 R of 17th Sept 1894

To The R. & A. Co. Ltd. for India

For We have the honor to
forward a copy of our R. of
N. 525 R of 17th Sept 1894, embodying
a R. on the Capital & Revenue
Accounts in R. for the first half
of 1894.

DESPATCHED
18 OCT. 94

For
21
1894

D.R.