

Public Works (1896) Department.

RAILWAY BRANCH.

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

DATED 23rd March

[Despatch Abstract.]

Capital & Revenue Accounts, The Rail (Railway).

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

Edg Pres: embodying a note by the Chief Auditor on the — for the half year ended the 31st Dec 1895.

Edg Pres: embodying a note by the Chief Auditor on the Capital & Revenue Accounts, Madras Ry for the half year ended the 31st Dec 1895.

BACK PAPERS.

[illegible]

FURTHER PAPERS.

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

No. 272 R., 23RD MARCH 1896.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

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

CAPITAL.

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

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

REVENUE.

General Results.

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

	Half-year ending December 1894.	Half-year ending December 1895.	Difference.	
Mean mileage worked	MILES. 839.22	MILES. 839.22	MILES.	PBB CENT.
Train-mileage	1,238,088	1,278,459	+ 44,371	+ 3.60
Average number of trains over the whole line daily in both directions	NO. 7.99	NO. 8.28	+ 0.29	..
Gross earnings	NO. \$1,47,080	NO. \$5,01,371	+ \$3,54,291	+ 6.88
Working expenses	26,91,555	26,47,561	- 44,014	- 1.64
Net earnings	24,55,526	28,53,830	+ 3,98,306	+ 16.22
Percentage of working expense to gross earnings	82.29	48.13	- 4.16	..
Percentage of net earnings to capital outlay, including suspense..	2.04	2.26	+ 0.22	..

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

4-A. The percentage of working expenses to gross earnings for the year 1893 was 47.55 against 52.06 for 1894.

5. The net earnings for the half-year, after paying the contribution to the Provident institution, fell short of the guaranteed interest by Rs. 53,615. During the half-year, the percentage of net earnings on capital outlay including suspense, was 2.36 as compared with 2.04 in 1894 and the percentage of net earnings for the year 1895 was 4.66 against 4.10 for 1894.

Gross Earnings.

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

	Half-year ending December 1894.	Half-year ending December 1895.	Difference.	
			Amount.	Per cent.
Coaching	Rs. 20,59,202	Rs. 23,74,761	+ 3,15,559	+ 15.34
Goods	29,75,904	30,43,481	+ 67,577	+ 2.27
Electric telegraph	8,886	9,948	+ 1,062	+ 11.93
Steam-boat	63,089	77,194	+ 14,105	+ 22.36
Sundries				
Total	61,47,080	65,01,371	+ 3,54,291	+ 5.80

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.
Second half of 1894	10,220	Rs. 89,446	39,807	Rs. 1,05,120	6,078,633	16,00,363	6,127,660	Rs. 18,00,928
Second half of 1895	12,084	1,15,990	60,748	1,45,611	4,369,213	17,90,431	4,428,025	20,62,042
Increase	1,864	26,545	17,940	40,491	719,320	1,84,068	899,636	2,61,104
Decrease								

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

* Not printed.

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

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

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

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

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

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

15. *Parcels for the public.*—A decrease of Rs. 19,130 or 11.45 per cent. occurs under this head. In the corresponding period an increase of somewhat similar amount was recorded.

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

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
Merchandise, General	Tons. 869,677	Rs. 27,10,428	Tons. 878,632	Rs. 27,24,008
Military stores	913	32,393	984	37,947
Railway materials for construction	14,183	7,966	1,331	4,089
Coal (including Locomotive Revenue)	60,678	1,66,806	66,069	2,11,514
Revenue stores (excluding Locomotive Coal)	96,297	3,337	107,722	46,193
Other Goods Traffic		17,954		18,730
Less—Outstandings irrecoverable or not recovered	641,721	29,76,904	653,628	30,43,481
Total	641,721	29,76,904	653,628	30,43,481

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

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

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

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

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
Cotton—	Tons.	Rs.	Tons.	Rs.
Raw	10,796	1,56,986	9,807	1,38,841
Cotton, Manufactured—				
Piece-goods, Indian	3,819	82,143	3,243	46,826
Dyes and Tans—				
Others	8,143	80,763	8,661	83,843
Grain and Pulse—				
Rice in the husk	16,860	1,16,029	17,339	1,31,447
Rice not in the husk	32,285	1,77,297	22,997	1,41,227
Jawar and Bajra	3,984	20,141	7,117	60,394
Gram and Pulse	13,676	80,201	17,611	1,06,973
Others	27,423	1,85,886	26,793	1,74,760
Hides and Skins—				
Skins of Sheep, &c.—				
(a) Dressed or Tanned	4,344	67,326	4,163	62,683
(b) Raw	9,430	1,21,832	79	827
Metals—				
Iron	5,186	88,607	6,182	73,391
Oil—				
Kerosene	4,783	56,914	4,420	66,976
Oil-seeds—				
Til or Gingelly	7,790	54,689	8,780	60,026
Castor	8,613	63,601	8,008	30,431

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Provisions—				
Others	29,879	2,13,840	29,665	2,13,283
Rice	25,957	1,35,724	28,043	1,59,247
Spices—				
Betel-nuts	6,520	63,167	4,521	46,443
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	43,26	62,763	8,537	54,374
Timber	46,673	1,76,004	69,679	2,11,103
All other articles of merchandise	25,532	2,68,965	30,043	3,16,031

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

21. *Cotton—Raw*.—Decrease tons 988 and Rs. 18,615. A large part of this decrease is due to local traffic from stations on the North-West line. A falling off of over Rs. 10,000, however, is noticed in traffic coming on to the Madras Railway at Guntakal Junction.

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

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

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

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

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

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

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

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

30. *Hides and Skins—Skins of Sheep, &c., Raw*.—Decrease tons 1,819 and Rs. 26,501.

31. *Metals—Iron*.—Increase tons 997 and Rs. 13,634. This increase is almost equally divided between local and foreign traffic; a decrease of somewhat similar amount was recorded in the corresponding period.

32. *Oils—Kerosine*.—Decrease tons 363 and Rs. 933.

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

34. *Oil-seeds—Castor*.—Decrease tons 5,604 and Rs. 49,070. The bulk of the decrease in this case is in local traffic from stations on the South-West line between Jalarpet and Salem and principally in the first four months of the half-year. A somewhat large falling off also occurs in traffic handed to us at Bangalore City Junction.

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

36. *Salt*.—Increase tons 2,096 and Rs. 23,623.

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

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

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

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

Working Expenses.

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

	Second half of 1894.		Second half of 1895.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	RS.		RS.		RS.	
Maintenance	8,89,120	11.45	8,83,099	10.60	— 6,091	— 1.03
Locomotive	9,68,420	18.81	10,29,076	18.71	+ 60,656	+ 6.26
Carriage and wagon	3,41,076	6.63	2,91,120	5.29	— 49,956	— 14.65
Traffic	4,23,468	8.22	4,09,760	7.45	— 13,708	— 3.24
General	2,79,363	6.43	2,85,229	6.18	+ 5,866	+ 2.10
Steam-boat	Nil.		Nil.		Nil.	
Special and miscellaneous	89,939	1.76	42,267	.90	— 47,672	— 45.23
Total	26,91,555	62.29	26,47,541	48.13	— 44,014	— 1.64

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

43. Under "General Superintendence" the decrease is Rs. 2,779. Salaries are reduced by Mr. West's pay being charged to the Agent's office when officiating for Mr. Moss in July and August 1895, also to his pay being stopped during his overstayed leave in October and November last. The absence on furlough of Mr. Chisholm and Mr. French caused further savings, which, however, were balanced by the return of Mr. H. J. Thompson to duty and to Mr. Ewing drawing his allowance as Personal Assistant for the whole of the half-year under review as against 4½ months only in the second half of 1894. Other increases were caused by the transfer of Mr. R. E. Pigott from the Telegraph Department to act as Assistant Engineer, and to Mr. Sandford's having temporarily acted as a second-class Engineer for a longer period in the second half of 1895. Exchange compensation was higher by Rs. 830 and subordinate superintendence by Rs. 1,157, the latter being due to increased pay drawn by some Inspectors and Sub-Inspectors. There was a decrease of Rs. 5,036 under office expenses, due to savings under contingencies and staff through the amalgamation of sub-districts from 1st September 1895.

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

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

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

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

48. Under "Unclassified Expenditure" there is an increase of Rs. 9,666 in loss by exchange owing to the larger amount of English stores used, of Rs. 6,461 under Carriage of Revenue Stores and of Rs. 1,595 under tools and plant.

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

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

51. The cost of maintaining a mile of single track including sidings was Rupees 574.56 against Rs. 579.60. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

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

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

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

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

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

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

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

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

60. The cost of the department per train mile was annas 12.93 against annas 12.54, and per engine mile annas 10.96 against annas 10.64 in the second half of 1894.

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

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

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

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

65. The carriage and wagon expenses per train mile were annas 3.66 against annas 4.42, and per 1,000 vehicles miles run by home vehicles Rs. 11.13 against Rs. 14.23 in the corresponding half of 1894.

66. *Abstract D—Traffic Expenses.*—The results of the half-year show a net decrease of Rs. 13,705.

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

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

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

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

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

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

	Second half of 1894.	Second half of 1895.	Difference.	
	TONS. 641,721	TONS. 683,628	+	TONS. 41,907
Tonnage of goods	TON-MILES. 67,000,136	TON-MILES. 70,828,453	+	TON-MILES. 3,828,316
Ton-mileage of goods	RS. 1,90,277	RS. 1,90,411	+	RS. 134
Station staff	49,843	49,846	+	3
Train staff			+	

73. The total cost of the department averaged annas 5.15 as against annas 5.48 per train mile in the second half of 1894.

74. *Abstract E—General Charges.*—The net increase is Rs. 5,868. "Home Expenditure" shows an increase of Rs. 2,221.

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

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

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

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

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

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

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

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

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

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

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

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

87. "Miscellaneous."—The increase of Rs. 1,800 is more than accounted for by the inclusion of Rs. 1,983, for Commission and Stamp Duty on Debentures incurred in the London Office. There is a decrease under "Conservancy" due to recoveries from the Staff and under "Railway Schools."

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

89. *Statement of Train Mileage No. XIV.*—As compared with the second half of 1894, there was an increase in the train-mileage of 42,753 or about 3.42 per cent.: the miscellaneous engine-mileage was 17.97 per cent. of train-mileage run against 17.91 per cent. in the corresponding half of the previous year.

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

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

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

(True Extract.)

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

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

RAILWAY.
Govt. of {1896} Madras.
PUBLIC WORKS.

Dated, March, 23rd.

Recd. Encl.

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

MARCH.

Capital and Revenue Accounts,
Madras Railway

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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

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REVENUE.

General Results.

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	Half-year ending December 1894.	Half-year ending December 1895.	Difference.	
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4-A. The percentage of working expenses to gross earnings for the year 1895 was 47.55 against 52.06 for 1894.

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			Amount.	Per cent.
Coaching	Rs. 20,99,202	Rs. 23,70,761	+ 2,71,559	+ 12.94
Goods	29,75,904	30,43,481	+ 67,577	+ 2.27
Electric telegraph	8,885	9,938	+ 1,053	+ 11.82
Steam-boat	63,089	77,194	+ 14,105	+ 22.36
Sundries				
Total	51,47,080	55,01,371	+ 3,54,291	+ 6.88

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.
Second half of 1894	10,220	Rs. 89,445	88,807	Rs. 1,05,120	8,078,633	Rs. 16,06,363	8,127,560	Rs. 18,00,928
Second half of 1895	12,084	1,15,990	86,748	1,43,611	4,359,213	17,90,431	4,428,026	20,52,032
Increase	1,864	26,545	17,940	40,491	719,320	1,84,068	899,635	2,51,104
Decrease								

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

* Not printed.

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

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

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

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

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

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

15. *Parcels for the public.*—A decrease of Rs. 19,130 or 11.45 per cent. occurs under this head. In the corresponding period an increase of somewhat similar amount was recorded.

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

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
Merchandise, General	Tons. 369,677	Rs. 27,10,428	Tons. 378,832	Rs. 27,24,008
Military stores	913	33,393	984	37,917
Railway materials for construction	14,158	7,956	1,331	4,089
Coal (including Locomotive Revenue)	60,676	1,66,808	66,069	2,11,514
Revenue stores (excluding Locomotive Coal)	96,297	39,327	107,722	48,193
Other Goods Traffic		17,934		18,730
Total	641,721	29,75,904	653,628	30,43,481
Less—Outstandings irrecoverable or not recovered				
Total	641,721	29,75,904	653,628	30,43,481

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

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

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

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

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
Cotton—	Tons.	Rs.	Tons.	Rs.
Raw	10,795	1,66,986	9,807	1,38,341
Cotton, Manufactured—				
Piece-goods, Indian	3,819	52,143	3,248	46,526
Dyes and Tans—				
Others	8,143	80,763	8,561	83,842
Grain and Pulses—				
Rice in the husk	16,860	1,16,039	17,339	1,31,447
Rice not in the husk	32,383	1,77,297	22,997	1,41,227
Jawar and Bajra	2,984	20,141	7,117	60,394
Gram and Pulses	13,876	80,201	17,611	1,06,973
Others	27,423	1,85,885	26,793	1,74,759
Hides and Skins—				
Skins of Sheep, &c.—				
(a) Dressed or Tanned	4,344	67,326	4,163	62,583
(b) Raw	9,430	1,21,832	70	827
Metals—				
Iron	5,185	58,607	6,182	73,291
Oil—				
Kerosene	4,783	56,914	4,420	56,976
Oil-seeds—				
Til or Gingelly	7,790	54,689	8,780	60,025
Castor	8,619	63,601	8,008	20,431

	Half-year ending December 1894.		Half-year ending December 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
Provisions—	Tons.	Rs.	Tons.	Rs.
Others	29,879	2,13,840	29,665	2,19,263
Salt	25,957	1,35,724	28,052	1,59,217
Spices—				
Betel-nuts	8,520	63,167	4,621	46,443
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	83,28	42,763	8,517	54,374
Timber	46,573	1,78,004	49,649	2,11,102
All other articles of merchandise	25,532	2,68,948	30,043	3,16,051

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

39. *Timber*—Increase tons 13,126 and Rs. 35,093. This increase is mainly due to traffic for stations on the Kolar Gold Fields Railway presumably for the Gold mines.

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

Working Expenses.

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

	Second half of 1894.		Second half of 1895.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
Maintenance	Rs. 5,89,190	11.45	Rs. 5,83,009	10.60	— 6,091	— 1.03
Locomotive	9,64,320	18.81	10,29,078	18.71	+ 60,356	+ 6.25
Carriage and wagon	3,41,076	6.63	2,91,120	5.29	— 49,956	— 14.65
Traffic	4,23,468	8.22	4,09,760	7.45	— 13,708	— 3.24
General	2,79,363	5.43	2,85,229	5.19	+ 5,866	+ 2.10
Steam-boat	Nil.		Nil.		Nil.	
Special and miscellaneous	89,935	1.75	49,257	.90	— 40,681	— 45.23
Total	26,91,358	51.29	26,47,541	49.13	— 44,014	— 1.66

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

43. Under "General Superintendence" the decrease is Rs. 2,779. Salaries are reduced by Mr. West's pay being charged to the Agent's office when officiating for Mr. Moss in July and August 1895, also to his pay being stopped during his over-stayed leave in October and November last. The absence on furlough of Mr. Chisholm and Mr. French caused further savings, which, however, were balanced by the return of Mr. H. J. Thompson to duty and to Mr. Ewing drawing his allowance as Personal Assistant for the whole of the half-year under review as against 4½ months only in the second half of 1894. Other increases were caused by the transfer of Mr. R. E. Pigott from the Telegraph Department to act as Assistant Engineer, and to Mr. Sandford's having temporarily acted as a second-class Engineer for a longer period in the second half of 1895. Exchange compensation was higher by Rs. 830 and subordinate superintendence by Rs. 1,157, the latter being due to increased pay drawn by some Inspectors and Sub-Inspectors. There was a decrease of Rs. 5,036 under office expenses, due to savings under contingencies and staff through the amalgamation of sub-districts from 1st September 1895.

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

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

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

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

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

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

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

51. The cost of maintaining a mile of single track including sidings was Rupees 574.56 against Rs. 579.60. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

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

53. Under "General Superintendence" the increase of Rs. 4,517 is nearly balanced by a decrease of Rs. 4,406 in Abstract C. There is an increase under salaries on account of the Deputy Locomotive Superintendent having been absent on furlough during the whole of the second half of 1894, and a decrease under Stationery: the other differences are small.

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

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

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

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

58. "Unclassified Expenditure."—The increase of Rs. 10,014 is more than accounted for by the increase under "Loss by Exchange" of Rs. 11,778 owing to the increased amount of English stores used: there is a reduction of Rs. 1,734 under "Carriage of Revenue Stores."

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

60. The cost of the department per train mile was annas 12.93 against annas 12.54, and per engine mile annas 10.96 against annas 10.64 in the second half of 1894.

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

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

63. "Repairs and Renewals of Vehicles" show a decrease of Rs. 25,729, although there is an increase of 453 in the number of vehicles under repair in the second half of 1895.

64. Under "Unclassified Expenditure" the decrease is fully accounted for by the reduction of Rs. 20,919 in the charge for "Loss by Exchange." There was an increase of Rs. 332 in the credit on account of the Kolar Gold Fields Railway.

65. The carriage and wagon expenses per train mile were annas 3.66 against annas 4.42, and per 1,000 vehicles miles run by home vehicles Rs. 11.13 against Rs. 14.23 in the corresponding half of 1894.

66. *Abstract D—Traffic Expenses.*—The results of the half-year show a net decrease of Rs. 13,705.

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

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

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

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

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

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

	Second half of 1894.	Second half of 1895.	Difference.	
Tonnage of goods	TONS. 841,721	TONS. 883,628	+ TONS. 41,907	PER CENT. + 2.20
Ton-mileage of goods	TON-MILES. 67,000,138	TON-MILES. 70,828,453	+ TON-MILES. 3,828,315	+ 5.71
Station staff	RS. 1,90,277	RS. 1,90,411	+ RS. 134	+ .30
Train staff	RS. 42,843	RS. 44,816	+ RS. 1,973	+ 4.61

73. The total cost of the department averaged annas 5.15 as against annas 5.48 per train mile in the second half of 1894.

74. *Abstract E—General Charges.*—The net increase is Rs. 5,806. "Home Expenditure" shows an increase of Rs. 2,221.

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

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

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

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

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

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

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

82. *Abstract G—Special and Miscellaneous.*—The result is a net decrease of Rs. 40,631.

83. "Law Charges" show a decrease of Rs. 1,573.

84. "Compensation."—The decrease of Rs. 1,743 is partly due to credits in the half-year under review for recoveries on account of claims.

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

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

87. "Miscellaneous."—The increase of Rs. 1,300 is more than accounted for by the inclusion of Rs. 1,963, for Commission and Stamp Duty on Debentures incurred in the London Office. There is a decrease under "Conservancy" due to recoveries from the Staff and under "Railway Schools."

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

89. *Statement of Train Mileage No. XIV.*—As compared with the second half of 1894, there was an increase in the train-mileage of 42,763 or about 3.42 per cent.: the miscellaneous engine-mileage was 17.97 per cent. of train-mileage run against 17.91 per cent. in the corresponding half of the previous year.

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

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

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

(True Extract.)

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

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

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

Forwarded.

(By order.)

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

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

Ed. J. P. Oliver.
By the Copies

RAILWAY.

Govt. of {1896} Madras.
PUBLIC WORKS.

Dated March, 23rd.

Recd.

Encl.

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

MARCH.

**Capital and Revenue Accounts,
Madras Railway**

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

No. ¹⁰/_{272 R.} 23RD MARCH 1896.

PUBLIC WORKS DEPARTMENT.

LETTER—to

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD,

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

We have the honour to be,

My Lord,

Your Lordship's most obedient, humble servants,

(Signed) A. E. HAVELOCK.

(") H. W. BLISS.

(") J. GROSE.

MADRAS,
23rd March 1896.

Encl. T. K. Narayana Aiyangar.

GOVT. OF MADRAS.

PUBLIC WORKS DEPARTMENT.

(Copy.)

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

No. ¹⁰/_{272 R.} dated 23rd Mar. 1896.

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

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

MADRAS RAILWAY COMPANY,

~~Chief Auditor's Office,~~

~~Madras, 24th March, 1896.~~

~~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 31st December 1895.~~

Capital.

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

2. *Statement No. VI.*—The total Capital outlay including suspense from the commencement of operations to end of the half-year under review, was Rupees 12,09,29,819 and the expenditure excluding suspense Rupees 11,81,25,872 which gives an average of Rupees 1,40,755 per mile open.

REVENUE.

General Results.

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

	Half-year ending December, 1894.	Half-year ending December, 1895.	DIFFERENCE.	
	Miles.	Miles.	Miles.	Per Cent.
Mean Mileage worked ...	630 22	639 22	+	...
Train-Mileage ...	1,234,064	1,278,460	+ 44,371	+ 3 60
Average number of trains over the whole line daily in both directions...	No. 7 09	No. 8 28	+ 0 29	-
	Rs.	Rs.	Rs.	
Gross Earnings ...	51,47,060	55,01,371	+ 3,54,291	+ 6 88
Working Expenses ...	26,91,555	26,47,541	- 44,014	- 1 64
Net Earnings ...	24,55,525	28,53,830	+ 3,98,305	+ 16 22
Percentage of working expenses to Gross Earnings ...	52 29	48 13	- 4 16	
Percentage of Net Earnings to capital outlay, including suspense ...	2 04	3 36	+ 0 32	.

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

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

*4(a). The percentage of working expenses to Gross Earnings
for the year 1895 was 47.55 against 52.06 for 1894.*

Gross Earnings.

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

	Half-year ending December, 1894.	Half-year ending December, 1895.	DIFFERENCE.	
			Amount.	Per Cent.
	Rs.	Rs.	Rs.	Rs.
Coaching	20,99,202	23,70,761	2,71,559	12.94
Goods	29,75,004	30,41,181	67,577	2.27
Electric Telegraph	8,885	9,935	1,050	11.82
Steam-boat	63,080	77,104	14,103	22.36
Southern				
Total	51,47,040	55,01,371	3,54,291	6.89

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

	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		TOTAL.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
Second half of 1894	10,220	89,445	35,807	1,05,120	5,078,533	16,06,363	5,127,560	18,00,929
Second half of 1895	12,084	1,15,990	56,743	1,45,611	4,359,213	17,90,431	4,429,025	20,52,032
Increase	1,864	26,545	17,910	40,491	719,320	1,84,068	699,535	2,51,104
Decrease								

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

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

10. The Second class traffic shows an increase of 17,940 and Rs. 40,491. The ordinary traffic shows the satisfactory increase of Rs. 10,398 while the Troops and Police shows an improvement of Rs. 23,311.

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

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

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

14. Military Baggage shows an increase of Rs. 15,981.

15. **Parcels for the public.**—A decrease of Rs. 10,130 or 11.45 per cent. occurs under this head. In the corresponding period an increase of somewhat similar amount was recorded.

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

	HALF-YEAR ENDING DECEMBER, 1894.		HALF-YEAR ENDING DECEMBER, 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	369,677	27,10,428	374,532	27,24,004
Military Stores	913	33,393	981	37,047
Railway materials for construction	14,159	7,356	1,331	4,089
Coal (including Locomotive Revenue)	60,676	1,60,806	65,059	2,11,514
Revenue stores (excluding Locomotive Coal)	96,297	30,337	107,722	46,193
Other Goods Traffic		17,084		15,740
Less—Outstandings irrecoverable or not recovered	541,721	29,75,904	633,628	30,43,481
TOTAL	541,721	29,75,904	633,628	30,43,481

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

18. **Railway materials for construction.**—Decrease tons 12,827 and Rs. 3,267.

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

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

	HALF-YEAR ENDING DECEMBER, 1894.		HALF-YEAR ENDING DECEMBER, 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
COTTON—				
Raw	10,795	1,66,086	9,807	1,38,341
COTTON, MANUFACTURED—				
Piece-goods, Indian	8,810	62,113	3,249	46,625
DYES AND TANS—				
Others	8,143	80,753	8,651	83,812
GRAIN AND PULSE—				
Rice in the husk	16,400	1,16,028	17,839	1,31,117
Rice not in the husk	32,245	1,77,297	22,967	1,41,227
Jawar and Bajra	2,941	21,111	7,117	50,394
Gram and Pulse	13,576	80,201	17,611	1,06,073
Others	27,422	1,85,845	25,793	1,72,750
HIDES AND SKINS—				
Skins of Sheep, &c.—				
(a) Dressed or Tanned	4,354	67,326	4,303	62,541
(b) Raw	9,130	1,21,332	70	827
METALS—				
Iron	8,165	58,607	6,142	72,291
OILS—				
Kerosine	4,783	56,914	4,420	55,976
OIL SEEDS—				
Til or Jinjili	7,790	54,540	8,780	60,025
Castor	8,613	63,501	3,008	20,431

	HALF-YEAR ENDING DECEMBER, 1894.		HALF-YEAR ENDING DECEMBER, 1895.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
PROVISIONS— Others	29,879	2,19,840	20,665	2,15,253
SALT	25,957	1,35,724	29,053	1,50,217
SPICES— Betel nuts	5,520	63,167	4,523	46,143
SUGAR— Cured, viz., Molasses and Jaggery or Gur, and other Saccharine produce	8,324	52,753	8,537	54,374
TIMBER	46,573	1,74,004	59,699	2,11,102
ALL OTHER ARTICLES OF MERCHANDISE	25,532	2,64,965	30,043	3,16,051

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

21. **Cotton.—Rate.**—Decrease tons 993 and Rs. 19,645. A large part of this decrease is due to local traffic from stations on the North-West Line. A falling off of over Rupees 10,000 however is noticed in traffic coming on to the Madras Railway at Guntakal Junction.

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

23. **Dyes and Tans—Others.**—Increase tons 408 and Rs. 3,039.

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

25. **Grain and Pulse—Rice not in the husk.**—Decrease tons 9,238 and Rs. 36,070. An increase of some Rs. 50,000 was recorded in local traffic under this head in the Report for the half-year ending December 1894 the corresponding period. The decrease in local traffic for the half-year now under review is Rs. 30,000; this is principally due to traffic from Katpadi, Ambur, Gudiyattam and other South-West line stations in the last three months of the year. Katpadi alone showing a falling off of some Rs. 10,000. A falling off of some Rs. 8,000 occurred in traffic handed to us at Katpadi.

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

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

28. **Grain and Pulse—Others.**—Decrease to 1,620 and Rs. 13,115.

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

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

31. **Metals—Iron.**—Increase tons 997 and Rs. 15,684. This increase is almost equally divided between local and foreign traffic, a decrease of somewhat similar amount was recorded in the corresponding period.

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

33. **Oil Seeds—Til or Jinjili.**—Increase tons 990 and Rs. 5,156.

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

35. **Provisions—Others.**—Decrease tons 211 and increase Rs. 1,413.

36. **Salt.**—Increase tons 2,026 and Rs. 23,523.

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

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

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

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

Working Expenses.

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

	SECOND HALF OF 1894.		SECOND HALF OF 1895.		DIFFERENCE.	
	Amount.	Per Cent. on Gross Earnings.	Amount.	Per Cent. on Gross Earnings.	Amount.	Per Cent.
	Rs.		Rs.		Rs.	
Maintenance	5,59,190	11.45	5,53,000	10.60	- 6,091	- 1.03
Locomotive	9,64,520	18.41	10,29,070	18.71	+ 64,550	+ 0.25
Carriage and Wagon	3,41,070	6.63	2,91,120	5.29	- 49,950	- 14.65
Traffic	4,23,164	8.22	4,09,760	7.15	- 13,704	- 3.24
General	2,79,363	5.43	2,85,220	5.19	+ 5,856	+ 2.19
Steam-haul	Nil.		Nil.		Nil.	
Special and Miscellaneous	89,938	1.75	49,257	0.90	- 40,681	- 45.23
Total	26,91,555	62.29	26,47,511	48.13	- 44,044	- 1.64

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

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

review as against 4½ months only in the second half of 1894. Other increases were caused by the transfer of Mr. R. E. Pigott from the Telegraph Department to act as Assistant Engineer, and to Mr. Sandford's having temporarily acted as a 2nd Class Engineer for a longer period in the second half of 1895. Exchange Compensation was higher by Rs. 830 and subordinate superintendence by Rs. 1,157, the latter being due to increased pay drawn by some Inspectors and Sub-Inspectors. There was a decrease of Rs. 5,636 under office expenses, due to savings under contingencies and staff through the amalgamation of Sub-districts from 1st September 1895.

44. "Maintenance and Renewal of Permanent Way" shows an increase of Rs. 6,660: there is an increase of Rs. 40,119 in ordinary maintenance and of Rs. 8,810 under extraordinary expenditure for covering sand ballast with stone, which increases are reduced by an increase of Rs. 42,300 in the amount of stores returned into store and credited to this sub-head.

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

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

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

48. Under "Unclassified Expenditure" there is an increase of Rs. 9,666 in Loss by Exchange owing to the larger amount of English stores used, of Rs. 5,461 under Carriage of Revenue Stores and of Rs. 1,505 under Tools and Plant.

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

50. The number of miles of rails removed during the half-year was 49,8704 against 35,5180 in the second half of 1894.

51. The cost of maintaining a mile of single track including sidings was Rs. 574.56 against Rs. 579.60. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

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

53. Under "General Superintendence" the increase of Rs. 4,517 is nearly balanced by a decrease of Rs. 4,406 in Abstract C. There is an increase under salaries on account of the Deputy Locomotive Superintendent having been absent on furlough during the whole of the second half of 1894, and a decrease under Stationery: the other differences are small.

54. "Running Expenses" show an increase of Rs. 1,417 and "Fuel" of Rs. 37,096 probably owing to the increase of 51,211 in engine mileage.

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

56. "Maintenance and Renewal of Locomotive Engines" Increase of Rs. 7,601, due to cost of 2 new Locomotives Rs. 67,469 in the half-year to 31st December 1895 and to decrease in credit for returned stores of Rs. 9,621, together Rs. 77,093, reduced to Rs. 7,601 by a decrease of Rs. 69,492 in ordinary maintenance.

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

58. "Unclassified Expenditure"—The increase of Rs. 10,044 is more than accounted for by the increase under "Loss by Exchange" of Rs. 11,779 owing to the increased amount of English stores used: there is a reduction of Rs. 1,734 under "Carriage of Revenue Stores."

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

60. The cost of the department per train mile was annas 12.93 against annas 12.54 and per engine mile annas 10.95 against annas 10.64 in the second half of 1894.

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

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

63. "Repairs and Renewals of Vehicles" show a decrease of Rs. 25,729 although there is an increase of 463 in the number of vehicles under repair in the second half of 1895.

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

65. The Carriage and Wagon Expenses per train mile were annas 3.66 against annas 4.12, and per 1,000 vehicles miles run by homo vehicles Rs. 11.13 against Rs. 11.23 in the corresponding half of 1894.

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

67. "Salaries and Wages" are Rs. 3,986 higher in the half-year under review, caused by an increase in the pay of the Traffic Manager and an Assistant Traffic Manager, also due to pay of the Inspector of Station Machinery, being wholly charged to the Traffic Department instead of partly only as in previous half-years: there were small increases to the Office and Station Staff.

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

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

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

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

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

	Second half of 1894.		Second half of 1895.		Difference.	
	Tons.		Tons.		Tons.	Per Cent.
Tonnage of Goods	541,721		553,629	+	11,907	+ 2.20
	Ton-miles.		Ton-miles.		Ton-miles.	
Ton-mileage of Goods	67,000,139		70,829,453	+	3,828,315	+ 5.71
	Rs.		Rs.		Rs.	
Station Staff	1,00,277		1,00,941	+	664	+ .30
Train Staff	42,512		42,816	+	304	+ .01

73. The total cost of the department averaged annas 5.15 as against annas 5.43 per train mile in the second half of 1894.

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

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

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

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

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts Madras Railway for the half year ended the 31st Dec. 1895, be forwarded to the Secy to the Agent & Manager M. of India and to the Secy to the Examiner R. of Madras State in continuation of G.O. N-225. R of 4th March 1896.

H. S. N. 273. R of 23rd March 1896

Documents Account

Chief Auditor's note

Forwarded to the Secy to the Agent & Manager M. of India and to the Secy to the Examiner R. of Madras State in continuation of G.O. N-225. R of 4th March 1896.

Forwarded to the Secy to the Agent & Manager M. of India and to the Secy to the Examiner R. of Madras State in continuation of G.O. N-225. R of 4th March 1896.

To the Secy to the Agent & Manager M. of India and to the Secy to the Examiner R. of Madras State in continuation of G.O. N-225. R of 4th March 1896.

By Lord,

In continuation of our despatch N-1252 R of 11 March 1896, we have to

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

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

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

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

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

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

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

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

84. "Compensation".—The decrease of Rs. 1,713 is partly due to credits in the half-year under review for recoveries on account of claims.

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

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

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

88. Kolar Gold Fields Railway.—A sum of Rs. 43,914 being the cost of working this line for the half-year to 31st December 1895 (exclusive of Rs. 4,166 for hire of rolling stock) has been recovered and distributed over the several abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

89. Statement of Train Mileage No. XIV.—As compared with the second half of 1894, there was an increase in the Train-mileage of 42,753 or about 3.12 per cent.: the miscellaneous engine-mileage was 17.97 per cent. of train-mileage run against 17.91 per cent. in the corresponding half of the previous year.

SUPPLEMENTARY.

Capital.

90. The total Capital expenditure of the half-year has been Rs. 1,00,000.

91. The total Capital expenditure of the half-year has been Rs. 1,00,000.

92. The total Capital expenditure of the half-year has been Rs. 1,00,000.

93. The total Capital expenditure of the half-year has been Rs. 1,00,000.

94. The total Capital expenditure of the half-year has been Rs. 1,00,000.

95. The total Capital expenditure of the half-year has been Rs. 1,00,000.

96. The total Capital expenditure of the half-year has been Rs. 1,00,000.

97. The total Capital expenditure of the half-year has been Rs. 1,00,000.

98. The total Capital expenditure of the half-year has been Rs. 1,00,000.

99. The total Capital expenditure of the half-year has been Rs. 1,00,000.

Honor to forward herewith
a copy of our Proceedings—
No. 272. R of B. Board 1896, con-
fiding a note on by the
Chief Auditor on the Capital
and Revenue Accounts M.R.
for the half year ended
the 31st Dec 1895.

Hf

DR
18.3.96

27.
No. 272 R, dated 23.3.96
273

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