

Public Works (1897) Department.

G.O., No. 179-80 R

DATED 19 March 1897

now
transmitted
by
mail
19/3/97

[Despatch Abstract.]

Capital & Revenue Accounts of the Madras Ry:
Ordered that the Note by the Chief Auditor
on the — for the half year ended the 31st
December 1896 be forwarded to the Govt.
of India and the Secretary of State.

Capital & Rev: Accounts of the Madras Ry:
For winding up: embodying a note
by the Chief Auditor on the — for the half year
ended the 31st December 1896.

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P. N. 23
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Indexed.

Capital and Revenue Accounts of the Madras Railway
Forwarding Proceedings embodying a note by the Chief Auditor on the — for
the half-year ended the 31st December 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

Note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1896.

CAPITAL.

1. *Statement No. V.*—The capital expenditure for the half-year amounted to Rs. 2,68,888-11-2, and was incurred chiefly on alterations and additions to stations and stationyards, laying new permanent-way over girder bridges, gas-making plant and rolling stock, including fitting with automatic brake gear.

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. 12,11,22,620 and the expenditure excluding suspense Rs. 11,86,28,231, which gives an average of Rs. 1,41,355 per mile open.

REVENUE.

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

	Half-year ending Decem- ber 1895.	Half-year ending Decem- ber 1896.	Difference.	
	MILES. 839-22 1,278,459	MILES. 839-22 1,243,216	MILES. — 35,243	PER CENT. — 2-76
Mean mileage worked				
Train-mileage	NO. 8-28	NO. 8-05	— 23	..
Average number of trains over the whole line daily in both directions	RS. 55,01,371 26,47,541	RS. 54,11,851 27,50,916	RS. — 89,520 + 1,03,375	RS. — 1-63 + 3-90
Gross earnings	28,53,830	26,60,935	— 1,92,895	— 6-76
Working expenses	48-13	50-83	+ 2-70	..
Net earnings	2-36	2-20	— 16	..
Percentage of working expenses to gross earnings				
Percentage of net earnings to capital outlay, including suspense				

4. The gross earnings per mean mile worked per week averaged Rs. 248 against Rs. 252 and were realized at a cost of 50-83 per cent. against 48-13 per cent. in the corresponding half of the previous year.

5. The percentage of working expenses to gross earnings for the year 1896 was 50-50 against 47-55 for 1895.

6. The net earnings for the half-year, after paying the contribution to the Provident Institution, fell short of the guaranteed interest by Rs. 2,44,903-9-2. During the half-year, the percentage of net earnings on capital outlay including suspense, was 2-20 as compared with 2-36 in 1895, and the percentage of net earnings for the year 1896 was 4-45 against 4-86 for 1895.

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

	Half-year ending December 1895.	Half-year ending December 1896.	Difference.	
	RS.	RS.	Amount.	Per Cent.
Coaching	23,70,761	22,37,360	— 1,33,401	— 5-63
Goods	30,43,481	30,60,222	+ 16,741	+ 55
Electric Telegraph	9,935	10,440	+ 505	+ 5-08
Steam-boat	77,194	1,03,829	+ 26,635	+ 34-50
Sandries				
Total	55,01,371	54,11,851	— 89,520	— 1-63

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

	First class.		Second class.		Third class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
Second half of 1895	12,084	1,15,990	56,748	1,45,611	4,359,213	17,90,431	4,428,045	20,52,032
Second half of 1896	12,860	97,236	48,508½	1,19,133	4,756,749	17,36,138	4,818,117½	19,52,502
Increase	776	..	8,239½	26,478	397,536	54,298	390,072½	99,530
Decrease	..	18,754	..	..	..	..	..	..

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

10. The first-class traffic shows an increase in numbers of 776 and a decrease of Rs. 18,754. The improvement in numbers is probably mainly due to new traffic on account of the opening of the Madras-Ennore line. This traffic being short distance would not appreciably affect the earning. The decrease in money is largely due to a falling off in ordinary traffic, but a considerable decrease also occurs under special trains included in this item, consequent on abnormal traffic in the corresponding period.

11. The second-class traffic shows a decrease of 8,239½ and Rs. 26,478; nearly the whole of the falling off is recorded under the head of troops and police.

12. The third-class traffic shows an increase of 3,97,536 and a decrease of Rs. 54,298. As in the previous half-year the fluctuation is due to the alteration of the short distance fares. In the usual detail report on third-class traffic to be submitted shortly, the differences will be analysed.

13. Passengers' luggage shows an increase of Rs. 3,250.

14. The receipts from ordinary horse, carriage and dog traffic show a decrease of Rs. 13,319, while the military traffic under the same head has increased by Rs. 3,240.

15. A very large decrease, Rs. 10,482, appears under the head of Military baggage. This is due to the fact that in the corresponding period a somewhat abnormal number of special trains were run for the movement of troops.

16. *Parcels for the Public.*—These receipts show a decrease of Rs. 3,406, or 2-30 per cent.

17. *Abstract 1—Goods Traffic.*—The following is a summary of the tonnage of goods lifted and the earnings therefrom, as compared with the corresponding period of 1895:—

	Half-year ending December 1895.		Half-year ending December 1896.	
	Quantity.	Earnings.	Quantity.	Earnings.
Merchandise, General	TONS.	RS.	TONS.	RS.
Military stores	378,532	27,28,008	402,156	27,13,849
Railway materials for construction	984	37,947	1,000	43,475
Coal (including locomotive revenue)	1,331	4,089	532	1,610
Revenue stores (excluding locomotive coal)	65,059	2,11,514	75,113	2,26,094
Other goods traffic	107,722	46,193	96,825	46,251
		15,730		28,943
Less—Outstandings irrecoverable or not recovered	553,628	30,43,481	575,626	30,60,222
Total	553,628	30,43,481	575,626	30,60,222

18. Under the head of Merchandise, General, an increase of tons 23,624 and a decrease of Rs. 14,159 occur. The increase in weight is attributable to an improvement in grain traffic and to the conveyance of stores for the construction of the East Coast Railway. The falling off in the receipts is principally on timber, salt and provision traffic.

19. *Railway materials for construction.*—Decrease tons 799 and Rs. 2,479.

20. *Coal (including Locomotive revenue).*—Increase tons 10,054 and Rs. 14,580. About 8,000 tons of coal was carried for the locomotive department in excess of the corresponding period; the increased receipts for public traffic amounted to nearly Rs. 12,000.

21. *Other Goods Traffic.*—Increase Rs. 13,213. An increase of some Rs. 3,000 is recorded in horse traffic conveyed in goods vehicles. A large part of the remainder of the increase is due to adjustments in respect of the Chitral expedition.

22. 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 1895.		Half-year ending December 1896.	
	Quantity.	Earnings.	Quantity.	Earnings.
Cotton—	TONS.	RS.	TONS.	RS.
Raw	9,807	1,38,341	10,232	1,37,714
Dyes and tans—				
Others	8,551	83,842	8,206	79,993
Grain and pulse—				
Rice in the husk	17,339	1,31,447	11,930	59,908
Rice not in the husk	22,997	1,41,227	32,199	1,72,711
Jawar and bajra	7,117	50,394	28,068	1,32,957
Gram and pulse	17,611	1,06,973	14,015	83,067
Others	25,793	1,72,750	25,518	1,73,919
Hides and skins—				
Skins of sheep, &c.—				
(a) Dressed or tanned	4,163	62,583	3,469	55,239
(b) Raw	7,611	94,531	8,373	1,05,046
Metals—				
Iron	6,132	72,291	7,335	65,184
Oils—				
Kerosine	4,420	55,976	4,611	55,962
Oil-seeds—				
Til or jingili	8,780	60,025	7,541	52,121
Provisions—				
Others	29,665	2,18,253	26,377	1,92,821

	Half-year ending December 1895.		Half-year ending December 1896.	
	Quantity.	Earnings.	Quantity.	Earnings.
Salt	TONS.	RS.	TONS.	RS.
Spices—	28,053	1,59,247	24,131	1,38,787
Betel-nuts	4,522	46,443	4,078	42,431
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	8,537	54,374	10,182	59,452
Timber	59,699	2,11,102	50,920	1,62,763
All other articles of merchandise	30,043	3,16,051	33,698	3,49,343

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

23. *Cotton, Raw.*—Increase tons 425 and decrease Rs. 627.

24. *Dyes and Tans—Others.*—Decrease tons 345 and Rs. 3,849.

25. *Grain and Pulse—Rice in the husk.*—Decrease tons 5,409 and Rs. 71,539. Nearly the whole of this decrease occurs in traffic from Madras to South-West line stations due no doubt to the scarcity of rain in the surrounding district. It is found that some Rs. 10,000 has been earned in excess of the corresponding period on paddy traffic from stations beyond Bangalore to the South-West district, the traffic local to the South-West line also shows an improvement.

26. *Grain and Pulse—Rice not in the husk.*—Increase tons 9,202 and Rs. 31,484. The local traffic in rice compared with the corresponding period is fairly stationary, the increase being divided pretty equally between traffic received from the South Indian and Southern Mahratta lines *via* Katpadi and Guntakal, respectively, and traffic sent to G.I.P. stations *via* Raichur.

27. *Grain and Pulse—Jawar and Bajra.*—Increase tons 15,951 and Rs. 82,563. A decrease of some Rs. 15,000 occurs in local traffic from North-West line stations between Kondapuram and Guntakal, while a large additional earning of some Rs. 17,000 is recorded in traffic originating at South-West line stations between Erode and Podanur, including the Méttupálayam branch. During the months of October, November and December 1896, large consignments of cholum and cumbu were forwarded from Madras Railway stations to north of Raichur, the earning on this traffic alone amounting to some Rs. 45,000 while practically no traffic is recorded in the corresponding period. An increase of some Rs. 25,000 is noted in traffic received from foreign lines *via* Guntakal, Bangalore City and Rénigunta in the last three months of the half year.

28. *Grain and Pulse—Gram and Pulse.*—Decrease tons 3,596 and Rs. 23,906. The loss is principally on traffic received from the Southern Mahratta line *via* Bangalore City; a decrease of some Rs. 8,000 however also occurs on traffic to Madras Railway *via* Raichur.

29. *Grain and Pulse—Others.*—Decrease tons 275 and increase Rs. 1,169.

30. *Hides and Skins—Skins of Sheep, &c., Dressed or Tanned.*—Decrease tons 694 and Rs. 7,344. Principally in local traffic at Bangalore Cantonment, Ambur and Salem.

31. *Hides and Skins—Skins of sheep, &c., Raw.*—Increase tons 762 and Rs. 10,515.

32. *Metals—Iron.*—Increase tons 1,153 and decrease Rs. 7,107.

33. *Oils—Kerosine.*—Increase tons 191 and Rs. 6.

34. *Oil Seeds—Til or Jingili.*—Decrease tons 1,239 and Rs. 7,904. This falling off is practically all in local traffic. In the corresponding period some Rs. 3,000 was earned on traffic from Bangalore City alone while this station does not appear to have forwarded any oil-seeds in the past half year. A decrease in the receipt at stations between Erode and Podanur particularly Erode and Tiruppur is also noticed.

35. *Provisions—Others.*—Decrease tons 3,288 and Rs. 25,432. Practically the whole of this decrease is confined to local traffic from stations on the South-West line between Erode and Calicut; Méttupálaiyam and Coimbatore being most noticeable.

36. *Salt.*—Decrease tons 3,922 and Rs. 20,460.

37. *Spices—Betel Nuts.*—Decrease tons 444 and Rs. 4,012.

38. *Sugar—Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce.*—Increase tons 1,645 and Rs. 5,078.

39. *Timber.*—Decrease tons 8,779 and Rs. 48,339. This decrease is divided fairly equally between local and foreign traffic. The local falling off is in traffic from stations between Podanur and Calicut. Olavakkót and Kallayi being most prominent, these two stations alone account for some Rs. 15,000 of the loss. The falling off in foreign traffic has reference to timber for the Kolar Gold Fields.

40. *All other articles of Merchandise.*—Increase tons 3,655 and Rs. 33,292.

Working Expenses.

41. The working expenses compare as follows with those of December 1896 half year:—

	Second-half of 1895.		Second-half of 1896.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	5,83,099	10.60	6,45,543	11.93	62,444	10.71
Locomotive	10,29,076	18.71	10,51,453	19.43	22,377	2.17
Carriage and Wagon ..	2,91,120	5.29	3,05,538	5.65	14,418	4.95
Traffic	4,09,790	7.45	4,16,454	7.69	6,664	1.63
General	2,85,229	5.18	2,86,821	5.30	1,592	.56
Steam-boat	Nil.					
Special and Miscellaneous ..	49,257	.90	45,106	.83	4,151	8.43
Total ..	26,47,541	48.13	27,50,915	50.83	1,03,374	3.90

42. *Abstract A.*—There is a net increase of Rs. 62,444 in the amount expended by the Engineering Department.

43. Under "General Superintendence," the net decrease is Rs. 985 due to Mr. West's pay being charged to the Agent's office, he acting as Agent and Manager during Mr. Moss' absence on furlough, to Mr. Pawley being on furlough, and to a decrease in the allowance for exchange compensation owing to the higher rates of exchange. On the other hand, there were increases owing to Mr. Stoney acting as Chief Engineer and to Messrs. French and Chisholm returning to full pay from furlough. There is a decrease of Rs. 4,210 under Subordinate Superintendence due to a reduction in the number of inspectors in consequence of a re-arrangement of the lengths of sections. An increase of Rs. 4,483 in office expenses is chiefly due to the charging off of surveying instruments which were previously held at the debit of Store account.

44. "Maintenance and Renewal of Permanent Way" shows an increase of Rs. 30,339, which is due to heavier renewals with 30-foot bull-headed steel rails.

45. "Repairs of Bridges, &c.," show an increase of Rs. 11,941 chiefly due to a sum of Rs. 10,660 being charged off for depreciation on bridge materials in stock.

46. "Repairs of Stations and Buildings" show an increase of Rs. 18,471 chiefly due to increased expenditure on sanctioned works.

47. Under "Unclassified expenditure" there is an increase of Rs. 4,824, of which Rs. 2,758 is in loss by exchange due to increased expenditure of English stores. There is also a sum of Rs. 1,314 charged for expenses of Arcot-Ranipet Survey.

48. There is an increase of Rs. 3,248 in the credit for working the Kolar Gold Fields Railway.

49. The number of miles of rails removed during the half-year was 59,9414 against 49,8794 in the second half of 1895.

50. The cost of maintaining a mile of single track including sidings was Rupees 635.53 against Rs. 574.56. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

51. *Abstract B—Locomotive Expenses.*—The net increase amounts to Rs. 22,377.

52. Under "General Superintendence" the increase of Rs. 3,085 is nearly covered by the decrease of Rs. 2,552 in Abstract C. There is a decrease in salaries due to Mr. Lefébure's retirement on 31st July 1896; the vacancy thus caused was filled by the appointment of Mr. Porteous on 1st December. There is an increase under Subordinate Superintendents caused by a vacant appointment of carriage painter having been filled on 10th July and to the transfer of the Weigh Bridge Inspector from the Traffic to the Locomotive Department.

53. "Running Expenses" show a net decrease of Rs. 5,223, there being a saving of Rs. 9,067 in wages and overtime allowances and an increase of Rs. 4,267 on labour for fuelling, cleaning, &c.

54. "Fuel."—There is an increase of Rs. 25,476 under this head notwithstanding a decrease of 19,599 in the train-mileage run. The following comparison with the corresponding period five years ago is interesting:—

	December 1891.	December 1896.	Difference.	
				PER CENT.
Coal and Patent Fuel	9,681	16,539	+ 6,858	+ 70.84
Do.	1,56,766	2,31,272	+ 74,506	+ 47.53
Wood Fuel	41,545	41,545	No difference.	
Do.	2,09,390	2,09,390	Do.	
Train-mileage	1,288,304	1,275,064	- 13,240	- 1.03
Gross ton-mileage	368,569,900	370,978,049	+ 2,408,149	+ 0.65

It will be noticed that the train-mileage has decreased by 13,240 miles and that the work done, viz., the gross ton-mileage, was practically the same, having exceeded that of 1891 by only little over one-half of 1 per cent. But the consumption of coal increased by tons 6,858 or 70.84 per cent. in quantity and Rs. 74,506 or 47.53 per cent. in value, the quantity and value of wood fuel consumed being exactly the same in both half-years.

55. "Water (including Wages and Stores)" shows an increase of Rs. 3,066.

56. "Oil, Tallow and other Stores" show an increase of Rs. 4,833.

57. Under "Unclassified Expenditure" there is a decrease of Rs. 4,691 for loss by exchange and an increase of Rs. 2,626 for carriage of Revenue stores.

58. There is a credit of Rs. 7,135 for cost of working the Madras-Ennur Railway.

59. The cost of the department per train-mile was Annas 13.50 against Annas 12.93 and per engine-mile Annas 11.33 against Annas 10.96 in the second half of 1895.

60. *Abstract C—Carriage and Wagon Expenses.*—The net result is an increase of Rs. 14,418.

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

62. "Repairs and Renewals of Vehicles" show an increase of Rs. 18,279 probably due to a larger number of goods vehicles having been renewed.

63. "Unclassified Expenditure."—There is a decrease of Rs. 1,880 for loss by exchange.

64. A sum of Rs. 2,076 is credited to this abstract on account of the working of the Madras-Ennur line.

65. The carriage and wagon expenses per train-mile were Annas 3.92 against 3.66 and per 1,000 vehicle miles run by home vehicles Rs. 11.21 against Rs. 11.13 in the corresponding half-year of 1895.

66. *Abstract D—Traffic Expenses.*—The results of the half-year show a net increase of Rs. 6,694.

67. "Salaries and Wages" are Rs. 3,777 higher than in the corresponding period of 1895. The outlay under General Superintendence is practically unchanged, the saving effected by reason of the Traffic Manager's absence on furlough being absorbed by increases to other Traffic officers. There is an increase of Rs. 1,229 in expenditure on Station staff partly due to the opening of the Ennur branch and of Rs. 2,563 on Train staff.

68. "Fuel, Lighting, &c." show an increase of Rs. 2,865.

69. "Printing, Stationery and Tickets" are less by Rs. 2,671.

70. "Payments to other Lines."—An increase of Rs. 3,517 is due to an adjustment of Guntakal joint station expenses in December 1896 half-year.

71. "Unclassified Expenditure."—An increase of Rs. 2,111 for loss by exchange is due to an increase in the consumption of English stores.

72. A credit of Rs. 2,825 is given in this abstract for proportion of the recovery for cost of working the Madras-Ennur line.

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

	Second half of 1895.	Second half of 1896.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	553,628	575,626	+ 21,998	+ 3.97
	TON-MILES.	TON-MILES.	TON-MILES.	
Ton-mileage of goods	70,828,452	70,464,016	- 364,437	- .51
	RS.	RS.	RS.	
Station staff	1,90,841	1,92,070	+ 1,229	+ .64
Train staff	49,846	52,409	+ 2,563	+ 5.14

74. The total cost of the department averaged Annas 5.34 as against Annas 5.15 per train-mile in the second half of 1895.

75. *Abstract E—General Charges.*—The net increase is Rs. 1,592. Home expenditure has decreased by Rs. 696.

76. In "salaries of Indian management" the total increase is Rs. 4,032. The increase in the Agent's office is Rs. 3,797 due to Mr. West's pay as Acting Agent and Manager as well as Mr. Moss' furlough pay being charged to that head, less a saving of Rs. 1,529 under exchange compensation.

An increase of Rs. 2,737 in the Audit office is more than covered by the increased expenditure on the subordinate staff due to the transfer of Engineering Accounts staff in June 1896 half-year and to additional clerks entertained for new statistics and increased work.

A decrease of Rs. 1,453 for Medicine is due to no indent having been complied with during the half-year.

77. "Police."—An increase of Rs. 1,271 is chiefly due to the inclusion of charges for cost of Police on the Kolar Gold Fields Railway for the ten months to December 1896.

78. "Electric Telegraph" shows an increase of Rs. 2,659.

79. "Unclassified Expenditure" shows a decrease of Rs. 5,743, of which Rupees 4,093 occurs in loss by exchange due to the higher rates prevailing during the half-year under review.

80. A sum of Rs. 1,969 is credited to this abstract, being recovery for cost of working the Madras-Ennur line.

81. *Abstract G—Special and Miscellaneous Expenditure.*—The result is a net decrease of Rs. 4,151.

82. "Law Charges" show a decrease of Rs. 1,827 due to the fact that the solicitors' bill of cost for December 1896 half-year had not been presented when the accounts were under preparation.

83. Under "Miscellaneous" there is a decrease of Rs. 2,691 due to commission and stamp duty on debentures, together with loss by exchange thereon having been charged in December 1895 half-year.

84. *Kolar Gold Fields Railway.*—A sum of Rs. 46,918, being the cost of working this line for the half-year to 31st December 1896 (exclusive of Rs. 4,255 for hire of rolling stock), has been recovered and distributed over the several abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

85. *Madras-Ennur Section of the Bezwada-Madras Railway.*—A sum of Rupees 27,870, being the cost of working this line for the December 1896 half-year (exclusive of Rs. 2,085 for hire of rolling stock, &c.), has been recovered. Of this sum, Rs. 13,558 represents the actual cost of engineering maintenance, and the balance has been distributed over the other abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

86. *Statement of Train-mileage No. XIV.*—As compared with the second half of 1895, there was a decrease in the train-mileage of 19,599, or about 1.51 per cent., the miscellaneous engine-mileage of 19.19 per cent. of train-mileage against 17.97 per cent. in the corresponding half of the previous year.

ORDER—No. 179 R., dated 19th March 1897.

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1896, be forwarded to the Government of India and to the Secretary of State in continuation of Proceedings of Government, No. 146 R., dated 10th March 1897.

[Here enter No. 180 R., dated 19th March 1897.]

(True Extract.)

(Signed) F. D. FOWLER,
Offg. Joint Secy. to Govt.,
Railway Branch.

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

ENDORSEMENT—No. 180 R., dated 19th March 1897.

Forwarded.

(By order.)

(Signed) F. D. FOWLER,
Offg. Joint Secy. to Govt.,
Railway Branch.

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

Exd. Shaik Karim.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

(Copy.)

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

No. $\frac{9}{179 \text{ R.}}$ dated 19th March 1897.

FORWARDING Proceedings embodying a note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1896.

No. $\frac{9}{179 \text{ R.}}$, 19TH MARCH 1897.

PUBLIC WORKS DEPARTMENT.

LETTER—to

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD,

In continuation of our despatch No. $\frac{5}{148 \text{ R.}}$, dated 10th March 1897, we have the honour to forward herewith a copy of our Proceedings, No. 179 R., dated 19th March 1897, embodying a note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1896.

We have the honour to be,

My Lord,

Your Lordship's most obedient, humble servants,

(Signed) A. E. HAVELOCK.

(") H. W. BLISS.

(") J. GROSE.

FORT ST. GEORGE,
19th March 1897.

list by the Chief Auditor in the Capital and Revenue
Accounts of the Madras Railway for the half year
ended the 31st Decr 1896.

MADRAS RAILWAY COMPANY,

Chief Auditor's Office

Madras, 5th March 1897.

THE ACTING AGENT AND MANAGER,

Madras Railway Company.

I beg to forward herewith the usual statements of the Company's Accounts for the
half-year ending 31st December 1896.

Capital.

1. *Statement No. V.*—The Capital expenditure for the half-year amounted to Rupees 2,68,888-11-2, and was incurred chiefly on alterations and additions to stations and station-yards, laying new permanent way over girder bridges, gas-making plant and Rolling Stock including fitting with automatic brake gear.

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 12,11,22,620 and the expenditure excluding suspense Rupees 11,86,28,231, which gives an average of Rupees 1,41,355 per mile open.

REVENUE.

General Results.

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

	Half-year ending December, 1895.	Half-year ending December, 1896.	DIFFERENCE.	
	Miles.	Miles.	Miles.	Per cent.
Mean Mileage worked ...	839.22	839.22	...	...
Train-Mileage ...	1,278,459	1,243,216	— 35,243	— 2.76
Average number of trains over the whole line daily in both directions...	No. 8.23	No. 8.05	— .23	...
	Rs.	Rs.	Rs.	Rs.
Gross Earnings ...	55,01,371	54,11,851	— 89,520	— 1.63
Working Expenses ...	26,47,541	27,50,916	+ 1,03,375	+ 3.90
Net Earnings ...	28,53,830	26,60,935	— 1,92,895	— 6.76
Percentage of Working expenses to Gross Earnings ...	48.13	50.83	+ 2.70	...
Percentage of Net Earnings to Capital outlay, including suspense ...	2.36	2.20	— .16	...

4. The Gross Earnings per mean mile worked per week averaged Rupees 248 against Rupees 252 and were realized at a cost of 50.83 per cent. against 48.13 per cent. in the corresponding half of the previous year.

5. The percentage of working expenses to Gross Earnings for the year 1896 was 50.50 against 47.55 for 1895.

6. The Net Earnings for the half-year, after paying the contribution to the Provident Institution, fell short of the guaranteed interest by Rs. 2,44,903-9-2. During the half-year, the percentage of net Earnings on Capital outlay including suspense, was 2.20 as compared with 2.36 in 1895, and the percentage of net earnings for the year 1896 was 4.45 against 4.86 for 1895.

Gross Earnings.

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

	Half-year ending Dec. 1895.	Half-year ending Dec. 1896.	DIFFERENCE.	
			Amount.	Per Cent.
	Rs.	Rs.	Rs.	Rs.
Coaching	...	...	...	...
Goods	23,70,761	22,37,260	- 1,33,401	- 5.63
Electric Telegraph	30,43,481	30,60,222	+ 16,741	+ .55
Steam-boat	9,935	10,440	+ 505	+ 5.08
Sundries	77,194	1,03,829	+ 26,635	+ 34.50
Total	55,01,371	54,11,851	- 89,520	- 1.63

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

	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		TOTAL.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
Second half of 1895	12,084	Rs. 1,15,990	56,748	Rs. 1,45,611	4,359,213	Rs. 17,90,431	4,428,045	Rs. 20,52,032
Second half of 1896	12,860	97,236	48,508	1,19,133	4,756,749	17,36,133	4,818,117	19,52,502
Increase	776	...	...	...	...	...	...	...
Decrease	...	18,754	8,239	26,478	397,536	54,298	390,072	99,530

9. The increases and decreases in the various descriptions of Passenger Traffic are shewn in the detail statement of Abstract H, *vide* para. 104.

10. The first class traffic shews an increase in numbers of 776 and a decrease of Rs. 18,754. The improvement in numbers is probably mainly due to new traffic on account of the opening of the Madras-Ennur Line. This Traffic being short distance would not appreciably affect the earning. The decrease in money is largely due to a falling off in ordinary traffic, but a considerable decrease also occurs under special trains included in this item consequent on abnormal traffic in the corresponding period.

11. The Second class traffic shews a decrease of 8,239 and Rs. 26,478; nearly the whole of the falling off is recorded under the head of Troops and Police.

12. The Third class traffic shews an increase of 397,536 and a decrease of Rs. 54,298. As in the previous half-year the fluctuation is due to the alteration of the short distance fares. In the usual detail Report on third class traffic to be submitted shortly, the differences will be analysed.

13. Passengers' luggage shews an increase of Rs. 3,250.

14. The Receipts from ordinary Horse, Carriage and Dog traffic shew a decrease of Rs. 13,319 while the Military traffic under the same head has increased by Rs. 3,240.

15. A very large decrease, Rs. 10,482, appears under the head of Military Baggage. This is due to the fact that in the corresponding period a somewhat abnormal number of special trains were run for the movement of troops.

16. *Parcels for the Public*—These receipts shew a decrease of Rs. 3,406, or 2.30 per cent.

17. **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 1895.

	HALF-YEAR ENDING DECEMBER, 1895.		HALF-YEAR ENDING DECEMBER, 1896.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	378,532	27,28,008	402,156	27,13,849
Military Stores	984	37,947	1,000	43,475
Railway materials for construction	1,331	4,089	532	1,610
Coal (including Locomotive Revenue)	65,059	2,11,514	75,113	2,26,094
Revenue stores (excluding Locomotive Coal)	107,722	46,193	96,825	46,251
Other Goods Traffic	...	15,730	...	28,943
Less—Outstandings irrecoverable or not recovered	553,628	30,43,481	575,626	30,60,222
TOTAL	553,628	30,43,481	575,626	30,60,222

18. Under the head of Merchandise General an increase of tons 23,624 and a decrease of Rs. 14,159 occur. The increase in weight is attributable to an improvement in grain traffic and to the conveyance of stores for the construction of the East Coast Railway. The falling off in the receipts is principally on Timber, Salt and Provision traffic.

19. *Railway materials for construction*—Decrease tons 799 and Rs. 2,479.

20. *Coal (including Locomotive Revenue)*—Increase tons 10,054 and Rs. 14,580. About 8,000 tons of coal was carried for the Locomotive Department in excess of the corresponding period, the increased receipts for public traffic amounted to nearly Rs. 12,000.

21. *Other Goods Traffic*—Increase Rs. 13,213—an increase of some Rs. 3,000 is recorded in Horse traffic conveyed in Goods vehicles. A large part of the remainder of the increase is due to adjustments in respect of the Chitral Expedition.

22. 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, 1895.		HALF-YEAR ENDING DECEMBER, 1896.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
COTTON—				
Raw	9,807	1,38,341	10,232	1,37,714
DYES AND TANS—				
Others	8,551	83,842	8,206	79,993
GRAIN AND PULSE—				
Rice in the husk	17,339	1,31,447	11,930	59,908
Rice not in the husk	22,997	1,41,227	32,199	1,72,711
Jawar and Bajra	7,117	50,394	23,068	1,32,957
Gram and Pulse	17,611	1,06,973	14,015	83,067
Others	25,793	1,72,750	25,518	1,73,919
HIDES AND SKINS—				
Skins of Sheep, &c.—				
(a) Dressed or Tanned	4,163	62,583	3,469	55,239
(b) Raw	7,611	94,531	8,373	1,05,046
METALS—				
Iron	6,182	72,291	7,335	65,184
OILS—				
Kerosine	4,420	55,976	4,611	55,982
OIL SEEDS—				
Til or Jingili	8,780	60,025	7,541	52,121
PROVISIONS—				
Others	29,665	2,18,253	26,377	1,92,821

	HALF-YEAR ENDING DECEMBER, 1895.		HALF-YEAR ENDING DECEMBER, 1896.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
SALT	28,053	1,59,247	24,131	1,38,787
SPICES— Betel-nuts	4,522	46,443	4,078	42,431
SUGAR— Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce	8,537	54,374	10,182	59,452
TIMBER	59,699	2,11,102	50,920	1,62,763
ALL OTHER ARTICLES OF MERCHANDISE	30,043	3,16,051	33,698	3,40,343

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

23. **Cotton Raw**—Increase tons 425 and decrease Rs. 627.

24. **Dyes and Tans**—*Others*.—Decrease tons 345 and Rs. 3,849.

25. **Grain and Pulse**—*Rice in the husk*.—Decrease tons 5,409 and Rs. 71,539. Nearly the whole of this decrease occurs in traffic from Madras to South-West Line stations due no doubt to the scarcity of rain in the surrounding district. It is found that some Rs. 10,000 has been earned in excess of the corresponding period on paddy traffic from stations beyond Bangalore to the South West district, the traffic local to the South-West Line also shews an improvement.

26. **Grain and Pulse**—*Rice not in the husk*.—Increase tons 9,202 and Rs. 31,484. The local traffic in rice compared with the corresponding period is fairly stationary the increase being divided pretty equally between traffic received from the South Indian and Southern Mahratta Lines via Katpadi and Guntakal respectively and traffic sent to G. I. P. stations via Raichur.

27. **Grain and Pulse**—*Jawar and Bajra*.—Increase tons 15,951 and Rs. 82,563. A decrease of some Rs. 15,000 occurs in local traffic from North-West Line stations between Kondapuram and Guntakal while a large additional earning of some Rs. 17,000 is recorded in traffic originating at South-West Line stations between Erode and Podanur, including the Mettupalaiyam Branch. During the months of October, November and December 1896 large consignments of cholum and cumbu were forwarded from Madras Railway stations to north of Raichur, the earning on this traffic alone amounting to some Rs. 45,000 while practically no traffic is recorded in the corresponding period. An increase of some Rs. 25,000 is noted in traffic received from foreign lines via Guntakal, Bangalore City and Renigunta in the last three months of the half-year.

28. **Grain and Pulse**—*Gram and Pulse*.—Decrease tons 3,596 and Rs. 23,906. The loss is principally on traffic received from the Southern Mahratta Line via Bangalore City; a decrease of some Rs. 8,000 however also occurs on traffic to Madras Railway via Raichur.

29. **Grain and Pulse**—*Others*.—Decrease tons 275 and increase Rs. 1,169.

30. **Hides and Skins**—*Skins of Sheep, &c., Dressed or Tanned*.—Decrease tons 694 and Rs. 7,344. Principally in local traffic at Bangalore Cantonment, Ambur and Salem.

31. **Hides and Skins**—*Skins of Sheep, &c., Raw*.—Increase tons 762 and Rs. 10,515.

32. **Metals**—*Iron*.—Increase tons 1,153 and decrease Rs. 7,107.

33. **Oils**—*Kerosine*.—Increase tons 191 and Rs. 6.

34. **Oil Seeds**—*Til or Jingili*.—Decrease tons 1,239 and Rs. 7,904. This falling off is practically all in local traffic. In the corresponding period some Rs. 3,000 was earned on

traffic from Bangalore City alone while this station does not appear to have forwarded any oil-seeds in the past half-year. A decrease in the receipt at stations between Erode and Podanur particularly Erode and Tiruppur is also noticed.

35. **Provisions**—*Others*.—Decrease tons 3,288 and Rs. 25,432. Practically the whole of this decrease is confined to local traffic from stations on the South West Line between Erode and Calicut; Mettupalaiyam and Coimbatore being most noticeable.

36. **Salt**—Decrease tons 3,922 and Rs. 20,460.

37. **Spices**—*Betel Nuts*.—Decrease tons 444 and Rs. 4,012.

38. **Sugar**—*Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce*.—Increase tons 1,645 and Rs. 5,078.

39. **Timber**—Decrease tons 8,779 and Rs. 48,339. This decrease is divided fairly equally between local and foreign traffic. The local falling off is in traffic from stations between Podanur and Calicut. Olavakkot and Kallayi being most prominent, these two stations alone account for some Rs. 15,000 of the loss. The falling off in foreign traffic has reference to timber for the Kolar Gold Fields.

40. **All other articles of Merchandise**—Increase tons 3,655 and Rs. 33,292.

Working Expenses.

41. The working expenses compare as follows with those of December 1896 half-year:—

	SECOND HALF OF 1895.		SECOND HALF OF 1896.		DIFFERENCE.	
	Amount.	Per cent. on Gross Earnings.	Amount.	Per cent. on Gross Earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	5,83,099	10.60	6,45,543	11.93	+ 62,444	10.71
Locomotive	10,29,076	18.71	10,51,453	19.43	+ 22,377	2.17
Carriage and Wagon	2,91,120	5.29	3,05,538	5.65	+ 14,418	4.95
Traffic	4,09,760	7.45	4,16,454	7.69	+ 6,694	1.63
General	2,85,229	5.18	2,86,821	5.30	+ 1,592	.56
Steam-boat	Nil.					
Special and Miscellaneous	49,257	.90	45,106	.83	- 4,151	8.43
Total	26,47,541	48.13	27,50,915	50.83	+ 1,03,374	3.90

42. **Abstract A**.—There is a net increase of Rs. 62,444 in the amount expended by the Engineering Department.

43. Under "General Superintendence" the net decrease is Rs. 985 due to Mr. West's pay being charged to the Agent's Office, he acting as Agent and Manager during Mr. Moss' absence on furlough, to Mr. Pawley being on furlough, and to a decrease in the allowance for exchange compensation owing to the higher rates of exchange. On the other hand, there were increases owing to Mr. Stoney acting as Chief Engineer and to Messrs. French and Chisholm returning to full pay from furlough. There is a decrease of Rs. 4,210 under Subordinate Superintendence due to a reduction in the number of Inspectors in consequence of a re-arrangement of the lengths of Sections. An increase of Rs. 4,483 in office expenses is chiefly due to the charging off of surveying instruments which were previously held at the debit of Store account.

44. "Maintenance and Renewal of Permanent Way" shows an increase of Rs. 30,339, which is due to heavier renewals with 30-foot bull-headed steel rails.

45. "Repairs of Bridges, &c.," show an increase of Rs. 11,941 chiefly due to a sum of Rs. 10,660 being charged off for depreciation on bridge materials in stock.

46. "Repairs of Stations and Buildings" show an increase of Rs. 18,471 chiefly due to increased expenditure on sanctioned works.

47. Under "Unclassified expenditure" there is an increase of Rs. 4,824, of which Rs. 2,758 is in loss by exchange due to increased expenditure of English stores. There is also a sum of Rs. 1,314 charged for expenses of Arcot-Ranipet Survey.

48. There is an increase of Rs. 3,248 in the credit for working the Kolar Gold Fields Railway.

49. The number of miles of rails removed during the half-year was 59,9414 against 49,8794 in the second half of 1895.

50. The cost of maintaining a mile of single track including sidings was Rs. 635.53 against Rs. 574.56. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

51. **Abstract B.—Locomotive Expenses.**—The net increase amounts to Rs. 22,377.

52. Under "General Superintendence" the increase of Rs. 3,085 is nearly covered by the decrease of Rs. 2,552 in Abstract C. There is a decrease in salaries due to Mr. Lefebure's retirement on 31st July 1896; the vacancy thus caused was filled by the appointment of Mr. Porteous on 1st December. There is an increase under Subordinate Superintendents caused by a vacant appointment of Carriage Painter having been filled on 10th July and to the transfer of the Weigh Bridge Inspector from the Traffic to the Locomotive department.

53. "Running Expenses" show a net decrease of Rs. 5,223, there being a saving of Rs. 9,067 in wages and overtime allowances and an increase of Rs. 4,267 on labor for fuelling, cleaning, &c.

54. "Fuel."—There is an increase of Rs. 25,476 under this head notwithstanding a decrease of 19,599 in the Train-mileage run. The following comparison with the corresponding period five years ago is interesting:—

			December 1891.	December 1896.	Difference.	
						Per cent.
Coal and Patent Fuel	...	Tons.	9,681	16,539	+ 6,858	+ 70.84
Do.	do.	Rupees.	1,56,766	2,31,272	+ 74,506	+ 47.53
Wood Fuel	...	Tons.	41,545	41,545	No difference.	
Do.	...	Rupees.	2,09,390	2,09,390	" "	
Train-mileage	...		1,288,304	1,275,064	- 13,240	- 1.03
Gross ton-mileage	...		368,569,900	370,978,049	+ 2,408,149	+ 0.65

It will be noticed that the train-mileage has decreased by 13,240 miles and that the work done, viz., the gross ton-mileage was practically the same, having exceeded that of 1891 by only little over one half of one per cent. But the consumption of coal increased by Tons 6,858 or 70.84 per cent. in quantity and Rupees 74,506 or 47.53 per cent. in value, the quantity and value of wood fuel consumed being exactly the same in both half-years.

55. "Water (including Wages and Stores)" shows an increase of Rs. 3,066.

56. "Oil, Tallow and other Stores" show an increase of Rs. 4,833.

57. Under "Unclassified Expenditure" there is a decrease of Rs. 4,691 for loss by Exchange and an increase of Rs. 2,626 for carriage of Revenue Stores.

58. There is a credit of Rs. 7,135 for cost of working the Madras-Ennur Railway.

59. The cost of the department per train-mile was annas 13.50 against annas 12.93 and per engine-mile annas 11.33 against annas 10.96 in the second half of 1895.

60. **Abstract C.—Carriage and Wagon Expenses.**—The net result is an increase of Rs. 14,418.

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

62. "Repairs and Renewals of Vehicles" show an increase of Rs. 18,279 probably due to a larger number of goods vehicles having been renewed.

63. "Unclassified Expenditure."—There is a decrease of Rs. 1,880 for loss by Exchange.

64. A sum of Rs. 2,076 is credited to this Abstract on account of the working of the Madras-Ennur Line.

65. The Carriage and Wagon Expenses per train-mile were annas 3.92 against 3.66 and per 1,000 vehicle miles run by home vehicles Rs. 11.21 against Rs. 11.13 in the corresponding half-year of 1895.

66. **Abstract D.—Traffic Expenses.**—The results of the half-year show a net increase of Rs. 6,694.

67. "Salaries and Wages" are Rs. 3,777 higher than in the corresponding period of 1895. The outlay under General Superintendence is practically unchanged, the saving effected by reason of the Traffic Manager's absence on furlough being absorbed by increases to other Traffic Officers. There is an increase of Rs. 1,229 in expenditure on Station Staff partly due to the opening of the Ennur Branch and of Rs. 2,563 on Train Staff.

68. "Fuel, Lighting, &c." show an increase of Rs. 2,865.

69. "Printing, Stationery and Tickets" are less by Rs. 2,671.

70. "Payments to other Lines."—An increase of Rs. 3,517 is due to an adjustment of Guntakal Joint Station expenses in December 1896 half-year.

71. "Unclassified Expenditure."—An increase of Rs. 2,111 for loss by Exchange is due to an increase in the consumption of English stores.

72. A credit of Rs. 2,825 is given in this Abstract for proportion of the recovery for cost of working the Madras-Ennur Line.

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

			Second half of 1895.	Second half of 1896.	Difference.	
			Tons.	Tons.	Tons.	Per Cent.
Tonnage of Goods	...	...	553,628	575,626	+ 21,998	+ 3.97
			Ton-miles.	Ton-miles.	Ton-miles.	
Ton-mileage of Goods	...	...	70,828,453	70,404,016	- 364,437	- .51
			Rs.	Rs.	Rs.	
Station Staff	...	...	1,90,841	1,92,070	+ 1,229	+ .64
Train Staff	...	...	49,846	52,409	+ 2,563	+ 5.14

74. The total cost of the department averaged annas 5.34 as against annas 5.15 per train-mile in the second half of 1895.

75. **Abstract E.—General Charges.**—The net increase is Rs. 1,592. Home expenditure has decreased by Rs. 696.

76. In "Salaries of Indian Management" the total increase is Rs. 4,032. The increase in the Agent's Office is Rs. 3,797 due to Mr. West's pay as Acting Agent and Manager as well as Mr. Moss' furlough pay being charged to that head, less a saving of Rs. 1,529 under Exchange compensation.

No 179. R dated 19.3.97

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

List by the Chief Auditor on the Capital and Revenue Accounts Madras Railway for the half year ended the 31st Dec/96

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half year ended the 31st December 1896, be forwarded to the Govt of India and to the Secy of State in continuation of the Proceedings.

To the Agent & Manager M.R. Examined Rs. Capital & Revenue N=146 R of 10th March 1897.

To the Secy Govt. of India Calcutta Supd. 19/3/97

H. S. N=180. R of 19th March 1897

Forwarded.

In continuation of our despatch N= 146 R of 10th March 1897, we have the honour to

An increase of Rs. 2,737 in the Audit Office is more than covered by the increased expenditure on the subordinate staff due to the transfer of Engineering Accounts Staff in June 1896 half-year and to additional clerks entertained for new statistics and increased work.

A decrease of Rs. 1,453 for Medicine is due to no indent having been complied with during the half-year.

77. "Police."—An increase of Rs. 1,271 is chiefly due to the inclusion of charges for cost of Police on the Kolar Gold Fields Railway for the ten months to December 1896.

78. "Electric Telegraph" shows an increase of Rs. 2,659.

79. "Unclassified Expenditure" shows a decrease of Rs. 5,743, of which Rs. 4,003 occurs in loss by Exchange due to the higher rates prevailing during the half-year under review.

80. A sum of Rs. 1,969 is credited to this Abstract being recovery for cost of working the Madras-Ennur Line.

81. Abstract G.—Special and Miscellaneous Expenditure.—The result is a net decrease of Rs. 4,151.

82. "Law Charges" show a decrease of Rs. 1,827 due to the fact that the Solicitors' bill of cost for December 1896 half-year had not been presented when the accounts were under preparation.

83. Under "Miscellaneous" there is a decrease of Rs. 2,691 due to Commission and Stamp Duty on Debentures, together with loss by Exchange thereon having been charged in December 1895 half-year.

84. Kolar Gold Fields Railway.—A sum of Rs. 46,918 being the cost of working this line for the half-year to 31st December 1896 (exclusive of Rs. 4,255 for hire of rolling stock), has been recovered and distributed over the several abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

85. Madras-Ennur Section of the Bezwada-Madras Railway.—A sum of Rs. 27,870, being the cost of working this line for the December 1896 half-year (exclusive of Rs. 2,085 for hire of rolling stock, &c.), has been recovered. Of this sum, Rs. 13,558 represents the actual cost of engineering maintenance and the balance has been distributed over the other abstracts of expenditure in the Madras Railway Revenue Accounts as credits.

86. Statement of Train-mileage No. XIV.—As compared with the second half of 1895, there was a decrease in the train-mileage of 19,599, or about 1.51 per cent.; the miscellaneous engine-mileage of 19.19 per cent. of train-mileage against 17.97 per cent. in the corresponding half of the previous year.

SUPPLEMENTARY.

Capital.

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

Cash...	...	...	...	...	Rs. 70,719 12 9
Stores...	...	...	...	...	" 1,98,168 14 5
					Rs. 2,68,888 11 2

to forward herewith a copy of
~~our~~ ~~the~~ Receipts of the
No 179. R of 19th March 1897, con-
sisting a letter by the Chief
Auditor on the Capital and
Revenue Accounts of the
Quebec Railway for the
half year under the 31st
Dec- 1896.

Print

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