Public Works (1897) Department.

G.O., No. 710-11R

Dated 22 Sept 97

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[Despatch Abstract.]

Capital & Revenue Accounts of the Madras Railway.

Ordered that the note by the Chief Auditor on the — for the half-year ended the 30th June 1897 be forwarded to the Govt of India and the Secretary of State. —

Capital & Revenue Accounts of the Madras Railway.

Forwarding Copy of Res: embodying a Note by the Chief Auditor on the — for the half-year ended the 30th June 1897.

— Do — — Do —

[P.W. 28. (1897—50 4.98)]

Indexed. 27/9/97 W W

BACK PAPERS.

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

FURTHER PAPERS.

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

RAILWAY.

Government {1897} of Madras.

PUBLIC WORKS.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 710 R., 22nd September 1897.

SEPTEMBER.

Capital and Revenue Accounts of the Madras Railway

Ordered that the note by the Chief Auditor on the — for the half-year ended the 30th June 1897, be forwarded to the Government of India and the Secretary of State.

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 30th June 1897.

CAPITAL.

1. *Statement No. V.*—The capital expenditure for the half-year amounted to Rs. 2,79,285-3-1, and was incurred chiefly on alterations and additions to stations and station-yards, 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. 12,14,48,020, and the expenditure excluding suspense Rs. 11,89,07,516, which gives an average of Rs. 1,41,688 per mile open.

REVENUE.

General Results.

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

—	Half-year ending June 1896.	Half-year ending June 1897.	Difference.	
	MILES.	MILES.	MILES.	PER CENT.
Mean mileage worked	839·22	839·22	..	..
Train-mileage	1,237,502	1,262,217	+ 24,715	+ 2·00
	NO.	NO.	NO.	
Average number of trains over the whole line daily in both directions	8·10	8·31	+ ·21	..
	RS.	RS.	RS.	
Gross earnings	54,68,400	57,89,562	+ 3,21,162	+ 5·87
Working expenses	27,44,045	26,99,926	— 44,119	— 1·61
Net earnings	27,24,355	30,89,636	+ 3,65,281	+ 13·41
Percentage of working expenses to gross earnings	50·18	46·63	— 3·55	..
Percentage of net earnings to Capital outlay, including suspense	2·26	2·56	+ ·30	..

4. The gross earnings per mean mile worked per week averaged Rs. 265 against Rs. 251, and were realized at a cost of 46·63 per cent. against 50·18 per cent. in the corresponding half of the previous year.

5. The net earnings gave, after paying the interest charges and contribution to the provident institution for the half-year, a surplus of Rs. 1,66,902-6-11, which, subject to realization of outstandings on traffic account, is divisible in equal parts between the Company and Government.

Gross Earnings.

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

—	Half-year ending June 1896.	Half-year ending June 1897.	Difference.	
			Amount.	Per cent.
	RS.	RS.	RS.	
Coaching	23,44,745	22,89,695	— 55,050	— 2·35
Goods	30,22,150	33,95,726	+ 3,73,576	+ 12·36
Electric telegraph	9,816	10,460	+ 644	+ 6·56
Steam boat	..	..	..	..
Sundries	91,689	93,681	+ 1,992	+ 2·17
Total	54,68,400	57,89,562	+ 3,21,162	+ 5·87

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

—	First class.		Second class.		Third class.		Total.	
	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
		RS.		RS.		RS.		RS.
First-half of 1896	11,326½	1,01,826	52,289	1,24,461	4,841,532	18,18,677	4,905,147½	20,44,964
Do. of 1897	13,386	1,08,271	50,892	1,23,416	5,090,606	17,55,265	5,154,884	19,86,952
Increase	2,059½	6,445	..	..	249,074	..	249,736½	..
Decrease	..	..	1,397	1,045	..	63,412	..	58,012

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

9. The first-class traffic shows an increase in numbers of 2,059½ and Rs. 6,445, the greater portion being due to ordinary traffic.

10. In second class a decrease of 1,397 and Rs. 1,045 is recorded.

11. Third-class traffic shows an increase of 249,074 in numbers with a decrease of Rs. 63,412. This is practically all due to ordinary traffic and, as in the two previous half-years, may be attributed to the lowering of the short distance fares. The Board have repeatedly expressed the desire that particular attention should be paid to the falling off in the number of passengers travelling, which was noticed when the third-class fares were raised in January 1895. This point was referred to in my preliminary report submitted to you on the 26th July last, and the above results will, I apprehend, be very gratifying. The total number of third-class passengers carried (5,090,606) is the highest on record, and, compared with the June 1895 half-year, shows an increase of 745,000. We have, however, earned Rs. 1,00,000 less than in that period, and it would now appear to be desirable that some attention should be paid towards an attempt to improve the pecuniary results.

12. Passengers' luggage shows an increase of Rs. 5,911.

13. The receipts from horse, carriage and dog traffic, both ordinary and military, have remained stationary.

14. Military baggage shows a small decrease amounting to Rs. 937.

15. *Parcels for the public.*—The receipts under this head show a small increase of Rs. 880.

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 1896 :—

—	Half-year ending June 1896.		Half-year ending June 1897.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, General	383,126	27,40,171	440,528	30,28,042
Military stores	903	34,844	890	44,819
Railway materials for construction	553	1,846	1,229	3,896
Coal (including Locomotive revenue)	51,864	1,72,484	73,212	2,39,050
Revenue stores (excluding Locomotive coal)	105,111	42,143	110,439	49,541
Other goods traffic	..	30,662	..	30,378
	541,587	30,22,150	626,298	33,95,726
Less—Outstandings irrecoverable or not recovered ..	..	..	..	..
Total ..	541,587	30,22,150	626,298	33,95,726

17. *Merchandise, General.*—Under this head the very large increase of tons 57,402 and Rs. 2,87,871 occurs. The improvement in grain and pulse, principally gram, jawar and bajra and rice, amounts to Rs. 3,00,000. Decreases are noted in paddy and oil-seeds; the fluctuations of these and other principal commodities are dealt with in another paragraph.

18. *Railway materials for construction.*—Increase tons 646 and Rs. 2,050.

19. *Coal (including Locomotive revenue).*—Increase tons 21,348 and Rs. 66,566. This improvement occurs almost entirely in public traffic.

20. *Other goods traffic.*—Decrease Rs. 284.

21. The following table shows some of the principal commodities included above under the head of "merchandise general" carried during the two half-years under comparison :—

—	Half-year ending June 1896.		Half-year ending June 1897.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Cotton—				
Raw	8,953	1,31,632	8,003	1,18,116
Dyes and Tans—				
Others	7,310	76,637	8,962	96,822
Grain and Pulse—				
Rice in the husk	8,562	58,463	5,363	22,039
Rice not in the husk	24,965	1,53,923	50,606	2,13,757
Jawar and bajra	2,983	16,911	15,024	99,711
Gram and pulse	14,400	95,519	32,074	2,31,499
Others	21,746	1,40,967	23,731	1,65,221
Hides and skins—				
Skins of sheep, &c.—				
(*a*) Dressed or tanned	3,615	57,749	3,832	57,060
(*b*) Raw	7,278	94,699	8,597	1,08,475
Metals—				
Iron	7,315	73,794	11,470	99,628
Oils—				
Kerosine	3,113	42,537	4,921	66,236
Oil-seeds—				
Castor	8,499	60,227	3,371	21,763
Others	8,038	55,325	5,715	38,403
Provisions—				
Others	32,830	2,41,115	32,854	2,42,801
Salt	25,160	1,42,106	26,034	1,45,421
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	25,919	1,72,633	13,192	92,041
	56,523	1,86,427	63,053	2,32,396
Timber				
Tobacco—				
Unmanufactured	5,734	55,220	6,227	56,976
All other articles of merchandise	33,987	3,21,395	34,448	3,57,606

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

22. *Cotton, raw.*—Decrease tons 950 and Rs. 13,516.

23. *Dyes and tans—Others.*—Increase tons 1,652 and Rs. 20,185. The improvement is due to traffic from foreign lines *viâ* Ráichúr and Guntakal.

24. *Grain and pulse—Rice in the husk.*—Decrease tons 3,199 and Rs. 36,424. The greater part of this falling off is in traffic from Ráyapuram to local stations.

25. *Grain and pulse—Rice not in the husk.*—Increase tons 25,641 and Rs. 59,834. This increase is mainly in local traffic from South-West line stations between Olavakkót and Pódanúr and from Kátpádi; small increases are also recorded in traffic from foreign lines *viâ* Kátpádi and *viâ* Guntakal and to Great Indian Peninsula stations *viâ* Ráichúr.

26. *Grain and pulse—Jawar and bajra.*—Increase tons 13,041 and Rs. 82,800. A very large increase is recorded in traffic from Madras Railway stations to Great Indian Peninsula and the north *viâ* Ráichúr. The local increase is in traffic from Tiruppúr, Erode and other South-West line stations.

27. *Grain and pulse—Gram and pulse.*—Increase tons 17,674 and Rs. 1,35,980. An increase, amounting to nearly Rs. 50,000, occurs in local traffic from Coimbatore, Palghat, Tiruppúr and Erode also contribute to the improvement. A very large increase is also recorded in traffic from Madras Railway stations to the north *viâ* Ráichúr.

28. *Grain and pulse—Others.*—Increase tons 1,985 and Rs. 24,254.

29. *Hides and skins—Skins of sheep, &c., dressed or tanned.*—Increase tons 217 and decrease Rs. 689.

30. *Hides and skins—Skins of sheep, &c., raw.*—Increase tons 1,319 and Rupees 13,776.

31. *Metals—Iron.*—Increase tons 4,155 and Rs. 25,834. This increase is almost entirely in local traffic from Madras.

32. *Oils—Kerosine.*—Increase tons 1,808 and Rs. 23,699. The traffic from Madras Railway stations to the north *viâ* Ráichúr accounts for a considerable portion of this increase. The local traffic from Ráyapuram shows an increase of some Rs. 7,000.

33. *Oil-seeds—Castor.*—Decrease tons 5,128 and Rs. 38,464. Rs. 10,000 of this decrease is in local traffic from Salem, Ráichúr, Adóni and Gooty in the month of February. Abnormal traffic occurred at these stations in the corresponding period. Considerable decreases are also noted in traffic handed to this Company at Bangalore city and Guntakal junctions.

34. *Oil-seeds—Others.*—Decrease tons 2,323 and Rs. 16,922. The bulk of this decrease is in foreign traffic distributed between the various junctions, Bangalore city and Guntakal being most noticeable.

35. *Provisions—Others.*—Increase tons 24 and Rs. 1,686.

36. *Salt.*—Increase tons 874 and Rs. 3,315.

37. *Sugar—Unrefined.*—Decrease tons 12,727 and Rs. 80,592. A very considerable increase was noted in this traffic in the corresponding period. About Rupees 30,000 of this falling off is in local traffic from stations on the South-West line west of Erode. Bangalore city also shows a decrease of some Rs. 15,000. A very large decrease is recorded in traffic handed to us at Guntakal junction.

38. *Timber.*—Increase tons 6,530 and Rs. 45,969. Practically, the whole of this increase is in traffic to the Kolar Gold Fields.

39. *Tobacco—Unmanufactured.*—Increase tons 493 and Rs. 1,756.

40. *All other articles of merchandise.*—Increase tons 461 and Rs. 36,211.

Working Expenses.

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

—	First-half of 1896.		First-half of 1897.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	6,09,640	11·15	6,20,106	10·71	+ 10,466	+ 1·72
Locomotive	10,50,269	19·21	10,38,798	17·94	— 11,471	— 1·09
Carriage and wagon	3,10,430	5·68	2,89,436	5·00	— 20,994	— 6·76
Traffic	4,45,373	8·14	4,04,684	6·99	— 40,689	— 9·14
General	2,88,769	5·28	2,84,635	4·92	— 4,134	— 1·43
Steam boat	*Nil.*	..	*Nil.*	..	..	..
Special and miscellaneous	39,564	·72	62,267	1·07	+ 22,703	+ 57·38
Total ..	27,44,045	50·18	26,99,926	46·63	— 44,119	— 1·61

42 *Abstract A.*—A net increase of Rs. 10,466 is to be observed under maintenance charges.

43. Under "general superintendence" there is a net decrease of Rs. 6,889, the greater part of which is due to Mr. West's pay being charged to abstract E as Acting Agent and Manager during Mr. Moss' absence on furlough. There are also decreases to a considerable amount owing to the absence of Mr. Pawley and Mr. Stoney on furlough, to Mr. Pigott having been re-transferred to the Telegraph department from which he was lent in 1896, the lower rate of exchange compensation paid in the half-year under review, and to the gratuities paid to Public Works Inspectors in the first half of 1896. There are also small savings under subordinates: the total decreases amount to Rs. 16,735, but they are reduced to the above sum of Rs 6,889 by sundry increases amounting to Rs. 9,846, the principal of which are—increased pay for Mr. H. J. Thompson as Acting Chief Engineer; full pay drawn by Mr. French and Mr. R. Chisholm returned from furlough; and acting pay drawn by the latter as District Engineer; also acting allowances drawn by Messrs. Strange, Sandford and Gale. An increase of Rs. 1,368 is due to the appointment of a temporary Engineer from 19th March 1897; of Rs 900 to the pay of the Engineering Assistants having been charged to Surveys early in 1896; and there are also sundry smaller increases under "subordinates."

44. *Maintenance and renewal of permanent-way.*—A decrease occurs here of Rs. 1,437. There is an increase of Rs. 51,002 under materials for ordinary work, which is more than covered by a decrease under wages and larger credit for the returned stores.

45. *Repairs of bridges, &c.*—Increase Rs. 2,514, entirely due to ordinary outlay.

46. *Repairs of stations and buildings.*—Increase Rs. 5,443, caused by the revenue charges for repairs of buildings being Rs. 14,884 higher than in 1896. The excess is reduced to the amount of net increase by the additional credit for returned stores.

47. *New minor works.*—Increase Rs. 1,687.

48. *Unclassified expenditure.*—The increase of Rs. 13,278 is due to the extra charge (Rs. 11,222) for loss by exchange owing to the large amount of English stores used and to the cost of carriage of revenue stores being Rs. 6,160 higher than in the first-half of 1896: the gross increase is reduced by there being no charge in the June 1897 half-year for Arcot-Ranipet survey.

49. There is a further credit to maintenance charges of Rs. 4,128 for working the Kolar Gold Fields Railway as compared with the corresponding half of 1896.

50. The number of miles of rails removed during the half-year was 56·4340 against 40·4391 in the first-half of 1896.

51. The cost of maintaining a mile of single track including sidings was Rupees 610·94 against Rs. 599·42. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

52. *Abstract B.—Locomotive Expenses.*—A decrease of Rs. 11,471.

53. Under "general superintendence" of abstracts B and C there is a net decrease of Rs. 818. The decreases are: Rs. 1,848 due to Mr. Lefebure's resignation in August 1896; Rs. 1,145 in exchange compensation owing to higher rates ruling; Rs. 1,128 in office expenses, due to the Chief Draughtsman acting as General Storekeeper from 15th March 1897; and Rs. 1,470 in stationery and other charges. There are increases of Rs. 2,100, salary paid to Mr. Porteous, the new second Assistant Locomotive Superintendent; of Rs. 2,070 in salaries of subordinates, wholly due to the pay of the Weigh-bridge Inspector being charged to the Locomotive department instead of to the Traffic as before; and petty increases under allowances.

54. *Running expenses.*—Decrease Rs. 101.

55. *Fuel.*—There is a very satisfactory decrease of Rs. 12,989 under this head, notwithstanding an increase of 33,669 engine-miles; the saving is due to the lower issue rate of fuel (both coal and wood) during the half-year under review.

56. *Water, including wages and stores.*—An increase of Rs. 5,363, principally due to the charge for upkeep of water columns, hydrants, &c., having been transferred to the Locomotive department in the first-half of 1897; also to the supply of two new boilers to pumping engines at a cost of Rs. 900.

57. *Oil, tallow and other stores.*—Increase of Rs. 3,220, due to the introduction of a more efficient system of cleaning engines and the use of a better quality of oil for cylinder lubrication; also to increased cost of castor oil.

58. *Maintenance and renewals of Locomotive engines.*—A net decrease of Rs. 2,708 is due to the lower cost of two new locomotives (Rs. 4,635), increase of Rs. 5,353 in value of returned stores, and Rs. 10,000 received by sale of an old engine. The total decrease of about Rs. 20,000 is reduced to the above sum of Rs. 2,708 by an increase of over Rs. 17,000 in ordinary expenditure.

59. *Maintenance and renewals of machinery, &c.*—Decrease of Rs. 521.

60. *Unclassified expenditure.*—Increase of Rs. 3,729, wholly under carriage of revenue stores.

61. There are increased credits under this abstract of Rs. 4,489 and Rs. 1,471 for working the Kolar Gold Fields and Madras-Ennúr Railways, respectively.

62. The cost of the department per train-mile was annas 13·14 against annas 13·47, and per engine-mile annas 11·08 against annas 11·39 in the first-half of 1896.

63. *Abstract C.—Carriage and wagon expenses.*—The final result is a decrease of Rs. 20,995, brought about by decreases of Rs. 13,725 under repairs, &c., of vehicles, and Rs. 9,214 under loss by exchange, modified by small increases under other heads.

64. *Repairs and renewals of vehicles.*—Decrease Rs. 13,725 caused by the smaller number of vehicles repaired during the half-year under review.

65. *Repairs, &c., of machinery.*—Increase Rs. 1,307 caused by a decrease in the value of returned stores.

66. *Cleaning and oiling vehicles.*—Rs. 1,949 increase caused by Rs. 1,151, extra wages paid to carriage examiners, &c., and Rs. 798, increase in stores used.

67. *Unclassified expenditure.*—Decrease of Rs. 9,661 caused by lower charges for loss by exchange (Rs. 9,214), and carriage of revenue stores (Rs. 447).

68. Extra credits amounting to Rs. 1,551 were given to this abstract: for working the Kolar Gold Fields Railway, Rs. 1,049; working the Madras-Ennúr Railway, Rs. 331; and Fire Insurance fund, Rs. 171.

69. The carriage and wagon expenses per train-mile were annas 3·66 against 3·98, and per 1,000 vehicle-miles run by home vehicles Rs. 10·14 against Rs. 12·11 in the corresponding half of 1896.

70. *Abstract D—Traffic expenses.*—A net decrease of Rs. 40,689.

Working Expenses.

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

—	First-half of 1896.		First-half of 1897.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	RS.		RS.		RS.	
Maintenance	6,09,640	11·15	6,20,106	10·71	+ 10,466	+ 1·72
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Traffic	4,45,373	8·14	4,04,684	6·99	— 40,689	— 9·14
General	2,88,769	5·28	2,84,635	4·92	— 4,134	— 1·43
Steam boat	*Nil.*	..	*Nil.*	..	..	..
Special and miscellaneous	39,564	·72	62,267	1·07	+ 22,703	+ 57·38
Total ..	27,44,045	50·18	26,99,926	46·63	— 44,119	— 1·61

42 *Abstract A.*—A net increase of Rs. 10,466 is to be observed under maintenance charges.

43. Under "general superintendence" there is a net decrease of Rs. 6,889, the greater part of which is due to Mr. West's pay being charged to abstract E as Acting Agent and Manager during Mr. Moss' absence on furlough. There are also decreases to a considerable amount owing to the absence of Mr. Pawley and Mr. Stoney on furlough, to Mr. Pigott having been re-transferred to the Telegraph department from which he was lent in 1896, the lower rate of exchange compensation paid in the half-year under review, and to the gratuities paid to Public Works Inspectors in the first half of 1896. There are also small savings under subordinates: the total decreases amount to Rs. 16,735, but they are reduced to the above sum of Rs 6,889 by sundry increases amounting to Rs. 9,846, the principal of which are—increased pay for Mr. H. J. Thompson as Acting Chief Engineer; full pay drawn by Mr. French and Mr. R. Chisholm returned from furlough; and acting pay drawn by the latter as District Engineer; also acting allowances drawn by Messrs. Strange, Sandford and Gale. An increase of Rs. 1,368 is due to the appointment of a temporary Engineer from 19th March 1897; of Rs 900 to the pay of the Engineering Assistants having been charged to Surveys early in 1896; and there are also sundry smaller increases under "subordinates."

44. *Maintenance and renewal of permanent-way.*—A decrease occurs here of Rs. 1,437. There is an increase of Rs. 51,002 under materials for ordinary work, which is more than covered by a decrease under wages and larger credit for the returned stores.

45. *Repairs of bridges, &c.*—Increase Rs. 2,514, entirely due to ordinary outlay.

46. *Repairs of stations and buildings.*—Increase Rs. 5,443, caused by the revenue charges for repairs of buildings being Rs. 14,884 higher than in 1896. The excess is reduced to the amount of net increase by the additional credit for returned stores.

47. *New minor works.*—Increase Rs. 1,687.

48. *Unclassified expenditure.*—The increase of Rs. 13,278 is due to the extra charge (Rs. 11,222) for loss by exchange owing to the large amount of English stores used and to the cost of carriage of revenue stores being Rs. 6,160 higher than in the first-half of 1896: the gross increase is reduced by there being no charge in the June 1897 half-year for Arcot-Ranipet survey.

49. There is a further credit to maintenance charges of Rs. 4,128 for working the Kolar Gold Fields Railway as compared with the corresponding half of 1896.

50. The number of miles of rails removed during the half-[illegible] was 56·4340 against 40·4394 in the first-half of 1896.

51. The cost of maintaining a mile of single track including sidings was Rupees 610·94 against Rs. 599·42. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

52. *Abstract B.—Locomotive Expenses.*—A decrease of Rs. 11,471.

53. Under "general superintendence" of abstracts B and C there is a net decrease of Rs. 818. The decreases are: Rs. 1,848 due to Mr. Lefebure's resignation in August 1896; Rs. 1,145 in exchange compensation owing to higher rates ruling; Rs. 1,128 in office expenses, due to the Chief Draughtsman acting as General Storekeeper from 15th March 1897; and Rs. 1,470 in stationery and other charges. There are increases of Rs. 2,100, salary paid to Mr. Porteous, the new second Assistant Locomotive Superintendent; of Rs. 2,070 in salaries of subordinates, wholly due to the pay of the Weigh-bridge Inspector being charged to the Locomotive department instead of to the Traffic as before; and petty increases under allowances.

54. *Running expenses.*—Decrease Rs. 101.

55. *Fuel.*—There is a very satisfactory decrease of Rs. 12,989 under this head, notwithstanding an increase of 33,669 engine-miles; the saving is due to the lower issue rate of fuel (both coal and wood) during the half-year under review.

56. *Water, including wages and stores.*—An increase of Rs. 5,363, principally due to the charge for upkeep of water columns, hydrants, &c., having been transferred to the Locomotive department in the first-half of 1897; also to the supply of two new boilers to pumping engines at a cost of Rs. 900.

57. *Oil, tallow and other stores.*—Increase of Rs. 3,220, due to the introduction of a more efficient system of cleaning engines and the use of a better quality of oil for cylinder lubrication; also to increased cost of castor oil.

58. *Maintenance and renewals of Locomotive engines.*—A net decrease of Rs. 2,708 is due to the lower cost of two new locomotives (Rs. 4,635), increase of Rs. 5,353 in value of returned stores, and Rs. 10,000 received by sale of an old engine. The total decrease of about Rs. 20,000 is reduced to the above sum of Rs. 2,708 by an increase of over Rs. 17,000 in ordinary expenditure.

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61. There are increased credits under this abstract of Rs. 4,489 and Rs. 1,471 for working the Kolar Gold Fields and Madras-Ennúr Railways, respectively.

62. The cost of the department per train-mile was annas 13·14 against annas 13·47, and per engine-mile annas 11·08 against annas 11·39 in the first-half of 1896.

63. *Abstract C.—Carriage and wagon expenses.*—The final result is a decrease of Rs. 20,995, brought about by decreases of Rs. 13,725 under repairs, &c., of vehicles, and Rs. 9,214 under loss by exchange, modified by small increases under other heads.

64. *Repairs and renewals of vehicles.*—Decrease Rs. 13,725 caused by the smaller number of vehicles repaired during the half-year under review.

65. *Repairs, &c., of machinery.*—Increase Rs. 1,307 caused by a decrease in the value of returned stores.

66. *Cleaning and oiling vehicles.*—Rs. 1,949 increase caused by Rs. 1,151, extra wages paid to carriage examiners, &c., and Rs. 798, increase in stores used.

67. *Unclassified expenditure.*—Decrease of Rs. 9,661 caused by lower charges for loss by exchange (Rs. 9,214), and carriage of revenue stores (Rs. 447).

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—	First-half of 1896.	First-half of 1897.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	541,587	626,298	+ 84,711	+ 15·64
	TON-MILES.	TON-MILES.	TON-MILES.	
Ton-mileage of goods	68,857,336	79,049,199	+ 10,191,863	+ 14·80
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Station staff	1,93,858	1,95,672	+ 1,814	+ ·94
Train staff	51,349	52,945	+ 1,596	+ 3·11

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91. *Rates and taxes.*—Increase of Rs. 3,742—a matter beyond our control.

92. *Payments to other lines.*—Decrease of Rs. 2,834. The receipts for mileage and demurrage of foreign stock for the first-half of 1897 amount to more than the charges, and there is consequently a credit under abstract K, which see.

93. *Miscellaneous.*—An increase of Rs. 20,377. Of this Rs. 14,440 is due to commission and stamp-duty on debentures, and loss by exchange thereon Rs. 6,754. There is a decrease of Rs. 1,506 under railway schools.

94. Extra credits appear in the abstract of Rs. 560 for working the Kolar Gold Fields Railway and Rs. 195 for working the Madras-Ennúr Railway; also of Rs. 199, recoveries from the Fire Insurance fund.

95. *Kolar Gold Fields Railway.*—A sum of Rs. 50,020, being the cost of working this line for the half-year to 30th June 1897 (exclusive of Rs. 4,943 for hire of rolling stock), has been recovered and distributed over the several abstracts of the Madras Railway revenue accounts as shown against each.

96. *Madras-Ennúr section of the Bezwada-Madras Railway.*—A sum of Rs. 18,657, being the cost of working this line for the first-half of 1897 (exclusive of Rs. 1,729 for hire of rolling-stock), has been recovered. Of this sum Rs. 6,162 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. A credit is given the Madras-Ennúr line for Rs. 480, being refund made by your instructions of charges previously made for hire of telegraph instruments.

97. *Statement of train-mileage No.* 14.—As compared with the first-half of 1896, there was an increase in the train-mileage of 25,222, or about 1·99 per cent.; the miscellaneous engine-mileage was 18·62 per cent. of train-mileage against 18·33 per cent. in the corresponding half of the previous year.

ORDER—No. 710 R., dated 22nd September 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 30th June 1897, be forwarded to the Government of India and to the Secretary of State in continuation of Proceedings of Government, No. 683 R., dated 17th September 1897.

[Here enter No. 711 R., dated 22nd September 1897.]

(True Extract.)

(Signed) F. J. E. SPRING,
Offg. Joint Secy. to Govt.,
Railway Branch.

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

Exd. T. K. Narayana Aiyangar.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

(Copy.)

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

No. $\frac{26}{710\ R.}$, dated 22nd September 1897.

FORWARDING copy of Proceedings embodying a note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway, for the half-year ended the 30th June 1897.

Note on the Capital by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half year ended the 30th June 1897.

~~MADRAS RAILWAY COMPANY,~~

~~CHIEF AUDITOR'S OFFICE,~~

~~Madras, 4th September 1897.~~

~~The ACTING AGENT AND MANAGER,~~

~~Madras Railway Company.~~

~~DEAR SIR,~~

~~I beg to forward herewith the usual statements of the Company's Accounts for the half-year ending 30th June 1897.~~

CAPITAL.

1. *Statement No. V.*—The Capital expenditure for the half-year amounted to Rupees 2,79,285-3-1, and was incurred chiefly on alterations and additions to stations and station-yards, 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. 12,14,48,020 and the expenditure excluding suspense Rupees 11,89,07,516, which gives an average of Rupees 1,41,688 per mile open.

REVENUE.

General Results.

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

——	Half-year ending June 1896.	Half-year ending June 1897.	Difference.	
	Miles.	Miles.	Miles.	Per cent.
Mean mileage worked	839·22	839·22	...	...
Train-mileage	1,257,502	1,262,217	+ 24,715	+ 2·00
	No.	No.	No.	
Average number of trains over the whole line daily in both directions...	8·10	8·31	+ ·21	...
	Rs.	Rs.	Rs.	Rs.
Gross Earnings	54,68,400	57,89,562	+ 3,21,162	+ 5·87
Working Expenses	27,44,045	26,99,926	− 44,119	− 1·61
Net Earnings ...	27,24,355	30,89,636	+ 3,65 281	+ 13·41
Percentage of Working Expenses to Gross Earnings	50·18	46·63	− 3·55	...
Percentage of Net Earnings to Capital Outlay, including Suspense ...	2·26	2·56	+ ·30	...

4. The Gross Earnings per mean mile worked per week averaged Rupees 265 against Rupees 251 and were realized at a cost of 46·63 per cent. against 50·18 per cent. in the corresponding half of the previous year.

5. The Net Earnings gave after paying the interest charges and contribution to the Provident Institution for the half-year a surplus of Rs. 1,66,902-6-11, which, subject to realization of outstandings on traffic account, is divisible in equal parts between the Company and Government.

Gross Earnings.

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

——	Half-year ending June 1896.	Half-year ending June 1897.	Difference. Amount.	Difference. Per Cent.
	Rs.	Rs.	Rs.	Rs.
Coaching	23,44,745	22,89,695	− 55,050	− 2·35
Goods	30,2?,150	33,95,726	+ 3,73,576	+ 12·36
Electric Telegraph	9,816	10,460	+ 644	+ 6·56
Steam-boat	...	...	...	...
Sundries	91,689	93,681	+ 1,992	+ 2·17
Total ...	54,68,400	57,89,562	+ 3,21,162	+ 5·87

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

——	First Class. No.	First Class. Earnings.	Second Class. No.	Second Class. Earnings.	Third Class. No.	Third Class. Earnings.	Total. No.	Total. Earnings.
		Rs.		Rs.		Rs.		Rs.
First half of 1896 ...	11,326½	1,01,826	52,289	1,24,461	4,841,532	18,18,677	4,905,147½	20,44.964
First half of 1897 ...	13,386	1,08,271	50,892	1,23,416	5,090,606	17,55,265	5,154,884	19,86,952
Increase	2,059½	6,445	...	...	249,074	...	249,736½	...
Decrease	...	...	1,397	1,045	...	63,412	...	58,012

8. The increases and decreases in the various descriptions of passenger traffic are shown in the detail statement of Abstract H, *vide* para. 119.

9. The first class traffic shows an increase in numbers of 2,059½ and Rs. 6,445, the greater portion being due to ordinary traffic.

10. In second class a decrease of 1,397 and Rs. 1,045 is recorded.

11. Third class traffic shows an increase of 249,074 in numbers with a decrease of Rs. 63,412. This is practically all due to ordinary traffic and as in the two previous half-years may be attributed to the lowering of the short distance fares. The Board have repeatedly expressed the desire that particular attention should be paid to the falling off in the number of passengers travelling, which was noticed when the third class fares were raised in January 1895. This point was referred to in my preliminary Report submitted to you on the 26th July last, and the above results will, I apprehend, be very gratifying. The total number of third class passengers carried (5,090,606) is the highest on record, and compared with the June 1895, half-year, shows an increase of 745,000. We have however earned Rs. 1,00,000 less than in that period, and it would now appear to be desirable that some attention should be paid towards an attempt to improve the pecuniary results.

12. Passengers' luggage shows an increase of Rs. 5,911.

13. The Receipts from Horse, Carriage and Dog Traffic, both ordinary and military, have remained stationary.

14. Military baggage shows a small decrease amounting to Rs. 937.

15. *Parcels for the Public*—The receipts under this head show a small increase of Rs. 880

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 1896 :—

——	Half-year ending June 1896. Quantity.	Half-year ending June 1896. Earnings.	Half-year ending June 1897. Quantity.	Half-year ending June 1897. Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	383,126	27,4?171	440,528	30,28,042
Military Stores	903	34,844	890	44,819
Railway materials for construction	583	1,846	1,229	3,896
Coal (including Locomotive Revenue)	51,804	1,72,484	73,212	2,39,050
Revenue Stores (excluding Locomotive Coal)	105,111	42,143	110,439	49,541
Other Goods Traffic	...	30,662	...	30,378
	541,587	30,22,150	626,298	33,95,726
Less—Outstandings irrecoverable or not recovered ..	...	...	...	...
Total ...	541.587	30,22,150	626,298	33,95,726

17. *Merchandise, General.*—Under this head the very large increase of tons 57,402 and Rs. 2,87,871 occurs. The improvement in Grain and Pulse, principally Gram, Jawar and Bajra and Rice amounts to Rs. 3,00,000. Decreases are noted in Paddy and Oil Seeds; the fluctuations of these and other principle commodities are dealt with in another paragraph.

18. *Railway materials for construction*—Increase tons 646 and Rs. 2,050.

19. *Coal (including Locomotive Revenue.)*—Increase tons 21,348 and Rs. 66,566. This improvement occurs almost entirely in public traffic.

20. *Other Goods Traffic.*—Decrease Rs. 284.

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

——	Half-year ending June 1896. Quantity.	Half-year ending June 1896. Earnings.	Half-year ending June 1897. Quantity.	Half-year ending June 1897. Earnings.
	Tons.	Rs.	Tons.	Rs.
Cotton—				
Raw	8,953	1,31,632	8,063	1,18,116
Dyes and Tans—				
Others	7,310	76,637	8,962	96,822
Grain and Pulse—				
Rice in the husk	8,562	58,403	5,363	22,039
Rice not in the husk	24,365	1,53,923	50,606	2,13,757
Jawar and Bajra	2,983	16,911	16,024	99,711
Gram and Pulse	14,490	95,519	32,074	2,31,499
Others	21,746	1,40,967	23,731	1,65,221
Hides and Skins—				
Skins of Sheep, &c.—				
(*a*) Dressed or Tanned	3,615	57,749	3,832	57,060
(*b*) Raw	7,278	94,699	8,597	1,08,475
Metals—				
Iron	7,315	73,794	11,470	99,628
Oils—				
Kerosine	3,113	42,537	4,921	66,236
Oil Seeds—				
Castor	8,499	60,227	3,371	21,763
Others	8,038	55,3?5	5,715	38,463
Provisions—				
Others	32,830	2,41,115	32,854	2,42,801

44. "Maintenance and Renewal of Permanent Way."—A decrease occurs here of Rs. 1,437: there is an increase of Rs. 51,002 under Materials for ordinary work, which is more than covered by a decrease under Wages and larger credit for the returned stores.

45. "Repairs of Bridges, &c."—Increase Rs. 2,514, entirely due to ordinary outlay.

46. "Repairs of Stations and Buildings."—Increase Rs. 5,443 caused by the Revenue charges for repairs of buildings being Rs. 14,884, higher than in 1896, the excess is reduced to the amount of net increase by the additional credit for returned stores.

47. "New Minor Works."—Increase Rs. 1,687.

48. "Unclassified expenditure."—The increase of Rs. 13,278 is due to the extra charge (Rs. 11,222) for loss by exchange owing to the large amount of English stores used and to the cost of carriage of Revenue stores being Rs. 6,160 higher than in the first half of 1896: the gross increase is reduced by there being no charge in the June 1897 half-year for Arcot-Ranipet Survey.

49. There is a further credit to maintenance charges of Rs. 4,128 for working the Kolar Gold Fields Railway as compared with the corresponding half of 1896.

50. The number of miles of rails removed during the half-year was 56·4340 against 40·4394 in the first half of 1896.

51. The cost of maintaining a mile of single track including sidings was Rs. 610·94 against Rs. 599·42. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

52. **Abstract B.**—*Locomotive Expenses.*—A decrease of Rs. 11,471.

53. Under "General Superintendence" of Abstract B and C there is a net decrease of Rs. 818. The decreases are Rs. 1,848 due to Mr. Lefebure's resignation in August 1896, Rs. 1,145 in exchange compensation owing to higher rates ruling, Rs. 1,128 in Office expenses due to the Chief Draughtsman acting as General Storekeeper from 15th March 1897, and Rs. 1,470 in stationery and other charges. There are increases of Rs. 2,100, salary paid to Mr. Porteous, the new 2nd Assistant Locomotive Superintendent, of Rs. 2,070 in salaries of subordinates wholly due to the pay of the Weigh Bridge Inspector being charged to the Locomotive Department instead of to the Traffic as before and petty increases under allowances.

54. "Running Expenses"—Decrease Rs. 101.

55. "Fuel."—There is a very satisfactory decrease of Rs. 12,989 under this head, notwithstanding an increase of 33,669 engine miles: the saving is due to the lower issue rate of fuel (both coal and wood) during the half-year under review.

56. "Water including Wages and Stores."—An increase of Rs. 5,363, principally due to the charge for upkeep of water columns, hydrants, &c, having been transferred to the Locomotive Department in the first half of 1897: also to the supply of 2 new boilers to pumping engines at a cost of Rs. 900.

57. "Oil, Tallow and other stores"—Increase of Rs. 3,220 due to the introduction of a more efficient system of cleaning engines and the use of a better quality of oil for cylinder lubrication, also to increased cost of Castor Oil.

58. "Maintenance and Renewals of Locomotive Engines"—A net decrease of Rs. 2,708 is due to the lower cost of two new locomotives (Rs. 4,635), increase of Rs. 5,353 in value of returned stores and Rs. 10,000 received by sale of an old engine: the total decrease of about Rs. 20,000 is reduced to the above sum of Rs. 2,708 by an increase of over Rs. 17,000 in ordinary expenditure.

59. "Maintenance and Renewals of Machinery, &c."—Decrease of Rs. 521.

60. "Unclassified Expenditure."—Increase of Rs. 3,729 wholly under Carriage of Revenue Stores.

61. There are increased credits under this abstract of Rs. 4,489 and Rs. 1,471 for working the Kolar Gold Fields and Madras-Ennur Railways respectively.

62. The cost of the department per train-mile was annas 13·14 against annas 13·47 and per engine mile annas 11·08 against annas 11·39 in the first half of 1896.

63. **Abstract C.**—*Carriage and Wagon Expenses.*—The final result is a decrease of Rs. 20,995, brought about by decreases of Rs. 13,725 under Repairs, &c., of vehicles and Rs. 9,214 under loss by exchange, modified by small increases under other heads.

64. "Repairs and Renewals of Vehicles"—Decrease Rs. 13,725 caused by the smaller number of vehicles repaired during the half-year under review.

65. "Repairs, &c., of Machinery."—Increase Rs. 1,307 caused by a decrease in the value of returned stores.

66. "Cleaning and Oiling Vehicles."—Rs. 1,949 increase caused by Rs. 1,151, extra wages paid to Carriage Examiners, &c., and Rs. 798, increase in stores used.

67. "Unclassified Expenditure."—Decrease of Rs. 9,661 caused by lower charges for loss by exchange (Rs. 9,214) and carriage of revenue stores (Rs. 447).

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	Ton-miles.	Ton-miles.	Ton-miles.	
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86. The expenditure under "Electric Telegraph" is practically the same as before.

87. Under "Unclassified Expenditure" there is an apparent increase of Rs. 860 caused by the increased expenditure on fire engines, which, however, is cleared by the corresponding credit at foot of the Abstract. The real decrease is Rs. 4,243 caused by lower charges for carriage of revenue stores (Rs. 233) and less loss by exchange (Rs. 4,010), the latter being caused by the smaller charge on Home expenditure owing to the better rates of exchange ruling during the first half of 1897.

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91. "Rates and Taxes."—Increase of Rs. 3,742—a matter beyond our control.

92. "Payments to other Lines."—Decrease of Rs. 2,834—the receipts for mileage and demurrage of foreign stock for the first half of 1897 amount to more than the charges, and there is consequently a credit under Abstract K, which see.

93. "Miscellaneous."—An increase of Rs. 20,377. Of this Rs. 14,449 is due to Commission and Stamp-duty on Debentures and Loss by Exchange thereon Rs. 6,754. There is a decrease of Rs. 1,596 under Railway Schools.

94. Extra credits appear in the Abstract of Rs. 560 for working the Kolar Gold Fields Railway and Rs. 195 for working the Madras Ennur-Railway—also of Rs. 199, recoveries from the Fire Insurance Fund.

95. *Kolar Gold Fields Railway.*—A sum of Rs. 50,020, being the cost of working this line for the half-year to 30th June 1897 (exclusive of Rs. 4,943 for hire of rolling stock), has been recovered and distributed over the several abstracts of the Madras Railway Revenue accounts as shown against each.

96. *Madras-Ennur Section of the Bezwada-Madras Railway.*—A sum of Rs. 18,657, being the cost of working this line for the first half of 1897 (exclusive of Rs. 1,729 for hire of rolling stock), has been recovered. Of this sum Rs. 6,162 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. A credit is given the Madras-Ennur line for Rs. 480, being refund made by your instructions of charges previously made for hire of telegraph instruments.

97. Statement of train-mileage No. 11.—As compared with the first half of 1896, there was an increase in the train-mileage of 25,222, or about 1·99 per cent.; the miscellaneous engine-mileage was 18·62 per cent. of train-mileage against 18·33 per cent. in the corresponding half of the previous year.

SUPPLEMENTARY.

Capital.

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

	Rs. A. P.
Cash	[illegible]
Stores	[illegible]
	Rs. 279,285 8 1

99. The following particulars show in detail the capital outlay of the half-year :—

ALTERATIONS AND ADDITIONS TO STATIONS AND STATION YARDS.

	Rs.	A.	P.	Rs.	A.	P.
Bangalore City	35,577	11	3			
Nandalur	29,103	14	3			
Perambur	18,301	8	11			
Gooty	11,713	3	2			
Bowringpet	8,955	2	6			
Jalarpet	8,637	3	7			
Podanur	6,667	4	2			
Tiruvallur	3,859	3	9			
Nagari	2,091	7	10			
Guddiyattam	1,908	15	3			
Bisanattam	1,812	8	6			
Olavakkot	1,577	8	1			
Washermanpet	1,468	12	9			
Guntakal	1,452	8	9			
Palghat	1,445	9	4			
Cuddapah	1,365	6	10			
Other Stations	5,373	12	0			
				1,41,311	12	11
18 houses for Subordinates of Traffic Department				3,869	13	0
12 huts for Police Force on Bangalore Branch				2,762	2	4
Restoration of Bridge at $\frac{95}{2\text{-}3}$ mile, N. W. Line				1,277	8	5
Alteration of distant signals				1,203	10	8
Electric Telegraph				Cr. 395	11	0
				1,50,029	4	4
Plant—						
Locomotive Shop Plant	7,054	9	8			
Stations and Office Furniture	1,493	6	7			
				8,548	0	3
Rolling Stock—						
2 composites bogie day ... } ...						
17 third class carriages ... } ...						
2 do. do. with brakes }				46,165	1	10
2 ordinary brake vans ... } ...						
Fitting steam sanding gear				128	0	0
Fitting 10 engines and 50 carriages with vacuum brake gear				26,674	4	9
Do. do do				34,925	0	1
Fitting automatic brake gear to 4 engines				4	1	0
2 new locomotive engines for working Ennur Branch				11,757	3	9
1 bogie corridor composite carriage				1,054	3	1
Rupees ...				2,79,285	3	1

100. The following is a summary of the operations on the Store Accounts during the half-year :—

	Rs.	A.	P.	Rs.	A.	P.
Store balances at 31st December 1896				25,62,818	8	9
Add Receipts—						
From England	Rs. 5,69,646	13	0			
„ local purchases	„ 7,97,463	9	7			
				13,67,110	6	7
				39,29,928	15	4
Deduct Issues—						
Capital Account	Rs. 1,79,015	10	9			
Revenue Stores	„ 10,01,101	4	7			
By Sales	„ 1,68,163	4	6			
				13,48,280	3	10
Stores balances at 30th June 1897				Rs.... 25,81,648	11	6

(R.) Form No. 3.

No. 710. A dated 22/9/97

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

5 H/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Note by the Chief Auditor on the Capital and Revenue accounts of the Madras Railway for the half year ended the 30th June 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 30th June 1897, be forwarded to the Secretary of State in continuation of Proceedings of Govt No. 683. R dated 14th Sept 1897.

To The Agent & Manager M.R. & Southern Mahratta Railway Co.

Memo 24/9/97

H. S. No. 710 R dated 22/9/97 Forwarded.

H. S. No. 710 R dated 22nd Sept 1897

To The Rt Hon'ble the Secretary of State for India in Council, My Lord,

In continuation of Govt No. 683-R dated 14th Sept 1897, we forward

R17/2

East R.

and have the honour to for-
ward herewith a copy of
our Proceedings No 710. R dated
22nd September 1897 enclosing
a letter by the Chief Auditor
on the Capital and Revenue
Accounts of the Eastern Rs
for the Early year ended the
30th June 1897.

17/7/97

R/
No 710 - 11. R dated 22/9/97.

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