Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 2046 Ry.

DATED 20th December

[Despatch Abstract.]

Half-yearly report by the auditors or Examiners of Railways on the Capital & Revenue accounts.— Circular from the Govt of India forwarding a revised form for preparing the — Communicated to the Consulting Engineer for Railways and the Examiner, Guaranteed Railway accounts.

Indexed.

[P. W. Ry. 500—8-5-00.]

BACK PAPERS.

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

FURTHER PAPERS.

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	8281		2.5.04				

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

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

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

EAST INDIAN RAILWAY.

CAPITAL.

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

REVENUE.

GENERAL RESULTS.

	2nd-half, 1887.	2nd-half, 1888.	Difference.	
	Miles.	Miles.	Miles.	Per cent.
N. B.—Reports Accounts are furnishe . .	(a) 1,542·35	(a) 1,539·76	(b) −2·59	−0·17
. .	3,929,466	3,886,200	−43,266	−1·10
	No.	No.	No.	
Average number of trains over whole line daily in both directions	13·85	13·72	−0·13	−0·94
	Rs.	Rs.	Rs.	
Gross earnings	2,09,51,214	2,05,97,330	−3,53,884	−1·69
Working expenses . . .	68,26,862	68,34,159	+7,29	+0·11
Net earnings .	1,41,24,352	1,37,63,171	−3,61,181	−2·56
Percentage of working expenses to gross earnings . .	32·58	33·18	+0·60	...
Percentage of net earnings on Capital outlay, including suspense	3·95	3·84	−0·11	...

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

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

(b) This difference is due to the transfer of the Benares Branch to the Oudh and Rohilkhand Railway in October 1887.

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

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

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

GROSS EARNINGS.

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

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

	1ST CLASS.		2ND CLASS.		INTERMEDIATE CLASS.		3RD CLASS.		TOTAL.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.		Rs.
2nd-half of 1887 . . .	25,394	2,35,712	80,862	3,10,158	305,306	2,63,256	6,181,888	51,99,156	6,593,450	60,08,282
2nd-half of 1888 . . .	22,774	2,49,508	79,629	3,53,095	288,980	2,63,642	5,976,564	52,61,610	6,367,947	61,27,855
Increase	...	13,796	...	42,937	...	386	...	62,454	...	1,19,573
Decrease	2,620	...	1,233	...	16,326	...	2,05,324	...	225,503	...

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

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

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

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

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

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

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

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

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

Circular No. XXIV Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, AND THE NORTH-WESTERN PROVINCES AND OUDH.
THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA, AND ASSAM.
THE RESIDENT AT HYDERABAD.
THE AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.
THE DIRECTOR GENERAL OF RAILWAYS.
THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW, AND CENTRAL DIVISION.

Half-yearly reports by the Auditors or Examiners of Railways on the Capital and Revenue Accounts.

Simla, the 18th November 1890.

SIR,

With a view to facilitate the preparation by the Director General of Railways of his reviews on the half-yearly Capital and Revenue Accounts of the various railways, the Government of India forwarded with Circular No. III Railway of the 3rd February 1890, a specimen form of the review adopted by the Director General of Railways, and requested that the Auditor or Examiner of Accounts of each Railway should prepare his half-yearly report on the Capital and Revenue Accounts in that form.

2. The reports on the Capital and Revenue Accounts for the 2nd half of 1889 received from the Auditors or Examiners of railways were not, however, in all cases, strictly in the form prescribed. The Government of India therefore requests that the attention of the Examiner of each State Railway, under your control may be invited to the instructions laid down in the above quoted Circular, and that he be asked to prepare his report in future strictly in accordance with the revised form *now* enclosed.

The Government of India would also be glad if the revised form were adopted by all other Railways under your control.

3. The Government of India further desires that particular attention may be paid to the remarks made under "Errors, omissions, &c." in the Director General of Railways' reviews on the Capital and Revenue Accounts, as to the manner in which the half-yearly reports by the Auditors or Examiners should be drawn up.

4. It will be noticed that a few modifications as indicated by black lines in the margin of the accompanying sample form of review have been made in the enclosure to this Circular as compared with the form issued under Circular No. III Railway, dated the 3rd February 1890. The modifications have been deemed necessary as they make the review clearer and more easy to understand.

I have the honour to be,

SIR,

Your most obedient Servant,

H. Wilkes Colonel, R.E.,

Secretary.

To The Secretary to the Government of Madras
Public Works Department.

The total cost of the Department averaged annas 5·85 against annas 5·81 per train-mile in the corresponding previous half-year.

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

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

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

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

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

Government of India Central Printing Office.—No. 140 D. G. R.—7-2-90.—1,050.

Circular No. III Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

To

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

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

THE RESIDENT AT HYDERABAD.

THE AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.

THE DIRECTOR GENERAL OF RAILWAYS.

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

Calcutta, the 3rd February 1890.

SIR,

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

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

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

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

I have the honour to be,

SIR,

Your most obedient Servant,

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

Secretary.

Document accompanying.

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

Government of India, Central Printing Office,—No. 1400 P. W. D. —6-2-90—1,050.

(Sample form of Director General of Railways' review of the Capital and Revenue Accounts.)

CAPITAL.

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

REVENUE.

General Results.

2. The following table shows the general results of working:

	2nd-half 1887.	2nd-half 1888.	Difference.	
	Miles.	Miles.	Miles.	Per cent.
Mean mileage worked	(a) 1,542·35	(a) 1,539·76	(b)—2·59	—0·17
Train-mileage	3,929,466	3,886,200	—43,266	—1·10
	No.	No.	No.	
Average number of trains over the whole line daily in both directions	13·85	13·72	—0·13	—0·94
	Rs.	Rs.	Rs.	
Gross earnings	2,09,51,214	2,05,97,330	—3,53,884	—1·69
Working expenses	68,26,862	68,34,159	+7,297	+0·11
Net earnings ...	1,41,24,352	1,37,63,171	—3,61,181	—2·56
Percentage of working expenses to gross earnings ...	32·58	33·18	+0·60	...
Percentage of net earnings on capital outlay, including suspense.	3·95	3·81	—0·11	...

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

(b) This difference is due to the transfer of the Benares branch to the Oudh and Rohilkhand railway in October 1887.

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

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

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

Gross Earnings.

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

	2nd-half, 1887.	2nd-half, 1888.	Difference.	
			Amount.	Per cent.
	Rs.	Rs.	Rs.	
Coaching	67,77,749	68,99,721	+1,21,972	+1·80
Goods	1,38,17,375	1,33,52,937	−4,64,438	−3·36
Electric telegraph	34,380	34,170	−210	−0·61
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Sundries	3,09,216	2,86,208	−23,008	−7·44
Total ...	2,09,51,214	2,05,97,330	−3,53,884	−1·69

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:

	1st Class.		2nd Class.		Intermediate Class.		3rd Class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.		Rs.
2nd-half of 1887 ...	25,394	2,35,712	80,862	3,10,158	3,05,306	2,63,256	6,181,888	51,99,156	6,593,150	60,08,282
2nd-half of 1888 ...	22,774	2,49,508	79,629	3,53,095	2,88,980	2,63,642	5,976,564	52,61,610	6,367,947	61,27,855
Increase ...	...	13,796	...	42,937	...	386	...	62,454	...	1,19,573
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8. The first class traffic showed a decrease in numbers carried of 2,620 and an increase in earnings of Rs. 13,796. The long-distance traffic increased in connection with the arrival of the incoming Viceroy and Governor General, and the departure of his predecessor; with the issue of return tickets at single fares to long-distance passengers during the Doorga Pooja and Christmas holidays, and with the movements of tourists from England.

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

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

11. The third class showed reduced numbers by 205,324 and increased earnings of Rs. 62,454. The half-year opened badly, as an inauspicious period for pilgrimages had commenced in June, and was still current. In addition, owing to the late commencement of the rains, particularly on the lower division of the line, cultivation was backward, and time could not be spared during which to make railway journeys. In August there was exceptionally heavy rain, more than making up for the deficit in Bengal, and roads of communication between the railway stations and the surrounding country were flooded, and in some cases became impassable. The month closed with a cyclone of great force, during which traffic was at a stand-still; the day's booking at Howrah, which has an average outwards third class traffic of 3,000 daily, earning Rs. 4,500, was less than Rs. 1,000 for all descriptions of coaching traffic. In connection with the falling-off in numbers during the whole period under review, it may be remarked that with short-distance passengers the severe weather probably caused intended journeys to be abandoned altogether, while long-distance travellers only postponed their departure.

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

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

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

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

15. *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 1887:

	2ND HALF, 1887.		2ND HALF, 1888.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, general	1,116,909	1,04,31,587	1,082,282	96,88,439
Military stores	4,680	2,14,999	4,789	2,14,314
Railway materials for construction	15,817	15,194	17,412	16,367
Coal	594,413	28,06,432	700,926	30,72,162
Revenue stores	493,064	2,74,640	493,558	2,51,712
Other goods traffic	...	72,491	...	1,13,919
	2,224,883	1,38,18,343	2,298,967	1,33,56,914
Less Outstandings irrecoverable or not recovered	...	968	...	3,977
TOTAL ...	2,224,883	1,38,17,375	2,298,967	1,33,52,937

16. The traffic in "Coal" showed an increase in the tonnage lifted of 106,513 tons and in the earnings of Rs. 2,65,730. It is stated that Calcutta has not only ceased to import English coal, and now relies solely on Indian coal, but Steam Navigation companies have arranged to supply their coaling stations on the Indian coast from Calcutta, and with this view contracts have been entered into on an extensive scale.

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

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

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

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

	2ND HALF, 1887.		2ND HALF, 1888.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Cotton, raw	16,765	3,69,200	15,584	3,35,473
Cotton piece-goods	32,113	9,94,111	34,243	10,78,189
Dyes and tans	11,973	2,70,504	10,848	2,67,397
Grains—				
Wheat	84,169	4,99,586	125,435	6,77,457
Rice	115,158	7,70,221	120,908	7,77,850
Gram	41,900	2,00,619	21,058	1,47,746
Others	120,566	7,78,269	73,674	4,04,082
Hides and skins	12,203	1,97,567	12,209	1,78,170
Jute	22,156	2,10,116	38,748	3,13,218
Metals—				
Brass and copper	6,347	1,24,179	3,686	63,970
Iron (including iron materials carried for foreign railways).	65,774	8,47,413	50,235	5,87,005
Oils	9,126	1,37,937	14,042	2,00,402
Oil seeds	182,722	14,40,461	188,500	14,11,742
Opium	5,277	1,46,996	3,776	1,05,710
Provisions—				
Dried fruits and nuts	6,059	1,69,802	5,574	1,54,850
Ghee	5,047	1,25,463	5,591	94,433
Others	18,180	2,66,566	16,633	2,39,599
Salt	103,573	5,83,701	92,764	5,18,294
Sugar	47,159	2,91,408	39,367	2,12,792
All other articles of merchandise ...	64,414	6,73,345	56,617	5,68,250

21. *Cotton, raw.*—Decrease of 1,181 tons and Rs. 33,727. Deficient crops in the Cawnpore district, combined with a good demand at Bombay for manufacture of coarse cloth at the local mills, restricted despatches to Calcutta for shipment.

22. *Cotton piece-goods.*—Increase of 2,130 tons and Rs. 84,078. The traffic in piece-goods during the half-year yielded a larger revenue than any other item, with the exception of coal. The figures are satisfactory, as showing that the trade of the North-West and the Punjab which fell off during the scarcity of 1887, has returned to the East Indian railway. On the other hand, the traffic in 1888 to Patna and the neighbourhood fell off, as a scarcity was apprehended.

23. *Grains,—wheat.*—Increase of 41,266 tons and Rs. 1,77,871. It is now some half-years since it has been possible to record an increase, both in weight carried and in earnings, from wheat traffic. There was a poor outturn of food crops in Northern India during 1886-87, owing to a deficient rainfall and severe frosts, in consequence of which all available stocks were retained to meet local requirements, and very little surplus remained for shipment; local prices were also higher than those at the ports. Circumstances altered in 1888—the spring harvest was better, the unusual demand for local consumption subsided, prices

fell, and remunerative rates were offered at the ports which attracted all surplus stocks. The greatest increase is in wheat carried over the short length between Ghaziabad and Delhi, from the North Western to the Bombay, Baroda and Central India railway, *en route* for Bombay. In 1887, owing to poor crops in the Punjab, the traffic was *nil*, but this year nearly a fifth of the total weight of the East Indian railway wheat traffic was over this small length only.

24. *Grains,—rice, gram and other grains.*—Decrease of 61,984 tons and Rs. 4,19,431. Owing to a scanty harvest in some of the districts of the North-Western Provinces, a considerable quantity of food grains was imported into those districts from Behar, Oudh and Rohilkhand, and from stations on the Loop line and in the Dinapore district during the 2nd-half of 1887; whereas in the half-year under review the importation ceased, as the outturn in the North-Western Provinces was better and the former supplying stations were unfortunate with their crops. The decrease in the gram traffic is also attributable to a comparatively slack demand for shipment to foreign ports from Calcutta.

25. *Jute.*—Increase of 16,592 tons and Rs. 1,03,132. The increase was principally in jute despatched from Sahebgunge, having been received there by country boats, and from the Assam-Behar State railway, for the jute mills in and near Calcutta. There was also an increase in earnings from the Eastern Bengal State railway at Naihati. To encourage traffic in these fibres, special rates for carriage were sanctioned during the 2nd-half of 1888.

26. *Metals,—brass and copper.*—Decrease of 2,661 tons and Rs. 60,209. The operations of the French Copper Syndicate have seriously restricted the trade in brass and copper, and India has suffered with the rest. The following were the imports by sea during the last two years (second-half) to Calcutta:

	Tons.
1887	7,368
1888	1,220

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

27. *Metals,—iron.*—Decrease of 15,539 tons and Rs. 2,60,408. The traffic included under this head consists of iron materials carried for railways other than the East Indian railway and the lines worked by it. The traffic from Howrah increased by 14,000 tons, but the traffic was of shorter lead than in 1887, being principally to Ásansol for the Bengal-Nágpur railway, while from the Great Indian Peninsula railway *viá* Jubbulpore there was no longer any material to be carried for the Indian Midland railway, and the receipts from this source fell off by about Rs. 2,50,000.

28. *Oils.*—Increase of 4,916 tons and Rs. 62,465. The increase was entirely due to larger despatches of kerosine oil from Howrah. The use of kerosine oil for lighting has become so general and extended that notwithstanding the imposition of a duty of half an anna per gallon from March 1888, and a higher market rate, the exports inland from Howrah continue to increase.

29. *Oil seeds.*—Increase of 5,778 tons and decrease of Rs. 28,722. Taking the various descriptions of seeds together, the causes of the decreased earnings with a greater weight carried were the larger business done with Bombay at the expense of Calcutta on account of the scarcity of shipping tonnage, and an advance in the sea freight at the latter port, *viz.*, £1-7-6 per ton to £2-10-0 per ton against £1-5-0 per ton at Bombay; the shorter lead than in 1887 of the mustard seed traffic from the Oudh and Rohilkhand railway; and the insufficient produce of til seed in the North-Western Provinces.

30. *Opium.*—Decrease of 1,501 tons and Rs. 41,286. The decrease was chiefly in opium from the Government factories at Patna and Ghazipur to Howrah, and is attributable to a temporary stoppage of despatches owing to unfavourable weather, as also to the opium season being somewhat later than usual.

31. *Provisions,—ghee.*—Increase of 544 tons and decrease of Rs. 31,030. It is stated that since the enquiry into the adulteration of ghee the demand in the Calcutta market for the North-Western Provinces produce has been dull;

that more favourable rates are obtainable at Bombay and up-country stations, and that Calcutta has, in consequence of Bombay competition, been forced to some extent to draw its supplies of ghee from nearer home than formerly.

32. *Salt.*—Decrease of 10,809 tons and Rs. 65,407. The principal falling-off was in despatches of imported salt from Howrah and Chitpore. The enhancement of 5 annas per maund in the cost of English salt caused an increased demand for Sambhar in supersession of English salt. Certain stations on the northern portion of the Bengal and North-Western railway, which had taken nearly 3,200 tons of salt from Howrah during the 2nd half-year of 1887, only took 1,200 tons during the same period of 1888.

33. *Sugar.*—Decrease of 7,792 tons and Rs. 81,616. The decrease was principally from stations on the Dinapore and Allahabad districts, and though in a measure due to poor crops in Sháhábád, recent enquiries show that the East Indian railway long lead traffic in sugar is falling off owing to the extension of sugar-cane cultivation in the North-West Provinces, and to the cheaper cost of production.

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

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

Working Expenses.

36. The working expenses of the two half-years compare as follows (*a*):

	2nd half, 1887.		2nd half, 1888.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance . .	20,61,329	9·84	20,85,026	10·12	+23,697	+1·15
Locomotive . . .	16,96,233	8·10	17,14,119	8 32	+17,886	+1·05
Carriage and Wagon .	5,34,165	2·55	5,36,764	2·61	+2,599	+0·49
Traffic	14,26,317	6·80	14,20,192	6·90	—6,125	—0·43
General	10,23,566	4·88	9,57,640	4·65	—65,926	—6·44
Steam-boat . . .	—4,964	—0·02	20,068	0·09	+25,032	
Special and Miscellaneous	90,216	0·43	1,00,350	0·49	+10,134	+11·23
Total .	68,26,862	32·58	68,34,159	33·18	+7,297	+0·11

(*a*) For State branch lines worked by companies, or lines worked by other railways, the particulars to be given in this table should be shown thus:
Maintenance (in the case of those branch lines, &c., which bear such charges).
Other expenses (or working expenses in the case of those branch lines, &c., which are *maintained* as well as worked by other railways) calculated at the same percentage, *viz.*, , on the gross earnings of the railway as represents the percentage of working expenses on the gross earnings of the amalgamated undertaking.
Charges incurred direct by the State or Company not taken into account in the above percentage rate.
Five per cent. for use of rolling stock.
(The above items are subject to alteration according to the terms of working.)

37. *Abstract A.—Maintenance of Way, Works and Stations.*—The increased maintenance charges mainly occurred under "Maintenance and renewal of permanent-way," *viz.*, Rs. 15,70,860 against Rs. 13,77,552 in the 2nd-half of 1887, or Rs. 1,93,308 in excess, heavy renewals of permanent-way material being carried out in the Delhi district. Against this increase, however, there was a set-off of Rs. 94,435, being the value of old rails, sleepers, &c., taken out of the line for renewals and returned to stock in excess of that credited in the corresponding previous half-year. There was a decrease of Rs. 35,561 under "Repairs of stations and buildings, &c.," partly due to Rs. 19,000 having been expended on coal shoots and drops and on the supply of filtered water to Company's houses, partly to heavy outlay on repairs to pontoons and partly to several buildings having been re-roofed in the 2nd-half of 1887. Under "Carriage of revenue stores for ordinary works," the charges also decreased by Rs. 34,338, due to less materials having been carried.

38. The number of miles of rails renewed during the half-year was 108·54 against 83·02 in the 2nd-half of 1887, 80·12 miles being relaid with 75lbs. steel rails and 28·42 miles with iron rails.

39. The cost of maintaining a mile of single track, including sidings, was Rs. 877·68 against Rs. 867·77.

40. *Abstract B.—Locomotive Expenses.*—Under "Fuel," there was an increase of Rs. 13,364 chiefly due to the adjustment of the colliery working and coal stock accounts having resulted in smaller overcharges, and to a greater consumption of coke; the consumption of coal per train-mile also rose from 48·29 lbs. to 50·45 lbs. owing to the increased tonnage of the trains run. Under "Maintenance and renewals of locomotive engines and machinery, (3) Materials," there was an increase of Rs. 14,540 due to the cost of new engines placed on the line having been Rs. 1,51,753 against Rs. 95,292 in the 2nd half-year of 1887. There was a decrease of Rs. 11,340 under "Carriage of revenue stores" due to carriage of less materials.

41. The cost of the department per train-mile was annas 7·06 against annas 6·91, and per engine-mile annas 6·01 against annas 5·95.

42. *Abstract C.—Carriage and Wagon Expenses.*—The noticeable variations were a decrease of Rs. 17,128 in "Wages" and an increase of Rs. 25,411 in "Materials" under "Goods vehicles." There were larger renewals by complete wagons from England, which added largely to the charges under "Materials." The number of goods vehicles renewed was 132 against 133 in the 2nd-half of 1887.

43. The carriage and wagon expenses per train-mile were annas 2·21 against annas 2·17, and per 1,000 vehicle miles run by home vehicles Rs. 4·74 against Rs. 4·74 in the corresponding previous half-year.

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

45. The decrease under "Salaries, wages, &c.," was distributed as follows: "General superintendence," Rs. 2,106, chiefly due to the retirement of a district traffic superintendent; "Station staff," Rs. 5,373, chiefly due to less handling of goods owing to the general falling-off in traffic and to the surrender of the Cawnpore-Kalpi section of the Indian Midland railway; and "Train staff," Rs. 5,408, chiefly due to decrease in overtime allowances on account of less train-mileage run.

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

NOTE.—The information given in paragraph 38 above should invariably be inserted in the Examiners' or Auditors' half-yearly reports.

47. The increase under "Miscellaneous expenses" was mainly due to increased repairs of lamps, burners, clocks, &c.

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

	2nd-half, 1887.	2nd-half, 1888.	Difference.	
	Tons.	Tons.	Tons.	Per cent.
Tonnage of goods	2,224,883	2,298,967	+74,084	+3·33
	Ton-miles.	Ton-miles.	Ton-miles.	
Ton-mileage of goods ...	446,130,388	444,187,931	—1,942,457	—0·44
	Rs.	Rs.	Rs.	
Station staff	8,18,587	8,13,214	—5,373	—0·66
Train staff	2,59,846	2,54,438	—5,408	—2·08

49. The total cost of the department averaged annas 5·85 against annas 5·81 per train-mile in the corresponding previous half-year.

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

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

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

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

54. *Statement of train-mileage, No. XIV.*—The miscellaneous engine-mileage was 17·52 per cent. of the total train-mileage run against 16·17 per cent. in the corresponding period of the previous year.

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

G. C. Press, Simla.—No. 1055 P. W. D.—28-11-20.—1,204.

(Sample form of Director General of Railways' review of the Capital and Revenue Accounts.)

CAPITAL.

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

REVENUE.

General Results.

2. The following table shows the general results of working:

	2nd-half, 1887.	2nd-half, 1888.	Difference.	
	Miles.	Miles.	Miles.	Per cent.
Mean mileage worked	(*a*) 1,542·35	(*a*) 1,539·76	(*b*)—2·59	—0·17
Train-mileage	3,929,466	3,886,200	—43,266	—1·10
	No.	No.	No.	
Average number of trains over the whole line daily in both directions	13·85	13·72	—0·13	—0·94
	Rs.	Rs.	Rs.	
Gross earnings	2,09,51,214	2,05,97,330	—3,53,884	—1·69
Working expenses	68,26,862	68,34,159	+7,297	+0·11
Net earnings ...	1,41,24,352	1,37,63,171	—3,61,181	—2·56
Percentage of working expenses to gross earnings ...	32·58	33·18	+0·60	...
Percentage of net earnings on capital outlay, including suspense.	3·95	3·84	—0·11	...

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

(*b*) This difference is due to the transfer of the Benares branch to the Oudh and Rohilkhand railway in October 1887.

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

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

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

Gross Earnings.

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

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

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:

	1st Class.		2nd Class.		Intermediate Class.		3rd Class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.		Rs.
2nd-half of 1887 ...	25,394	2,35,712	80,862	3,10,158	3,05,306	2,63,256	6,181,888	51,99,156	6,593,450	60,08,282
2nd-half of 1888 ...	22,774	2,49,508	79,629	3,53,095	2,88,980	2,63,642	5,976,564	52,61,610	6,367,947	61,27,855
Increase ...	...	13,796	...	42,937	...	386	...	62,454	...	1,19,573
Decrease ...	2,620	...	1,233	...	16,326	...	2,05,324	...	225,503	...

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

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

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

11. The third class showed reduced numbers by 205,324 and increased earnings of Rs. 62,454. The half-year opened badly, as an inauspicious period for pilgrimages had commenced in June, and was still current. In addition, owing to the late commencement of the rains, particularly on the lower division of the line, cultivation was backward, and time could not be spared during which to make railway journeys. In August there was exceptionally heavy rain, more than making up for the deficit in Bengal, and roads of communication between the railway stations and the surrounding country were flooded, and in some cases became impassable. The month closed with a cyclone of great force, during which traffic was at a stand-still; the day's booking at Howrah, which has an average outwards third class traffic of 3,000 daily, earning Rs. 4,500, was less than Rs. 1,000 for all descriptions of coaching traffic. In connection with the falling-off in numbers during the whole period under review, it may be remarked that with short-distance passengers the severe weather probably caused intended journeys to be abandoned altogether, while long-distance travellers only postponed their departure.

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

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

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

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

15. *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 1887:

	2ND HALF, 1887.		2ND HALF, 1888.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, general	1,116,909	1,04,34,587	1,082,282	96,88,439
Military stores	4,680	2,14,999	4,789	2,14,314
Railway materials for construction	15,817	15,194	17,412	16,367
Coal	594,413	28,06,432	700,926	30,72,162
Revenue stores	493,064	2,74,640	493,558	2,51,712
Other goods traffic	...	72,491	...	1,13,919
	2,224,883	1,38,18,343	2,298,967	1,33,56,914
Less—Outstandings irrecoverable or not recovered	...	968	...	3,977
TOTAL ...	2,224,883	1,38,17,375	2,298,967	1,33,52,937

16. The traffic in "Coal" showed an increase in the tonnage lifted of 106,513 tons and in the earnings of Rs. 2,65,730. It is stated that Calcutta has not only ceased to import English coal, and now relies solely on Indian coal, but Steam Navigation companies have arranged to supply their coaling stations on the Indian coast from Calcutta, and with this view contracts have been entered into on an extensive scale.

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

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

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

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

	2ND HALF, 1887.		2ND HALF, 1888.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Cotton, raw	16,765	3,69,200	15,584	3,35,473
Cotton piece-goods	32,113	9,94,111	34,243	10,78,189
Dyes and tans	11,973	2,70,504	10,848	2,67,397
Grains—				
Wheat	84,169	4,99,586	125,435	6,77,457
Rice	115,158	7,70,221	120,908	7,77,850
Gram	41,900	2,00,619	21,058	1,47,746
Others	120,566	7,78,269	73,674	4,04,082
Hides and skins	13,203	1,97,567	12,209	1,78,170
Jute	22,156	2,10,116	38,748	3,13,248
Metals—				
Brass and copper	6,347	1,24,179	3,686	63,970
Iron (including iron materials carried for foreign railways):	65,774	8,47,413	50,235	5,87,005
Oils	9,126	1,37,937	14,042	2,00,402
Oil seeds	182,722	14,40,464	188,500	14,11,742
Opium	5,277	1,46,996	3,776	1,05,710
Provisions—				
Dried fruits and nuts	6,059	1,69,802	5,574	1,54,850
Ghee	5,047	1,25,463	5,591	94,433
Others	18,180	2,66,566	16,633	2,39,599
Salt	103,573	5,83,701	92,764	5,18,294
Sugar	47,159	2,94,408	39,367	2,12,792
All other articles of merchandise ...	64,414	6,73,345	56,617	5,68,250

21. *Cotton, raw.*—Decrease of 1,181 tons and Rs. 33,727. Deficient crops in the Cawnpore district, combined with a good demand at Bombay for manufacture of coarse cloth at the local mills, restricted despatches to Calcutta for shipment.

22. *Cotton piece-goods.*—Increase of 2,130 tons and Rs. 84,078. The traffic in piece-goods during the half-year yielded a larger revenue than any other item, with the exception of coal. The figures are satisfactory, as showing that the trade of the North-West and the Punjab which fell off during the scarcity of 1887, has returned to the East Indian railway. On the other hand, the traffic in 1888 to Patna and the neighbourhood fell off, as a scarcity was apprehended.

23. *Grains,—wheat.*—Increase of 41,266 tons and Rs. 1,77,871. It is now some half-years since it has been possible to record an increase, both in weight carried and in earnings, from wheat traffic. There was a poor outturn of food crops in Northern India during 1886-87, owing to a deficient rainfall and severe frosts, in consequence of which all available stocks were retained to meet local requirements, and very little surplus remained for shipment; local prices were also higher than those at the ports. Circumstances altered in 1888—the spring harvest was better, the unusual demand for local consumption subsided, prices

fell, and remunerative rates were offered at the ports which attracted all surplus stocks. The greatest increase is in wheat carried over the short length between Ghaziabad and Delhi, from the North Western to the Bombay, Baroda and Central India railway, *en route* for Bombay. In 1887, owing to poor crops in the Punjab, the traffic was *nil*, but this year nearly a fifth of the total weight of the East Indian railway wheat traffic was over this small length only.

24. *Grains,—rice, gram and other grains.*—Decrease of 61,984 tons and Rs. 4,19,431. Owing to a scanty harvest in some of the districts of the North-Western Provinces, a considerable quantity of food grains was imported into those districts from Behar, Oudh and Rohilkhand, and from stations on the Loop line and in the Dinapore district during the 2nd-half of 1887; whereas in the half-year under review the importation ceased, as the outturn in the North-Western Provinces was better and the former supplying stations were unfortunate with their crops. The decrease in the gram traffic is also attributable to a comparatively slack demand for shipment to foreign ports from Calcutta.

25. *Jute.*—Increase of 16,592 tons and Rs. 1,03,132. The increase was principally in jute despatched from Sahebgunge, having been received there by country boats, and from the Assam-Behar State railway, for the jute mills in and near Calcutta. There was also an increase in earnings from the Eastern Bengal State railway at Naihati. To encourage traffic in these fibres, special rates for carriage were sanctioned during the 2nd-half of 1888.

26. *Metals,—brass and copper.*—Decrease of 2,661 tons and Rs. 60,209. The operations of the French Copper Syndicate have seriously restricted the trade in brass and copper, and India has suffered with the rest. The following were the imports by sea during the last two years (second-half) to Calcutta:

	Tons.
1887	7,368
1888	1,220

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

27. *Metals,—iron.*—Decrease of 15,539 tons and Rs. 2,60,468. The traffic included under this head consists of iron materials carried for railways other than the East Indian railway and the lines worked by it. The traffic from Howrah increased by 14,000 tons, but the traffic was of shorter lead than in 1887, being principally to Ásansol for the Bengal-Nágpur railway, while from the Great Indian Peninsula railway *viá* Jubbulpore there was no longer any material to be carried for the Indian Midland railway, and the receipts from this source fell off by about Rs. 2,50,000.

28. *Oils.*—Increase of 4,916 tons and Rs. 62,465. The increase was entirely due to larger despatches of kerosine oil from Howrah. The use of kerosine oil for lighting has become so general and extended that notwithstanding the imposition of a duty of half an anna per gallon from March 1888, and a higher market rate, the exports inland from Howrah continue to increase.

29. *Oil seeds.*—Increase of 5,778 tons and decrease of Rs. 28,722. Taking the various descriptions of seeds together, the causes of the decreased earnings with a greater weight carried were the larger business done with Bombay at the expense of Calcutta on account of the scarcity of shipping tonnage, and an advance in the sea freight at the latter port, *viz.*, £1-7-6 per ton to £2-10-0 per ton against £1-5-0 per ton at Bombay; the shorter lead than in 1887 of the mustard seed traffic from the Oúdh and Rohilkhand railway; and the insufficient produce of til seed in the North-Western Provinces.

30. *Opium.*—Decrease of 1,591 tons and Rs. 41,286. The decrease was chiefly in opium from the Government factories at Patna and Ghazipur to Howrah, and is attributable to a temporary stoppage of despatches owing to unfavourable weather, as also to the opium season being somewhat later than usual.

31. *Provisions,—ghee.*—Increase of 544 tons and decrease of Rs. 31,030. It is stated that since the enquiry into the adulteration of ghee the demand in the Calcutta market for the North-Western Provinces produce has been dull;

that more favourable rates are obtainable at Bombay and up-country stations, and that Calcutta has, in consequence of Bombay competition, been forced to some extent to draw its supplies of ghee from nearer home than formerly.

32. *Salt.*—Decrease of 10,809 tons and Rs. 65,407. The principal falling-off was in despatches of imported salt from Howrah and Chitpore. The enhancement of 5 annas per maund in the cost of English salt caused an increased demand for Sambhar in supersession of English salt. Certain stations on the northern portion of the Bengal and North-Western railway, which had taken nearly 3,200 tons of salt from Howrah during the 2nd half-year of 1887, only took 1,200 tons during the same period of 1888.

33. *Sugar.*—Decrease of 7,792 tons and Rs. 81,616. The decrease was principally from stations on the Dinapore and Allahabad districts, and though in a measure due to poor crops in Shahábád, recent enquiries show that the East Indian railway long lead traffic in sugar is falling off owing to the extension of sugar-cane cultivation in the North-West Provinces, and to the cheaper cost of production.

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

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

Working Expenses.

36. The working expenses of the two half-years compare as follows (*a*):

	2nd half, 1887.		2nd half, 1888.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	20,61,329	9·84	20,85,026	10·12	+23,697	+1·15
Locomotive	16,96,283	8·10	17,14,119	8·32	+17,886	+1·05
Carriage and Wagon	5,34,165	2·55	5,36,764	2·61	+2,599	+0·49
Traffic	14,26,317	6·80	14,20,192	6·90	—6,125	—0·43
General	10,23,566	4·88	9,57,640	4·65	—65,926	—6·44
Steam-boat	—4,964	—0·02	20,068	0·09	+25,032	...
Special and Miscellaneous	90,216	0·43	1,00,350	0·49	+10,134	+11·23
Total	68,26,862	32·58	68,34,159	33·18	+7,297	+0·11

(*a*) For State branch lines worked by companies, or lines worked by other railways, the particulars to be given in this table should be shown thus:
Maintenance (in the case of those branch lines, &c., which are *maintained* as well as worked
Other expenses (or working expenses in the case of those branch lines, &c., which are *maintained* as well as worked by other railways) calculated at the same percentage, *viz.*, , on the gross earnings of the railway as represents the percentage of working expenses on the gross earnings of the amalgamated undertaking.
Charges incurred direct by the State or Company not taken into account in the above percentage rate.
Five per cent. for use of rolling stock.
(The above items are subject to alteration according to the terms of working.)

37. *Abstract A.—Maintenance of Way, Works and Stations.*—The increased maintenance charges mainly occurred under "Maintenance and renewal of permanent-way," *viz.*, Rs. 15,70,860 against Rs. 13,77,552 in the 2nd-half of 1887, or Rs. 1,93,308 in excess, heavy renewals of permanent-way material being carried out in the Delhi district. Against this increase, however, there was a set-off of Rs. 94,435, being the value of old rails, sleepers, &c., taken out of the line for renewals and returned to stock in excess of that credited in the corresponding previous half-year. There was a decrease of Rs. 35,561 under "Repairs of stations and buildings, &c.," partly due to Rs. 19,000 having been expended on coal shoots and drops and on the supply of filtered water to Company's houses, partly to heavy outlay on repairs to pontoons and partly to several buildings having been re-roofed in the 2nd-half of 1887. Under "Carriage of revenue stores for ordinary works," the charges also decreased by Rs. 34,338, due to less materials having been carried.

38. The number of miles of rails renewed during the half-year was 108·54 against 83·02 in the 2nd-half of 1887, 80·12 miles being relaid with 75lbs. steel rails and 28·42 miles with iron rails.

39. The cost of maintaining a mile of single track, including sidings, was Rs. 877·68 against Rs. 867·77.

40. *Abstract B.—Locomotive Expenses.*—Under "Fuel," there was an increase of Rs. 13,364 chiefly due to the adjustment of the colliery working and coal stock accounts having resulted in smaller overcharges, and to a greater consumption of coke; the consumption of coal per train-mile also rose from 48·29 lbs. to 50·45 lbs. owing to the increased tonnage of the trains run. Under "Maintenance and renewals of locomotive engines and machinery, (3) Materials," there was an increase of Rs. 14,540 due to the cost of new engines placed on the line having been Rs. 1,51,753 against Rs. 95,292 in the 2nd half-year of 1887. There was a decrease of Rs. 11,340 under "Carriage of revenue stores" due to carriage of less materials.

41. The cost of the department per train-mile was annas 7·06 against annas 6·91, and per engine-mile annas 6·01 against annas 5·95.

42. *Abstract C.—Carriage and Wagon Expenses.*—The noticeable variations were a decrease of Rs. 17,128 in "Wages" and an increase of Rs. 25,411 in "Materials" under "Goods vehicles." There were larger renewals by complete wagons from England, which added largely to the charges under "Materials." The number of goods vehicles renewed was 132 against 133 in the 2nd-half of 1887.

43. The carriage and wagon expenses per train-mile were annas 2·21 against annas 2·17, and per 1,000 vehicle miles run by home vehicles Rs. 4·74 against Rs. 4·74 in the corresponding previous half-year.

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

45. The decrease under "Salaries, wages, &c.," was distributed as follows: "General superintendence," Rs. 2,106, chiefly due to the retirement of a district traffic superintendent; "Station staff," Rs. 5,373, chiefly due to less handling of goods owing to the general falling-off in traffic and to the surrender of the Cawnpore-Kalpi section of the Indian Midland railway; and "Train staff," Rs. 5,408, chiefly due to decrease in overtime allowances on account of less train-mileage run.

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

NOTE.—The information given in paragraph 38 above should invariably be inserted in the Examiners' or Auditors' half-yearly reports.

47. The increase under "Miscellaneous expenses" was mainly due to increased repairs of lamps, burners, clocks, &c.

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

	2nd-half, 1887.	2nd-half, 1888.	Difference.	
	Tons.	Tons.	Tons.	Per cent.
Tonnage of goods	2,224,883	2,298,967	+74,084	+3·33
	Ton-miles.	Ton-miles.	Ton-miles.	
Ton-mileage of goods ...	446,130,388	444,187,931	—1,942,457	—0·44
	Rs.	Rs.	Rs.	
Station staff	8,18,587	8,13,214	—5,373	—0·66
Train staff	2,59,846	2,54,438	—5,408	—2·08

49. The total cost of the department averaged annas 5·85 against annas 5·81 per train-mile in the corresponding previous half-year.

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

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

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

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

54. *Statement of train-mileage, No. XIV.*—The miscellaneous engine-mileage was 17·52 per cent. of the total train-mileage run against 16·17 per cent. in the corresponding period of the previous year.

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

G. C. Press, Simla.—No. 1055 P. W. D.—28-11-90.—1,304.

[*Heads of Departments.*]

Circulate round

Circular No. XXIV Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, AND THE NORTH-WESTERN PROVINCES AND OUDH.
THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA, AND ASSAM.
THE RESIDENT AT HYDERABAD.
THE AGENT TO THE GOVERNOR GENERAL FOR RAJPUTANA.
THE DIRECTOR GENERAL OF RAILWAYS.
THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW, AND CENTRAL DIVISION.

Half-yearly reports by the Auditors or Examiners of Railways on the Capital and Revenue Accounts.

Simla, the 18th November 1890.

SIR,

With a view to facilitate the preparation by the Director General of Railways of his reviews on the half-yearly Capital and Revenue Accounts of the various railways, the Government of India forwarded with Circular No. III Railway of the 3rd February 1890, a specimen form of the review adopted by the Director General of Railways, and requested that the Auditor or Examiner of Accounts of each Railway should prepare his half-yearly report on the Capital and Revenue Accounts in that form.

2. The reports on the Capital and Revenue Accounts for the 2nd half of 1889 received from the Auditors or Examiners of railways were not, however, in all cases, strictly in the form prescribed. The Government of India therefore requests that the attention of the Examiner of each State Railway, under your control may be invited to the instructions laid down in the above quoted Circular, and that he be asked to prepare his report in future strictly in accordance with the revised form *now* enclosed.

The Government of India would also be glad if the revised form were adopted by all other Railways under your control.

3. The Government of India further desires that particular attention may be paid to the remarks made under "Errors, omissions, &c." in the Director General of Railways' reviews on the Capital and Revenue Accounts, as to the manner in which the half-yearly reports by the Auditors or Examiners should be drawn up.

4. It will be noticed that a few modifications as indicated by black lines in the margin of the accompanying sample form of review have been made in the enclosure to this Circular as compared with the form issued under Circular No. III Railway, dated the 3rd February 1890. The modifications have been deemed necessary as they make the review clearer and more easy to understand.

I have the honour to be,

SIR,

Your most obedient Servant,

J. G. FORBES, Colonel, R.E.,

Secretary.

[*Heads of Departments.*]

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No 17/11/40

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PUBLIC WORKS DEPARTMENT.

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Your most obedient Servant,

J. G. FORBES, Colonel, R.E.,

Secretary.

B. No 2046R/20 Dec 90.

17/12/90

Communicated to the Consulting Engineer for Railways and Examiner Guaranteed Railway Accounts for information and guidance in continuation of Progs No. 314 R dated 1st March 1890

G.O. 1.3.90 - 314 R

B. No 2046 R/20 Dec 90.