1-60-n 14

Public Works (1897) Department.

RAILWAY BRANCH.

G.O., No. 536 Ry.
537 Ry

DATED 5th May/97

Proof sent 12a/3/20

[Despatch Abstract.]

Capital and Revenue Accounts, Imperial Ry

Directing that the note by the Chief Auditor on the _____ for the half year ended the 31st December 1898, be forwarded to the Govt of India & to the Secy of State.

Forwarding Copy of Pres. embodying the note by the Chief Auditor on the _____ for the half-year ended the 31st Decr '98.

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 {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O.,, Nos. 536, 537 Ry., 5th May 1899.

MAY.

Capital and Revenue Accounts, Madras Railway

Forwarding copy of Proceedings embodying the note by the Chief Auditor on the — for the half-year ended the 31st December 1898.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

NOTE by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1898.

CAPITAL.

1. *Statement No. V.*—The capital expenditure for the half-year, after crediting a sum of Rs. 10,321-9-8, amounted to Rs. 1,94,439-3-6 and was incurred chiefly on stations and buildings, earthwork and rolling-stock. The credit of Rs. 10,321-9-8 consists of Rs. 3,200 recovered from the Madras Municipality being moiety of cost of foot over-bridge at Elephant Gate level crossings, and of Rs. 7,121-9-8 transferred from a deposit made by the Great Indian Peninsula Railway for proportion of expenditure during the half-year on the construction of joint bogie stock for Madras-Bombay through traffic.

2. *Statement No. VI.*—The total capital outlay on open line account including suspense from the commencement of operations to end of the half-year under review was Rs. 12,19,00,970, and the expenditure excluding suspense, Rs. 11,95,62,675, which gives an average of Rs. 1,42,469 per mile open.

3. *Arcot-Ranipet Branch Line.*—The capital expenditure during the half-year amounted to Rs. 1,48,546, making the total expenditure to 31st December 1898 Rs. 2,01,485.

4. *Calicut-Cannanore Extension.*—The amount expended during the half-year on the construction of this line was Rs. 51,238, making the total expenditure to 31st December 1898 Rs. 1,37,549.

REVENUE.

General Results.

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

	Half-year ending December 1897.	Half-year ending December 1898.	Difference.	
	MILES.	MILES.	MILES.	PER CENT.
Mean mileage worked	839·22	839·22	..	..
Train mileage	1,318,652	1,270,984	— 47,668	— 3·61
	NO.	NO.	NO.	
Average number of trains over the whole line daily in both directions	8·54	8·23	— ·31	..
	RS.	RS.	RS.	RS.
Gross earnings	56,75,752	50,85,747	— 5,90,005	— 10·40
Working expenses	27,63,201	27,40,731	— 22,470	— ·81
Net earnings	29,12,551	23,45,016	— 5,67,535	— 19·49
Percentage of working expenses to gross earnings	48·68	53·89	+ 5·21	..
Percentage of net earnings to capital outlay including suspense	2·40	1·92	— ·48	..

6. The gross earnings per mean mile worked per week averaged Rs. 233 against Rs. 260 and were realized at a cost of 53·89 per cent. against 48·68 per cent. in the corresponding half of the previous year.

7. The percentage of working expenses to gross earnings for the year 1898 was 48·68 against 47·65 for 1897.

Gross Earnings.

8. The following table shews the gross earnings for the two-half years :—

	Half-year ending December 1897.	Half-year ending December 1898.	Difference.	
			Amount.	Per cent.
	RS.	RS.	RS.	RS.
Coaching	22,47,823	17,67,075	— 4,80,748	— 21·39
Goods	32,93,437	32,18,808	— 74,629	— 2·27
Electric telegraph	9,769	8,587	— 1,182	— 12·10
Steam-boat	..	..	..	..
Sundries	1,24,723	91,277	— 33,446	— 26·82
Total	56,75,752	50,85,747	— 5,90,005	— 10·40

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

	First class.		Second class.		Third class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		RS.		RS.		RS.		RS.
Second-half of 1897	11,783	89,029	51,505½	1,26,881	4,855,581	17,07,770	4,918,869½	19,23,680
Second-half of 1898	10,499	94,216	43,612½	1,14,288	3,582,016½	12,76,955	3,636,128	14,85,459
Increase	..	5,187	..	..	..	..	..	..
Decrease	1,284	..	7,893	12,593	1,273,564½	4,30,815	1,282,741½	4,38,221

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

11. The first-class traffic shews a decrease of 1,284 and increase Rs. 5,187.

12. The second-class traffic shews a decrease of 7,893 and Rs. 12,593, practically all due to troops and police traffic.

13. The third-class traffic shews a decrease of 1,273,564½ and Rs. 4,30,815, including a decrease of Rs. 7,170 under the heading of troops and police. The decrease in ordinary traffic is due to a large falling off in the number travelling, attributable to plague restrictions during the past half-year.

14. The number of third-class passengers and unit mileage by mail and ordinary trains, respectively, excluding excess, return, troops and police and season tickets traffic, are as follows :—

Mail.		*Ordinary.*	
Number.	Unit Mileage.	Number.	Unit Mileage.
633,557	36,492,546	2,726,333½	73,791,183

15. In passengers' luggage a decrease of Rs. 5,181 is recorded.

16. The receipts from horse, carriage and dog traffic, both ordinary and military, shew decreases in the former to the extent of Rs. 2,415 and in the latter to the extent of Rs. 966.

17. Military baggage shews a decrease of Rs. 15,588.

18. Parcels for the public shew a decrease of Rs. 20,391, which is explained by the fact that during December 1897 half-year considerable traffic was conveyed in connection with Frontier expeditions.

19. *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 1897 :—

—	Half-year ending December 1897.		Half-year ending December 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, general	442,393	29,10,464	371,348	26,84,124
Military stores	878	35,236	954	37,983
Railway materials for construction	294	871	1,887	5,423
Coal (including locomotive revenue)	83,419	2,74,691	106,462	3,98,145
Revenue stores (excluding locomotive coal)	86,566	41,518	100,661	69,566
Other goods traffic	..	30,657	..	23,567
	613,550	32,93,437	581,312	32,18,808
Less—Outstanding irrecoverable or not recovered	..	..	..	..
Total	613,550	32,93,437	581,312	32,18,808

20. *Merchandise, General.*—The decrease tons 71,045 and Rs. 2,26,340 is attributable to less grain traffic during the half-year and to a falling off generally owing to plague restrictions and heavy rains.

21. *Coal (including Locomotive Revenue).*—Increase tons 23,043 and Rs. 1,23,454. The whole of this increase is in public traffic, principally in consignments from Rayapuram station. Receipts from locomotive coal show a decrease.

22. *Other Goods Traffic* reveals a decrease of Rs. 7,090.

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

—	Half-year ending December 1897.		Half-year ending December 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Cotton—				
Raw	3,913	59,092	9,418	1,14,777
Dyes and tans—				
Others	10,031	84,348	6,873	62,207
Grain and pulse—				
Rice in the husk	10,021	41,434	9,099	66,839
Rice not in the husk	41,402	2,44,652	19,986	1,11,727
Jawar and bajra	22,442	1,42,323	15,438	1,43,246
Gram and pulse	20,519	1,35,214	14,917	79,656
Others	31,286	1,88,407	32,380	2,50,365
Hides and skins—				
(1) Hides of cattle—				
(*b*) Raw	4,890	61,378	1,496	10,702
(2) Skins of sheep, &c.—				
(*a*) Dressed or tanned	4,074	59,654	2,069	31,056
(*b*) Raw	9,626	1,02,330	8,840	92,025
Metals—				
Iron	8,707	87,530	4,566	54,355
Oils—				
Kerosine	6,170	70,099	7,019	87,743
Oil-seeds—				
Others	4,722	27,490	6,984	59,446
Provisions—				
Others	28,437	2,12,315	25,874	2,09,631
Salt	28,162	1,50,549	29,327	1,61,526
Spices—				
Betel-nuts	5,242	48,804	4,695	50,747
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	11,754	56,740	15,828	61,885
Timber	58,493	2,20,353	52,695	2,10,497
All other articles of merchandise	37,204	3,57,364	30,639	3,22,353

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

24. *Cotton—Raw.*—Increase tons 5,505 and Rs. 55,685. This is made up of Rs. 31,000 in local and Rs. 25,000 in through. The increase in local traffic is shown to be generally in bookings from Adoni and Raichur, whilst the increase in through is to a great extent due to traffic from Southern Mahratta Railway and beyond *viâ* Guntakal.

25. *Dyes and Tans—Others.*—Decrease tons 3,158 and Rs. 22,141.

26. *Grain and Pulse—Rice in the husk.*—Decrease tons 922 and increase Rs. 25,405. The increase is in through traffic received *viâ* Bangalore City.

27. *Grain and Pulse—Rice not in the husk.*—Decrease tons 21,416 and Rs. 1,32,925. The decrease in local traffic is found to be in consignments from Arcot and Katpadi, whilst the decrease in through appears in received traffic *viâ* Katpadi and Arkonam.

28. *Grain and Pulse—Jawar and Bajra.*—Decrease tons 7,004 and increase Rs. 923.

29. *Grain and Pulse—Gram and Pulse.*—Decrease tons 5,602 and Rs. 55,558. The local portion of the decrease appears in traffic from Coimbatore, Tiruppur and Morappur, whilst the decrease in through occurs principally in forwarded traffic *viâ* Raichur, and Bangalore City, the falling off *viâ* the former junction being considerably the heavier, a somewhat large increase is however recorded in this commodity *viâ* Raichur to Madras Railway stations.

30. *Grain and Pulse—Others.*—Increase tons 1,094 and Rs. 61,958. The entire increase practically appears in through traffic principally in received consignments *viâ* Bangalore City and forwarded traffic *viâ* Arkonam, Katpadi and Erode, a decrease in this traffic *viâ* Raichur to Great Indian Peninsula and beyond is also recorded.

31. *Hides and Skins—Hides of Cattle, Raw.*—Decrease tons 3,394 and Rs. 50,676. The local decrease appears in consignments from Salt Cotaurs, whilst a somewhat considerable decrease is recorded in traffic to Madras Railway Company stations *viâ* Raichur.

32. *Hides and Skins—Skins of Sheep, &c., Dressed or Tanned.*—Decrease tons 2,005 and Rs. 28,598. Local traffic from Bangalore cantonment here shows a falling off. The decrease in through is in consignments from Great Indian Peninsula and beyond *viâ* Raichur.

33. *Hides and Skins—Skins of Sheep, &c., Raw.*—Decrease tons 786 and Rupees 10,305.

34. *Metals—Iron.*—Decrease tons 4,141 and Rs. 33,175. The greater portion of this decrease appears in local traffic consigned from Salt Cotaurs.

35. *Oils—Kerosine.*—Increase tons 849 and Rs. 17,644.

36. *Oil-seeds—Others.*—Increase tons 2,262 and Rs. 31,956. The local increase in this traffic is shown in bookings from Adoni, Kupgal and Calicut, whilst the increase in through traffic appears principally in consignments to Madras Railway Company stations *viâ* Bangalore City.

37. *Provisions—Others.*—Decrease tons 2,563 and Rs. 2,684.

38. *Salt.*—Increase tons 1,165 and Rs. 10,977.

39. *Spices—Betel-nuts.*—Decrease tons 547 and increase Rs. 1,943.

40. *Sugar—Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce.*—Increase tons 4,074 and Rs. 5,145.

41. *Timber.*—Decrease tons 5,798 and Rs. 9,856.

42. *All other articles of Merchandise.*—Decrease tons 6,565 and Rs. 35,011.

Working Expenses.

43. The working expenses compare as follows with those of December 1897 half year:—

—	Second half of 1897.		Second half of 1898.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	6,27,504	11·05	7,03,741	13·84	+ 76,237	+ 12·15
Locomotive	10,79,084	19·01	10,55,342	20·75	— 23,742	— 2·20
Carriage and wagon	3,11,387	5·49	2,35,058	4·62	— 76,329	— 24·51
Traffic	4,21,155	7·42	4,29,914	8·45	+ 8,759	+ 2·08
General	2,82,841	4·98	2,72,281	5·36	— 10,560	— 3·73
Steam-boat	..	..	..	..	..	..
Special and miscellaneous	41,229	·73	44,395	·87	+ 3,166	+ 7·68
Total ..	27,63,200	48·68	27,40,731	53·89	— 22,469	— 0·81

44. *Abstract A.*—A net increase of Rs. 76,237 occurs under maintenance charges.

45. Under "General Superintendence," there is a net increase of Rs. 406 entirely due to a larger outlay for office expenses, chiefly on surveying instruments, the various changes in the engineering staff consequent on Mr. West's retirement and the transfer of Mr. French to the Calicut-Cannanore Extension having reduced the outlay on engineers' salaries by Rs. 2,817.

46. "*Maintenance and Renewal of permanent-way.*"—There is an increase of Rs. 34,450, of which Rs. 14,192 is in covering sand ballast with broken stones. The increase in ordinary outlay on materials, after crediting the value of stores returned to stock is Rs. 25,132 due to heavier renewals with 30 foot rails. The outlay on "Wages" is Rs. 4,873 less.

47. "*Repairs of Bridges, &c.*"—Decrease Rs. 17,926.

48. "*Repairs of Stations and Buildings.*"—Decrease Rs. 9,163.

49. "*New Minor Works.*"—Decrease Rs. 3,164.

50. "*Unclassified Expenditure.*"—Increase Rs. 72,651. "Loss by Exchange" is Rs. 44,682 more and "Carriage of Revenue Stores" Rs. 28,537 more than in the corresponding period of 1897 due to larger renewals of rails.

51 There is a credit to Abstract A of Rs. 16,125 for working the Kolar Gold Fields Railway.

52. The number of miles of rails removed during the half-year was 94·7610 against 50·2882 in the second half of 1897.

53. The cost of maintaining a mile of single track including sidings was Rs. 694·53 against Rs. 619·62. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

54. *Abstract B.—Locomotive Expenses.*—Decrease Rs. 23,742.

55. Under "General Superintendence" of Abstracts B and C., there is an increase of Rs. 3,686, in subordinate Superintendents and office expenses, in the former owing to the filling up of vacancies which existed in the previous period and in the latter chiefly owing to the Chief Draughtsman having acted as General Storekeeper in 1897.

56. "*Running Expenses.*"—A decrease of Rs. 7,131, there having been a decrease of 57,314 in the engine mileage.

57. "*Fuel.*"—Apparent increase of Rs. 5,096 but really a decrease of Rs. 7,253 as the amount charged includes a sum of Rs. 12,349 value of fuel destroyed by fire in the stacks at Raichur. Credit for the latter sum is given at the foot of the abstract by charging off to Fire Insurance Fund.

58. The charge for water shows an increase of Rs. 1,221.

59. "*Maintenance and Renewal of Locomotive Engines.*"—There is an increase of Rs. 6,807. Two new engines were charged to December 1897 half-year, while none have been charged for in the period under review, but the consequent saving is more than covered by heavy issues of boilers and materials for repairs to existing stock. A decrease of Rs. 10,438 appears in the charge for wages.

60. "*Unclassified Expenditure.*"—Decrease Rs. 21,825, of which Rs. 5,527, is in the carriage of revenue stores and Rs. 16,298 in loss by exchange.

61. There are credits of Rs. 24,464 to Abstract B for working the Kolar Gold Fields Railway and of Rs. 3,768 for working the Madras-Ennur line.

62. The cost of the department per train-mile was As. 13·31 against As. 13·09 and per engine-mile As. 11·12 against As. 10·95 in the second half of 1897.

63 *Abstract C—Carriage and Wagon Expenses.*—A decrease of Rs. 76,329.

64. "*Repairs and Renewals of Vehicles.*"—Decrease Rs. 62,122 due to a smaller number of vehicles having been repaired and also, no doubt, to more economical working of the department.

65. "*Repairs and Renewals of Machinery, &c.*—Decrease Rs. 2,176.

66. There is a decrease of Rs. 3,400 in the cost of cleaning and oiling vehicles.

67. "*Unclassified expenditure.*"—Decrease Rs. 8,630 chiefly in loss by exchange due to a more favourable rate of exchange and to a decreased consumption of English stores.

68. There are credits to this abstract of Rs. 5,386 for working the Kolar Gold Fields Railway and of Rs. 830 for working the Madras-Ennur line.

69. The carriage and wagon expenses per train-mile were As. 2·96 against As. 3·78 and per 1,000 vehicle-miles run by home vehicles Rs. 8·74 against Rs. 10·50 in the corresponding half of 1897.

70. *Abstract D.—Traffic Expenses.*—A net increase of Rs. 8,760.

71. "*Salaries, Wages, &c.*"—A net increase of Rs. 289. There is an increase in the cost of general superintendence of Rs. 5,481 which is fully explained by a gratuity of Rs. 7,364 paid to Mr. G. R. Byron in August 1898. The cost of station staff is less by Rs. 4,020 due to a saving in the charges for loading and unloading goods and to the stoppage of famine batta which cost Rs. 2,026 in December 1897 half-year. There is a decrease of Rs. 1,172 in the cost of train staff.

72. "*Fuel, Lighting, &c.*"—Increase Rs. 3,909 due to a larger outlay on wagon covers.

73. "*Printing, Stationery and tickets.*"—Increase Rs. 1,810.

74. "*Unclassified Expenditure*".—Increase Rs. 3,293 all in loss by exchange chiefly owing to a large consumption of English canvas on wagon covers.

75. There are credits to this abstract of Rs. 9,853 for working the Kolar Gold Fields Railway and of Rs. 1,518 for working the Madras-Ennur line.

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

—	Second half of 1897.	Second half of 1898.	Difference.	
	Tons.	Tons.	Tons.	Per cent.
Tonnage of goods	613,550	581,312	— 32,238	— 5·25
	Ton-miles.	Ton-miles.	Ton-miles.	
Ton-mileage of goods	76,569,943	75,086,994	— 1,482,949	— 1·94
	Rs.	Rs.	Rs.	
Station staff	1,98,524	1,94,504	— 4,020	— 2·02
Train staff	61,972	60,800	— 1,172	— 1·89

77. The total cost of the department averaged As. 5·42 against As. 5·10 per train-mile in the second half of 1897.

78. *Abstract E*—"*General Charges*" show a net increase of Rs. 10,560.

79. There is a decrease of Rs. 3,119 in Home expenditure.

80. "*Salaries* of *Indian Management*" show a decrease of Rs. 3,940. The decrease in the Agent's office is Rs. 2,651, chiefly due to the Agent and Manager's return from furlough in September 1897 and consequent saving to that office of the pay of Mr. West who acted during Mr. Moss' absence. A decrease of Rs. 2,280 in the Audit Department is principally due to vacancies in the subordinate staff not having been filled.

81. "*Unclassified Expenditure.*"—There is a decrease under the head of loss by exchange of Rs. 4,614 due to a smaller consumption of English stores and to the more favourable rate of exchange.

82. There are credits to this abstract of Rs. 6,352 for working the Kolar Gold Fields Railway and of Rs. 978 for working the Madras-Ennur line.

83. *Abstract G*—"*Special and Miscellaneous Expenditure*" shows an increase of Rs. 3,165.

84. "*Compensation.*"—Increase Rs. 1,464.

85. There are credits to this abstract of Rs. 1,018 from the Kolar Gold Fields Railway and of Rs. 157 from the Madras-Ennur line.

86. *Kolar Gold Fields Railway.*—A sum of Rs. 63,197, being the cost of working this line for the half-year to 31st December 1898 (exclusive of Rs. 4,898 for hire of rolling-stock and Rs. 1,657, proportion of rent of Bowringpet Joint Station), has been recovered and distributed over the several abstracts of the Madras Railway Revenue Accounts as shown against each.

87. *Madras-Ennur section of the Bezwada-Madras Rilway.*—A sum of Rs. 11,473, being the cost of working this line for the second half of 1898 (exclusive of Rs. 893 for hire of rolling stock) has been recovered. Of this sum Rs. 4,223 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.

88. *Statement of Tain-mileage No. XIV.*—As compared with the second half of 1897, there was a decrease in the train-mileage of 49,661 or about 3·67 per cent.; the miscellaneous engine-mileage was 19·69 per cent. of train-mileage against 19.54 per cent. in the corresponding half of the previous year.

Order—No. 536 Ry., dated 5th May 1899.

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1898, be forwarded to the Government of India and to the Secretary of State in continuation of G.O., No. 448 Ry., dated 20th April 1899.

[Here enter No. 537 Ry., dated 5th May 1899.]

(True Extract.)

Francis J. E. Spring,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" Examiner, Guaranteed Railway Accounts, Madras.
" Consulting Engineer for Railways.

Endorsement—No. 537 Ry., dated 5th May 1899.

Forwarded.

(By order.)

Francis J. E. Spring,
Joint Secretary.

Exd. A. Rungasawmy Aiyangar.

536-37k

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

DESPATCH

FOR SIGNATURE

OF

HIS EXCELLENCY THE GOVERNOR

AND

MEMBERS OF GOVERNMENT.

(With Original).

F.G.H. 6.5.99

OF MADRAS.

EPARTMENT,

Collector's Press

Clerk to peruse as early as possible

R. 27/4.

the Secretary of State

May

April 1899.

Forwarding copy of Proceedings embodying the note by the Chief Auditor on the Capital and Revenue Accounts, Madras Railway, for the half-year ended the 31st December 1898.

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Steam-boat	..	..	..	..
Sundries	1,24,723	91,277	— 33,446	— 26·82
Total ..	56,75,752	50,85,747	— 5,90,005	— 10·40

9. *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.
Second-half of 1897 ..	11,783	89,029	51,505½	1,26,881	4,855,581	17,07,770	4,918,869½	19,23,680
Second-half of 1898 ..	10,499	94,216	43,612½	1,14,288	3,582,016½	12,76,955	3,636,128	14,85,459
Increase ..	..	5,187	..	..	..	..	..	..
Decrease ..	1,284	..	7,893	12,593	1,273,564½	4,30,815	1,282,741½	4,38,221

10. The increases and decreases in the various descriptions of passenger traffic are shewn in the detail statement of Abstract H—*vide* ~~paragraph 114~~.

11. The first-class traffic shews a decrease of 1,284 and increase Rs. 5,187.

12. The second-class traffic shews a decrease of 7,893 and Rs. 12,593, practically all due to troops and police traffic.

13. The third-class traffic shews a decrease of 1,273,564½ and Rs. 4,30,815, including a decrease of Rs. 7,170 under the heading of troops and police. The decrease in ordinary traffic is due to a large falling off in the number travelling, attributable to plague restrictions during the past half-year.

14. The number of third-class passengers and unit mileage by mail and ordinary trains, respectively, excluding excess, return, troops and police and season tickets traffic, are as follows :—

Mail. Number.	*Mail.* Unit Mileage.	*Ordinary.* Number.	*Ordinary.* Unit Mileage.
633,557	36,492,546	2,726,333½	73,791,183

15. In passengers' luggage a decrease of Rs. 5,181 is recorded.

16. The receipts from horse, carriage and dog traffic, both ordinary and military, shew decreases in the former to the extent of Rs. 2,415 and in the latter to the extent of Rs. 966.

17. Military baggage shews a decrease of Rs. 15,588.

18. Parcels for the public shew a decrease of Rs. 20,391, which is explained by the fact that during December 1897 half-year considerable traffic was conveyed in connection with Frontier expeditions.

19. *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 1897 :—

—	Half-year ending December 1897.		Half-year ending December 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, general	442,393	29,10,464	371,348	26,84,124
Military stores	878	35,236	954	37,983
Railway materials for construction	294	871	1,887	5,423
Coal (including locomotive revenue)	83,419	2,74,691	106,462	3,98,145
Revenue stores (excluding locomotive coal)	86,566	41,518	100,661	69,566
Other goods traffic	..	30,657	..	23,567
	613,550	32,93,437	581,312	32,18,808
Less—Outstanding irrecoverable or not recovered	..	..	..	..
Total ..	613,550	32,93,437	581,312	32,18,808

20. *Merchandise, General.*—The decrease tons 71,045 and Rs. 2,26,340 is attributable to less grain traffic during the half-year and to a falling off generally owing to plague restrictions and heavy rains.

21. *Coal (including Locomotive Revenue).*—Increase tons 23,043 and Rs. 1,23,454. The whole of this increase is in public traffic, principally in consignments from Rayapuram station. Receipts from locomotive coal show a decrease.

22. *Other Goods Traffic* reveals a decrease of Rs. 7,090.

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

—	Half-year ending December 1897.		Half-year ending December 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Cotton—				
Raw	3,913	59,092	9,418	1,14,777
Dyes and tans—				
Others	10,031	84,348	6,873	62,207
Grain and pulse—				
Rice in the husk	10,021	41,434	9,099	66,839
Rice not in the husk	41,402	2,44,652	19,986	1,11,727
Jawar and bajra	22,442	1,42,323	15,438	1,43,246
Gram and pulse	20,519	1,35,214	14,917	79,656
Others	31,286	1,88,407	32,380	2,50,365
Hides and skins—				
(1) Hides of cattle—				
(*b*) Raw	4,890	61,378	1,496	10,702
(2) Skins of sheep, &c.—				
(*a*) Dressed or tanned	4,074	59,654	2,069	31,056
(*b*) Raw	9,626	1,02,330	8,840	92,025
Metals—				
Iron	8,707	87,530	4,566	54,355
Oils—				
Kerosine	6,170	70,099	7,019	87,743
Oil-seeds—				
Others	4,722	27,490	6,984	59,446
Provisions—				
Others	28,437	2,12,315	25,874	2,09,631
Salt	28,162	1,50,549	29,327	1,61,526
Spices—				
Betel-nuts	5,242	48,804	4,695	50,747
Sugar—				
Unrefined, viz., molasses and jaggery or gur and other saccharine produce	11,754	56,740	15,828	61,885
Timber	58,493	2,20,353	52,695	2,10,497
All other articles of merchandise	37,204	3,57,364	30,639	3,22,353

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

24. *Cotton,—Raw.*—Increase tons 5,505 and Rs. 55,685. This is made up of Rs. 31,000 in local and Rs. 25,000 in through. The increase in local traffic is shown to be generally in bookings from Adoni and Raichur, whilst the increase in through is to a great extent due to traffic from Southern Mahratta Railway and beyond *viâ* Guntakal.

25. *Dyes and Tans—Others.*—Decrease tons 3,158 and Rs. 22,141.

26. *Grain and Pulse—Rice in the husk.*—Decrease tons 922 and increase Rs. 25,405. The increase is in through traffic received *viâ* Bangalore City.

27. *Grain and Pulse—Rice not in the husk.*—Decrease tons 21,416 and Rs. 1,32,925. The decrease in local traffic is found to be in consignments from Arcot and Katpadi, whilst the decrease in through appears in received traffic *viâ* Katpadi and Arkonam.

28. *Grain and Pulse—Jawar and Bajra.*—Decrease tons 7,004 and increase Rs. 923.

29. *Grain and Pulse—Gram and Pulse.*—Decrease tons 5,602 and Rs. 55,558. The local portion of the decrease appears in traffic from Coimbatore, Tiruppur and Morappur, whilst the decrease in through occurs principally in forwarded traffic *viâ* Raichur, and Bangalore City, the falling off *viâ* the former junction being considerably the heavier, a somewhat large increase is however recorded in this commodity *viâ* Raichur to Madras Railway stations.

30. *Grain and Pulse—Others.*—Increase tons 1,094 and Rs. 61,958. The entire increase practically appears in through traffic principally in received consignments *viâ* Bangalore City and forwarded traffic *viâ* Arkonam, Katpadi and Erode, a decrease in this traffic *viâ* Raichur to Great Indian Peninsula and beyond is also recorded.

31. *Hides and Skins—Hides of Cattle, Raw.*—Decrease tons 3,394 and Rs. 50,676. The local decrease appears in consignments from Salt Cotaurs, whilst a somewhat considerable decrease is recorded in traffic to Madras Railway Company stations *viâ* Raichur.

32. *Hides and Skins—Skins of Sheep, &c., Dressed or Tanned.*—Decrease tons 2,005 and Rs. 28,598. Local traffic from Bangalore cantonment here shows a falling off. The decrease in through is in consignments from Great Indian Peninsula and beyond *viâ* Raichur.

33. *Hides and Skins—Skins of Sheep, &c., Raw.*—Decrease tons 786 and Rs. 10,305.

34. *Metals—Iron.*—Decrease tons 4,141 and Rs. 23,175. The greater portion of this decrease appears in local traffic consigned from Salt Cotaurs.

35. *Oils—Kerosine.*—Increase tons 849 and Rs. 17,644.

36. *Oil-seeds—Others.*—Increase tons 2,262 and Rs. 31,956. The local increase in this traffic is shown in bookings from Adoni, Kupgal and Calicut, whilst the increase in through traffic appears principally in consignments to Madras Railway Company stations *viâ* Bangalore City.

37. *Provisions—Others.*—Decrease tons 2,563 and Rs. 2,684.

38. *Salt.*—Increase tons 1,165 and Rs. 10,977.

39. *Spices—Betel-nuts.*—Decrease tons 547 and increase Rs. 1,943.

40. *Sugar—Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine produce.*—Increase tons 4,074 and Rs. 5,145.

41. *Timber.*—Decrease tons 5,7[illegible]3 and Rs. 9,856.

42. *All other articles of Merchandise.*—Decrease tons 6,565 and Rs. 35,011.

Working Expenses.

43. The working expenses compare as follows with those of December 1897 half year :—

—	Second half of 1897.		Second half of 1898.		Difference.	
	Amount.	Per cent. on gross earnings.	Amount.	Per cent. on gross earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	6,27,504	11·05	7,03,741	13·84	+ 76,237	+ 12·15
Locomotive	10,79,084	19·01	10,55,342	20·75	— 23,742	— 2·20
Carriage and wagon	3,11,387	5·49	2,35,058	4·62	— 76,329	— 24·51
Traffic	4,21,155	7·42	4,29,914	8·45	+ 8,759	+ 2·08
General	2,82,841	4·98	2,72,281	5·36	— 10,560	— 3·73
Steam-boat	..	..	..	..	..	..
Special and miscellaneous	41,229	·73	44,395	·87	+ 3,166	+ 7·68
Total ..	27,63,200	48·68	27,40,731	53·89	— 22,469	— 0·81

44. *Abstract A.*—A net increase of Rs. 76,237 occurs under maintenance charges.

45. Under "General Superintendence," there is a net increase of Rs. 406 entirely due to a larger outlay for office expenses, chiefly on surveying instruments, the various changes in the engineering staff consequent on Mr. West's retirement and the transfer of Mr. French to the Calicut-Cannanore Extension having reduced the outlay on engineers' salaries by Rs. 2,817.

46. "*Maintenance and Renewal of permanent-way.*"—There is an increase of Rs. 34,450, of which Rs. 14,192 is in covering sand ballast with broken stones. The increase in ordinary outlay on materials, after crediting the value of stores returned to stock is Rs. 25,132 due to heavier renewals with 30 foot rails. The outlay on "Wages" is Rs. 4,873 less.

47. "*Repairs of Bridges, &c.*"—Decrease Rs. 17,926.

48. "*Repairs of Stations and Buildings.*"—Decrease Rs. 9,163.

49. "*New Minor Works.*"—Decrease Rs. 3,164.

50. "*Unclassified Expenditure.*"—Increase Rs. 72,651. "Loss by Exchange" is Rs. 44,682 more and "Carriage of Revenue Stores" Rs. 28,537 more than in the corresponding period of 1897 due to larger renewals of rails.

51. There is a credit to Abstract A of Rs. 16,125 for working the Kolar Gold Fields Railway.

52. The number of miles of rails removed during the half-year was 94·7610 against 50·2882 in the second half of 1897.

53. The cost of maintaining a mile of single track including sidings was Rs. 694·53 against Rs. 619·62. The figures in this and preceding paragraphs include the mileage maintained for the Kolar Gold Fields Railway.

54. *Abstract B.—Locomotive Expenses.*—Decrease Rs. 23,742.

55. Under "General Superintendence" of Abstracts B and C., there is an increase of Rs. 3,686, in subordinate Superintendents and office expenses, in the former owing to the filling up of vacancies which existed in the previous period and in the latter chiefly owing to the Chief Draughtsman having acted as General Storekeeper in 1897.

56. "*Running Expenses.*"—A decrease of Rs. 7,131, there having been a decrease of 57,314 in the engine mileage.

57. "*Fuel.*"—Apparent increase of Rs. 5,096 but really a decrease of Rs. 7,253 as the amount charged includes a sum of Rs. 12,349 value of fuel destroyed by fire in the stacks at Raichur. Credit for the latter sum is given at the foot of the abstract by charging off to Fire Insurance Fund.

58. The charge for water shows an increase of Rs. 1,221.

59. "*Maintenance and Renewal of Locomotive Engines.*"—There is an increase of Rs. 6,807. Two new engines were charged to December 1897 half-year, while none have been charged for in the period under review, but the consequent saving is more than covered by heavy issues of boilers and materials for repairs to existing stock. A decrease of Rs. 10,438 appears in the charge for wages.

60. "*Unclassified Expenditure.*"—Decrease Rs. 21,825, of which Rs. 5,527, is in the carriage of revenue stores and Rs. 16,298 in loss by exchange.

61. There are credits of Rs. 24,464 to Abstract B for working the Kolar Gold Fields Railway and of Rs. 3,768 for working the Madras-Ennur line.

62. The cost of the department per train-mile was As. 13·31 against As. 13·09 and per engine-mile As. 11·12 against As. 10·95 in the second half of 1897.

63 *Abstract C—Carriage and Wagon Expenses.*—A decrease of Rs. 76,329.

64. "*Repairs and Renewals of Vehicles.*"—Decrease Rs. 62,122 due to a smaller number of vehicles having been repaired and also, no doubt, to more economical working of the department.

65. "*Repairs and Renewals of Machinery, &c.*—Decrease Rs. 2,176.

66. There is a decrease of Rs. 3,400 in the cost of cleaning and oiling vehicles.

67. "*Unclassified expenditure.*"—Decrease Rs. 8,630 chiefly in loss by exchange due to a more favourable rate of exchange and to a decreased consumption of English stores.

68. There are credits to this abstract of Rs. 5,386 for working the Kolar Gold Fields Railway and of Rs. 830 for working the Madras-Ennur line.

69. The carriage and wagon expenses per train-mile were As. 2·96 against As. 3·75 and per 1,000 vehicle-miles run by home vehicles Rs. 8·74 against Rs. 10·50 in the corresponding half of 1897.

70. *Abstract D.—Traffic Expenses.*—A net increase of Rs. 8,760.

71. "*Salaries, Wages, &c.*"—A net increase of Rs. 289. There is an increase in the cost of general superintendence of Rs. 5,481 which is fully explained by a gratuity of Rs. 7,364 paid to Mr. G. R. Byron in August 1898. The cost of station staff is less by Rs. 4,020 due to a saving in the charges for loading and unloading goods and to the stoppage of famine batta which cost Rs. 2,026 in December 1897 half-year. There is a decrease of Rs. 1,172 in the cost of train staff.

72. "*Fuel, Lighting, &c.*"—Increase Rs. 3,909 due to a larger outlay on wagon covers.

73. "*Printing, Stationery and tickets.*"—Increase Rs. 1,810.

74. "*Unclassified Expenditure*".—Increase Rs. 3,293 all in loss by exchange chiefly owing to a large consumption of English canvas on wagon covers.

75. There are credits to this abstract of Rs. 9,853 for working the Kolar Gold Fields Railway and of Rs. 1,518 for working the Madras-Ennur line.

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

—	Second half of 1897.	Second half of 1898.	Difference.	
	TONS.	TONS.	TONS.	PER CENT.
Tonnage of goods	613,550	581,312	— 32,238	— 5·25
	TON-MILES.	TON-MILES.	TON-MILES.	
Ton-mileage of goods	76,569,943	75,086,994	— 1,482,949	— 1·94
	RS.	RS.	RS.	
Station staff	1,98,524	1,94,504	— 4,020	— 2·02
Train staff	61,972	60,800	— 1,172	— 1·89

77. The total cost of the department averaged As. 5·42 against As. 5·10 per train-mile in the second half of 1897.

78. *Abstract E*—"*General Charges*" show a net increase of Rs. 10,560.

79. There is a decrease of Rs. 3,119 in Home expenditure.

80. "*Salaries of Indian Management*" show a decrease of Rs. 3,940. The decrease in the Agent's office is Rs. 2,651, chiefly due to the Agent and Manager's return from furlough in September 1897 and consequent saving to that office of the pay of Mr. West who acted during Mr. Moss' absence. A decrease of Rs. 2,280 in the Audit Department is principally due to vacancies in the subordinate staff not having been filled.

81. "*Unclassified Expenditure.*"—There is a decrease under the head of loss by exchange of Rs. 4,614 due to a smaller consumption of English stores and to the more favourable rate of exchange.

82. There are credits to this abstract of Rs. 6,352 for working the Kolar Gold Fields Railway and of Rs. 978 for working the Madras-Ennur line.

83. *Abstract G*—"*Special and Miscellanous Expenditure*" shows an increase of Rs. 3,165.

84. "*Compensation.*"—Increase Rs. 1,464.

85. There are credits to this abstract of Rs. 1,018 from the Kolar Gold Fields Railway and of Rs. 157 from the Madras-Ennur line.

86. *Kolar Gold Fields Railway.*—A sum of Rs. 63,197 being the cost of working this line for the half-year to 31st December 1898 (exclusive of Rs. 4,898 for hire of rolling-stock and Rs. 1,657, proportion of rent of Bowringpet Joint Station), has been recovered and distributed over the several abstracts of the Madras Railway Revenue Accounts as shown against each.

87. *Madras-Ennur section of the Bezwada-Madras Rilway.*—A sum of Rs. 11,473, being the cost of working this line for the second half of 1898 (exclusive of Rs. 893 for hire of rolling stock) has been recovered. Of this sum Rs. 4,223 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.

88. *Statement of Train-mileage No. XIV.*—As compared with the second half of 1897, there was a decrease in the train-mileage of 49,661 or about 3·67 per cent.; the miscellaneous engine-mileage was 19·69 per cent. of train-mileage against 19.54 per cent. in the corresponding half of the previous year.

ORDER—No. Ry., dated April 1899.

Ordered that the note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1898, be forwarded to the Government of India and to the Secretary of State in continuation of G.O., No. Ry., dated April 1899.

[Here enter No. Ry., dated April 1899.]

(True Extract.)

Under Secretary.

To the Agent and Manager, Madras Railway.
" Examiner, Guaranteed Railway Accounts, Madras.
" Consulting Engineer for Railways.

Exd.

ENDORSEMENT—No. Ry., dated April 1899.

Forwarded.

(By order.)

Joint Secretary.

RAILWAY.

Capital and Revenue Accounts, Madras Railway

Directing that the note by the Chief Auditor on the — for the half-year ended the 31st December 1898, be forwarded to the Government of India and to the Secretary of State.

Forwarding copy of Proceedings embodying the note by the Chief Auditor on the — for the half-year ended the 31st December 1898.

No. —— Ry.' April 1899.

PUBLIC WORKS DEPARTMENT.

Letter—to

The Right Honourable the SECRETARY of STATE for INDIA.

My Lord,

In continuation of our despatch No. 448, dated 20th April 1899, we have the honour to forward, herewith, a copy of Proceedings of this Government, No. Ry., dated April 1899, embodying a note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half-year ended the 31st December 1898.

We have the honour to be,

My Lord,

Your Lordship's most obedient, humble servants,

Ootacamund,
April 1899.

Note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Rly for the half year ended the 31st Dec. 1898.

MADRAS RAILWAY COMPANY,
CHIEF AUDITOR'S OFFICE,
MADRAS, 13th March 1899.

Print

To
THE 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 31st December 1898.

CAPITAL.

1. *Statement No. V.*—The capital expenditure for the half-year after crediting a sum of Rs. 10,321-9-8 amounted to Rs. 1,94,439-3-6 and was incurred chiefly on stations and buildings, earthwork and rolling stock. The credit of Rs. 10,321-9-8 consists of Rs. 3,200 recovered from the Madras Municipality being moiety of cost of foot over bridge at Elephant Gate level crossings, and of Rs. 7,121-9-8 transferred from a deposit made by the Great Indian Peninsula Railway for proportion of expenditure during the half-year on the construction of joint bogie stock for Madras-Bombay through traffic.

2. *Statement No. VI.*—The total capital outlay on open line account including suspense from the commencement of operations to end of the half-year under review was Rs. 12,19,00,970 and the expenditure excluding suspense, Rs. 11,95,62,675, which gives an average of Rs. 1,42,469 per mile open.

3. *Arcot-Ranipet Branch Line.*—The capital expenditure during the half-year amounted to Rs. 1,48,546, making the total expenditure to 31st December 1898 Rs. 2,01,485.

4. *Calicut-Cannanore Extension.*—The amount expended during the half-year on the construction of this line was Rs. 51,238, making the total expenditure to 31st December 1898 Rs. 1,37,549.

REVENUE.

General Results.

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

	Half-year ending Dec. 1897.	Half-year ending Dec. 1898.	Difference.	
	Miles.	Miles.	Miles.	Per cent.
Mean mileage worked	839·22	839·22	...	...
Train mileage	1,318,652	1,270,984	— 47,668	— 3·61
	No.	No.	No.	
Average number of trains over the whole line daily in both directions	8·54	8·23	— ·31	...
	Rs.	Rs.	Rs.	Rs.
Gross earnings	56,75,752	50,85,747	— 5,90,005	— 10·40
Working expenses	27,63,201	27,40,731	— 22,470	— ·81
Net earnings	29,12,551	23,45,016	— 5,67,535	— 19·49
Percentage of working expenses to gross earnings	48·68	53·89	+ 5·21	...
Percentage of net earnings to capital outlay including suspense	2·40	1·92	— ·48	...

6. The gross earnings per mean mile worked per week averaged Rs. 233 against Rs. 260 and were realized at a cost of 53·89 per cent. against 48·68 per cent. in the corresponding half of the previous year.

7. The percentage of working expenses to gross earnings for the year 1898 was 48·68 against 47·65 for 1897.

Gross Earnings.

8. The following table shews the gross earnings for the two half-years :—

——	Half-year ending Dec. 1897.	Half-year ending Dec. 1898.	Difference.	
			Amount.	Per cent.
	Rs.	Rs.	Rs.	Rs.
Coaching	22,47,823	17,67,075	— 4,80,748	— 21·39
Goods	32,93,437	32,18,808	— 74,629	— 2·27
Electric Telegraph	9,769	8,587	— 1,182	— 12·10
Steam-boat	...	...	...	...
Sundries	1,24,723	91,277	— 33,446	— 26·82
Total ...	56,75,752	50,85,747	—5,90,005	— 10·40

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

——	First Class.		Second Class.		Third Class.		Total.	
	No.	Earnings.	No.	Earnings.	No.	Earnings.	No.	Earnings.
		Rs.		Rs.		Rs.		Rs.
Second half of 1897...	11,783	89,029	51,505½	1,26,881	4,855,581	17,07,770	4,918,869½	19,23,680
Second half of 1898...	10,499	94,216	43,612½	1,14,288	3,582,016½	12,76,955	3,636,128	14,85,459
Increase	...	5,187	...	...	...	...	...	...
Decrease	1,284	...	7,893	12,593	1,273,564½	4,30,815	1,282,741½	4,38,221

10. The increases and decreases in the various descriptions of passenger traffic are shewn in the detail statement of Abstract H, *vide* para. 114.

11. The first-class traffic shews a decrease of 1,284 and increase Rs. 5,187.

12. The second-class traffic shews a decrease of 7,893 and Rs. 12,593, practically all due to troops and police traffic.

13. The third-class traffic shews a decrease of 1,273,564½ and Rs. 4,30,815 including a decrease of Rs. 7,170 under the heading of Troops and Police. The decrease in ordinary traffic is due to a large falling off in the number travelling, attributable to plague restrictions during the past half-year.

14. The number of third-class passengers and unit mileage by mail and ordinary trains respectively excluding excess, return, troops and police and season tickets traffic are as follows :—

Mail.		*Ordinary.*	
Number.	Unit Mileage.	Number.	Unit Mileage.
633,557	36,492,546	2,726,333½	73,791,183.

15. In passengers' luggage a decrease of Rs. 5,131 is recorded.

16. The receipts from horse, carriage and dog traffic both ordinary and Military shew decreases in the former to the extent of Rs. 2,415 and in the latter to the extent of Rs. 966.

17. Military baggage shews a decrease of Rs. 15,588.

18. Parcels for the Public shew a decrease of Rs. 20,391 which is explained by the fact that during December 1897 half-year, considerable traffic was conveyed in connection with Frontier expeditions.

19. **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 1897 :—

——	Half-year ending December 1897.		Half-year ending December 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
Merchandise, General	442,393	29,10,464	371,348	26,84,124
Military Stores	878	35,236	954	37,983
Railway Materials for construction	294	871	1,887	5,423
Coal (including Locomotive Revenue)	83,419	2,74,691	106,462	3,98,145
Revenue Stores (excluding Locomotive Coal) ...	86,566	41,518	100,661	69,566
Other Goods Traffic	...	30,657	...	23,567
	613,550	32,93,437	581,312	32,18,808
Less—Outstanding irrecoverable or not recovered ...	...	...	...	...
Total ...	613,550	32,93,437	581,312	32,18,808

20. **Merchandise, General.**—The decrease Tons 71,045 and Rs. 2,26,340 is attributable to less grain traffic during the half-year and to a falling off generally owing to Plague restrictions and heavy rains.

21. **Coal** (*including Locomotive Revenue*).—Increase Tons 23,043 and Rs. 1,23,454. The whole of this increase is in public traffic, principally in consignments from Rayapuram Station. Receipts from locomotive coal shew a decrease.

22. **Other Goods Traffic** reveals a decrease of Rs. 7,090.

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

—	Half-year ending December 1897.		Half-year ending December 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	Tons.	Rs.	Tons.	Rs.
COTTON—				
Raw	3,913	59,092	9,418	1,14,777
DYES AND TANS—				
Others	10,031	84,348	6,873	62,207
GRAIN AND PULSE—				
	10,021	41,434	9,099	66,839
Rice in the husk	41,402	2,44,652	19,986	1,11,727
Rice not in the husk	22,442	1,42,323	15,438	1,43,246
Jawar and Bajra	20,519	1,35,214	14,917	79,656
Gram and Pulse	31,286	1,88,407	32,380	2,50,365
Others				
HIDES AND SKINS—				
(1) HIDES OF CATTLE—				
(*b*) Raw	4,890	61,378	1,496	10,702
(2) SKINS OF SHEEP, &c.—				
	4,074	59,654	2,069	31,056
(*a*) Dressed or Tanned	9,626	1,02,330	8,840	92,025
(*b*) Raw				
METALS—				
Iron	8,707	87,530	4,566	54,355
OILS—				
Kerosine	6,170	70,099	7,919	87,743
OIL SEEDS—				
Others	4,722	27,490	6,984	59,446
PROVISIONS—				
	28,437	2,12,315	25,874	2,09,631
Others	28,162	1,50,549	29,327	1,61,526
SALT				
SPICES—				
Betel-nuts	5,242	48,804	4,695	50,747
SUGAR—				
Unrefined, *viz.*, Molasses and Jaggery or Gur and other Saccharine Produce	11,754	56,740	15,828	61,885
	58,493	2,20,353	52,695	2,10,497
TIMBER	37,204	3,57,364	30,639	3,22,353
ALL OTHER ARTICLES OF MERCHANDISE				

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

24. **Cotton**—*Raw.*—Increase tons 5,505 and Rs. 55,685. This is made up of Rs. 31,000 in Local and Rs. 25,000 in Through. The increase in Local Traffic is shewn to be generally in bookings from Adoni and Raichur whilst the increase in through is to a great extent due to Traffic from Southern Mahratta Railway and beyond *via* Guntakal.

25. **Dyes and Tans**—*Others.*—Decrease Tons 3,158 and Rs. 22,141.

26. **Grain and Pulse**—*Rice in the husk.*—Decrease Tons 922 and increase Rs. 25,405. The increase is in through traffic received *via* Bangalore City.

27. **Grain and Pulse**—*Rice not in the husk.*—Decrease Tons 21,416 and Rs. 1,32,925. The decrease in local traffic is found to be in consignments from Arcot and Katpadi, whilst the decrease in through appears in received traffic *via* Katpadi and Arkonam.

28. **Grain and Pulse**—*Jawar and Bajra.*—Decrease Tons 7,004 and increase Rs. 923.

29. **Grain and Pulse**—*Gram and Pulse.*—Decrease Tons 5,602 and Rs. 55,558. The local portion of the decrease appears in traffic from Coimbatore, Tiruppur and Morappur whilst the decrease in through occurs principally in forwarded traffic *viâ* Raichur, and Bangalore City, the falling off *viâ* the former junction being considerably the heavier, a somewhat large increase is however recorded in this commodity *viâ* Raichur to Madras Railway stations.

30. **Grain and Pulse**—*Others.*—Increase Tons 1,094 and Rs. 61,958. The entire increase practically appears in through traffic principally in received consignments *viâ* Bangalore City and forwarded traffic *viâ* Arkonam, Katpadi and Erode, a decrease in this traffic *viâ* Raichur to Great Indian Peninsula and beyond is also recorded.

31. **Hides and Skins**—*Hides of Cattle, Raw.*—Decrease Tons 3,394 and Rs. 50,676. The local decrease appears in consignments from Salt Cotaurs, whilst a somewhat considerable decrease is recorded in traffic to Madras Railway Company stations *viâ* Raichur.

32. **Hides and Skins**—*Skins of Sheep, &c., Dressed or Tanned.*—Decrease Tons 2,005 and Rs. 28,598. Local traffic from Bangalore Cantonment here shews a falling off. The decrease in through is in consignments from G. I. P. and beyond *viâ* Raichur.

33. **Hides and Skins.**—*Skins of Sheep, &c., Raw.*—Decrease Tons 786 and Rs. 10,305.

34. **Metals**—*Iron.*—Decrease Tons 4,141 and Rs. 33,175. The greater portion of this decrease appears in Local Traffic consigned from Salt Cotaurs.

35. **Oils**—*Kerosine.*—Increase Tons 849 and Rs. 17,644.

36. **Oil Seeds**—*Others.*—Increase Tons 2,262 and Rs. 31,956. The local increase in this traffic is shewn in bookings from Adoni, Kupgal and Calicut whilst the increase in through traffic appears principally in consignments to M. R. C. Stations *viâ* Bangalore City.

37. **Provisions**—*Others.*—Decrease Tons 2,563 and Rs. 2,684.

38. **Salt.**—Increase Tons 1,165 and Rs. 10,977.

39. **Spices**—*Betel-nuts.*—Decrease Tons 547 and increase Rs. 1,943.

40. **Sugar**—*Unrefined, viz., Molasses and Jaggery or Gur and other Saccharine Produce.*—Increase Tons 4,074 and Rs. 5,145.

41. **Timber.**—Decrease Tons 5,798 and Rs. 9,856.

42. **All other articles of Merchandise.**—Decrease Tons 6,565 and Rs. 35,011.

Working Expenses.

43. The working expenses compare as follows with those of December 1897 half-year :—

—	Second Half of 1897.		Secon Half of 1898.		Difference.	
	Amount.	Per cent. on Gross Earnings.	Amount.	Per cent. on Gross Earnings.	Amount.	Per cent.
	Rs.		Rs.		Rs.	
Maintenance	6,27,504	11·05	7,03,741	13·84	+ 76,237	+ 12·15
Locomotive	10,79,084	19·01	10,55,342	20·75	− 23,742	− 2·20
Carriage and Wagon ...	3,11,387	5·49	2,35,058	4·62	− 76,329	− 24·51
Traffic	4,21,155	7·42	4,29,914	8·45	+ 8,759	+ 2·08
General	2,82,841	4·98	2,72,281	5·36	− 10,560	− 3·73
Steam-boat	...	...	...	...	...	...
Special and Miscellaneous ...	41,229	·73	44,395	·87	+ 3,166	+ 7·68
Total ...	27,63,200	48·68	27,40,731	53·89	− 22,469	− 0·81

44. **Abstract A.**—A net increase of Rs. 76,237 occurs under Maintenance charges.

81. "Unclassified Expenditure."—There is a decrease under the head of loss by exchange of Rs. 4,614 due to a smaller consumption of English stores and to the more favourable rate of exchange.

82. There are credits to this abstract of Rs. 6,352 for working the Kolar Gold Fields Railway and of Rs. 978 for working the Madras-Ennur Line.

83. **Abstract G.**—"Special and Miscellaneous Expenditure" shows an increase of Rs. 3,165.

84. "Compensation."—Increase Rs. 1,464.

85. There are credits to this abstract of Rs. 1,018 from the Kolar Gold Fields Railway and of Rs. 157 from the Madras-Ennur Line.

86. *Kolar Gold Fields Railway.*—A sum of Rs. 63,197 being the cost of working this line for the half-year to 31st December 1898 (exclusive of Rs. 4,898 for hire of rolling stock and Rs. 1,657 proportion of rent of Bowringpet Joint Station)has been recovered and distributed over the several abstracts of the Madras Railway Revenue Accounts as shown against each.

87. *Madras-Ennur Section of the Bezwada-Madras Railway.*—A sum of Rs. 11,473, being the cost of working this line for the second half of 1898 (exclusive of Rs. 893 for hire of rolling stock) has been recovered. Of this sum Rs. 4,223 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.

88. Statement of train-mileage No. XIV. As compared with the second half of 1897, there was a decrease in the train-mileage of 49,661 or about 3·67 per cent.; the miscellaneous engine-mileage was 19·69 per cent. of train-mileage against 19·54 per cent. in the corresponding half of the previous year.

SUPPLEMENTARY.

89. Every endeavour has been made to comply with the Chairman's request for the early submission of the accounts which was communicated to me in your letter No. 1887 of 21st ultimo. Departmental figures for the calculation of Bowringpet Joint Station expenses only came to hand on the 6th instant and the accounts for December were closed on the 8th idem from which date until the 13th, when they were submitted to you, they were in the possession of the Government examining staff.

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

Madras Railway Line open for Traffic—

	Rs.	A.	P.
Cash	1,06,296	15	1
Stores	98,463	14	1
	Rs. 2,04,760	13	2

Less credit—

Amount recovered from Revenue Officer, Madras Municipality, on account of moiety of cost of foot over bridge at Elephant-gate Level Crossings	Rs. 3,200	0	0
Amount transferred from the deposit made by the G. I. P. Railway for the proportion chargeable to that Company for expenses incurred during the half-year for the construction of Joint Bogie stock for Madras-Bombay through traffic	„ 7,121	9	8
	10,321	9	8
	Rs. 1,94,439	3	6

Arcot-Ranipet Branch—

	Rs.	A.	P.
Cash	59,369	1	10
Stores...	89,177	0	7
	Rs. 1,48,546	2	5

Form No. 1.

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No

Current No. of 189 , dated , from

" " " 189 , " , "

" " " 189 , " , "

Note by the Chief Auditor on the Capital and Revenue Accounts of the M Ry for the half year ended the 31st Dec 1898.

ORDER. No. 536 Rlys/578.

Ordered that the Note by the Chief Auditor on the Capital and Revenue Accounts of the Madras Railway for the half year ended the 31st December 1898, be forwarded to the Govt of India and to the Secretary of State in continuation of G.O. No 448 Rlys of 20th April 1899.

H.S. No 73/537 Rlys of 5th May 1899
Forwarded.

To The Agent & Manager M Ry
" Examiner, Gen Rlys Calcutta
" Cons. Engs for Rlys

To The Right Honble the Secretary of State for India in Council
My Lord,

In continuation of our despatch No 7/448 Rlys of 20 April 1899, and have the honour to forward hereunto

herewith a copy of Proceedings of the Court Nº Rd of April 1899, embodying a Note by the Chief Auditor on the Capital and Revenue Accounts of the Tn Rd for the half year ended the 31st December 1898.

£ 10758.

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6.4.99.

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