

Mugh
Public Works (1899) Department.

D
RAILWAY BRANCH.

G.O., No

834

DATED

28th April 1899

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[Despatch Abstract.]

Capital and Revenue Accounts, S. D. D.

Ordered that the Chief Auditor's note on the
for the half-year ended the 31st December 1898,
be forwarded to the Govt of India and to the
Secretary of State.

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

Index

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

Government {1899} of Madras.
PUBLIC WORKS.

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APRIL.

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From—The Agent, South Indian Railway.
To—The Consulting Engineer for Railways, Madras.
Dated—Trichinopoly, 3rd April 1899, No. 293.

Chief Auditor's Note on the Capital and Revenue Accounts of the South Indian Railway for the half-year ended 31st December 1898.

CAPITAL.

Statement V.—The outlay during the half-year included a credit of Rs. 22,53,790 on account of the capital cost of the section of the line between Gudur and Nellore, transferred to the Bezwada-Madras Railway under the sanction of the Government of India No. 1415 R.C., dated 30th August 1897.

The ordinary outlay amounted to Rs. 1,19,387, incurred chiefly under “stations and buildings” on account of the re-arrangement of Gudur station and on “rolling-stock” due to construction of composite and tri-composite carriages sanctioned by G.O., Nos. 148 R., dated 27th January 1893, and 1052 R., dated 15th August 1898.

2. *Statements VI and XVIII.*—The total capital outlay to end of December 1898 including suspense accounts was Rs. 7,45,26,344 and excluding suspense accounts, Rs. 7,21,86,970. The latter figures gave on the total open mileage, 1,017.88, an average cost of Rs. 70,919 per mile.

REVENUE.

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

	Second half of 1897.	Second half of 1898.	Increase or Decrease.	Percentage of increase or decrease.
Mean mileage worked	MILES.	MILES.	MILES.	
Train mileage	1,041.59	1,033.73	7.86	0.75
	1,757,473	1,709,237	48,236	2.74
Average number of trains over the whole line daily in both directions	NO.	NO.	NO.	
	9.17	8.99	.18	..
Gross earnings	RS.	RS.	RS.	
Working expenses	45,57,345	41,18,526	4,38,819	9.63
	24,69,938	23,04,282	1,65,656	6.71
Net Earnings	20,87,407	18,14,244	2,73,163	13.09
Percentage of working expenses to gross earnings	54.20	55.95	1.75	..
Percentage of net earnings on capital outlay including suspense	2.72	2.43	.29	..

4. The gross earnings per mean mile worked per week averaged Rs. 153.24 against Rs. 168.28 and were realized at a cost of 55.95 per cent. against 54.20 per cent. during the corresponding period of 1897.

5. The percentage of working expenses to gross earnings for the year 1898 was 54.50 against 53.01 for 1897 and the percentage of net earnings on the total capital outlay including suspense for 1898 was 5.17 against 5.63 of the previous year.

6. The net earnings with the adjustment shown in statement No. XIX gave, after deducting interest charges and the additional contribution to Provident fund, a surplus of Rs. 6,30,166, of which the Company's share was Rs. 1,18,351 and the Government's Rs. 5,11,815.

7. The contributions to the Provident Institution during the half-year were Rs. 18,094 as under:—

	RS.
Fifty per cent. of compulsory deductions charged to working expenses	12,445
Additional contribution as per surplus profits, statement XIX	5,649
Total	18,094

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

	Second half of 1897.	Second half of 1898.	Increase or decrease in amount.	Percentage of increase or decrease.
	RS.	RS.	RS.	
Coaching	23,69,889	20,56,133	3,13,756	13.24
Goods	19,88,964	19,79,569	9,395	.47
Electric telegraph	10,135	10,448	313	3.09
Sundries	1,88,367	72,376	1,15,991	61.58
Total	45,57,345	41,18,526	4,38,819	9.63

9. *Abstract II—Coaching Traffic.*—The number of passengers carried in the several classes including police, troops and season ticket holders, and the earnings therefrom compare as follows:—

	First class.		Second class.		Third class.		Total.	
	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
Second half of 1897	19,213	RS. 30,961	67,550	RS. 80,400	6,175,284½	RS. 21,35,096	6,252,047½	RS. 22,46,457
1898	12,247	40,276	50,184½	73,537	5,414,768	18,15,383	5,477,199½	19,29,196
Increase	3,034	9,315	17,365½	6,863	760,516½	3,19,713	774,848	3,17,261
Decrease	..	..	..	..	..	..	..	..

10. The above table shows a net decrease of 774,848 in the number of passengers carried and Rs. 3,17,261 in receipts during the half-year ending December 1898.

The decrease was chiefly due to plague precautionary measures adopted by Government and to unfavourable season on account of which local festivals were poorly attended.

The breaches in the main line in November and December 1898 affected this traffic to some extent. The transfer of the Nellore-Gudur section to the East Coast Railway in November 1898 accounts also for a small decrease.

11. *Other Coaching Traffic.*—The fluctuations in other coaching traffic are shown in the following table:—

	Increase.	Decrease.
	RS.	RS.
II. Passengers' luggage	..	2,741
III. Military baggage	83	..
IV. Carriages, horses, dogs, &c.	..	2,019
V. Military carriages, horses, &c.	..	85
VI. Parcels	5,286	..
VII. Special trains	46	..
VIII. Miscellaneous	..	37
IX. Post office	3,272	..
Total	8,687	4,882

12. *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:—

	Second half of 1897.		Second half of 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, general	432,648	18,96,600	423,245	18,82,179
Military stores	28	744	19	364
Railway materials for construction	4,166	3,954	61,758	6,518
Coal	22,980	30,900	18,775	24,894
Revenue stores	222,283	41,502	268,495	51,179
Other goods traffic	..	15,224	..	14,435
Total	682,105	19,88,964	772,292	19,79,569

13. *Merchandise general.*—The traffic under this head shows the following results as compared with the corresponding period of 1897:—

Tonnage	Decrease.	9,403 or 2.17 per cent.
Ton-mileage	..	2,406,926 or 6.01 ..
Earnings	..	14,421 or 0.76 ..

14. The average rate charged per ton per mile was 9.61 pies against 9.10 pies in the corresponding period of 1897.

15. *Railway Materials for construction*—Increase of tons 57,592 and Rs. 2,524.—Increase due to a greater quantity of ballast carried.

16. *Coal*—Decrease of tons 4,205 and Rs. 6,006.—The decrease was chiefly under "Coal for the Locomotive Department."

17. *Revenue Stores*—Increase of tons 46,212 and Rs. 9,677.—There was increase in the ballast carried for maintenance of the line and in the carriage of "Wood and patent fuel for the Locomotive Department."

18. 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:—

	Second half of 1897.		Second half of 1898.	
	Quantity.	Amount.	Quantity.	Amount.
	TONS.	RS.	TONS.	RS.
Cotton, raw	6,745	43,594	6,726	40,878
Do. manufactured	10,413	1,20,704	9,326	1,09,321
Dyes and tans	6,178	49,496	6,037	51,174
Grain and pulse	137,984	4,71,714	115,266	4,54,528
Hides and skins	4,738	47,527	5,110	47,666
Jute	3,645	22,318	3,077	19,501
Metals	7,113	62,946	6,832	56,064
Oils	8,976	64,179	8,896	67,197
Oil-seeds	11,393	60,724	11,792	60,397
Provisions	13,567	78,518	13,753	75,733
Railway plant and rolling-stock	12,876	34,426	3,476	5,787
Salt	34,366	1,26,710	31,628	1,15,704
Spices	9,551	83,553	8,167	64,975
Stone and lime	48,195	59,958	66,183	67,545
Sugar	26,101	1,46,068	32,916	1,97,524
Timber	29,511	49,864	34,573	48,983
Tobacco	3,539	20,042	3,637	21,236
All other articles of merchandise	53,114	3,24,454	51,933	3,46,743

19. *Cotton, manufactured*—Decrease of tons 1,087 and Rs. 11,383.—The decrease was chiefly under "Piece-goods (European)" from Madras to the South Arcot, Tanjore and Southern districts and from Tuticorin to Madura. The demand for these goods was less than in the corresponding period.

20. *Grain and Pulse*—Decrease of tons 22,718 and Rs. 17,186.—The chief fluctuations in traffic under this head are as under:—

	Increase.	Decrease.
	RS.	RS.
Rice in the husk	1,02,195	..
Rice not in the husk	..	1,17,479
Jawar and Bajra	..	22,241
Grain and Pulse	18,432	..

Owing to bad crops in the South Arcot, Tanjore, Trichinopoly, Chingleput and Madura districts due to untimely rains, the export of "Rice not in the husk" was less than in the 1897 period.

Failure of crops in the Southern districts attracted a large quantity of "Rice in the husk" from the Tanjore and Trichinopoly districts.

Famine in Northern India having subsided, less quantity of "Jawar and Bajra" was exported.

Import of "Grain and Pulse" at Negapatam for the Madura and Tinnevely districts was considerably more.

21. *Railway Plant and Rolling-stock*—Decrease of tons 9,400 and Rs. 28,639.—In the corresponding period of 1897 there was exceptional traffic in materials carried from Ennur and Salt Cotaurs to Gudur, Venkatachellam and Nellore for the Madras-Bezawada Railway.

22. *Salt*—Decrease of Tons 2,738 and Rs. 11,006.—Owing to the low cart rates, stations near Tuticorin and others along a portion of the East Coast were served by country carts.

23. *Spices*—Decrease of Tons 1,384 and Rs. 18,578.—About Rs. 10,000 of this decrease was in "Chillies" from Madras, Vellore, Negapatam and the Tinnevely district to the Tanjore, South and North Arcot districts owing to overstocking in the latter in previous half-year, and about Rs. 7,000 in "Betel-nuts" from Tuticorin to Madura and the South Arcot district and from Negapatam to stations on foreign railways on account of smaller imports from Penang, Singapore and Colombo.

24. *Stone and Lime*—Increase of Tons 17,988 and Rs. 7,587—chiefly on boulders carried from Pallaveram to Madras for the Harbour works.

25. *Sugar*—Increase of Tons 6,815 and Rs. 51,456.—The increase was under "Sugar, unrefined" from Tinnevely to Arcot for the Arcot Sugar factories. The production of jaggery in the Tinnevely district was considerably over the average.

26. *All other articles of merchandise*—Decrease of Tons 1,181 and increase of Rs. 22,289.—Longer lead gave a larger income. Nearly Rs. 15,000 of the increase was under cocoanuts from the Tanjore and Trichinopoly districts to stations on the Southern Mahratta Railway owing to the crops being above the average, and about Rs. 7,000 under "Cotton seeds" from the Southern Mahratta Railway to stations in the Tanjore district.

27. *Working Expenses.*—The working expenses of the two half-years compared as follows:—

	Second half of 1897.		Second half of 1898.		Increase or decrease in amount.	Percentage of increase or decrease.
	Amount.	Percentage of gross earnings.	Amount.	Percentage of gross earnings.		
	RS.		RS.		RS.	
Maintenance	5,91,171	12.97	4,30,640	10.46	1,60,531	27.15
Locomotive	8,73,705	19.17	8,60,121	20.88	13,584	1.55
Carriage and wagon	2,38,042	5.23	2,53,142	6.15	15,100	6.34
Traffic	4,18,876	9.19	4,01,135	9.74	17,741	4.24
General charges	3,09,023	6.78	3,06,570	7.44	2,453	.79
Steam boat service	..	..	..	..	..	..
Special and Miscellaneous	39,121	.86	52,674	1.28	13,553	34.64
Total	24,69,938	54.20	23,04,282	55.95	1,65,656	6.71

28. To admit of ready comparison being made the proportionate expenditure under each minor head chargeable to South Indian, Mayavaram-Mutupet, Pondicherry and the Peralam-Karaikkal Railways is shown in the annexed tables.

29. Abstract A—Maintenance of Way, Works and Stations—Decrease of Rs. 1,60,531.

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikal Railway.	Total.
Rs. 1,23,325	Rs. 474	Rs. 3,496	Rs. 1,19,355	I. General superintendence ..	Rs. 1,15,933	Rs. 3,467	Rs. 448	Rs. 365	Rs. 1,20,213
4,49,827	1,729	12,753	4,35,345	II. Maintenance and renewal of permanent-way ..	2,52,318	7,546	975	795	2,61,634
31,769	122	901	30,746	III. Repairs of bridges, &c., wages and materials ..	33,041	988	128	104	34,261
23,305	90	661	22,554	III-A. Conservancy of rivers, &c. ..	..	..	..	..	..
8,369	32	237	8,100	IV. Repairs of stations and buildings, wages and materials ..	22,924	686	89	71	23,770
54,233	208	1,538	52,487	V. Maintenance by contract ..	5,309	159	20	17	5,505
6,90,828	2,655	19,586	6,68,587	VI. New minor works ..	35,129	1,051	136	110	36,426
79,991	307	2,268	77,416	VII. Unclassified expenditure ..	..	..	..	..	..
6,10,837	2,348	17,318	5,91,171	Total ..	4,64,654	13,897	1,796	1,462	4,81,809
				Deduct—Value of stores returned to stock ..	34,014	1,017	131	108	35,270
				Total ..	4,30,640	12,880	1,665	1,354	4,46,539

II. Maintenance and Renewal of Permanent-way—Decrease, Rs. 1,83,027.—0.32 of a mile only was renewed with 50lb. rails against 6.47 miles in the 1897 period.

The major portion of work on renewals with cast iron cushions and insertion of additional tie bars was done in the previous half-year and there was only a small outlay incurred on that account in the half-year under review.

VII. Unclassified Expenditure—Decrease, Rs. 17,358.—There were two abnormal debits in the corresponding period due to the write-off on account of loss on sale of stores and to the adjustment of the difference between the book value and present value of girders in stock.

Stores returned to stock—Decrease, Rs. 43,402.—There was only .32 of a mile renewed with 50 lb. rails against 6.47 miles in the 1897 period and consequently a smaller quantity of materials was removed from the line and returned to stores.

30. The cost of maintaining a mile of single track including sidings was Rupees 369.15 against Rs. 502.98 in the corresponding period of 1897:—

31. Abstract B—Locomotive Expenses—Decrease, Rs. 13,584—

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikal Railway.	Total.
Rs. 65,566	Rs. 252	Rs. 1,859	Rs. 63,455	I. General superintendence ..	Rs. 63,480	Rs. 1,899	Rs. 245	Rs. 200	Rs. 65,824
1,63,991	631	4,649	1,58,711	II. Running expenses ..	1,63,688	4,896	633	514	1,69,731
3,79,166	1,458	10,750	3,66,958	III. Fuel ..	3,45,361	10,330	1,335	1,085	3,58,111
19,202	74	644	18,584	IV. Water ..	18,973	567	73	80	19,673
39,949	154	1,133	38,662	V. Oil, Tallow and other stores ..	33,941	1,015	131	107	35,194
1,79,005	688	5,075	1,73,242	VI. Maintenance and renewal of Locomotive Engines ..	1,90,653	5,972	772	627	2,07,024
1,676	6	47	1,623	VI-A. Maintenance and renewal of Machinery, &c. ..	3,257	97	13	10	3,377
27	..	..	..	VII. New minor works ..	..	..	..	..	..
59,287	228	1,681	57,378	VIII. Payments to other lines ..	..	..	..	..	..
9,07,869	3,491	25,739	8,78,639	IX. Unclassified expenditure ..	37,746	1,129	146	119	39,140
6,099	20	145	4,934	Total ..	8,66,009	25,905	3,348	2,722	8,98,074
9,02,770	3,471	25,594	8,73,705	Deduct—Value of stores returned to stock ..	5,978	179	23	19	6,199
				Total ..	8,60,121	25,726	3,325	2,703	8,91,875

III. Fuel—Decrease, Rs. 21,597.—Decrease in the consumption of coal due to reduced train mileage.

VI. Maintenance and Renewal of Locomotive Engines—Increase, Rs. 26,411.—Due chiefly to replacement of new axles, cranks, &c., to "O" class engines and to heavy repairs to a number of engine boilers.

IX. Unclassified expenditure—Decrease, Rs. 19,632.—In the corresponding period of 1897 there was a large debit on account of depreciation in the value of certain old and obsolete stores.

32. The locomotive expenses per train mile were 8.05 annas against 7.95 annas and per engine mile 6.86 annas against 6.81 annas.

33. Abstract C—Carriage and Wagon Expenses—Increase, Rs. 15,100—

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikal Railway.	Total.
Rs. 21,855	Rs. 84	Rs. 620	Rs. 21,151	I. General superintendence ..	Rs. 21,160	Rs. 633	Rs. 82	Rs. 65	Rs. 21,941
1,30,038	500	3,686	1,25,852	II. Repairs and renewals of vehicles—	1,11,576	3,337	432	350	1,15,695
69,273	266	1,964	67,043	Coaching vehicles ..	87,070	2,903	375	306	1,00,654
..	..	..	..	Goods vehicles ..	..	..	..	..	..
22,245	86	631	21,528	III-A. Repairs and renewals of machinery, tools and plant ..	2	..	..	..	2
2,861	11	81	2,769	III. Cleaning carriages and wagons and oiling ..	23,281	696	90	74	24,141
2,46,272	947	6,982	2,38,313	IV. New minor works ..	3,422	103	13	10	3,548
311	1	9	301	V. Unclassified expenditure ..	..	..	..	..	..
2,46,961	946	6,973	2,38,042	Total ..	2,56,507	7,672	992	806	2,65,977
				Deduct—Value of stores returned to stock ..	3,365	101	13	10	3,489
				Total ..	2,53,142	7,571	979	796	2,62,488

II. Repairs and renewals of Vehicles—Increase, Rs. 15,751.—One hundred and fifty-four sets Jones' buffers were fitted during the half-year under review against only 84 in the corresponding period. Old axles were replaced by those of large and stronger type and buffer guides were provided to wooden lead stock during the half-year.

34. The carriage and wagon expenses per train mile amounted to 2.37 annas against 2.17 annas and Rs. 7.51 per 1,000 vehicle miles against Rs. 6.77.

35. Abstract D—Traffic Expenses—Decrease, Rs. 17,741—

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikal Railway.	Total.
Rs. 55,782	Rs. 214	Rs. 1,582	Rs. 53,986	I. Salaries, wages, &c.—	Rs. 54,124	Rs. 1,619	Rs. 209	Rs. 170	Rs. 56,122
1,81,316	697	5,141	1,75,478	(a) General superintendence ..	1,76,307	5,273	682	554	1,82,816
43,049	165	1,220	41,664	(b) Station staff ..	41,412	1,239	160	130	42,941
68,014	254	1,872	63,918	(c) Train staff ..	..	..	..	..	..
10,903	42	309	10,552	II. Fuel, lighting water and General stores ..	52,146	1,560	202	163	54,071
65,530	252	1,858	63,420	III. Clothing ..	10,149	303	89	33	10,524
1	..	..	1	IV. Printing, Stationery and tickets ..	58,164	1,740	225	183	60,312
3,011	11	85	2,915	V. Charges for delivery and collection of goods ..	14	..	..	..	14
7,614	29	216	7,366	VI. Miscellaneous expenses ..	1,062	32	4	4	1,102
201	1	6	194	VII. Payments to other lines ..	8,017	241	31	25	8,344
4,33,448	1,665	12,289	4,19,464	VIII. Unclassified expenditure ..	270	8	1	1	280
638	2	18	618	Total ..	4,01,695	12,015	1,553	1,263	4,15,526
4,32,810	1,663	12,271	4,18,876	Deduct—Value of stores returned to stock ..	660	17	2	2	681
				Total ..	4,01,135	11,998	1,551	1,261	4,15,945

29. Abstract A—Maintenance of Way, Works and Stations—Decrease of Rs. 1,60,531.

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikkal Railway.	Total.
Rs. 1,23,325	Rs. 474	Rs. 3,496	Rs. 1,19,355	I. General superintendence ..	Rs. 1,15,933	Rs. 3,467	Rs. 448	Rs. 365	Rs. 1,20,213
4,49,827	1,729	12,753	4,35,345	II. Maintenance and renewal of permanent-way ..	2,52,318	7,546	975	795	2,61,634
31,769	122	901	30,746	III. Repairs of bridges, &c., wages and materials ..	33,041	988	128	104	34,261
23,305	90	661	22,554	III-A. Conservancy of rivers, &c. ..	22,924	686	89	71	23,770
8,369	32	237	8,100	IV. Repairs of stations and buildings, wages and materials ..	5,309	159	20	17	5,505
54,233	208	1,538	52,487	V. Maintenance by contract ..	35,129	1,061	136	110	36,426
6,90,828	2,655	19,586	6,68,587	VI. New minor works ..	4,64,654	13,897	1,796	1,462	4,81,809
79,991	307	2,268	77,416	VII. Unclassified expenditure ..	34,014	1,017	131	108	35,270
6,10,837	2,348	17,318	5,91,171	Deduct—Value of stores returned to stock ..	4,30,640	12,880	1,665	1,354	4,46,539
				Total ..					

II. Maintenance and Renewal of Permanent-way—Decrease, Rs. 1,83,027.—0.32 of a mile only was renewed with 50lb. rails against 6.47 miles in the 1897 period.

The major portion of work on renewals with cast iron cushions and insertion of additional tie bars was done in the previous half-year and there was only a small outlay incurred on that account in the half-year under review.

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Stores returned to stock—Decrease, Rs. 43,402.—There was only .32 of a mile renewed with 50 lb. rails against 6.47 miles in the 1897 period and consequently a smaller quantity of materials was removed from the line and returned to stores.

30. The cost of maintaining a mile of single track including sidings was Rupees 369.15 against Rs. 502.98 in the corresponding period of 1897:—

31. Abstract B—Locomotive Expenses—Decrease, Rs. 13,584—

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikkal Railway.	Total.
Rs. 65,566	Rs. 252	Rs. 1,859	Rs. 63,455	I. General superintendence ..	Rs. 63,480	Rs. 1,899	Rs. 245	Rs. 200	Rs. 65,824
1,63,991	631	4,649	1,58,711	II. Running expenses ..	1,63,688	4,896	633	514	1,69,731
3,79,166	1,458	10,750	3,66,958	III. Fuel ..	3,45,361	10,330	1,335	1,085	3,58,111
19,202	74	544	18,584	IV. Water ..	18,973	567	73	60	19,673
39,949	164	1,133	38,662	V. Oil, Tallow and other stores ..	33,941	1,015	131	107	35,194
1,79,005	688	5,075	1,73,242	VI. Maintenance and renewal of Locomotive Engines ..	1,90,653	5,972	772	627	2,07,024
1,676	6	47	1,623	VI-A. Maintenance and renewal of Machinery, &c. ..	3,257	97	13	10	3,377
27	..	..	26	VII. New minor works ..	37,746	1,129	146	119	39,140
69,287	228	1,681	67,378	VIII. Payments to other lines ..	8,66,099	25,905	3,348	2,722	8,98,074
9,07,869	3,491	25,739	8,78,639	IX. Unclassified expenditure ..	5,978	179	23	19	6,199
5,099	20	145	4,934	Deduct—Value of stores returned to stock ..	8,60,121	25,726	3,325	2,703	8,91,875
9,02,770	3,471	25,594	8,73,705	Total ..					

III. Fuel—Decrease, Rs. 21,597.—Decrease in the consumption of coal due to reduced train mileage.

VI. Maintenance and Renewal of Locomotive Engines—Increase, Rs. 26,411.—Due chiefly to replacement of new axles, cranks, &c., to "O" class engines and to heavy repairs to a number of engine boilers.

IX. Unclassified expenditure—Decrease, Rs. 19,632.—In the corresponding period of 1897 there was a large debit on account of depreciation in the value of certain old and obsolete stores.

32. The locomotive expenses per train mile were 8.05 annas against 7.95 annas and per engine mile 6.86 annas against 6.81 annas.

33. Abstract C—Carriage and Wagon Expenses—Increase, Rs. 15,100—

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikkal Railway.	Total.
Rs. 21,855	Rs. 84	Rs. 620	Rs. 21,151	I. General superintendence ..	Rs. 21,160	Rs. 633	Rs. 82	Rs. 65	Rs. 21,941
1,30,038	500	3,686	1,25,852	II. Repairs and renewals of vehicles—	1,11,576	3,337	432	350	1,15,695
69,273	266	1,964	67,043	Coaching vehicles ..	97,070	2,903	375	306	1,00,654
..	..	..	..	Goods vehicles ..	..	..	..	..	..
22,245	86	631	21,528	III-A. Repairs and renewals of machinery, tools and plant ..	2	..	..	..	2
2,861	11	81	2,769	III. Cleaning carriages and wagons and oiling ..	23,281	696	90	74	24,141
2,46,272	947	6,982	2,38,313	IV. New minor works ..	3,422	103	13	10	3,548
311	1	9	301	V. Unclassified expenditure ..	2,56,507	7,672	992	806	2,65,977
2,45,961	946	6,973	2,38,042	Deduct—Value of stores returned to stock ..	3,365	101	13	10	3,489
				Total ..	2,53,142	7,571	979	796	2,62,488

II. Repairs and renewals of Vehicles—Increase, Rs. 15,751.—One hundred and fifty-four sets Jones' buffers were fitted during the half-year under review against only 84 in the corresponding period. Old axles were replaced by those of large and stronger type and buffer guides were provided to wooden lead stock during the half-year.

34. The carriage and wagon expenses per train mile amounted to 2.37 annas against 2.17 annas and Rs. 7.51 per 1,000 vehicle miles against Rs. 6.77.

35. Abstract D—Traffic Expenses—Decrease, Rs. 17,741—

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikkal Railway.	Total.
Rs. 55,782	Rs. 214	Rs. 1,582	Rs. 53,986	I. Salaries, wages, &c.—	Rs. 54,124	Rs. 1,619	Rs. 209	Rs. 170	Rs. 56,122
1,81,316	697	5,141	1,75,478	(a) General superintendence ..	1,76,307	5,273	682	554	1,82,816
43,049	165	1,220	41,664	(b) Station staff ..	41,412	1,239	160	130	42,941
66,014	254	1,872	63,918	(c) Train staff ..	52,146	1,560	202	163	54,071
10,903	42	309	10,552	II. Fuel, lighting water and General stores ..	10,149	303	39	33	10,524
65,530	252	1,858	63,420	III. Clothing ..	58,164	1,740	225	183	60,312
1	..	..	1	IV. Printing, Stationery and tickets ..	14	..	..	..	14
3,011	11	85	2,915	V. Charges for delivery and collection of goods ..	1,062	32	4	4	1,102
7,611	29	216	7,366	VI. Miscellaneous expenses ..	8,017	241	31	25	8,344
201	1	6	194	VII. Payments to other lines ..	270	8	1	1	280
4,33,448	1,665	12,289	4,19,454	VIII. Unclassified expenditure ..	4,01,695	12,015	1,553	1,263	4,16,526
638	2	18	618	Deduct—Value of stores returned to stock ..	560	17	2	2	581
4,32,810	1,663	12,271	4,18,876	Total ..	4,01,135	11,998	1,551	1,261	4,15,945

*II. Fuel, Lighting, Water and General Stores—Decrease, Rs. 11,772—*chiefly due to the reduction of train service on the Pakala-Dharmavaram section, to the transfer of Nellore-Gudur section to the East Coast Railway, to the reduction in the supply of oil at most of the stations and to reduced rates for oils.

*IV. Printing, Stationery and Tickets—Decrease, Rs. 5,256—*due to a smaller number of tickets being supplied to stations owing to the falling off in passenger traffic and to less stationery and forms being drawn from stores.

36. The charges for station and train staff, the tonnage of goods lifted and the ton miles of goods carried compare as follows:—

	Second half of 1897.	Second half of 1898.	Increase or decrease.	Percentage of increase or decrease.
Tonnage of goods	TONS. 682,105	TONS. 772,292	TONS. 90,187	13.22
Ton miles of goods	TON MILES. 45,626,290	TON MILES. 43,683,196	TON MILES. 1,943,095	4.28
Station staff	RS. 1,75,478	RS. 1,76,807	RS. 829	0.47
Train staff	RS. 41,664	RS. 41,412	RS. 252	0.60

37. The total cost of the department averaged annas 3.75 against 3.81 per train mile in the corresponding previous half-year.

38. *Abstract E—General Charges—Decrease, Rs. 2,453—*

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikkal Railway.	Total.
RS. 42,292	RS. 163	RS. 1,199	RS. 40,930	I. General Administration ..	RS. 41,097	RS. 1,229	RS. 159	RS. 129	RS. 42,614
41,664	160	1,181	40,323	I.A. Government supervision, audit and control ..	40,423	1,210	156	127	41,926
1,50,251	578	4,260	1,45,413	II. Salaries of Indian management including offices ..	1,46,292	4,376	565	460	1,51,693
21,848	84	619	21,145	III. Police	20,320	607	79	64	21,070
3,953	15	112	3,826	IV. Advertising	1,082	33	4	3	1,122
59,160	227	1,677	57,266	V. Electric telegraph	57,061	1,706	221	180	59,168
..	..	..	..	VI. Clearing accounts with other lines ..	..	..	..	..	..
204	1	6	197	VII. Unclassified expenditure ..	285	9	1	1	296
3,19,372	1,228	9,054	3,09,090	Total ..	3,06,570	9,170	1,185	964	3,17,889
69	..	2	67	Deduct—value of stores returned to stock ..	..	..	..	..	..
8,19,803	1,228	9,052	8,09,023	Total ..	3,06,570	9,170	1,185	964	3,17,889

The net decrease is small and calls for no special remarks.

39. *Abstract G—Special and Miscellaneous Expenditure—Increase, Rs. 13,553—*

December 1897.					December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karaikkal Railway.	Total.
RS. 269	RS. 1	RS. 8	RS. 260	I. Law charges	RS. 126	RS. 4	RS. 1	RS. ..	RS. 131
1,334	5	38	1,291	II. Compensation	1,144	36	5	3	1,188
15,315	61	448	15,306	III. Rates and taxes	8,588	271	35	29	8,923
6,765	26	192	6,547	IV. Payments to other lines ..	4,081	129	16	14	4,240
..	..	..	..	V. Prizes for station gardens, &c. ..	..	..	..	..	..
12,136	46	344	11,746	VI. Contribution to Provident Institution. ..	11,978	378	49	40	12,445
4,641	18	132	4,491	VII. Miscellaneous	26,757	845	109	88	27,799
40,422	155	1,146	39,121	Total ..	52,674	1,663	215	174	54,726

III. Rates and Taxes—Decrease, Rs. 6,718.—The corresponding period included an arrear payment on account of house and water-tax paid to the Madras and Trichinopoly Municipalities.

VII. Miscellaneous—Increase, Rs. 22,266.—Under this head is included the cost of the Erode-Nanjangod Railway Survey incurred during the half-year under review.

40. *Statement of Train Mileage, Form No. XIV.*—The miscellaneous engine mileage 295,825 was 17.31 per cent. of the total train mileage 1,709,237 against 16.81 per cent. in the corresponding period of 1897.

41. *Statement of Outstanding Earnings, Form No. XVI.*—The earnings outstanding on the date of preparation of the statement were Rs. 13,559-5-2, of which Rs. 236-3-9 have since been recovered, and steps are being taken for the recovery of the balance.

ORDER—No. 484 Ry., dated 28th April 1899.

Ordered that the Chief Auditor's note on the Capital and Revenue Accounts of the South Indian 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. 352 Ry., dated 28th March 1899.

[Here enter No. 485 Ry., dated 28th April 1899.]

(True Extract.)

FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent, South Indian Railway.
" Examiner, Guaranteed Railway Accounts.
" Consulting Engineer for Railways.

ENDORSEMENT—No. 485 Ry., dated 28th April 1899.

Forwarded.

(By order.)

FRANCIS J. E. SPRING,
Joint Secretary.

Exd. Shaik Karim.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

(Copy.)

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

No. $\frac{12}{484 \text{ Ry.}}$, dated 28th April 1899.

FORWARDING copy of Proceedings embodying the Chief Auditor's note on the
Capital and Revenue Accounts, South Indian Railway, for the half-year ended the 31st
December 1898.

RAILWAY.
Government {1899} of Madras.
PUBLIC WORKS.

<i>Recd.</i>	} 1899.	<i>Enclosures</i>
<i>Regd.</i>		<i>Spare copies</i>

G.O., No. 484 Ry., 28th April 1899.

APRIL.

Capital and Revenue Accounts, South Indian Railway

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From—The Agent, South Indian Railway.
To—The Consulting Engineer for Railways, Madras.
Dated—Trichinopoly, 3rd April 1899, No. 293.

Chief Auditor's Note on the Capital and Revenue Accounts of the South Indian Railway for the half-year ended 31st December 1898.

CAPITAL.

Statement V.—The outlay during the half-year included a credit of Rs. 22,53,790 on account of the capital cost of the section of the line between Gudur and Nellore, transferred to the Bezvada-Madras Railway under the sanction of the Government of India No. 1415 R.C., dated 30th August 1897.

The ordinary outlay amounted to Rs. 1,19,387, incurred chiefly under "stations and buildings" on account of the re-arrangement of Gudur station and on "rolling-stock" due to construction of composite and tri-composite carriages sanctioned by G.O., Nos. 148 R., dated 27th January 1898, and 1052 R., dated 15th August 1898.

2. Statements VI and XVIII.—The total capital outlay to end of December 1898 including suspense accounts was Rs. 7,45,26,344 and excluding suspense accounts, Rs. 7,21,86,970. The latter figures gave on the total open mileage, 1,017.88, an average cost of Rs. 70,919 per mile.

REVENUE.

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

	Second half of 1897.	Second half of 1898.	Increase or Decrease.	Percentage of increase or decrease.
Mean mileage worked	MILES. 1,041.59	MILES. 1,033.73	7.86	0.75
Train mileage	1,757,473	1,709,237	48,236	2.74
Average number of trains over the whole line daily in both directions	NO. 9.17	NO. 8.99	.18	..
Gross earnings	RS. 45,57,345	RS. 41,18,526	4,38,819	9.63
Working expenses	24,69,938	23,04,282	1,65,656	6.71
Net Earnings	20,87,407	18,14,244	2,73,163	13.09
Percentage of working expenses to gross earnings	54.20	55.95	1.75	..
Percentage of net earnings on capital outlay including suspense	2.72	2.43	.29	..

4. The gross earnings per mean mile worked per week averaged Rs. 153.24 against Rs. 168.28 and were realized at a cost of 55.95 per cent. against 54.20 per cent. during the corresponding period of 1897.

5. The percentage of working expenses to gross earnings for the year 1898 was 54.50 against 53.01 for 1897 and the percentage of net earnings on the total capital outlay including suspense for 1898 was 5.17 against 5.63 of the previous year.

6. The net earnings with the adjustment shown in statement No. XIX gave, after deducting interest charges and the additional contribution to Provident fund, a surplus of Rs. 6,30,166, of which the Company's share was Rs. 1,18,351 and the Government's Rs. 5,11,815.

7. The contributions to the Provident Institution during the half-year were Rs. 18,094 as under:—

	RS.
Fifty per cent. of compulsory deductions charged to working expenses	12,445
Additional contribution as per surplus profits, statement XIX	5,649
Total	18,094

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

	Second half of 1897.	Second half of 1898.	Increase or decrease in amount.	Percentage of increase or decrease.
Coaching	RS. 23,69,889	RS. 20,56,133	RS. 3,13,756	13.24
Goods	19,88,964	19,79,569	9,395	.47
Electric telegraph	10,135	10,448	313	3.09
Sundries	1,88,367	72,376	1,15,981	61.58
Total	45,57,345	41,18,526	4,38,819	9.63

9. Abstract II—Coaching Traffic.—The number of passengers carried in the several classes including police, troops and season ticket holders, and the earnings therefrom compare as follows:—

	First class.		Second class.		Third class.		Total.	
	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
Second half of 1897	19,213	RS. 30,961	67,650	RS. 80,400	6,175,284	21,35,096	6,252,047	22,46,457
1898	12,247	40,276	50,184	73,537	5,414,768	18,15,383	5,477,199	19,29,196
Increase	3,034	9,315	17,366	6,863	760,516	3,19,713	774,848	3,17,261
Decrease	..	..	..	..	..	..	..	..

10. The above table shows a net decrease of 774,848 in the number of passengers carried and Rs. 3,17,261 in receipts during the half-year ending December 1898.

The decrease was chiefly due to plague precautionary measures adopted by Government and to unfavourable season on account of which local festivals were poorly attended.

The breaches in the main line in November and December 1898 affected this traffic to some extent. The transfer of the Nellore-Gudur section to the East Coast Railway in November 1898 accounts also for a small decrease.

11. Other Coaching Traffic.—The fluctuations in other coaching traffic are shown in the following table:—

	Increase.	Decrease.
	RS.	RS.
II. Passengers' luggage	..	2,741
III. Military baggage	83	..
IV. Carriages, horses, dogs, &c.	..	2,019
V. Military carriages, horses, &c.	..	85
VI. Parcels	5,286	..
VII. Special trains	46	..
VIII. Miscellaneous	..	37
IX. Post office	3,272	..
Total	8,687	4,882

12. *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:—

	Second half of 1897.		Second half of 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, general	432,648	18,96,600	438,245	18,82,172
Military stores	28	744	19	504
Railway materials for construction	4,166	8,964	61,758	6,618
Coal	22,540	80,900	18,775	20,894
Revenue stores	222,283	41,502	258,495	61,172
Other goods traffic	..	15,224	..	14,435
Total	682,105	19,88,964	772,224	19,79,649

13. *Merchandise general.*—The traffic under this head shows the following results as compared with the corresponding period of 1897:—

Tonnage	Decrease.	9,403 or 2.17 percent.
Ton-mileage	..	2,408,926 or 6.01 ..
Earnings	..	11,421 or 0.76 ..

14. The average rate charged per ton per mile was 9.61 pies against 9.10 pies in the corresponding period of 1897.

15. *Railway Materials for construction.*—Increase of tons 57,592 and Rs. 2,524.—Increase due to a greater quantity of ballast carried.

16. *Coal.*—Decrease of tons 4,205 and Rs. 6,006.—The decrease was chiefly under "Coal for the Locomotive Department."

17. *Revenue Stores.*—Increase of tons 16,212 and Rs. 9,677.—There was increase in the ballast carried for maintenance of the line and in the carriage of "Wood and patent fuel for the Locomotive Department."

18. 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:—

	Second half of 1897.		Second half of 1898.	
	Quantity.	Amount.	Quantity.	Amount.
	TONS.	RS.	TONS.	RS.
Cotton, raw	6,745	43,594	6,724	40,878
Do. manufactured	10,413	1,20,704	9,346	1,09,321
Dyes and tans	6,178	42,496	6,007	61,174
Grain and pulse	137,981	6,71,714	115,768	4,64,528
Hides and skins	6,738	47,827	6,110	47,606
Jute	8,645	22,818	8,077	19,601
Metals	7,112	61,946	6,832	66,004
Oils	8,976	64,179	8,806	67,157
Oil-seeds	11,393	60,724	11,794	60,397
Provisions	13,667	78,618	13,793	76,233
Railway plant and rolling-stock	12,878	34,428	8,478	6,787
Salt	84,866	1,20,710	81,628	1,15,704
Spices	9,561	83,553	8,167	64,975
Stone and lime	48,195	59,058	66,183	63,645
Sugar	26,101	1,46,908	22,918	1,27,574
Timber	29,511	42,901	34,878	48,583
Tobacco	8,539	70,042	8,617	21,238
All other articles of merchandise	63,114	3,24,458	61,923	3,10,743

19. *Cotton, manufactured.*—Decrease of tons 1,087 and Rs. 11,383.—The decrease was chiefly under "Piece-goods (European)" from Madras to the South Arcot, Tanjore and Southern districts and from Tuticorin to Madras. The demand for these goods was less than in the corresponding period.

20. *Grain and Pulse.*—Decrease of tons 22,718 and Rs. 17,186.—The chief fluctuations in traffic under this head are as under:—

	Increase.	Decrease.
	RS.	RS.
Rice in the husk	1,02,195	..
Rice not in the husk	..	1,17,479
Jawar and Bajra	..	22,241
Grain and Pulse	18,432	..

Owing to bad crops in the South Arcot, Tanjore, Trichinopoly, Chingleput and Madras districts due to untimely rains, the export of "Rice not in the husk" was less than in the 1897 period.

Failure of crops in the Southern districts attracted a large quantity of "Rice in the husk" from the Tanjore and Trichinopoly districts.

Famine in Northern India having subsided, less quantity of "Jawar and Bajra" was exported.

Import of "Grain and Pulse" at Negapatam for the Madras and Tinnevely districts was considerably more.

21. *Railway Plant and Rolling-stock.*—Decrease of tons 9,400 and Rs. 28,639.—In the corresponding period of 1897 there was exceptional traffic in materials carried from Ennur and Salt Cotours to Gudur, Venkatachellam and Nellore for the Madras-Bezwada Railway.

22. *Salt.*—Decrease of Tons 2,738 and Rs. 11,006.—Owing to the low cart rates, stations near Tuticorin and others along a portion of the East Coast were served by country carts.

23. *Spices.*—Decrease of Tons 1,384 and Rs. 18,578.—About Rs. 10,000 of this decrease was in "Chillies" from Madras, Vellore, Negapatam and the Tinnevely district to the Tanjore, South and North Arcot districts owing to overstocking in the latter in previous half-year, and about Rs. 7,000 in "Betel-nuts" from Tuticorin to Madras and the South Arcot district and from Negapatam to stations on foreign railways on account of smaller imports from Penang, Singapore and Colombo.

24. *Stone and Lime.*—Increase of Tons 17,988 and Rs. 7,587—chiefly on boulders carried from Pallavaram to Madras for the Harbour works.

25. *Sugar.*—Increase of Tons 6,815 and Rs. 51,456.—The increase was under "Sugar, unrefined" from Tinnevely to Arcot for the Arcot Sugar factories. The production of jaggery in the Tinnevely district was considerably over the average.

26. *All other articles of merchandise.*—Decrease of Tons 1,181 and increase of Rs. 22,289.—Longer lead gave a larger income. Nearly Rs. 15,000 of the increase was under coconuts from the Tanjore and Trichinopoly districts to stations on the Southern Mahratta Railway owing to the crops being above the average, and about Rs. 7,000 under "Cotton seeds" from the Southern Mahratta Railway to stations in the Tanjore district.

27. *Working Expenses.*—The working expenses of the two half-years compared as follows:—

	Second half of 1897.		Second half of 1898.		Increase or decrease in amount.	Percentage of increase or decrease.
	Amount.	Percentage of gross earnings.	Amount.	Percentage of gross earnings.		
	RS.		RS.		RS.	
Maintenance	6,91,171	12.97	4,59,610	10.46	1,60,631	27.15
Locomotive	8,73,765	19.17	8,69,121	20.88	13,664	1.55
Carriage and wagon	2,38,042	5.23	2,56,142	6.16	15,100	6.34
Traffic	4,18,876	9.19	4,01,155	9.74	17,741	4.24
General charges	3,06,025	6.78	2,06,570	7.44	2,463	.79
Steam boat service	..	..	..	..	..	..
Special and Miscellaneous	22,121	.46	52,674	1.23	13,553	34.64
Total	24,63,958	54.29	23,64,282	55.96	1,65,656	6.71

28. To admit of ready comparison being made the proportionate expenditure under each minor head chargeable to South Indian, Mayavaram-Mutapet, Pondicherry and the Peralam-Karaikkal Railways is shown in the annexed tables.

29. Abstract A—Maintenance of Way, Works and Stations—Decrease of Rs. 1,60,531.

December 1897.					December 1898.				Total.
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Perambur-Karakkal Railway.	
Rs. 1,23,325	Rs. 474	Rs. 3,496	Rs. 1,19,355	I. General superintendence ..	Rs. 1,15,933	Rs. 3,467	Rs. 418	Rs. 365	Rs. 1,20,213
4,42,827	1,729	12,753	4,35,345	II. Maintenance and renewal of permanent-way ..	2,52,318	7,546	975	755	2,61,634
81,769	122	901	30,746	III. Repairs of bridges, &c., wages and materials ..	33,041	958	128	104	34,261
23,305	90	661	22,554	III-A. Conservancy of rivers, &c. ..	22,924	656	89	71	23,770
8,369	32	237	8,100	IV. Repairs of stations and buildings, wages and materials ..	5,309	159	20	17	5,605
54,233	208	1,538	52,487	V. Maintenance by contract ..	35,129	1,061	136	110	36,426
6,90,828	2,655	19,585	6,68,587	VI. New minor works ..	4,64,654	13,897	1,796	1,462	4,81,809
72,991	307	2,268	77,416	VII. Unclassified expenditure ..	34,014	1,017	131	108	35,270
6,10,837	2,348	17,318	5,91,171	Total ..	4,30,640	12,880	1,665	1,354	4,45,539
				Deduct—Value of stores returned to stock ..					
				Total ..					

II. Maintenance and Renewal of Permanent-way—Decrease, Rs. 1,83,027.—0.32 of a mile only was renewed with 50lb. rails against 6.47 miles in the 1897 period.

The major portion of work on renewals with cast iron cushions and insertion of additional tie bars was done in the previous half-year and there was only a small outlay incurred on that account in the half-year under review.

VII. Unclassified Expenditure—Decrease, Rs. 17,358.—There were two abnormal debits in the corresponding period due to the write-off on account of loss on sale of stores and to the adjustment of the difference between the book value and present value of girders in stock.

Stores returned to stock—Decrease, Rs. 43,402.—There was only .32 of a mile renewed with 50 lb. rails against 6.47 miles in the 1897 period and consequently a smaller quantity of materials was removed from the line and returned to stores.

30. The cost of maintaining a mile of single track including sidings was Rupees 360.15 against Rs. 502.98 in the corresponding period of 1897:—

31. Abstract B—Locomotive Expenses—Decrease, Rs. 13,581—

December 1897.					December 1898.				Total.
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Perambur-Karakkal Railway.	
Rs. 55,586	Rs. 212	Rs. 1,859	Rs. 53,455	I. General superintendence ..	Rs. 53,480	Rs. 1,899	Rs. 245	Rs. 200	Rs. 55,824
1,63,991	631	4,649	1,58,711	II. Running expenses ..	1,63,688	4,896	643	514	1,69,741
3,79,166	1,458	10,750	3,66,958	III. Fuel ..	5,15,391	10,330	1,235	1,085	5,27,041
19,202	74	544	18,584	IV. Water ..	18,973	667	73	60	19,773
33,949	154	1,133	32,662	V. Oil, Tallow and other stores ..	24,941	1,015	131	107	26,194
1,79,005	688	5,075	1,73,242	VI. Maintenance and renewal of Locomotive Engines ..	1,22,653	5,972	772	627	1,29,924
1,676	6	47	1,623	VI-A. Maintenance and renewal of Machinery, &c. ..	3,257	97	13	10	3,377
27	..	..	..	VII. New minor works ..	..	..	..	..	..
52,257	228	1,681	57,378	VIII. Payments to other lines ..	37,746	1,129	146	119	39,140
9,07,809	3,491	25,739	8,78,579	IX. Unclassified expenditure ..	8,68,099	25,905	3,148	2,721	8,99,873
5,609	20	145	4,934	Total ..	5,978	179	23	19	6,199
9,02,770	3,471	25,594	8,73,705	Deduct—Value of stores returned to stock ..					
				Total ..	8,60,121	25,726	3,325	2,701	8,91,875

III. Fuel—Decrease, Rs. 21,597.—Decrease in the consumption of coal due to reduced train mileage.

VI. Maintenance and Renewal of Locomotive Engines—Increase, Rs. 26,411.—Due chiefly to replacement of new axles, cranks, &c., to "O" class engines and to heavy repairs to a number of engine boilers.

IX. Unclassified expenditure—Decrease, Rs. 19,632.—In the corresponding period of 1897 there was a large debit on account of depreciation in the value of certain old and obsolete stores.

32. The locomotive expenses per train mile were 8.05 annas against 7.95 annas and per engine mile 6.86 annas against 6.81 annas.

33. Abstract C—Carriage and Wagon Expenses—Increase, Rs. 15,100—

December 1897.					December 1898.				Total.
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Perambur-Karakkal Railway.	
Rs. 21,855	Rs. 84	Rs. 620	Rs. 21,151	I. General superintendence ..	Rs. 21,160	Rs. 633	Rs. 82	Rs. 66	Rs. 21,941
1,30,038	409	3,086	1,26,543	II. Repairs and renewals of vehicles—	1,11,576	3,337	432	350	1,15,695
69,273	266	1,964	67,043	Coaching vehicles ..	97,070	2,903	375	306	1,00,654
..	..	..	..	Goods vehicles ..	..	..	..	..	..
22,245	86	631	21,528	III-A. Repairs and renewals of machinery, tools and plant ..	22,281	656	90	74	23,141
2,861	11	81	2,769	III. Clearing carriages and wagons and dung ..	3,422	103	13	10	3,548
2,46,272	947	6,982	2,38,343	IV. New minor works ..	2,56,507	7,672	902	806	2,65,877
311	1	9	301	V. Unclassified expenditure ..	3,365	101	13	10	3,489
2,45,961	946	6,973	2,38,047	Total ..	2,53,142	7,571	919	796	2,62,468
				Deduct—Value of stores returned to stock ..					
				Total ..					

II. Repairs and renewals of Vehicles—Increase, Rs. 15,751.—One hundred and fifty-four sets Jones' buffers were fitted during the half-year under review against only 81 in the corresponding period. Old axles were replaced by those of large and stronger type and buffer guides were provided to wooden lead stock during the half-year.

34. The carriage and wagon expenses per train mile amounted to 2.37 annas against 2.17 annas and Rs. 7.51 per 1,000 vehicle miles against Rs. 6.77.

35. Abstract D—Traffic Expenses—Decrease, Rs. 17,741—

December 1897.					December 1898.				Total.
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Perambur-Karakkal Railway.	
Rs. 55,782	Rs. 214	Rs. 1,582	Rs. 54,086	I. Salaries, wages, &c.—	Rs. 54,124	Rs. 1,619	Rs. 209	Rs. 170	Rs. 56,122
1,81,316	697	5,141	1,75,478	(a) General superintendence ..	1,76,367	5,273	682	554	1,82,876
41,049	165	1,220	41,664	(b) Station staff ..	41,412	1,269	160	130	42,941
64,044	284	1,872	62,888	(c) Train staff ..	52,146	1,560	262	168	54,076
10,903	42	809	10,552	II. Fuel, lighting water and General stores ..	19,149	303	39	23	19,524
65,500	252	1,858	63,490	III. Clothing ..	58,164	1,740	225	183	60,312
1	..	..	1	IV. Printing, Stationery and Letters ..	16	..	..	..	16
3,011	11	85	2,915	V. Charges for delivery and collection of goods ..	1,062	32	4	4	1,102
7,614	29	216	7,369	VI. Maintenance expenses ..	5,047	241	31	25	5,344
201	1	6	194	VII. Payments to other lines ..	279	8	1	1	290
4,33,148	1,665	12,282	4,19,199	VIII. Unclassified expenditure ..					
618	2	18	618	Total ..	4,01,695	12,015	1,553	1,293	4,15,526
4,32,810	1,663	12,271	4,18,876	Deduct—Value of stores returned to stock ..	260	17	2	2	281
				Total ..	4,01,435	11,998	1,551	1,291	4,15,245

II. Fuel, Lighting, Water and General Stores—Decrease, Rs. 11,772—chiefly due to the reduction of train service on the Pakala-Dharmavaram section, to the transfer of Nellore-Gudur section to the East Coast Railway, to the reduction in the supply of oil at most of the stations and to reduced rates for oils.

IV. Printing, Stationery and Tickets—Decrease, Rs. 5,256—due to a smaller number of tickets being supplied to stations owing to the falling off in passenger traffic and to less stationery and forms being drawn from stores.

36. The charges for station and train staff, the tonnage of goods lifted and the ton miles of goods carried compare as follows:—

		Second half of 1897.	Second half of 1898.	Increase or decrease.	Percentage of increase or decrease.
Tonnage of goods	TONS.	682,105	772,292	90,187	13.22
Ton miles of goods	TON MILES.	45,626,290	43,683,195	1,943,095	4.28
Station staff	RS.	1,75,478	1,76,307	829	0.47
Train staff	RS.	41,664	61,414	258	0.60

37. The total cost of the department averaged annas 3.75 against 3.81 per train mile in the corresponding previous half-year.

38. *Abstract E—General Charges—Decrease, Rs. 2,453*—

December 1897.				December 1898.			
Total.	Pondicherry Railway.	Mayavaram-Nutpet Railway.	South Indian Railway.	South Indian Railway.	Mayavaram-Nutpet Railway.	Pondicherry Railway.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
42,292	163	1,109	40,930	41,097	1,229	139	42,614
41,684	150	1,181	40,323	40,453	1,210	156	41,926
1,50,251	578	4,260	1,45,413	1,46,292	4,376	505	1,51,693
21,848	81	619	21,145	20,320	607	79	21,070
3,953	15	112	3,826	1,482	31	4	1,122
59,160	227	1,677	57,256	57,661	1,706	221	59,168
264	1	6	197	285	9	1	296
8,19,371	1,228	9,054	8,09,090	8,06,670	9,170	1,185	8,17,889
69	..	2	67	..	..	..	..
8,19,303	1,228	9,052	8,09,023	8,06,670	9,170	1,185	8,17,889

The net decrease is small and calls for no special remarks.

39. *Abstract G—Special and Miscellaneous Expenditure—Increase, Rs. 13,553*—

December 1897.				December 1898.			
Total.	Pondicherry Railway.	Mayavaram-Nutpet Railway.	South Indian Railway.	South Indian Railway.	Mayavaram-Nutpet Railway.	Pondicherry Railway.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
269	1	8	260	126	4	1	131
1,344	5	34	1,291	1,144	36	5	1,189
13,815	61	448	15,306	8,588	271	35	8,923
6,765	26	194	6,547	4,081	129	16	4,240
..	..	..	..	..	..	..	..
12,136	45	344	11,746	11,978	378	49	12,445
4,641	19	132	4,491	26,757	545	109	27,792
40,422	155	1,146	39,121	62,674	1,663	215	64,726

III. Rates and Taxes—Decrease, Rs. 6,718.—The corresponding period included an arrear payment on account of house and water-tax paid to the Madras and Trichinopoly Municipalities.

VII. Miscellaneous—Increase, Rs. 22,266.—Under this head is included the cost of the Erode-Nanjangod Railway Survey incurred during the half-year under review.

40. *Statement of Train Mileage, Form No. XIV*.—The miscellaneous engine mileage 295,825 was 17.31 per cent. of the total train mileage 1,709,237 against 16.81 per cent. in the corresponding period of 1897.

41. *Statement of Outstanding Earnings, Form No. XVII*.—The earnings outstanding on the date of preparation of the statement were Rs. 13,559-5-2, of which Rs. 236-3-9 have since been recovered, and steps are being taken for the recovery of the balance.

ORDER—No. 481 Ry., dated 28th April 1899.

Ordered that the Chief Auditor's note on the Capital and Revenue Accounts of the South Indian 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. 352 Ry., dated 28th March 1899.

[Here enter No. 485 Ry., dated 28th April 1899.]

(True Extract.)

FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent, South Indian Railway.
" Examiner, Guaranteed Railway Accounts.
" Consulting Engineer for Railways.

Ed. Shaik Karim.

No. ¹²/₄₈₄ Ry., 28th April 1899.

PUBLIC WORKS DEPARTMENT.

LETTER—to

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD,

In continuation of our despatch No. ⁸/₃₅₂ Ry., dated 28th March 1899, we have the honour to forward herewith a copy of Proceedings of this Government, No. 481 Ry., dated 28th April 1899, embodying the Chief Auditor's note on the Capital and Revenue Accounts of the South Indian 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,

(Signed) A. E. HAVELOCK.

(„) A. T. ARUNDEL.

(„) H. M. WINTERBOTHAM.

OOTACAMUND,
28th April 1899.

4874 B
PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

DESPATCH

FOR SIGNATURE

OF

HIS EXCELLENCY THE GOVERNOR ^{signed}
24/4/99

AND

MEMBERS OF GOVERNMENT.

(With Original).

118/11/99
24/4/99
12/11/99

2

No. 4874 Rr., 28th APRIL 1899.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From—The Agent, South Indian Railway.
To—The Consulting Engineer for Railways, Madras.
Dated—Trichinopoly, 3rd April 1899, No. 293.

Chief Auditor's Note on the Capital and Revenue Accounts of the South Indian Railway
for the half-year ended 31st December 1898.

CAPITAL.

Statement V.—The outlay during the half-year included a credit of Rs. 22,53,790 on account of the capital cost of the section of the line between Gudur and Nellore, transferred to the Bezwada-Madras Railway under the sanction of the Government of India No. 1415 R.C., dated 30th August 1897.

The ordinary outlay amounted to Rs. 1,19,387, incurred chiefly under "stations and buildings" on account of the re-arrangement of Gudur station and on "rolling-stock" due to construction of composite and tri-composite carriages sanctioned by G.O., Nos. 148 R., dated 27th January 1898, and 1052 R., dated 15th August 1898.

2. Statements VI and XVIII.—The total capital outlay to end of December 1898 including suspense accounts was Rs. 7,45,26,344 and excluding suspense accounts, Rs. 7,21,86,970. The latter figures gave on the total open mileage, 1,017.88, an average cost of Rs. 70,919 per mile.

REVENUE.

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

	Second-half of 1897.	Second-half of 1898.	Increase or Decrease.	Percentage of increase or decrease.
Mean mileage worked	MILES. 1,011.59	MILES. 1,033.73	MILES. 22.14	2.18
Train mileage	1,757,473	1,709,237	48,236	2.74
Average number of trains over the whole line daily in both directions	NO. 9.17	NO. 8.99	NO. .18	..
Gross earnings	RS. 45,57,345	RS. 41,18,526	RS. 4,38,819	9.63
Working expenses	24,69,938	23,04,282	1,65,656	6.71
Net Earnings	20,87,407	18,14,244	2,73,163	13.09
Percentage of working expenses to gross earnings	54.20	55.95	1.75	..
Percentage of net earnings on capital outlay including suspense	2.72	2.43	.29	..

4. The gross earnings per mean mile worked per week averaged Rs. 153.24 against Rs. 168.28 and were realized at a cost of 55.95 per cent. against 54.20 per cent. during the corresponding period of 1897.

5. The percentage of working expenses to gross earnings for the year 1898 was 54.50 against 53.01 for 1897 and the percentage of net earnings on the total capital outlay including suspense for 1898 was 5.17 against 5.63 of the previous year.

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6. The net earnings with the adjustment shown in statement No. XIX gave, after deducting interest charges and the additional contribution to Provident fund, a surplus of Rs. 6,30,166, of which the Company's share was Rs. 1,18,351 and the Government's Rs. 5,11,815.

7. The contributions to the Provident Institution during the half-year were Rs. 18,094 as under:—

	RS.
Fifty per cent. of compulsory deductions charged to working expenses	12,445
Additional contribution as per surplus profits, statement XIX	5,649
Total	18,094

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

	Second half of 1897.	Second half of 1898.	Increase or decrease in amount.	Percentage of increase or decrease.
Coaching	RS. 23,69,889	RS. 20,56,133	RS. 3,13,756	13.24
Goods	19,88,964	19,79,569	9,395	.47
Electric telegraph	10,135	10,448	313	3.09
Sundries	1,88,367	72,376	1,15,991	61.58
Total	45,57,345	41,18,526	4,38,819	9.63

9. *Abstract II—Coaching Traffic*.—The number of passengers carried in the several classes including police, troops and season ticket holders, and the earnings therefrom compare as follows:—

	First class.		Second class.		Third class.		Total.	
	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
Second half of 1897	19,213	RS. 80,961	67,550	RS. 80,400	6,175,284	RS. 21,35,096	6,252,047	RS. 22,40,457
1898	12,247	40,276	50,184	73,537	5,414,768	18,16,383	5,477,199	19,29,196
Increase	3,034	9,315	17,365	6,863	760,516	3,19,713	774,848	3,17,261
Decrease	..	..	..	..	..	..	..	..

10. The above table shows a net decrease of 774,848 in the number of passengers carried and Rs. 3,17,261 in receipts during the half-year ending December 1898.

The decrease was chiefly due to plague precautionary measures adopted by Government and to unfavourable season on account of which local festivals were poorly attended.

The breaches in the main line in November and December 1898 affected this traffic to some extent. The transfer of the Nellore-Gudur section to the East Coast Railway in November 1898 accounts also for a small decrease.

11. *Other Coaching Traffic*.—The fluctuations in other coaching traffic are shown in the following table:—

	Increase.	Decrease.
	Rs.	Rs.
II. Passengers' luggage	..	2,741
III. Military baggage	83	..
IV. Carriages, horses, dogs, &c.	..	2,019
V. Military carriages, horses, &c.	..	85
VI. Parcels	5,286	..
VII. Special trains	46	..
VIII. Miscellaneous	..	37
IX. Post office	3,272	..
Total	8,687	4,882

12. *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:—

	Second half of 1897.		Second half of 1898.	
	Quantity.	Earnings.	Quantity.	Earnings.
	TONS.	RS.	TONS.	RS.
Merchandise, general	432,648	18,96,600	423,245	18,82,179
Military stores	28	744	19	364
Railway materials for construction	4,166	3,964	61,758	6,518
Coal	22,980	30,900	18,775	24,894
Revenue stores	222,283	41,502	268,495	51,179
Other goods traffic	..	15,224	..	14,435
Total	682,105	19,88,964	772,292	19,79,569

13. *Merchandise general.*—The traffic under this head shows the following results as compared with the corresponding period of 1897:—

Tonnage	Decrease.	9,403 or 2.17 per cent.
Ton-mileage	"	2,406,926 or 6.01 "
Earnings	"	14,421 or 0.76 "

14. The average rate charged per ton per mile was 9.61 pies against 9.10 pies in the corresponding period of 1897.

15. *Railway Materials for construction*—Increase of tons 57,592 and Rs. 2,524.—Increase due to a greater quantity of ballast carried.

16. *Coal*—Decrease of tons 4,205 and Rs. 6,006.—The decrease was chiefly under "Coal for the Locomotive Department."

17. *Revenue Stores*—Increase of tons 46,212 and Rs. 9,677.—There was increase in the ballast carried for maintenance of the line and in the carriage of "Wood and patent fuel for the Locomotive Department."

18. 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:—

	Second-half of 1897.		Second-half of 1898.	
	Quantity.	Amount.	Quantity.	Amount.
	TONS.	RS.	TONS.	RS.
Cotton, raw	6,745	43,594	6,726	40,878
Do. manufactured	10,413	1,20,704	9,326	1,09,321
Dyes and tans	6,178	49,496	6,037	51,174
Grain and pulse	137,984	4,71,714	115,266	4,54,528
Hides and skins	4,738	47,527	5,110	47,666
Jute	3,645	22,318	3,077	19,501
Metals	7,113	62,946	6,832	58,064
Oils	8,976	64,179	8,896	67,197
Oil-seeds	11,393	50,724	11,792	50,397
Provisions	13,567	78,518	13,753	75,733
Railway plant and rolling-stock	12,876	34,426	3,476	5,787
Salt	34,366	1,20,710	31,628	1,15,704
Spices	9,551	83,553	8,167	64,975
Stone and lime	48,195	59,958	66,183	67,545
Sugar	26,101	1,46,068	32,916	1,97,524
Timber	29,511	49,364	34,873	48,983
Tobacco	3,539	20,042	3,637	21,236
All other articles of merchandise	53,114	3,24,454	51,933	3,46,743

19. *Cotton, manufactured*—Decrease of tons 1,087 and Rs. 11,383.—The decrease was chiefly under "Piece goods (European)" from Madras to the South Arcot, Tanjore and Southern districts and from Tuticorin to Madura. The demand for these goods was less than in the corresponding period.

20. *Grain and Pulse—Decrease of tons 22,718 and Rs. 17,186.*—The chief fluctuations in traffic under this head are as under:—

						Increase. Rs.	Decrease. Rs.
Rice in the husk	...	...	...	...	...	1,02,195	...
Rice not in the husk	...	...	...	...	...	...	1,17,479
Jawar and Bajra	...	...	...	...	...	...	22,241
Grain and Pulse	...	...	...	...	...	18,432	...

Owing to bad crops in the South Arcot, Tanjore, Trichinopoly, Chingleput and Madura districts due to untimely rains, the export of "Rice not in the husk" was less than in the 1897 period.

Failure of crops in the Southern districts attracted a large quantity of "Rice in the husk" from the Tanjore and Trichinopoly districts.

Famine in Northern India having subsided, less quantity of "Jawar and Bajra" was exported.

Import of "Grain and Pulse" at Negapatam for the Madura and Tinnevely districts was considerably more.

21. *Railway Plant and Rolling-stock—Decrease of tons 9,400 and Rs. 28,639.*—In the corresponding period of 1897 there was exceptional traffic in materials carried from Ennur and Salt Cotaurs to Gudur, Venkatachellam and Nellore for the Madras-Bezwada Railway.

22. *Salt—Decrease of Tons 2,738 and Rs. 11,006.*—Owing to the low cart rates, stations near Tuticorin and others along a portion of the East Coast were served by country carts.

23. *Spices—Decrease of Tons 1,384 and Rs. 18,578.*—About Rs. 10,000 of this decrease was in "Chillies" from Madras, Vellore, Negapatam and the Tinnevely district to the Tanjore, South and North Arcot districts owing to overstocking in the latter in previous half-year, and about Rs. 7,000 in "Betel-nuts" from Tuticorin to Madura and the South Arcot district and from Negapatam to stations on foreign railways on account of smaller imports from Penang, Singapore and Colombo.

24. *Stone and Lime—Increase of Tons 17,988 and Rs. 7,587*—chiefly on boulders carried from Pallaveram to Madras for the Harbour works.

25. *Sugar—Increase of Tons 6,815 and Rs. 51,456.*—The increase was under "Sugar, unrefined" from Tinnevely to Arcot for the Arcot Sugar factories. The production of jaggery in the Tinnevely district was considerably over the average.

26. *All other articles of merchandise—Decrease of Tons 1,181 and increase of Rs. 22,289.*—Longer lead gave a larger income. Nearly Rs. 15,000 of the increase was under cocoanuts from the Tanjore and Trichinopoly districts to stations on the Southern Mahratta Railway owing to the crops being above the average, and about Rs. 7,000 under "Cotton seeds" from the Southern Mahratta Railway to stations in the Tanjore district.

27. *Working Expenses.*—The working expenses of the two half-years compared as follows:—

	Second half of 1897.		Second half of 1898.		Increase or decrease in amount.	Percentage of increase or decrease.
	Amount.	Percentage of gross earnings.	Amount.	Percentage of gross earnings.		
Maintenance	Rs. 5,91,171	12.97	Rs. 4,30,640	10.48	Rs. 1,60,531	27.15
Locomotive	8,73,705	19.17	8,60,121	20.88	13,584	1.53
Carriage and wagon	2,38,042	5.23	2,53,142	6.16	15,100	6.34
Traffic	4,18,876	9.19	4,01,135	9.74	17,741	4.21
General charges	3,09,023	6.78	3,06,570	7.44	2,453	.73
Steam boat service						
Special and Miscellaneous	89,121	.86	52,674	1.28	36,447	34.64
Total	24,69,938	54.20	23,04,282	55.95	1,65,656	6.71

28. To admit of ready comparison being made the proportionate expenditure under each minor head chargeable to South Indian, Mayavaram-Mutupet, Pondicherry and the Peralam-Karaikkal Railways is shown in the annexed tables.

29. Abstract A—Maintenance of Way, Works and Stations—Decrease of Rs. 1,60,531.

December 1897.					December 1898.				
Total.	Pondicherry Rail-way.	Mayavaram-Mutupet Railway.	South Indian Rail-way.		South Indian Rail-way.	Mayavaram-Mutupet Railway.	Pondicherry Rail-way.	Peralam-Karaikkal Railway.	Total.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1,28,325	474	3,496	1,19,355	I. General superintendence ..	1,15,933	3,467	448	365	1,20,213
4,40,827	1,720	12,753	4,35,345	II. Maintenance and renewal of permanent-way ..	2,52,318	7,546	975	795	2,61,634
31,769	122	901	30,746	III. Repairs of bridges, &c., wages and materials ..	33,041	988	128	104	34,261
23,305	90	661	22,554	III-A. Conservancy of rivers, &c. ..	..	..	..	..	..
8,369	32	237	8,100	IV. Repairs of stations and buildings, wages and materials ..	22,924	686	89	71	23,770
54,233	208	1,538	52,487	V. Maintenance by contract ..	5,309	159	20	17	5,505
6,90,828	2,655	19,586	6,69,587	VI. New minor works ..	35,129	1,051	136	110	36,426
79,991	307	2,268	77,416	VII. Unclassified expenditure ..	4,64,654	13,897	1,796	1,462	4,81,809
6,10,837	2,348	17,318	5,91,171	Total ..	34,014	1,017	131	108	35,270
				Deduct—Value of stores returned to stock ..	4,30,640	12,880	1,665	1,354	4,46,539
				Total ..					

II. Maintenance and Renewal of Permanent-way—Decrease, Rs. 1,83,027.—32 of a mile only was renewed with 50lb. rails against 6.47 miles in the 1897 period.

The major portion of work on renewals with cast iron cushions and insertion of additional tie bars was done in the previous half-year and there was only a small outlay incurred on that account in the half-year under review.

VII. Unclassified Expenditure—Decrease, Rs. 17,358.—There were two abnormal debits in the corresponding period due to the write-off on account of loss on sale of stores and to the adjustment of the difference between the book value and present value of girders in stock.

Stores returned to stock—Decrease, Rs. 43,402.—There was only .32 of a mile renewed with 50 lb. rails against 6.47 miles in the 1897 period and consequently a smaller quantity of materials was removed from the line and returned to stores.

30. The cost of maintaining a mile of single track including sidings was Rupees 369.15 against Rs. 502.98 in the corresponding period of 1897 :—

31. Abstract B—Locomotive Expenses—Decrease, Rs. 13,584.

December 1897.					December 1898.				
Total.	Pondicherry Rail-way.	Mayavaram-Mutupet Railway.	South Indian Rail-way.		South Indian Rail-way.	Mayavaram-Mutupet Railway.	Pondicherry Rail-way.	Peralam-Karaikkal Railway.	Total.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
65,568	252	1,859	63,455	I. General superintendence ..	63,480	1,899	245	200	65,824
1,63,991	631	4,649	1,58,711	II. Running expenses ..	1,63,688	4,896	633	514	1,69,731
3,79,166	1,458	10,750	3,66,958	III. Fuel ..	3,45,361	10,330	1,385	1,085	3,58,111
19,202	74	544	18,584	IV. Water ..	18,573	567	73	60	19,673
39,949	154	1,133	38,662	V. Oil, Tallow and other stores ..	33,941	1,015	131	107	35,194
1,79,005	688	5,075	1,73,242	VI. Maintenance and renewal of Locomotive Engines ..	1,99,653	5,972	772	627	2,07,024
1,676	6	47	1,623	VI-A. Maintenance and renewal of Machinery, &c. ..	3,237	97	13	10	3,377
27	..	..	..	VII. New minor works ..	..	..	..	..	..
59,287	228	1,681	57,378	VIII. Payments to other lines ..	37,746	1,129	146	119	39,140
9,07,869	3,491	25,739	8,78,639	IX. Unclassified expenditure ..	8,66,009	25,905	3,318	2,722	8,98,074
5,099	20	145	4,934	Total ..	5,978	179	23	19	6,199
9,02,770	3,471	25,594	8,73,705	Deduct—Value of stores returned to stock ..	8,60,121	25,726	3,325	2,703	8,91,875
				Total ..					

III. Fuel—Decrease, Rs. 21,597.—Decrease in the consumption of coal due to reduced train mileage.

VI. Maintenance and Renewal of Locomotive Engines—Increase, Rs. 26,411.—Due chiefly to replacement of new axles, cranks, &c., to "O" class engines and to heavy repairs to a number of engine boilers.

IX. Unclassified expenditure—Decrease, Rs. 19,632.—In the corresponding period of 1897 there was a large debit on account of depreciation in the value of certain old and obsolete stores.

32. The locomotive expenses per train mile were 8.05 annas against 7.95 annas and per engine mile 6.86 annas against 6.81 annas.

33. Abstract C—Carriage and Wagon Expenses—Increase, Rs. 15,100—

December 1897.				December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karakkal Railway.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
21,855	84	620	21,151	I. General superintendence ..	21,160	633	82	66
1,30,038	500	3,686	1,25,852	II. Repairs and renewals of vehicles—	1,11,576	3,337	432	350
69,273	266	1,964	67,043	Coaching vehicles ..	97,070	2,903	375	306
..	..	..	..	Goods vehicles ..	..	..	..	..
22,245	86	631	21,528	III-A. Repairs and renewals of machinery, tools and plant ..	2	..	..	..
..	..	..	..	III. Cleaning carriages and wagons and oiling ..	23,281	696	90	74
2,861	11	81	2,769	IV. New minor works ..	3,422	103	13	10
2,46,272	947	6,982	2,38,343	V. Unclassified expenditure ..	2,56,507	7,672	992	806
311	1	9	301	Total ..	2,53,142	7,571	979	796
2,46,061	946	6,973	2,38,042	Deduct—Value of stores returned to stock ..	3,365	101	13	10
				Total ..	2,53,142	7,571	979	796

II. Repairs and renewals of Vehicles—Increase, Rs. 15,751.—One hundred and fifty-four sets Jones' buffers were fitted during the half-year under review against only 84 in the corresponding period. Old axles were replaced by those of large and stronger type and buffer guides were provided to wooden lead stock during the half-year.

34. The carriage and wagon expenses per train mile amounted to 2.37 annas against 2.17 annas and Rs. 7.51 per 1,000 vehicle miles against Rs. 6.77.

35. Abstract D—Traffic Expenses—Decrease, Rs. 17,741—

December 1897.				December 1898.				
Total.	Pondicherry Railway.	Mayavaram-Mutpet Railway.	South Indian Railway.		South Indian Railway.	Mayavaram-Mutpet Railway.	Pondicherry Railway.	Peralam-Karakkal Railway.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
55,782	214	1,582	53,986	I. Salaries, wages, &c.—	54,124	1,619	209	170
1,81,316	697	5,141	1,75,478	(a) General superintendence ..	1,76,307	5,273	682	554
43,049	165	1,220	41,664	(b) Station staff ..	41,412	1,239	160	130
66,014	254	1,872	63,918	(c) Train staff ..	..	..	..	..
10,903	42	309	10,552	II. Fuel, lighting water and General stores ..	52,146	1,560	202	163
65,530	252	1,858	63,420	III. Clothing ..	10,149	303	39	33
1	..	..	1	IV. Printing, Stationery and tickets ..	58,164	1,740	225	183
3,011	11	85	2,915	V. Charges for delivery and collection of goods ..	14	..	4	..
7,611	29	216	7,366	VI. Miscellaneous expenses ..	1,062	32	..	4
201	1	6	194	VII. Payments to other lines ..	8,047	241	31	25
4,33,448	1,665	12,289	4,19,454	VIII. Unclassified expenditure ..	270	8	1	1
638	2	18	618	Total ..	4,01,695	12,015	1,553	1,263
4,32,810	1,663	12,271	4,18,876	Deduct—Value of stores returned to stock ..	560	17	2	2
				Total ..	4,01,135	11,998	1,551	1,261

581

4,15,974

II. Fuel, Lighting, Water and General Stores—Decrease, Rs. 11,772—chiefly due to the reduction of train service on the Pakala-Dharmavaram section, to the transfer of Nellore-Gudur section to the East Coast Railway, to the reduction in the supply of oil at most of the stations and to reduced rates for oils.

IV. Printing, Stationery and Tickets—Decrease, Rs. 5,256—due to a smaller number of tickets being supplied to stations owing to the falling off in passenger traffic and to less stationery and forms being drawn from stores.

36. The charges for station and train staff, the tonnage of goods lifted and the ton miles of goods carried compare as follows:—

	Second half of 1897.	Second half of 1898.	Increase or decrease.	Percentage of increase or decrease.
Tonnage of goods	TONS. 682,105	TONS. 772,292	TONS. 90,187	13.22
Ton miles of goods	TON MILES. 45,626,290	TON MILES. 43,683,195	TON MILES. 1,943,095	4.26
Station staff	RS. 1,75,478	RS. 1,76,307	RS. 829	0.47
Train staff	41,664	41,412	252	0.60

37. The total cost of the department averaged annas 3.75 against 3.81 per train mile in the corresponding previous half-year.

38. Abstract E—General Charges—Decrease, Rs. 2,453—

December 1897.					December 1898.			
Total.	Pondicherry Rail-way.	Mayavaram-Mutupet Railway.	South Indian Rail-way.		South Indian Rail-way.	Mayavaram-Mutupet Railway.	Pondicherry Rail-way.	Peralam-Karaikkal Railway.
RS. 42,292	RS. 163	RS. 1,199	RS. 40,930	I. General Administration ..	RS. 41,097	RS. 1,229	RS. 159	RS. 129
41,664	160	1,181	40,323	I-A. Government supervision, audit and control ..	40,423	1,210	156	127
1,50,251	578	4,260	1,45,413	II. Salaries of Indian management including offices ..	1,46,292	4,376	565	460
21,848	84	619	21,145	III. Police ..	20,320	607	79	64
3,953	15	112	3,826	IV. Advertising ..	1,082	33	4	3
59,160	227	1,677	57,256	V. Electric telegraph ..	57,061	1,706	221	180
.. 204	.. 1	.. 6	.. 197	VI. Clearing accounts with other lines ..	.. 285	.. 9	.. 1	.. 1
3,19,372	1,228	9,054	3,09,690	VII. Unclassified expenditure ..	3,06,570	9,170	1,185	964
69	..	2	67	Total ..	3,06,570	9,170	1,185	964
3,19,303	1,228	9,052	3,09,023	Deduct—value of stores returned to stock ..	..	..	..	..
				Total ..	3,06,570	9,170	1,185	964

The net decrease is small and calls for no special remarks.

39. Abstract G—Special and Miscellaneous Expenditure—Increase, Rs. 13,553—

December 1897.					December 1898.			
Total.	Pondicherry Rail-way.	Mayavaram-Mutupet Railway.	South Indian Rail-way.		South Indian Rail-way.	Mayavaram-Mutupet Railway.	Pondicherry Rail-way.	Peralam-Karaikkal Railway.
RS. 269	RS. 1	RS. 8	RS. 260	I. Law charges ..	RS. 126	RS. 4	RS. 1	RS. 131
1,334	5	33	1,291	II. Compensation ..	1,144	36	5	1,188
15,815	61	448	15,306	III. Rates and taxes ..	8,588	271	35	8,923
6,765	26	192	6,547	IV. Payments to other lines ..	4,081	129	16	4,240
..	..	..	..	V. Prizes for station gardens, &c. ..	..	..	..	..
12,136	46	344	11,746	VI. Contribution to Provident Institution. ..	11,978	378	49	12,445
4,641	18	132	4,491	VII. Miscellaneous ..	26,757	845	109	88
40,422	155	1,146	39,121	Total ..	52,674	1,663	215	174

III. Rates and Taxes—Decrease, Rs. 6,718.—The corresponding period included an arrear payment on account of house and water-tax paid to the Madras and Trichinopoly Municipalities.

VII. Miscellaneous—Increase, Rs. 22,266.—Under this head is included the cost of the Erode-Nanjangod Railway Survey incurred during the half-year under review.

40. *Statement of Train Mileage, Form No. XIV.*—The miscellaneous engine mileage 295,825 was 17·31 per cent. of the total train mileage 1,709,237 against 16·81 per cent. in the corresponding period of 1897.

41. *Statement of Outstanding Earnings, Form No. XVI.*—The earnings outstanding on the date of preparation of the statement were Rs. 13,559-5-2, of which Rs. 236-3-9 have since been recovered, and steps are being taken for the recovery of the balance.

ORDER—No. 484 Ry., dated 28th April 1899.

Ordered that the Chief Auditor's note on the Capital and Revenue Accounts of the South Indian 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. 352 Ry., dated 28th March 1899.

[Here enter No. 485 Ry., dated 28th April 1899.]

(True Extract.)

Under Secretary.

To the Agent, South Indian Railway.
 „ Examiner, Guaranteed Railway Accounts.
 „ Consulting Engineer for Railways.

ENDORSEMENT—No. 485 Ry., dated 28th April 1899.

Forwarded.

(By order.)

Joint Secretary.

Exd.

No. 13-⁴⁸⁴ Ry., ^{28/5} APRIL 1899.

PUBLIC WORKS DEPARTMENT.

LETTER—to

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD,

In continuation of our despatch No. 3 Ry., dated 27 March 1899, we have the honour to forward herewith a copy of Proceedings of this Government, No. 484 Ry., dated 28 April 1899, embodying the Chief Auditor's note on the Capital and Revenue Accounts of the South Indian 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,

(Signed) A. E. HAVELOCK.

(") A. T. ARUNDEL.

(") H. M. WINTERBOTHAM.

(By order.)

Joint Secretary.

FORT ST. GEORGE,
April 1899.

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Print

Note by the Chief Auditor
 South Indian Railway
 on the
 Capital and Revenue Accounts
 for the Half year
 Ending 31st December 1898.

1 1/2

earnings on the Royal Capital... 51,171
 15,224 14,413

Chief Auditor to the C. & C.
and Revenue Accounts of the S. I. R.
half year ending 31st Dec 1898.

Note by the Chief Auditor, South
Indian Railway on the Capital
and Revenue Accounts for the
half year ending 31st December 1898.

Capital

Statement. V.

The outlay during the
half year included a credit of Rs 2253790
on account of the Capital cost of the section
of the line between Gudur and Mellore,
transferred to the Berwada Madras
Railway under the sanction of the Govern-
ment of India N^o ~~1456~~¹⁴¹⁵ R.C. dated 30th
August 1897.

The ordinary outlay amount-
ed to Rs 119387 incurred chiefly under
"Stations and Buildings" on account of
the rearrangement of Gudur station and
on "Rolling Stock" due to construction of
Composite and tri Composite carriages
sanctioned by G.O. ~~N^o 148~~^{N^o 148} R of 27.1.98
and 1052 R dated 15.8.98.

2/ Statements VI and XVIII

The total Capital
outlay to end of December 1898 including
suspense accounts was Rs 74526344 and
excluding suspense accounts, Rs 72186970
The latter figures gave on the total open
mileage, 1017.88, an average cost of
Rs 70919 per mile.

earnings on the road	21	75	5117
loss	15224		14113

Revenue

3/ General Results.

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

	Second Half of 1897	Second Half of 1898	Increase or Decrease	Percentage of Increase Decrease
Mean mileage worked —	Miles 1041.59	Miles 1033.73	Miles 7.86	0.75
Train mileage —	1757.473	1709.237	48.236	2.74
Average number of trains over the whole line daily in both directions —	Nº 9.17	Nº 8.99	Nº .18	.
Gross Earnings —	Rs 4557345	Rs 4118526	Rs 438819	9.63
Working Expenses —	2469.938	2304.282	165.656	6.71
Net Earnings —	2087.407	1814.244	273.163	13.09
Percentage of working Expenses to gross earnings —	54.20	55.95	1.75	.
Percentage of net earnings on Capital outlay including suspense —	2.72	2.43	.29	.

4/. The gross earnings per mean mile worked per week averaged Rs 153.24 against Rs 168.28 and were realized at a cost of 55.95 percent against 54.20 percent during the corresponding period of 1897.

5/. The percentage of working expenses to gross earnings for the year 1898 was 54.50 against 53.01 for 1897 and the percentage of net earnings on the total Capital outlay including

Office

Rs 15224 | 14.13

6/. The net earnings with the adjustment shown in Statement N^o ~~XIX~~ gave, after deducting interest charges and the additional contribution to Provident Fund, a surplus of Rs 6,30,166 of which the Company's share was Rs 1,18,351 and the Government's Rs 5,11,815.

7/. The contributions to the Provident Institution during the half year were Rs 18,094 as under:—

Fifty percent of compulsory deductions charged to working expenses ————— Rs 12,445

Additional Contribution as per Surplus Profits Statement ~~XIX~~ — Rs 5,649

Total Rs 18,094

8/. Gross Earnings.

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

	Second Half of 1897	Second Half of 1898	Increase or Decrease in amount	Percent of Increase or Decrease
	Rs	Rs	Rs	
& Coaching —————	236,988.9	205,613.3	31,375.6	13.24
& Goods —————	198,896.4	197,956.9	939.5	.4
& Electric Telegraph ———	10,135	10,448	313	3.0
Other Industries ———	15,224	15,224	—	—

9/ Abstract H. Coaching Traffic.

The number of passengers carried in the several classes including police, troops and season ticket holders and the earnings therefrom compare as follows:-

	First Class		Second Class		Third Class		Total	
	Nº	Earnings	Nº	Earnings	Nº	Earnings	Nº	Earnings
Second Half of	1897	Rs		Rs		Rs		Rs
	9213	30961	67550	80400	6175284½	2135096	6252047½	2246457
1898	12247	40276	50184½	73537	5414768	1815383	5477199½	1929196
Increase	3034	9315						
Decrease			17365½	6863	760516½	319713	774848	317261

10/ The above table shows a net decrease of 774848 in the number of passengers carried and Rs 317261 in receipts during the half year ending December 1898.

The decrease was chiefly due to plague precautionary measures adopted by Government and to unfavourable season on account of which local festivals were poorly attended.

The breaches in the main line in November and December 1898 also affected this traffic to some extent. The transfer of the Kollare Gudur Section to the East Coast Ry in Nov/98 amounts also for a separate charge.

Other Coaching Traffic.

11/

The fluctuations					
other coaching	22283	41502	268495	51175	
other goods		15224		1443	

The following table:—

	Increase	Decrease
	Rs	Rs
II. Passengers' Luggage—	"	2741
III. Military Baggage—	83	"
IV. Carriages, horses, dogs &c—	"	2019
V. Military Carriages, horses &c—	"	85
VI. Parcels—	5286	"
VII. Special trains—	46	"
VIII. Miscellaneous—	"	37
IX. Post office—	3272	"
Total	8687	4882

12/ 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.

	Second half of 1897		Second half of 1898	
	Quantity	Earnings	Quantity	Earnings
	Tons	Rs	Tons	Rs
Merchandise general—	432648	1896600	423245	1882179
Military stores—	28	744	19	364
Railway materials for construction—	4166	3994	61758	6518
Revenue stores—	22989	30900	18775	24891
Other goods traffic—	222283	41502	268495	5117
		15224		1413

20. Grain and Pulse.13. Merchandise general

The Traffic under this head shows the following results as compared with the corresponding period of 1897.

Tonnage	Decrease	9,403 or 2.17 percent
Ton. mileage ...	— " —	2,406,926 or 6.01 — " —
Earnings	— " —	14,421 or 0.76 — " —

14. The average rate charged per ton per mile was 9.61 pies against 9.10 pies in the corresponding period of 1897.

15. Railway Materials for Construction.

Increase of Tons 57,592 and Rs 2,524
Increase due to a greater quantity of ballast carried.

16. Coal.

Decrease of Tons 4,205 and Rs 6,006
The decrease was chiefly under "Coal for the Locomotive Department."

17. Revenue Stores.

Increase of Tons 46,212 and Rs 9,677
There was increase in the ballast carried for maintenance of the line and in the carriage of "wood and patent fuel for the Locomotive Department."

2d. Grain and Pulse.

years under comparison:—

	Second half of 1897		Second Half of 1898.	
	Quantity	Amount	Quantity	Amount
	Tons	Rs	Tons	Rs
Cotton, raw	6745	43594	6726	40878
Cotton, manufactured	10413	120704	9326	109321
Dyes and Tans	6178	49496	6037	51174
Grain and Pulse	137984	471714	115266	454528
Hides and Skins	4738	47527	5110	47666
Jute	3645	22318	3077	19501
Metals	7113	62946	5832	56064
Oils	8976	64179	8896	67197
Lil seeds	11393	50724	11792	50397
Provisions	13567	78518	13753	75733
Railway plant and Rolling stock	12876	34426	3476	5787
Salt	34366	126710	31628	115704
Spices	9551	83553	8167	64975
Stone and Lime	48195	59958	66183	67545
Sugar	26101	146068	32916	197524
Timber	29511	49864	34873	48983
Tobacco	3539	20042	3637	21236
All other articles of merchandise	53114	324454	51933	346743

19/. Cotton manufactured.

Decrease of Tons 1087 and Rs 11383.

The decrease was chiefly under "Piece goods (European)" from Madras to the South Arcot, Tanjore and Southern districts and from Tuticorin to Madras. The demand for the

1899, we have the honor to
transmit herewith a copy of
Progs. of the Govt, N-471. R-
8 April 1899, embodying
the Chief Accountant's report on the
Capital and Revenue Account
of the S. I. R. for the half year
ended the 31st December 1898.

S. 4/7/99

Yd
SR

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