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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 121541246
B.P. No. 478-79

Press
Mis.

Dated

29-4-1873.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
29th April 1873.*

No. 478. Read the following letter from Lieutenant Colonel J. H. M. SHAW STEWART, R. E., Consulting Engineer for Railways, to Colonel G. W. WALKER, R. E., Secretary to Government, Public Works Department, dated Madras, 10th April 1873, No. 216:—

With reference to the Order of Government, No. 2,950, of the 13th December 1872, calling for explanation regarding certain items in the Revenue Account of the Madras Railway for the half-year ending 30th June 1872, I have the honour to state that the sum of Rupees 26,973-10-11,* alluded to in paragraph 3 of the letter from the Government of India, No. 1,803, G. R., dated 26th November 1872, was paid by the Directors of that Company into the treasury as Revenue receipts, and was, under instructions, included in the Revenue Account similarly,—*vide* Agent's letter† enclosed.

2. With reference to paragraph 4, regarding the variations between the estimated and actual capital expenditure during the half-year ending 30th June 1872, the differences were caused chiefly by the expenditure on the new Cheyaur bridge having been ordered to be charged to Revenue in August 1872, by the greater portion of estimates on the North-West line having lapsed in December 1871, so that a large amount was put down for the half-year ending 30th June 1872, and by the amount estimated for girders for the Neilgherry branch, which sum would have been wholly expended had the girders been received in time. The enclosed letter* from the Chief Engineer will explain these variations in detail.

3. In conclusion, I beg to state that the cost of the restoration of the Cheyaur bridge has been dealt with in the accounts in accordance with the orders quoted in Public Works Department, No. 922 A. R., dated 19th July 1872.

From J. W. MELLIS, Esq., for Agent and Manager of the Madras Railway Company, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R. E., Consulting Engineer for Railways, dated Madras, 20th January 1873, No. 50.

With reference to paragraph 2 of your letter No. 1,086, of the 23rd ultimo, I have the honour to inform you that the sum of Rupees 26,973-10-11, alluded to by the Government of India, is the equivalent of the amount of £ 2,472-11-9, mentioned in the Board's letter to me, No. 495, paragraph 11.

2. The following are my Directors' instructions to me upon this subject:—

“The sum of £ 2,472-11-9 has also been paid into the treasury from the same fund, as Revenue receipts, and I am to request you to be good enough to cause this amount to be included in the Revenue Account for the current half-year.”

3. You will observe that the sum in question was paid into the treasury at the India Office as Revenue receipts.

4. I hope to be in a position to reply to the other portions of your letter in a day or two.

*Proceedings of the Madras Government, Public Works Department,
29th April 1873.*

From R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R. E., Consulting Engineer for Railways, dated Madras, 2nd April 1873, No. 247.

With reference to paragraph 3 of your letter No 1,086, dated the 23rd of December 1872, I have the honour to forward herewith a copy of the Chief Engineer's letter, No. 357, of the 31st ultimo, in which he explains the variations between estimated and actual capital expenditure during the half-year ended the 30th June 1872.

From B. ANDERSON, Esq., Chief Engineer, to J. CRAMP, Esq., Chief Accountant, dated Madras, 31st March 1873, No. 357.

Your No. 45 of 10th January last, regarding the large variations between estimate and expenditure for the half-year ending 30th June 1872.

2. The figures stand as follow :—

	Estimate	Expenditure.
	RS.	RS.
Line open for traffic more than two years	2,28,969	70,401
Do. do. less than two years	13,93,735	3,45,929
Line in course of construction	6,61,279	3,99,518
Total...	22,83,983	8,15,848

3. The first item shows a difference of Rupees 1,58,568. I have to explain that a sum of Rupees 1,29,808 was provided for in my estimate for expenditure on the new Cheyaur Bridge, as it was not then decided that the cost of that work should be provisionally passed to Revenue. The order to this effect was received in August 1872. The balance, Rupees 28,760, represents estimated expenditure on certain works which were not, however, completed until the following half-year.

4. The second item shows a large difference of Rupees 10,47,806. My estimate provides for expenditure on the 3rd Division, North-West Line, under the original construction estimates. The greater portion of these estimates, viz., for the section between Ghooty and Raichore, lapsed on the 12th December 1872, so for that length a moiety of the unexpended balances on 31st December 1871 was put down as the estimated expenditure for half-year June 1872. A large saving however has been effected on the construction estimates. The expenditure thus falls far short of the amount provided for.

5. In regard to the third item, which shows a difference of Rupees 2,61,761, I have to remark that nearly the whole of this amount would have been expended had the girders for the Neilgherry Branch been received in that half-year, as I anticipated they would have been, when preparing the estimate. Provision was also made in my estimate for large sums on account of the Coimbatore and Mettappolliem Stations, as I expected that sanction would have been received for them early in the year. Sanction however not having been received until June and July 1872 scarcely any expenditure was incurred on them in the half-year in question.

6. The observations made in the 4th paragraph of this letter will also explain the discrepancy between the amount of "further expenditure on Capital," as shown in the statement for half-year June 1872, and the corresponding amount exhibited in the next half-yearly return.

From Captain C. M. MOBERLY, Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R. E., Consulting Engineer for Railways, dated Madras, 28th January 1873, No. 69.

Your memorandum No. 72 of 24th instant.

Rs. 1,15,016	7	3	charged in Abstract A., half years ending
"	351	13	0 do. June and December 1871.
"	290	14	9 do. January 1872.
"	1,220	11	5 do. February "
"	1,16,879	14	5 do. March "

The sum of Rupees 1,79,540-13-5, shown in the Abstract of the Revenue Account for the half-year ending June 1872, as chargeable to Cheyaur Bridge Restoration Account, represents the total expenditure on the work from the commencement to that date. Of this sum the accounts marginally noted were originally charged to "Maintenance of Way and Works," but were subsequently transferred to debit of

*Proceedings of the Madras Government, Public Works Department,
29th April 1873.*

"Cheyaur Bridge Suspense Account," under the orders of the Government of India, communicated in G. O., No. 70 of 11th January 1872. These sums are therefore now deducted from Abstract A. and shown on the face of the Revenue Accounts under the head "Cheyaur Bridge Restoration Account," in accordance with the above order. The difference (Rupees 62,660-15-0) between the amount thus deducted from Abstract A. and that shown at the foot of the Revenue Accounts was carried direct to "Cheyaur Bridge Suspense Account," as particularized below :—

	RS.	A.	P.
In February 1872	28,511	6	2
" March "	561	0	2
" April "	2,184	9	5
" May "	9,501	6	0
" June "	21,902	9	3
Total...	62,660	15	0

The amount shown in Abstract A., under the head "Repairs of Bridges," (Rupees 78,204-15-7 and not Rupees 72,204-15-7, as mentioned in your memorandum under reply,) contains no Cheyaur expenditure, except Rupees 1,863-7-2 deducted in Abstract A. for the half-year ending 30th June 1872.

No. 479.

ORDER THEREON, 29th April 1873, No. 1,215.

RAILWAY, No. 51.

ORDERED that these papers be communicated to the Government of India, with reference to their letter dated 26th November 1872, No.1, 808 G. R.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

No. 480.

(DOCKET No. 1,216, dated 29th April 1873.)

COPY of the above forwarded to the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

Ed. S. T. Austin.

No. 50

MADRAS RAILWAY. 5

AGENT AND MANAGER'S OFFICE.

Madras, 20 January 1873.

From

The Agent and Manager. of M R Co

To

Lieut. Col. J H Macleod Esq. R E

Consulting Engineer for Railways.

SIR,

With reference to paragraph 2 of your letter No 1686 of the 23rd ultimo I have the honour to inform you that the sum of Rupees 26,973-10-11 alluded to by the Government of India is the equivalent of the amount of £ 2472-11-9 mentioned in the Board's letter to me No 495. Paragraph 11.

2 The following are my Directors instructions to me upon this subject:

"The sum of £ 2472-11-9 has also been paid into the Treasury from the same Fund, as Revenue Receipts, and I am to request you to be good enough to cause this amount to be included in the Revenue account for the current half year."

3 You will observe that the sum in question was paid into the Treasury at the India office as Revenue Receipts

4 I hope to be in a position to reply to the other portions of your letter

in a day or two.

I have the honor to be
Sir
Your most obedient servant

J. M. Melvin.
for the Agent and Manager

No. 247.

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE.

Madras, 2^d April 1873

From

R. D. Elwin Esq
Agent and Manager of the M. R. Co.

To

Lt Col. J. H. M. Shaw Stewart, R.E.
Consulting Engineer for Railways.

SIR,

With reference to paragraph 3 of your letter No. 1086 dated the 23rd of December 1872, I have the honour to forward herewith a copy of the Chief Engineer's letter No. 357 of the 31st ultimo, in which he explains the variations between estimated and actual Capital expenditure during the half year ended the 30th June 1872.

I have the honour to be
Sir

Your most Obedient Servant.

[Signature]
Agent & Manager.

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

Dated 21st January 1873
Recd. 21. 3

[Signature]
No. 57.

Checking that the sum of
Rs. 26,973. 10-11 advanced
to by the Government
of Madras is the equivalent
of the amount of Rs. 24,214-9
incurred in the works
under the Agent's order
of Rs. 24,214-9

P. N. 2373/73.

20.357.

Madras Railway Company
Chief Engineer's Office
Madras 31st March 1873.

The Chief Accountant,
Dear Sir,

I enclose of 45 of 10th January last
regarding the large variations between
Estimate and expenditure for the half
year ending 30th June 1872.

The figures stand as follows:

	Estimate	Expenditure
Line open for traffic more than 2 years	228,969	70,401
Line open for traffic less than 2 years	139,375	345,929
Lines in course of construction	661,279	399,518
	Rs. 228,398	815,848

3. The first item shows a difference
of Rupees 158,568. I have to explain that
a sum of Rupees 129,808 was provided
for in my Estimate for expenditure on the
new Cheyenne bridge, as it was not then
decided that the cost of that work should
be provisionally passed to Revenue.
The order to this effect was received in
August 1872. The balance Rupees 28,760
represents Estimated expenditure on
certain works which were not however
completed until the following half year.

4. The second item shows a large
difference of Rupees 10,47,806. My estimate

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

Dated 31st March 1873.
Recd.

75. No. 247.

I enclose of 45 of 10th January last
regarding the large variations between
Estimate and expenditure for the half
year ending 30th June 1872.

P.M. 2393/73.

provides for expenditure on the 3^d Division
at W. Lue under the original construction
estimates. The greater portion of these
estimates, viz. for the section between
Footy and Rairahore, lapsed on the
12th December 1872; so for that length a
majority of the unexpended balances on
31st December 1871 was put down as the
estimated expenditure for half year
June 1872. It large saving however
has been effected on the construction
estimates. The expenditure thus falls
far short of the amount provided for.
5. In regard to the third item
which shews a difference of Rs. 261,761
I have to remark that nearly the
whole of this amount would have been
expended had the guides for the
Nailoherry Branch been received
in that half year, as I anticipated
they would have been, when preparing
the estimate. Provision was also made
in my estimate for large sums on account
of the Gumbahore and Mettapalliem
stations, as I expected that sanction
would have been received for them early
in the year. Sanction however not
having been received until June
and July 1872 scarcely any expenditure
was incurred on them in the half year
in question.

6. The observations made in
the 4th para. of this letter will also explain

13
the discrepancy between the amount of
"It wither expenditure on Capital" as
shewn in the Statement for half year
June 1872, and the corresponding amount
exhibited in the next half yearly
return.

Yours faithfully
J. B. Anderson
Chief Engineer.

1 True copy
J. B. Anderson
Chief Accountant

1 True copy

W. J. L. M.
Agent & Manager.

W. J. L. M.

No. 69

EXAMINER RAILWAY ACCOUNTS OFFICE,
Madras, 28 January 1873.

From

THE EXAMINER RAILWAY ACCOUNTS,
MADRAS,

To The Consulting Engineer for Railways,
Madras.

SIR,

You are requested to be informed that the sum of Rs. 1,79,540. 13. 5 shown in the Abstract of the Revenue Account for the Half Year ending June 1872, as chargeable to Cheyaz Bridge Restoration Account, represents the total expenditure on the work from the commencement to that date. Of this sum the amounts originally debited were originally charged to "Maintenance of Way and Works" but were subsequently transferred to debit of Cheyaz Bridge Suspension Account under the order of the Govt. of India Communicated in G.O. No. 70 of 10th January 1872. These sums are therefore now deducted from Abstract A, and shown on the face of the Revenue Account under the head "Cheyaz Bridge Restoration Account" in accordance with the above order. The difference (Rs. 62,660. 15. 0) between the amount thus deducted from Abstract A and that shown at the foot of the Revenue Account was carried direct to Cheyaz Bridge Suspension Account as particularised below:-

In February 1872	28,511. 6. 2
March	561. 0. 2
April	2,884. 9. 5
May	9,501. 6. 0
June	21,902. 9. 3
	<u>62,660. 15. 0</u>

Rs. 1,15,016. 7. 3 charged in Abstract A. 14th January 1872
357. 13. 0
290. 14. 9
1220. 11. 5
116,879. 14. 5
Jan. 1872
Feb.
March
April
May
June

P. M. 23/3/73.

16. I have the honor to be,
Sir

Ena Adel

CONSULTING ENGINEER'S OFFICE,

Sir, I beg to acknowledge the receipt of your letter of the 11th inst. in relation to the above.

With reference to the Order of Government N^o 2950 of the 13th December 1872 calling for explanation regarding certain items in the Revenue Account of the Madras Railway for the half ending 30th June 1872, I have the honor to state that the sum of Rupees 2699 alluded to in paragraph 3 of the letter from the Government of India N^o 1 G. O. dated 26th November 1872 was paid by the Directors of that Company into the Treasury as revenue receipts and under instructions included in the

* Wide Agents
letter N° 50 of
21 January 1973

[illegible]

Revenue account similarly - vide Agents letter * N^o 50 dated 20th January 1873. enclosed.

2. With reference to paragraph 4 regarding the variations between the estimated and actual Capital expenditure during the half-year ending 30th June 1872, the differences were caused chiefly by the expenditure on the new Cheyauw bridge having been ordered to be charged to Revenue in August 1872, by the greater portion of estimates on the North-West line having lapsed in December 1871 so that a large amount was put down for the half-year ending 30th June 1872, and by the amount estimated for girders for the Neilgherry branch which sum would have been wholly expended had the girders been received in time. The enclosed letter from the Chief Engineer will explain these variations in detail.

3. In conclusion I beg to state that the cost of the restoration of

* N^o 357 dated 31st March 1873. with Agents letter N^o 247 of 2nd April 1873

Examiner letter N^o 69 of 28th Jan 4/73

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of the Cheyauw bridge has been dealt with in ^{the} accounts in accordance with the Orders quoted in Public Works Department N^o 922 A.G dated 19th July 1872.

I have the honour to be
Sir
Your most obedient servant.

Madras
10th April 1873

W. H. Thompson Capt. R.E.,
for hon. Engineer for Railways

Ch 2373
Govt. of Madras
PUBLIC WORKS.

To The Hon'ble Commr. of
The Madras Railway
To The Secretary Govt. of India

Dated

1873

Read

29 April 1873
1215
1216

Nos. 178-179-482

Revenue Account. Letter

Forward: Letter
from the Commr. submitting
explanation regarding
certain items in the
Revenue Account of the
Madras Railway for the
first half of 1873.

From the ~~Commr.~~
Engl. Submitting explanation
regarding certain items
in the Rev. Acct. of the
Madras Railway for the
1st half of 1873, ordered to
be forwarded to the
Govt. of India.