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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 3148-49 Press
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Not to be folded or roughly handled

No. 89. Read the following endorsement of the Deputy Consulting Engineer for Railways in charge, dated Madras, 16th October 1874, No. 624 :—

MADRAS RAILWAY.

MEMORANDUM.

No. 645.

COMPARATIVE Statement of Sanctions and Expenditure on Establishments and on Revenue Account for the half-year ended the 30th June 1874.

There is considerable improvement this half year, provision having been made for all expenditure with one or two small exceptions, and taken as a whole the result is fairly satisfactory, the net difference between the estimates and expenditure being only Rupees 70,598.

ENGINEERING DEPARTMENT.

In the total the estimates and expenditure in this department accord very nearly, the result being a net excess of Rupees 25,698, or omitting the Cheyaur Bridge expenditure which was not provided for, a saving of Rupees 19,623, of which Rupees 9,687 is due to establishment and Rupees 9,936 to maintenance. The maintenance charges in the divisions, however, show the following rather wide variations :—

Maintenance and Renewal of Permanent-way.

Divisions.	Sanction.	Expenditure.	More.	Less.
	RS.	RS.	RS.	RS.
2nd Division, South-West Line	28,554	24,020	...	4,534
4th Do., do.	54,244	48,434	....	5,810

Repairs of Bridges, etc.

Divisions.	Sanction.	Expenditure.	More.	Less.
	RS.	RS.	RS.	RS.
1st Division, South-West Line	32,942	39,847	6,905	...
2nd Do., do.	7,168	5,516	...	1,652
3rd Do., do.	7,533	3,852	...	3,681
1st Do., North-West Line	8,550	12,038	3,488	...
2nd Do., do.	20,901	15,946	...	4,955
3rd Do., do.	7,000	13,185	6,185	...

Repairs of Buildings.

Divisions.	Sanction	Expenditure.	More	Less
	Rs.	Rs.	Rs.	Rs.
1st Division, South-West Line	15,000	12,974	...	2,026
2nd Do., do.	3,800	5,642	1,842	...
3rd Do., do.	3,193	4,291	1,198	...
4th Do., do.	3,700	4,943	1,243	...
2nd Do., North-West Line	1,833	885	...	948

Except for the second division, North-West Line, the provision for Tools and Plant was in each case much in excess of requirements.

LOCOMOTIVE DEPARTMENT.

The expenditure of fuel exceeded the sanction of Rupees 2,80,000 by Rupees 12,323, and is in excess of the previous half-year's charges under this head by Rupees 27,153 which arises from an increase in the cost of coal.

On the other hand, the following estimates appear to have been excessive:—

—	Sanction.	Expenditure.	More.	Less.
	Rs.	Rs.	Rs.	Rs.
Oil, grease for running vehicles	29,000	25,212	.....	3,788
Material for renewal and repair of locomotives	1,04,262	72,178	.....	32,084
Do. for carriage and wagons	53,518	37,133	.....	16,385

TRAFFIC DEPARTMENT.

The conservancy charges amounted to Rupees 2,392 against an estimate of Rupees 4,662. A similar discrepancy appeared in the previous half-year. The estimate of Rupees 12,102 for contingencies also appears somewhat high, the expenditure having amounted to Rupees 9,907.

The items of stores issued exhibit the following large discrepancies:—

—	Sanction.	Expenditure.	Excess.	Saving.
	Rs.	Rs.	Rs.	Rs.
Fires, lights, etc.	23,706	31,335	7,629	.....
Wagon covers	23,112	7,919	.....	15,193
Clothing	6,114	1,310	.....	4,804

ELECTRIC TELEGRAPH.

The maintenance charges were over estimated by Rupees 5,763, the expenditure having been Rupees 9,237 against a sanction of Rupees 15,000.

MADRAS, (Signed) R. K. WILLIAMS,
13th *October* 1874. *Offg. Examiner of Railway Accounts.*

Proceedings of the Madras Government, Public Works Department, 5th November 1874.

MADRAS RAILWAY.

Comparative Statements of Sanctions and Expenditure on Establishments and on Revenue Account for the half-year ended 30th June 1874.

—	Amount Sanctioned	Expenditure.	More.	Less.	Remarks.
		GENERAL SUMMARY.			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Maintenance of way, works, and stations.	5,92,571 4 0	6,18,269 6 3	25,698 2 3	.....	
II.—Locomotive, Carriage and Wagon expenses	8,30,043 0 0	7,82,666 11 11	.....	47,376 4 1	
III.—Traffic expenses ...	3,16,760 4 6	2,92,578 1 5	.....	24,182 3 1	
IV.—General charges ...	2,26,395 13 10	2,10,517 6 1	.....	15,878 7 9	
V.—Special and Miscellaneous expenditure	36,227 4 4	27,367 7 2	.....	8,859 13 2	
Total...	20,01,997 10 8	19,31,399 0 10	25,698 2 3	96,296 12 1	
Net Saving...	.....	.....	.....	70,598 9 10	
	I.—MAINTENANCE OF WAY, WORKS, AND STATIONS.				
Staff.					
Chief Engineer ...	10,909 1 6	14,045 7 2	3,136 5 8	.....	Allowance to Acting Chief Engineer. Covered by savings under other heads.
Deputy Chief Engineer ...	6,272 11 6	5,727 4 6	.....	545 7 0	Acting Deputy Chief Engineer's lower salary.
Assistant to Chief Engr....	3,954 8 6	3,954 8 6	.....	.....	
1st Class Engineers, 1st grade.	31,090 14 0	25,927 10 8	.....	5,163 3 4	Salary of Engineer on furlough undrawn, etc.
1st do., 2nd do. ...	4,636 6 0	4,636 6 0	.....	.....	
2nd do, 1st do. ...	7,909 1 0	.....	.....	7,909 1 0	One Engineer on furlough and one acting in a higher grade.
3rd do. do. ...	7,363 9 6	8,481 12 4	1,118 2 10	.....	Special sanction. Consulting Engineer's letter No. 451 of 15th May 1874, to Agent and Manager, Madras Railway. Covered by saving in higher grades.
Total...	72,136 4 0	62,773 1 2	4,254 8 6	13,617 11 4	
Upper Engineering Subordinates.					
Engineering Assistants ...	2,940 0 0	2,779 7 9	.....	160 8 3	
Permanent-way Inspectors	28,020 0 0	26,180 14 9	.....	1,839 1 3	Lower salary than sanctioned given in some instances.
Covenanted Inspector ...	2,100 0 0	2,037 14 6	.....	62 1 6	
Total...	33,060 0 0	30,998 5 0	.....	2,061 11 0	
Establishment.					
Clerks	6,552 0 0	6,534 6 2	.....	17 9 10	
Draughtsmen ...	6,450 0 0	6,395 11 2	.....	54 4 10	
Writers	4,260 0 0	4,359 10 10	99 10 10	.....	Special sanction. Consulting Engineer's letter No. 42 of 14th January 1874, to Agent and Manager, Madras Railway.
Pay Clerks	960 0 0	480 0 0	.....	480 0 0	Full complement not employed.
Store-keepers ...	1,890 0 0	1,713 8 0	.....	176 8 0	
Apothecary	300 0 0	570 5 0	270 5 0	.....	Specially sanctioned in Consulting Engineer's letter No. 99 of 2nd February 1874, as a charge to be covered by saving under pay clerks.
Peons	1,422 0 0	1,282 1 6	.....	139 14 6	
Lascars	378 0 0	335 4 0	.....	42 12 0	
Office Servants ...	63 0 0	63 0 0	.....	.....	
Total...	22,275 0 0	21,733 14 8	369 15 10	911 1 2	

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd)

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Travelling and Rent Allowances, etc.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Allowance for rent ...	3,000 0 0	3,028 3 9	28 3 9	.....	
Travelling allowances ...	8,500 0 0	8,719 13 1	219 13 1	.....	
Contingencies ...	1,600 0 0	852 9 3	.....	747 6 9	
Stationery	1,500 0 0	4,277 7 6	2,777 7 6	.....	
Total...	14,600 0 0	16,878 1 7	3,025 8 4	747 6 9	Provision insufficient. The issues are under this head very variable.
Abstract.					
Staff	72,136 4 0	62,773 1 2	4,254 8 6	13,617 11 4	
Upper Engineering Subordinates.	33,060 0 0	30,998 5 0	.....	2,061 11 0	
Establishment ...	22,275 0 0	21,733 14 8	369 15 10	911 1 2	
Travelling and rent allowances, etc.	14,600 0 0	16,878 1 7	3,025 8 4	747 6 9	
Total...	1,42,071 4 0	1,32,383 6 5	7,650 0 8	17,337 14 3	
Net Saving ..	.....	.....	.....	9,687 13 7	
1st Division, S. W. Line.					
Madras to Jollarpett.					
Maintenance and renewal of permanent-way.	61,140 0 0	59,202 11 7	.....	1,937 4 5	
Repairs of bridges, etc., wages and materials.	32,942 0 0	39,847 2 0	6,905 2 0	.....	
Repairs of stations and buildings, wages and materials.	15,600 0 0	12,974 0 4	.....	2,625 15 8	
Unclassified expenditure, tools and plant.	1,550 0 0	923 3 6	.....	626 12 6	Divisional excesses passed against savings in other divisions under authority of Consulting Engineer's letter, to Agent and Manager, Madras Railway, No. 502 of 1st June 1874.
Total...	1,11,232 0 0	1,12,947 1 5	6,905 2 0	5,190 0 7	
Net Excess...	.....	.....	1,715 1 5	.....	
2nd Division, S. W. Line.					
Jollarpett to Mullapooram including Bangalore Branch.					
Maintenance and renewal of permanent-way.	28,554 0 0	24,020 2 10	.....	4,533 13 2	
Repairs of bridges, etc, wages and materials.	7,168 0 0	5,515 12 0	.....	1,652 4 0	
Repairs of stations and buildings, wages and materials.	3,800 0 0	5,642 3 9	1,842 3 9	.....	
Unclassified expenditure, tools and plant.	2,050 0 0	1,626 0 8	.....	423 15 4	
Total...	41,572 0 0	36,804 3 3	1,842 3 9	6,610 0 6	
Net Saving...	.....	.....	.....	4,767 12 9	
3rd Division, S. W. Line.					
Mullapooram to Pothanore.					
Maintenance and renewal of permanent-way.	60,796 0 0	57,791 15 6	.....	3,004 0 6	
Repairs of bridges, etc., wages and materials.	7,533 0 0	3,851 14 6	.....	3,681 1 6	
Repairs of stations and buildings, wages and materials.	3,193 0 0	4,391 11 6	1,198 11 6	.....	
Unclassified expenditure, tools and plant.	850 0 0	427 7 0	.....	422 9 0	
Total...	72,372 0 0	66,463 0 6	1,198 11 6	7,107 11 0	
Net Saving...	.....	.....	.....	5,908 15 6	

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd.)

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
4th Division, S. W. Line.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Pothanore to Beypore.					
Maintenance and renewal of permanent-way.	54,244 0 0	48,434 8 6	.....	5,809 7 6	
Repairs of bridges, etc, wages and materials.	7,600 0 0	8,486 1 8	886 1 8	.....	
Repairs of stations and buildings, wages and materials.	3,700 0 0	4,943 15 3	1,243 15 3	.....	
Unclassified expenditure, tools and plant.	1,650 0 0	1,317 3 1	.....	332 12 11	
Total...	67,194 0 0	63,181 12 6	2,130 0 11	6,142 4 5	
Net Saving...	.....	.....	.....	4,012 3 6	
1st Division, N. W. Line.					
Arconum to Cuddapah.					
Maintenance and renewal of permanent-way.	32,816 0 0	33,402 12 3	586 12 3	.....	
Repairs of bridges, etc., wages and material.	8,550 0 0	12,038 12 9	3,488 12 9	.....	
Repairs of stations and buildings, wages and material.	3,864 0 0	4,234 1 11	370 1 11	.....	
Unclassified expenditure, tools and plant.	1,550 0 0	92 5 6	.....	1,457 10 6	
Total...	46,780 0 0	49,763 0 5	4,445 10 11	1,457 10 6	
Net Excess...	.....	.....	2,988 0 5	.....	
Cheyaur Bridge Restoration.	.....	45,321 2 11	45,321 2 11	.....	No provision in half-yearly list.
2nd Division, N. W. Line.					
Cuddapah to Goondacul.					
Maintenance and renewal of permanent-way.	34,966 0 0	38,280 13 7	3,314 12 7	.....	
Repairs of bridges, etc, wages and materials.	20,901 0 0	15,946 4 1	.....	4,954 11 11	
Repairs of station and buildings, wages and material.	1,833 0 0	884 11 9	.....	948 4 3	
Unclassified expenditure, tools and plant.	550 0 0	581 15 7	31 15 7	.....	
Total...	58,250 0 0	55,693 12 0	3,346 12 2	5,903 0 2	
Net Saving...	.....	.....	.....	2,556 4 0	
3rd Division, N. W. Line					
Goondacul to Raichore, including Bellary Branch.					
Maintenance and renewal of permanent-way.	39,414 0 0	37,017 14 0	.....	2,396 2 0	
Repairs of bridges, etc., wages and material.	7,000 0 0	13,185 6 1	6,185 6 1	.....	
Repairs of stations and buildings, wages and material.	3,336 0 0	3,719 13 7	383 13 7	.....	
Unclassified expenditure, tools and plant.	3,350 0 0	1,783 13 2	.....	1,566 2 10	
Total...	53,100 0 0	55,706 14 10	6,569 3 8	3,962 4 10	
Net Excess...	.....	.....	2,606 14 10	.....	

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd.)

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks
Abstract.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1st Division, South-West Line.	1,11,232 0 0	1,12,947 1 5	6,905 2 0	5,190 0 7	
2nd do., do. ...	41,572 0 0	36,804 3 3	1,842 3 9	6,610 0 6	
3rd do., do. ...	72,373 0 0	66,463 0 6	1,198 11 6	7,107 11 0	
4th do., do. ...	67,194 0 0	63,181 12 6	2,130 0 11	6,142 4 5	
1st Division, North-West Line.	46,780 0 0	49,768 0 5	4,445 10 11	1,457 10 6	
Cheyaur Bridge Restoration.	.....	45,321 2 11	45,321 2 11	.....	
2nd Division, North-West Line.	58,250 0 0	55,693 12 0	3,346 12 2	5,903 0 2	
3rd do, do. ...	53,100 0 0	55,706 14 10	6,569 8 8	3,962 4 10	
Total...	4,50,500 0 0	4,85,885 15 10	71,758 15 10	36,373 0 0	
Net Excess...	.....	.....	35,385 15 10	.....	
Summary.					
Engineering staff, etc. ...	1,42,071 4 0	1,32,383 6 5	7,650 0 8	17,337 14 3	
Maintenance of way, etc...	4,50,500 0 0	4,85,885 15 10	71,758 15 10	36,373 0 0	
Total...	5,92,571 4 0	6,18,269 6 3	79,409 0 6	53,710 14 3	
Net Excess...	.....	.....	25,698 2 3	.....	
Maintenance of way, works, etc., as per half-yearly Revenue Accounts...				5,92,821 14 1	
Add—					
Proportion of establishment chargeable to capital				14,753 15 11	
Do. of Cheyaur Bridge expenditure do.				8,391 15 4	
Amount credited on account of unpaid wages				2,301 8 11	
Expenditure in Engineering Department as above				6,18,269 6 3	

II.—Locomotive and Carriage and Wagon Expenses.

Locomotive and Carriage Superintendent.	9,816 0 0	7,961 11 8	.....	1,854 4 4	On leave part of the half-year. Half salary drawn by officiating officer.
1st Assistant Superintendent.	4,092 0 0	2,036 5 8	.....	2,055 10 4	Salary less than sanctioned, and drawing half salary while acting as Locomotive Superintendent.
2nd Assistant do. ...	2,454 0 0	2,181 13 0	.....	272 3 0	
Accountant	2,400 0 0	2,400 0 0	.....	.....	
Office Establishment.					
Clerks	15,300 0 0	18,666 11 6	.....	1,633 4 6	
Moochees	114 0 0	113 1 7	.....	0 14 5	
Duffadars	120 0 0	48 0 0	.....	72 0 0	
Naigues	192 0 0	190 15 4	.....	1 0 8	
Peons	840 0 0	802 3 7	.....	37 12 5	
Draughtsman	360 0 0	40 15 6	.....	319 0 6	
Foremen in charge of Divisions.	18,200 0 0	14,487 14 5	.....	3,812 1 7	Dispensed with in early part of half-year.
Foremen, Perambore Workshops.	11,700 0 0	9,550 0 0	.....	2,150 0 0	Vacancies occurred during half-year. Engine Drivers acting.
Assistant Locomotive Foremen.	900 0 0	900 0 0	.....	.....	
Engine Drivers, Covenanted.	7,854 0 0	7,854 9 0	0 9 0	.....	
Engine Drivers, Uncovenanted.	62,500 0 0	67,576 8 7	5,076 8 7	.....	Some Drivers acting as Foremen. *Vide* saving under that head.
Firemen ...	18,611 0 0	19,197 2 6	586 2 6	.....	
Erectors and Fitters ...	5,958 0 0	3,984 15 6	.....	1,973 0 6	Due to vacancies.
Boiler Smith	1,416 0 0	1,418 3 0	2 3 0	.....	One acting as 2nd Assistant Locomotive Superintendent.

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd.)

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks
II.—Locomotive and Carriage and Wagon Expenses.—(*Concluded.*)					
Office Establishment.—(Concluded.)	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Black Smith	.....	502 9 3	502 9 3	.....	Contemplated promotion to Foreman not effected until after commencement of half-year.
Saw Setters	1,416 0 0	1,410 9 0	.....	5 7 0	
Carriage Examiners ...	1,950 0 0	782 9 3	.....	1,217 6 9	Full number not employed.
Wages of Workmen on Muster Roll.	91,943 0 0	95,809 4 3	3,866 4 3	.....	
Wages of Workmen—Carriage and Wagon do.	62,000 0 0	62,087 8 3	87 8 3	.....	
Contingencies	318 0 0	264 13 5	.....	53 2 7	
Stationery	2,286 0 0	1,965 8 8	.....	320 7 4	
Unfixed allowances (inclusive of rent and overtime allowances entered on regular list).	10,764 0 0	10,469 11 1	.....	294 4 11	
Fixed allowances ...	810 0 0	810 0 0	.....	.....	
Total...	3,34,414 0 0	3,28,463 12 0	10,121 12 10	16,072 0 10	
Locomotive Working Stores.					
Coal, coke, patent fuel and wood.	2,80,000 0 0	2,92,323 8 8	12,323 8 8	.....	Increased cost of coal.
Water including wages and stores.	13,916 0 0	14,289 7 3	373 7 3	.....	
Oil, tallow, and stores for engines at work.	12,933 0 0	13,067 11 1	134 11 1	.....	
Stores, oil, grease, etc., for running vehicles.	29,000 0 0	25,211 8 10	.....	3,788 7 2	Estimates in excess of requirements.
Materials for renewals and repair of locomotive.	1,04,262 0 0	72,177 13 10	.....	32,084 2 2	
Do. do. carriage and wagons.	53,518 0 0	37,132 14 3	.....	16,385 1 9	
Unclassified expenditure, loss on stores.	1,000 0 0	.....	.....	1,000 0 0	
Payments to other Lines.					
Hire of locomotives ...	1,000 0 0	.....	.....	1,000 0 0	
Total...	4,95,629 0 0	4,54,202 15 11	12,831 11 0	54,257 11 1	
Summary.					
Staff, establishment, etc...	3,34,414 0 0	3,28,463 12 0	10,121 12 10	16,072 0 10	
Working stores, etc. ...	4,95,629 0 0	4,54,202 15 11	12,831 11 0	54,257 11 1	
Total...	8,30,043 0 0	7,82,666 11 11	22,953 7 10	70,329 11 11	
Net Saving...	.....	.....	.....	47,376 4 1	
Locomotive and Carriage and Wagon expenses as per half-yearly Revenue Accounts.				Rs. A. P. 7,33,297 11 0	
Add—					
Proportion debited to Capital				47,559 1 4	
Amount credited on account of unpaid wages				1,809 15 7	
Expenditure in Locomotive Department as above				7,82,666 11 11	

III.—Traffic Expenses.

Salaries and Wages.					
Traffic Manager ...	8,811 13 0	8,811 13 0	.....	.....	
Deputy do. ...	3,905 7 0	3,905 7 0	.....	.....	
Assistant Traffic Managers.	14,181 12 6	14,067 3 6	.....	114 9 0	
Relieving Staff ...	4,800 0 0	3,886 0 5	.....	913 15 7	
Guards	34,200 0 0	32,191 4 4	.....	2,008 11 8	
Station-masters, Clerks, Porters, Pointsmen, Peons, Gatemen, etc	1,44,065 4 0	1,36,360 3 9	.....	7,705 0 3	
Tarpaulin Repairs ...	3,300 0 0	2,608 11 0	.....	691 5 0	
Conservancy	4,662 0 0	2,392 0 6	.....	2,269 15 6	Excessive estimate.
Contingencies, including allowance for rent and travelling expenses.	12,102 0 0	9,906 10 6	.....	2,195 5 6	
Total...	2,30,028 4 6	2,14,129 6 0	.....	15,898 14 6	
Net Saving...	.....	.....	.....	15,898 14 6	

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd.)

	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Stores.					
Fires, lights, etc. ...	Rs. A. P. 23,706 0 0	Rs. A. P. 31,335 5 11	Rs. A. P. 7,629 5 11	Rs. A. P.	Provision insufficient.
Wagon covers	23,112 0 0	7,918 13 9	.....	15,193 2 3	Excess of estimates.
Station fittings ...	2,400 0 0	2,063 0 0	.....	337 0 0	
Clothing ...	6,114 0 0	1,309 11 5	.....	4,804 4 7	
Printing, stationery, etc.	26,400 0 0	25,852 7 3	.....	547 8 9	
Total...	81,732 0 0	68,479 6 4	7,629 5 11	20,881 15 7	
Sundry charges.					
Payments to other lines—mileage of foreign stock.	5,000 0 0	9,969 5 1	4,969 5 1	.....	Larger expenditure than anticipated.
Summary.					
Staff	2,30,028 4 6	2,14,129 6 0	.....	15,898 14 6	
Stores	81,732 0 0	68,479 6 4	7,629 5 11	20,881 15 7	
Sundry charges ...	5,000 0 0	9,969 5 1	4,969 5 1	.....	
Total...	3,16,760 4 6	2,92,578 1 5	12,598 11 0	36,780 14 1	
Net Saving...	.....	.....	.....	24,182 3 1	

Traffic expenses as per half-yearly Revenue Accounts ... ... Rs. A. P. 2,88,521 10 5

Add—

Amount credited on account of unpaid wages 4,056 7 0

Expenditure in Traffic Department as above 2,92,578 1 5

IV.—General Charges.

Home Expenditure.				
Directors and Secretary or Managing Director, Auditors and Accountants.	39,000 0 0	29,579 10 11	.....	6,124 10 11
Consulting Engineer and Inspecting Officers's fees and travelling allowances.		3,295 10 2		
Total...	39,000 0 0	32,875 5 1	.....	6,124 10 11
Salaries of Indian Management, including Offices.				
Agent and Manager's Office.				
Agent and Manager ...	13,636 6 0	13,636 6 0	.....	.....
Asst. Agent and Manager.	4,636 6 0	4,713 5 2	76 15 2	.....
Chief Clerk	900 0 0	900 0 0	.....	.....
Clerk	450 0 0	450 0 0	.....	.....
Do.	300 0 0	300 0 0	.....	.....
Do.	360 0 0	360 0 0	.....	.....
Do.	330 0 0	330 0 0	.....	.....
Do.	300 0 0	300 0 0	.....	.....
Do.	150 0 0	150 0 0	.....	.....
Book Binder	150 0 0	150 0 0	.....	.....
Peon	36 0 0	36 0 0	.....	.....
Peons	48 0 0	48 0 0	.....	.....
Office servants ...	210 0 0	210 0 0	.....	.....
Railway Chaplain's Peon ...	114 0 0	114 0 0	.....	.....
Travelling allowances ...	42 0 0	42 0 0	.....	.....
Contingencies ...	100 0 0	72 8 0	.....	.....
Stationery	50 0 0	79 3 6	.....	.....
	300 0 6	254 13 9	29 3 6	27 8 0
Total...	22,112 12 0	22,146 4 5	.....	45 2 3
Net Excess...	.....	.....	106 2 8	72 10 3
			33 8 5	.....

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd.)

	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Chief Auditor's Office.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Chief Auditor ...	6,818 3 0	6,818 3 0	.....	.....	
Assistants to Auditor ...	6,000 0 0	5,836 6 0	.....	163 10 0	
Travelling Auditors ...	3,600 0 0	2,790 0 0	.....	810 0 0	Full sanctioned salary not given in some instances.
Clerks	14,400 0 0	14,362 8 0	.....	37 8 0	
Peons	294 0 0	245 0 0	.....	49 0 0	
Office Servants ...	108 0 0	108 0 0	.....	.....	
Travelling Expenses ...	1,200 0 0	1,024 5 8	.....	175 10 4	
Stationery	3,500 0 0	2,034 2 5	.....	1,452 5 2	Provision in excess of requirements.
Contingencies ...	500 0 0	224 5 6	.....	289 2 10	
Allowance of rent ...	60 0 0	44 11 4	.....	15 4 8	
Total...	36,480 3 0	33,487 9 11	.....	2,992 9 1	
Net Saving...	.....	.....	.....	2,992 9 1	
Chief Accountant's Office.					
Chief Accountant ...	3,272 11 6	3,272 11 6	.....	.....	
Clerks	5,757 0 0	5,682 0 0	.....	75 0 0	
Peons	216 0 0	212 0 0	.....	4 0 0	
Office Servants ...	162 0 0	162 0 0	.....	.....	
Contingencies ...	170 0 0	29 8 11	.....	140 7 1	Provision in excess of requirements.
Stationery	600 0 0	273 0 11	.....	326 15 1	
Total...	10,177 11 6	9,631 5 4	.....	546 6 2	
Net Saving...	.....	.....	.....	546 6 2	
Cashier's Office.					
Cashier	3,545 7 6	3,545 7 6	.....	.....	
Assistant Cashier ...	1,200 0 0	1,200 0 0	.....	.....	
Pay Master ...	2,454 8 6	2,454 8 6	.....	.....	
Manager	1,200 0 0	1,200 0 0	.....	.....	
Cash-keepers... ...	3,600 0 0	3,591 14 11	.....	8 1 1	
Clerks	2,100 0 0	2,100 0 0	.....	.....	
Shroffs	600 0 0	571 6 10	.....	28 9 2	
Cash Peons	1,866 0 0	1,798 2 1	.....	67 13 11	
Guard do.	1,320 0 0	1,310 6 9	.....	9 9 3	
Porters	120 0 0	120 0 0	.....	.....	
Office Servants ...	60 0 0	60 0 0	.....	.....	
Fixed and Travelling Allowances ...	1,452 0 0	1,062 2 11	.....	389 13 1	Provision in excess of requirements.
Contingencies ...	.....	79 8 1	79 8 1	.....	Do. do.
Stationery	600 0 0	399 5 8	.....	200 10 4	
Total...	20,118 0 0	19,492 15 3	79 8 1	704 8 10	
Net Saving...	.....	.....	.....	625 0 9	
Medical Department.					
Consulting Physician ...	1,800 0 0	1,800 0 0	.....	.....	
Apothecaries... ...	9,954 0 0	10,077 12 3	123 12 3	.....	Excess due to unpaid wages of an Apothecary disbursed to him after lodgment in Bank. Specially sanctioned.
Clerk	90 0 0	90 0 0	.....	.....	
Peons	636 0 0	633 9 1	.....	3 6 11	Consulting Engineer's letter No. 91 of 29th January 1874.
Surgery Cooly ...	36 0 0	36 0 0	.....	.....	
Allowance for rent ...	555 12 0	565 11 3	9 15 3	.....	
Royapooram Dispensary Rent.	180 0 0	180 0 0	.....	.....	
Medicines, etc. ...	2,008 13 5	3,871 7 0	1,862 9 7	.....	Provision insufficient.
Travelling Allowances ...	784 11 0	80 3 0	.....	704 3 0	Excessive estimate.
Contingencies ...	695 11 4	740 4 1	44 8 9	.....	
Stationery	80 14 5	78 7 7	.....	2 6 10	
Total...	16,821 14 2	18,152, 11 3	2,040 13 10	710 0 9	
Net Excess...	.....	.....	1,330 13 1	.....	

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Contd.)

	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
General Stores Department.					
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
General Store-keeper ...	4,636 6 0	4,636 6 0	.....	.....	
Store Auditor ...	2,100 0 0	2,100 0 0	.....	.....	
Stock-takers	480 0 0	360 0 0	.....	.....	
Clerks	3,150 0 0	3,150 0 0	.....	120 0 0	Employed at less than sanctioned salary.
Beach Conicopillay ...	120 0 0	120 0 0	.....	.....	
Time-keeper	90 0 0	90 0 0	.....	.....	
Moochee	60 0 0	60 0 0	.....	.....	
Travelling Peons with vans.	240 0 0	240 0 0	.....	.....	
Travelling Clerks ...	600 0 0	600 0 0	.....	.....	
Ward Peons	420 0 0	419 12 10	.....	.....	
Office Peons	84 0 0	84 0 0	.....	0 3 2	
Guard do.	84 0 0	84 0 0	.....	.....	
Carpenters	234 0 0	230 10 5	.....	.....	
Book Binders... ...	222 0 0	221 1 8	.....	3 5 7	
Tent Maistry... ...	78 0 0	78 0 0	.....	0 14 4	
Cooper	60 0 0	60 0 0	.....	.....	
Cooly Maistry ...	54 0 0	54 0 0	.....	.....	
Office Servants ...	60 0 0	60 0 0	.....	.....	
Chickledars	66 0 0	66 0 0	.....	.....	
Chuckler	54 0 0	53 6 5	.....	.....	
Marker	48 0 0	48 0 0	.....	0 9 7	
Travelling Allowances ...	450 0 0	93 0 0	.....	.....	
Contingencies ...	5,100 0 0	4,924 14 3	.....	357 0 0	Excessive estimate. Cooly muster rolls constitute the principal expenditure under this head.
Stationery	510 0 0	572 5 2	62 5 2	175 1 9	
Total...	19,000 6 0	18,405 8 9	62 5 2	657 2 5	
Net Saving...	.....	.....	.....	594 13 3	
Rents of buildings and lands.	449 14 9	371 8 4	.....	78 6 5	
Contingencies including furniture and fittings.	1,342 12 11	2,279 0 4	936 3 5	.....	Expenditure above the average.
Police.					
Supervision	1,800 0 0	1,560 0 0	.....	240 0 0	
Constables and watching establishment.	9,558 0 0	9,152 10 7	.....	405 5 5	
Contingencies ...	.....	1,384 4 0	1,384 4 0	.....	No provision in half-yearly list.
Total...	11,358 0 0	12,096 14 7	1,384 4 0	645 5 5	
Net Excess...	.....	.....	738 14 7	.....	
Advertising (all departments).	1,776 6 6	2,397 2 6	620 12 0	.....	Expenditure above the average this half-year.
Electric Telegraph.					
Telegraph Engineer ...	5,181 13 0	5,181 13 0	.....	.....	
Signallers	16,500 0 0	15,320 3 3	.....	1,179 12 9	
Engineering Assistant ...	480 0 0	480 0 0	.....	.....	
Writers	540 0 0	180 0 0	.....	360 0 0	Full number not employed.
Store-keeper	210 0 0	210 0 0	.....	.....	
Peons	144 0 0	102 0 0	.....	42 0 0	
Watchmen	144 0 0	.....	.....	144 0 0	Not employed.
Inspectors and Sub-Inspectors.	5,220 0 0	4,862 10 4	.....	357 5 8	
Lascars	1,344 0 0	1,332 12 0	.....	11 4 0	
Travelling Allowances ...	2,644 0 0	2,274 12 0	.....	369 4 0	
Contingencies ...	150 0 0	.....	.....	150 0 0	
Stationery and Office Stores.	200 0 0	.....	.....	200 0 0	
Maintenance	15,000 0 0	9,236 13 9	.....	5,763 2 3	Provision in excess of requirements.
Total...	47,757 13 0	39,181 0 4	.....	8,576 12 8	
Net Saving...	.....	.....	.....	8,576 12 8	

Comparative Statements of Sanctions and Expenditure on Establishments, etc.—(Concld.)

	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Summary.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Home expenditure ...	39,000 0 0	32,875 5 1	.....	6,124 10 11	
Agent and Manager's Office	22,112 12 0	22,146 4 5	33 8 5	.....	
Chief Auditor's Office ...	36,480 3 0	33,487 9 11	.....	2,992 9 1	
Chief Accountant's Office.	10,177 11 6	9,631 5 4	.....	546 6 2	
Cashier's Office ...	20,118 0 0	19,492 15 3	.....	625 0 9	
Medical Department ...	16,821 14 2	18,152 11 3	1,330 13 1	.....	
General Stores Department.	19,000 6 0	18,405 8 9	.....	594 13 3	
Rents of buildings and lands.	449 14 9	371 8 4	.....	78 6 5	
Contingencies ...	1,342 12 11	2,279 0 4	936 3 5	.....	
Police	11,358 0 0	12,096 14 7	738 14 7	.....	
Advertising	1,776 6 6	2,397 2 6	620 12 0	.....	
Electric Telegraph ...	47,757 13 0	39,181 0 4	.....	8,576 12 8	
Total...	2,26,395 13 10	2,10,517 6 1	3,660 3 6	19,538 11 3	
Net Saving...	.....	.....	.....	15,878 7 9	
General charges as per half-yearly Revenue Accounts ...				2,00,653 12 7	
Add—					
Proportion debited to Capital				4,868 5 3	
Amount credited on account of unpaid wages				605 3 7	
Cooly hire as charged in Store Cooly Muster Rolls ...				4,390 0 9	
General charges as above				2,10,517 6 1	

V.—Special and Miscellaneous Expenditure.

Law charges	500 0 0	641 13 0	141 13 0	.....	
Compensation.					
Goods lost or damaged and other claims.	10,000 0 0	1,197 11 11	.....	8,802 4 1	Provision in excess of requirements. This item is a very uncertain one.
Rates and taxes ...	5,000 0 0	4,800 9 11	.....	199 6 1	
Contributions to special funds.	20,727 4 4	20,727 4 4	.....	.....	
Total .	36,227 4 4	27,367 7 2	141 13 0	9,001 10 2	
Net Saving...	.....	.....	.....	8,859 13 2	
Special and Miscellaneous Expenditure as per half-yearly Revenue Accounts				26,963 8 8	
Add—					
Sum chargeable to Fire Insurance Fund				403 14 6	
Expenditure as above				27,367 7 2	

Madras,
13th October 1874.

(Signed) R. K. WILLIAMS,
Offg. Examiner, Railway Accounts.

Submitted for the information of Government.

2. The net saving shown in the general summary is Rupees 70,599.

3. The cause of the differences between the estimated and actual expenditure for the half-year ended 30th June 1874 is fully explained in the column of "Remarks."

(Signed) W. H. COAKER, Lieutenant, R.E.,
Dy. Consulting Engineer for Railways in charge.

Proceedings of the Madras Government, Public Works Department, 5th November 1874.

No. 90. ORDER THEREON, 5th November 1874, No. 3,148.

RAILWAY, No. 10. ORDERED that this statement be forwarded to the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

No. 91. (DOCKET No. 3,149, dated 5th November 1874.)
COPY of the above forwarded to the Government of India.
(True Extract.)

Colonel, R.E.,
Secretary to Government.

Exd. E. C. Shunker.
Spare Copies

Memorandum
No 645.
Madras, 13 October 1874.

Madras Railway.

Comparative Statement of sanctions and expenditure on Establishment and on Revenue Account for the half year ended the 30 June 1874.—

There is considerable improvement this half year, provision having been made for all expenditure with one or two small exceptions, and taken as a whole the result is fairly satisfactory, the net difference between the estimates and expenditure being only Rs. 70598—

Engineering Department.

In the total the estimates and expenditure in this department accord very nearly, the result being a net excess of Rs. 25.69 8.

or

omitting the Cheyane bridge expenditure which was not provided for, a saving of Rs. 19.623 of which Rs 9.687 is due to establishment and Rs. 9.936 to maintenance. The maintenance charges in the divisions however show the following rather wide variations,

Maintenance & Renewal of Permt. Way.

Division	Sanction	Expenditure	More	Less
	Rs.	Rs	Rs	Rs
2 Division S.M.L.	22654	24020		1366
4 do do	54244	48424		5820

Repairs of Bridges &c

Division	Sanction	Expenditure	More	Less
	Rs.	Rs	Rs	Rs
1 Division S.M.L.	32.942	39.847	6.905	
2 do do	7.168	5.516		1.652
3 do do	7.533	3.852		3.681
1 do M.M.L.	9550	12.038	2488	
2 do do	22.901	15.946		4955
3 do do	7.000	13.185	6.185	

Repairs of Buildings.

Division	Sanction	Expenditure	More	Less
	Rs	Rs	Rs	Rs
1 Division S.M.L.	15.600	12.974		2626
2 do do	3.000	6.042	1042	
3 do do	3.193	4.391	1198	
4 do do	3700	4943	1243	
2 do B.M.L.	1.033	885		948

Except

Except for the second division S.M. Line the provision for tools and plant was in each case much in Excess of requirements.

Locomotive Department.

The expenditure of Fuel exceeded the sanction of Rs. 2.80000 by Rs. 12.323 and is in excess of the previous half years charges under this head by Rs 27.153 which arises from an increase in the cost of coal.

On the other hand the following estimate appears to have been excessive.

	Sanction	Expenditure	More	Less
	Rs	Rs	Rs	Rs
Oil, grease for running vehicles	29000	25.212		3788
Material for renewal and repair of Locomotives	104362	72.178		32.084
-do- for carriage & Wagons	53.518	37.133		16.385

Traffic Department.

The Conservancy charges amounted to Rs 2.392 against an estimate of Rs 4.662. A similar discrepancy appeared in the previous half year. The estimate of Rs 12.102 for contingencies also

also appears somewhat high. The expenditure having amounted to Rs 9.907-

The items of stores issued exhibit the following large discrepancies-

	Sanctioned Expenditure	Actual Expenditure	Excess	Saving
	R	R	R	R
Fire, Lights &c.	23.706	31.335	7.629	
Pajan Comforts	23.112	7.919		15.193
Clothing	6.114	1.310		4.804

Electric Telegraph

The maintenance charges were over-estimated by Rs 5.763, the expenditure having been Rs 9.217 against a sanction of Rs 15.000-

Recommended
Officiating Examiner of Railway Accts.
Madras

Ex 24/12

To
The Consulting Engineer
for Railways
Madras

125. Despatched 24/12/74

2/

No 624

Submitted for the information of Government.

2. The net saving shewn in the General summary is Rs 70,599.

3. The cause of the differences between the estimated and actual expenditure for the half-year ended 30th June 1874 is fully explained in the column of "remarks".

Madras
16th October
1874

W. Cooke
Lieut., R.E.,
Dy. Chief Engr. for Rys in charge.

Ex 25/12/74

To
The Secretary to Government
Public Works Department
Fort Saint George.

	Amount Sanctioned	Expenditure	More	Less	Remarks
	V. Special and Miscellaneous Expenditure.				
Law Charges	500 " "	641 13 "	141 13 "	" " "	
Compensation					
Goods lost & damaged & other claims	10.000 " "	1197 11 "	" " "	8.802 4 1	Provision in excess of requirements. This item is a very uncertain one —
Rates and Taxes	5.000 " "	4.800 9 "	" " "	199 6 1	
Contributions to Special Funds	20.727 4 4	20.727 4 4	" " "	" " "	
Total	36.227 4 4	27.367 7 2	141 13 "	9.001 10 2	
Net Saving				8859 13 2	

Special & Miscellaneous Expenditure as per half yearly Revenue Account		26.963 8 8
Add Sum chargeable to Fire Insurance Fund		403 14 6
Expenditure as above		27.367 72

A. Williams
Offg Examiner Railway Accounts,
Madras.

Madras.
13th Oct 1874

Nr. 6509/74.

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Madras Railway.

Comparative Statements of Sanctions and Expenditure on Establishments and on Revenue Account for the half year ended 30th June 1874.

General Summary.

	Amount Sanctioned	Expenditure	More	Less	Remarks.
I. Maintenance of Way Works and Stations	5.92.574 - -	6.18.269 13	25.698 23	- - -	
II. Locomotive Carriage and Wagon Expenses	8.30.043 - -	7.82.666 11	- - -	47.376 41	
III. Traffic Expenses.	3.16.764 6	2.92.578 15	- - -	24.182 31	
IV. General Charges.	2.26.395 10	2.10.577 61	- - -	15.818 49	
V. Special and Miscellaneous Expenditure.	36.227 44	27.367 12	- - -	8.859 132	
Total	20.01.997 10 8	19.31.399 - 10	25.698 23	96.296 121	
Net Saving.				70.598 910	

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Summary.					
Home Expenditure	39.000 " "	32.875 5 1	" " "	6.124 10 11	
Agent and Manager's Office	22.112 12 "	22.146 4 5	33 8 5	" " "	
Chief Auditor's Office	36.480 3 "	33.487 9 11	" " "	2.992 9 1	
Chief Accountant's Office	10.171 11 6	9.631 5 4	" " "	546 6 2	
Cashier's Office	20.118 " "	19.492 5 3	" " "	625 " 9	
Medical Department	16.821 14 2	18.152 11 3	1.330 13 1	" " "	
General Stores Department	19.000 6 "	18.405 8 9	" " "	594 13 3	
Rents of Buildings & Lands	449 14 9	371 8 4	" " "	78 6 5	
Contingencies	1.342 12 11	2.279 " 11	936 3 5	" " "	
Police	11.358 " "	12.696 14 7	1338 14 7	" " "	
Advertising	1.776 6 6	2.397 2 6	620 12 "	" " "	
Electric Telegraph	47.757 15 "	39.181 " 4	" " "	8576 12 8	
Total	2.26.395 7 10	2.10.577 6 1	3.660 3 6	19.538 11 3	
Net Saving				15.878 7 9	
General Charges as per half yearly Revenue Accounts				200.653 12 7	
Add. Proportion of debits left to Capital Account				4.868 8 2	
Amount credited as account of Unpaid Wages				605 3 7	
Coolly Hire - as Charged in Stat. by Inadvertence				4.390 " 9	
General Charges as above				2.10.577. 6. 1	

	Amount sanctioned	Expenditure	More	Less	Remarks.
Rents of Buildings & Lands	449 14 9 ✓	371 8 4	" "	78 6 5	
Contingencies including Furniture and Fittings	1342 12 11 ✓	2.279 " 4	936 3 5	" " "	Expenditure above the average.
Police					
Superintendents	1.800 " " ✓	1560 " "	" " "	240 " "	
Constables & Watching Establishment	9.538 " " ✓	9.152 10 7	" " "	405 5 5	
Contingencies	" " " ✓	1.384 4 0	1.384 4 0		No provision in half-yearly list
Total	11.358 " " ✓	12.096 14 7	1.384 4 "	645 5 5	
Nett Excess			738 14 7		
Advertising (All departments)	1.776 6 6 ✓	2.396 " 6	620 12 "	" " "	Expenditure above the average this half year.
Electric Telegraph.					
Telegraph Engineer	6781 13 " ✓	6781 13 "	" "	" " "	
Signallers	16.500 " " ✓	15.320 3 3	"	1.179 12 9	
Engineering Assistants	480 " " ✓	480 " "	" "	" " "	
Writers	540 " " ✓	180 " "	" "	360 " "	Full number not employed.
Store Keeper	210 " " ✓	210 " "	" "	" " "	
Peons	144 " " ✓	102 " "	" "	42 " "	
Watchmen	144 " " ✓	" "	" "	144 " "	Not employed.
Inspectors and Sub-Inspectors	5.220 " " ✓	4862 10 4	" "	357 5 8	
Gas carts	1.344 " "	1.332 12 "	" "	11 4 "	
Travelling Allowances	2.644 " " ✓	2.274 12 "	" "	369 4 "	
Contingencies	150 " " ✓	" "	" "	150 " "	
Stationery & Office Stores	200 " " ✓	" "	" "	200 " "	
Maintenance	15.000 " " ✓	9.236 " 9	" "	5763 2 3	Provision in excess of requirements.
Total	47.757 13 " ✓	39.181 " 4	" "	8.576 12 8	
Nett Saving				8.576 12 8	

	Amount Sanctioned	Expenditure	More	Less	Remarks.
General Stores Department					
General Store Keeper	4.636 6 ✓	4.636 6			
Store Auditor	2.100 ✓	2.100		120	Employed at less than sanctioned salary
Stock Takers	480 ✓	360			
Clerks	3.150	3.150			
Beach Conicopillay	120	120			
Store Keeper	90	90			
Mochie	60	60			
Travelling Peons with Vans	240	240			
Travelling Clerks	600	600			
Ward Peons	420	419 12		32	
Office Peons	84	84			
Guard Peons	84	84		3	
Carpenters	234	230 10		5	
Book Binders	222	221 18		1 4	
Cash Maistry	78	78			
Coopers	60	60			
Cooly Maistry	54	54			
Office Servants	60	60			
Chit Readers	66	66			
Checkers	54	53 6		9	
Marker	48	48			
Travelling Allowances	450	93		357	Exclusive estimate.
Contingencies	5.100	4.924 14 3		175 1 9	Cooly muster rolls constitute the principal expenditure under this head.
Stationery	570	572 52	62 52		
Total	19.000 6 ✓	18.405 8 9	62 52	657 2 5	
Net Savings				594 13 3	

2

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Cashier's Office					
Cashier	3.545 / 6	3.545 / 6	" " "	" " "	
Assistant Cashier	1.200 " "	1.200 " "	" " "	" " "	
Pay Master	2.454 8 6	2.454 8 1	" " "	" " "	
Manager	1.200 " "	1.200 " "	" " "	" " "	
Cash Keepers	3.600 " "	3.591 14 11	" " "	8 1 1	
Clerks	2.100 " "	2.100 " "	" " "	" " "	
Shroffs	600 " "	571 6 10	" " "	28 9 2	
Cash Peons	1.866 " "	1.798 2 1	" " "	67 13 11	
Guard Peons	1.320 " "	1.310 6 9	" " "	9 9 3	
Porters	120 " "	120 " "	" " "	" " "	
Office Servants	60 " "	60 " "	" " "	" " "	
Fixed & Travelling Allowances	1452 " "	1062 2 11	" " "	389 15 1	Provision in excess of requirements.
Contingencies	" 600 " "	399 5 8	19 8 1	" " "	Provision in excess of requirements.
Stationery			" " "	200 10 4	
Total.	20.118 " "	19.492 15 3	19 8 1	704 5 10	
Net Saving				625 " 9	
Medical Department					
Consulting Physician	1.800 " " ✓	1.800 " "			
Apothecaries	9.954 " " ✓	10.077 12 3	" " "	" " "	Excess due to unpaid wages of an apothecary disbursed by this office by payment in Bank. Specially sanctioned Com. Engineers Letter No 91 of 29th January 1874.
Clerk	90 " " ✓	90 " "	123 12 3	" " "	
Peons	636 " " ✓	632 9 1	" " "	" " "	
Surgery Coolie	36 " " ✓	36 " "	" " "	3 6 11	
Allowance for Rent	556 12 " ✓	565 11 3	" " "	" " "	
Boyapooram Dispensary Rent	180 " " ✓	180 " "	" " "	" " "	
Medicines &c	2008 13 5 ✓	3871 7 "	9 15 3	" " "	
Travelling Allowances	784 11 " ✓	80 8 "	" " "	" " "	Provision insufficient
Contingencies	695 11 4 ✓	1404 1 "	1.862 9 7	" " "	Excepting estimate
Stationery	80 14 5 ✓	78 4 4	" " "	704 3 "	
Total	16.821 14 2 ✓	18.152 11 3	411 8 9	" " "	
Net Excess			" " "	2 6 10	
			2040 15 10	710 " 9	
			1330 13 1		

22

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	Amount Sanctioned	Expenditure	More	Less	Remarks
Chief Auditor's Office.					
Chief Auditor	6.818 3 -	6.818 3 -	" " "	" " "	
Assistants & do.	6.000 " "	5.836 6 -	" " "	163 10 -	
Travelling Auditors	3.600 " "	2.790 " "	" " "	810 " "	Full sanctioned salary not given in some instances
Clerks	11.400 " "	11.312 8 -	" " "	37 8 -	
Peons	294 " "	245 " "	" " "	49 " "	
Office Servants	108 " "	108 " "	" " "	" " "	
Travelling Expenses	1.200 " "	1.024 5 8	" " "	175 10 4	
Stationery	3.500 " "	2.384 11 4	" " "	1.115 2 5 4	Provision in excess of requirements.
Contingencies	500 " "	224 5 6	" " "	282 9 2 10	
Allowance of Rent	60 " "	44 11 4	" " "	15 4 8	
Total	36.480 3 -	33.484 9 11	" " "	2.992 9 1	
Nett Saving				2.992 9 1	
Chief Accountant's Office.					
Chief Accountant	3.272 11 6	3.272 " "	" " "	" " "	
Clerks	5.155 " "	5.682 " "	" " "	75 " "	
Peons	216 " "	212 " "	" " "	4 " "	
Office Servants	162 " "	162 " "	" " "	" " "	
Contingencies	170 " "	29 8 11	" " "	140 7 1	Provision in excess of requirements.
Stationery	600 " "	273 " 11	" " "	326 5 1	
Total	10.177 11 6	9.631 5 4	" " "	546 12 2	
Nett Saving				546 12 2	

	Amount Sanctioned	Expenditure	More	Less	Remarks.
		IV. General Charges.			
Home Expenditure.					
Directors and Secretary or Managing Director, Auditors and Accountants.	39.000 " "	29.579 10 11		6.124 10 11	
Consulting Engineer and Inspecting Officers Fees and Travelling Allowances.		3.295 10 2			
	39.000 " "	32.875 5 7		6.124 10 11	
Salaries of Indian Management including Offices					
Agent and Manager's Office					
Agent and Manager	13.636 6 "	13.636 6 "			
Asst Agent and Manager	4.636 6 "	4.713 5 2	76 15 2		
Chief Clerk	900 " "	900 " "			
Clerk	450 " "	450 " "			
Do.	300 " "	300 " "			
Do.	360 " "	360 " "			
Do.	330 " "	330 " "			
Do.	300 " "	300 " "			
Do.	150 " "	150 " "			
Do	150 " "	150 " "			
Book Binder	36 " "	36 " "			
Peon	48 " "	48 " "			
Peons	210 " "	210 " "			
Office Servants	114 " "	114 " "			
Railway Chaplains Peon	42 " "	42 " "			
Travelling Allowances	100 " "	72 8 "			
Contingencies	50 " "	79 3 6	29 " 6	22 8 "	
Stationery	300 " "	254 13 9			
Total	22.112 12 "	22.146 4 5	106 " "	45 2 3	
Net Excess.			32 8 5	72 10 3	

27

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Sundry Charges.					
Payments to other Lines Mileage of Foreign Stock.	5.000 " "	9.969 51	4.969 51	" "	Larger expenditure than anticipated.
Summary.					
Staff	2.30.028 4 6	2.14.129 6	"	" "	15898 14 6
Stores	81.732 " "	68.479 14	7.629 11	20.881 15	
Sundry Charges	5.000 " "	9.969 51	4.969 51	" "	
Total	3.16.760 4 6	2.92.578 15	12.598 11	36.780 14 1	
Net Saving				24.182 31	
Traffic Expenses as per half yearly Revenue Statements				2.88.521 10 5	
Add Amount credited on account of Unpaid bags				4.056 7 "	
Expenditure in Traffic Department as above				292.578 15	

III. Traffic Expenses

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Salaries and Wages.					
Traffic Manager	8.811 13 "	8.811 13 "	" " "	" " "	
Deputy Do.	3.905 4 "	3.905 4 "	" " "	" " "	
Assistant Traffic Managers	14.181 12 6	14.067 3 6	" " "	114 9 "	
Relieving Staff	4.800 " "	3.886 " 5	" " "	913 15 7	
Guards	34.200 " "	32.191 4 4	" " "	2.008 11 8	
Station Masters, Clerks, Porters, Point Gyarn Jemadars, Sakemen &c	144.065 4 "	136.360 3 9	" " "	7.705 3 3	
Tarpaulin Repaires	3.300 " "	2.608 11 "	" " "	691 5 "	Excessive Estimate
Conservancy	4.662 " "	2.392 " 6	" " "	2269 15 6	
Contingencies including Allowance for Rent & Travelling Expenses	12.102 " "	9.906 10 5	" " "	2.195 5 6	
Total	2.30.028 4 6	2.14.129 6 "	" " "	15.898 14 6	
Net Saving				15.898 14 6	
Stores.					
Fires, lights &c	23.706 " "	31.335 5 11	7.629 5 11	" " "	Provision insufficient.
Wagon Covers	23.112 " "	7.918 13 9	" " "	15.193 2 3	Excessive Estimates
Station Fittings	2.400 " "	2.063 " "	" " "	337 " "	
Clothing	6.114 " "	1.309 11 5	" " "	4.804 11 7	
Printing Stationery &c	26.400 " "	25.852 7 3	" " "	547 89	
Total	81.732 " "	68.479 6 4	7.629 5 11	20.881 15 7	

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Locomotive Working Stores.					
Coal, Coke, Patrick Fuel and Wood. Water including Wages & Stores	2.80.000 " "	2.92.323 88	12.323 88	" " "	Increased cost of Coal.
Oil Tallow & Stores for Engines at Work	13.916 " "	14.289 73	373 73	" " "	
Stores, Oil Grease &c. for Running Vehicles	12.933 " "	13.067 11	134 11	" " "	
Materials for Renewals and repair of Locomotive	29.000 " "	25.211 8 10	" " "	3.788 12	} Estimates in excess of requirements.
Do. Do. Carriage and Wagons	1.04.262 " "	72.177 13 10	" " "	32.084 22	
Do. Do. Carriage and Wagons	53.578 " "	37.132 43	" " "	16.385 19	
Unclassified Expenditure Loss on Stores	1.000 " "	" "	" " "	1.000 " "	
Payments to others Cried.					
Hire of Locomotives	1.000 " "	" " "	" " "	1.000 " "	
Total	4.95.629 " "	4.54.202 15 11	12.831 11 "	54.257 11 1	
Summary.					
Staff, Establishment &c.	3.34.414 " "	3.28.463 12 "	10.121 12 10	16.072 " 10	
Working Stores &c.	4.95.629 " "	4.54.202 15 11	12.831 11 "	54.257 11 1	
Total	8.30.043 " "	7.82.666 11 11	22.953 7 10	70.329 11 11	
Nett Saving				47.376 4 1	
Add Locomotive & Carriage & Wagon Expenses as per half yearly Revenue accounts				33.897 11 "	
Proportion debited to Capital accounts				47.559. 1.4	
Amount credited on account of Unpaid wages				1.809. 15. 7	
Expenditure as above				7.82666. 11.11	

	Amount Sanctioned	Expenditure	More	Less	Remarks
II. Locomotive and Carriage and Wagon Expenses					
Locomotive Carriage Superintendent	9.816 - -	7.961 18	- -	1.854 4 4	On leave part of the half-year. Half salary drawn by Offg Officer
First Assistant Do.	4.092 - -	2.036 5 8	- -	2.055 10 4	Salary less than sanctioned, and drawing half salary while acting as Locomotive Superintendent
Second Assistant Do.	2.454 - -	2.181 13 -	- -	272 3 -	
Accountant	2.400 - -	2.400 - -	- -	- - -	
Office Establishment.					
Clerks	15.300 - -	13.666 11 6	- -	1.633 4 6	
Moochees	114 - -	113 1 7	- -	- 14 5	
Duffadars	120 - -	48 - -	- -	72 - -	
Daigues	192 - -	190 14 -	- -	1 - 8	
Peons	840 - -	802 3 7	- -	37 12 5	
Draughtsmen	360 - -	410 15 6	- -	319 - 6	Dispensed with in early part of half-year
Foremen in charge of Divisions	8.300 - -	11.487 15 -	- -	3.812 1 -	Vacancies occurred during half year. Engine drivers acting.
Foremen - Permanent Workshops	11.700 - -	9.550 - -	- -	2.150 - -	
Asst. Loco. Foremen	900 - -	900 - -	- -	- - -	
Engine Drivers - Covenanted	7.854 - -	7.854 9 -	5.076 8 7	- - -	Some drivers acting as Foremen. Vide saving under that head.
Engine Drivers - Uncovenanted	62.500 - -	67.576 8 7	586 2 6	- - -	
Firemen	18.611 - -	19.197 2 6	- - -	1.973 - 6	Due to Vacancies. One acting as second asst Locomotive Superintt.
Greasers and Fitters	5.958 - -	3.984 15 6	2 3 -	- - -	
Boiler Smiths	1.416 - -	1.418 3 -	602 9 3	- - -	Contemplated promotion to foreman not effected until after commencement of half year. —
Black Smiths	- - -	502 9 3	- - -	5 - -	
Saw Setters	1.416 - -	1.410 9 -	- - -	12 17 6 9	Full number not employed. —
Carriage Examiners	1.950 - -	732 9 3	3.866 4 3	4 - -	
Wages of Workmen on Muster Roll	91.943 - -	95.809 4 3	84 8 3	- - -	
Wages of Workmen Carriage & Wagon &c.	62.000 - -	62.087 8 3	- - -	53 2 -	
Contingencies	318 - -	264 13 5	- - -	320 4 4	
Stationery	2.286 - -	1.965 8 8	- - -	294 4 11	
Unfixed Allowances (inclusive of Rent & Overtime Allowances enjoyed on Regular List)	10.764 - -	10.469 11 1	- - -	- - -	
Fixed Allowances	810 - -	810 - -	10.121 12 10	16.072 11 10	
Total	3.34.414 - -	3 28.463 12 -			

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Summary.					
Engineering Staff &c	142.071 4 -	132383 6 5	7.650 - 8	17.337 14 3	
Maintenance of Way &c	4.50.500 - -	4.85.885 15 10	71.758 15 10	36.373 - -	
Total	592.571 4 -	6.18.269 6 3	79.409 - 6	53.710 14 3	
Nett Excess			25.698 2 3		

Maintenance of Way Works &c as per half yearly Revenue Accounts		592.821 14 1
Add Proportion of Establishment chargable to Capital		14.753 15 11
Do. Charged to Bridge Expenditure &c		8.391 15 14
Amount credited on account of Unpaid Wages		2.301 8 11
Expenditure in Engineering Department as above		6.18.269 6 3

	Amount Sanctioned	Expenditure	More	Less	Remarks.
3rd Division North West Line Goondacall to Raichore including Bellary Branch.					
Maintenance & Renewal of Permanent Way	39.414 " "	✓ 37.017 14 "	" " "	2.396 2 "	
Repairs of Bridges &c. Wages & Material.	7.000 " "	✓ 13.185 61	6.185 61	" " "	
Repairs of Stations & Buildings. Wages & Material	3.336 " "	✓ 3.719 13 7	383 13 7	" " "	
Unclassified Expenditure - Tools & Plant	3.350 " "	✓ 1.783 13 2	" " "	1566 2 10	
Total	53.100 " "	✓ 55.706 14 10	6.569 3 8	3.962 4 10	
Nett Excess			2.606 14 10		
Abstract.					
1st Division South West Line	1.11.232 " "	✓ 112.947 15			
2nd Division — do. — do. —	41.572 " "	✓ 36.804 3 3	6.905 2 "	5790 " 7	
3rd Division — do. — do. —	72.372 " "	✓ 66.463 " 6	1.842 3 9	6.610 " 6	
4th Division — do. — do. —	67.194 " "	✓ 63.181 12 6	1198 11 6	7.10 7 11 "	
1st½ Division North West Line	46.780 " "	✓ 49.768 " 5	2.131 " 11	6.142 14 5	
Cheyar Bridge Restoration —	" " "	✓ 45.321 2 11	45.321 2 11	1167 10 6	
2nd Division North West Line —	58.250 " "	✓ 53.693 12 "	3.346 12 2	5903 " 2	
3rd Division North West Line —	53.100 " "	✓ 55.706 14 10	6.569 3 8	3.962 4 10	
Total	4.50.500 " "	✓ 4.85.885 15 10	71.758 15 10	36.373 " "	
Nett Excess			35.385 15 10		

	Amount Sanctioned	Expenditure	More	Less	Remarks.
1st Division North West Line Arcoonum to Cuddapah					
Maintenance & Renewal of Permanent Way	32.816 " "	✓ 33.402 12 3	586 12 3	" " "	
Repairs of Bridges &c. Wages & Material	8.550 " "	✓ 12.038 12 9	3.488 12 9	" " "	
Repairs of Station & Buildings. Wages & Material	3.864 " "	✓ 4.234 1 11	370 1 11	" " "	
Unclassified Expenditure - Tools & Plant	1.550 " "	✓ 92 5 6	" " "	1457 10 6	
Total	46.780 " "	✓ 49.768 " 5	4.445 10 11	1.457 10 6	
Nett Excess			2.988 " 6		
Cheyar Bridge Restoration					
2nd Division North West Line Cuddapah to Goondacall	" " "	45321 2 11	45.321 2 11	" " "	No provision in half yearly Estt. ✓
Maintenance & Renewal of Permanent Way	34.966 " "	✓ 38.280 12 7	3.314 12 7	" " "	
Repairs of Bridges &c. - Wages & Materials	20.901 " "	✓ 15.946 4 1	" "	4.954 11 11	
Repairs of Station & Buildings - Wages & Materials	1.833 " "	✓ 884 11 9	" "	948 4 3	
Unclassified Expenditure - Tools & Plant	550 " "	✓ 581 15 7	31 15 7	" " "	
Total	58.250 " "	✓ 55.693 12 "	3.346 12 2	5.903 " 2	
Nett Saving.				2.556 4 "	

	Amount Sanctioned	Expenditure	More	Less	Remarks.
3rd Division South West Line Mullapooram to Pottanore					
Maintenance & Renewal of Permanent Way	60.796 - -	57.791 15 6	- - -	3.004 - 6	
Repairs of Bridges &c. Wages & Materials	7.533 - -	3.851 14 6	- - -	3.681 1 6	
Repairs of Stations & Buildings. Wages & Mat.s	3.193 - -	4.391 11 6	1.198 11 6	- - -	
Unclassified Expenditure. Tools & Plant	850 - -	427 7 -	- - -	422 9 -	
Total	72.372 - -	66.463 - 6	1.198 11 6	7.107 11 -	
Net Saving				5.908 15 6	
4th Division South West Line Pottanore to Beypoor.					
Maintenance & Renewal of Permanent Way	54.244 - -	48.434 8 6	- - -	5.809 7 6	
Repairs of Bridges &c. Wages & Materials	7.600 - -	8.486 1 8	886 1 8	- - -	
Repairs of Stations & Buildings. Wages & Materials	3.700 - -	4.943 15 3	1.243 15 3	- - -	
Unclassified Expenditure. Tools & Plant.	1.650 - -	1.317 5 1	- - -	332 12 11	
Total	67.194 - -	63.181 12 6	2.130 - 11	6.142 4 5	
Net Saving.				4.012 3 6	

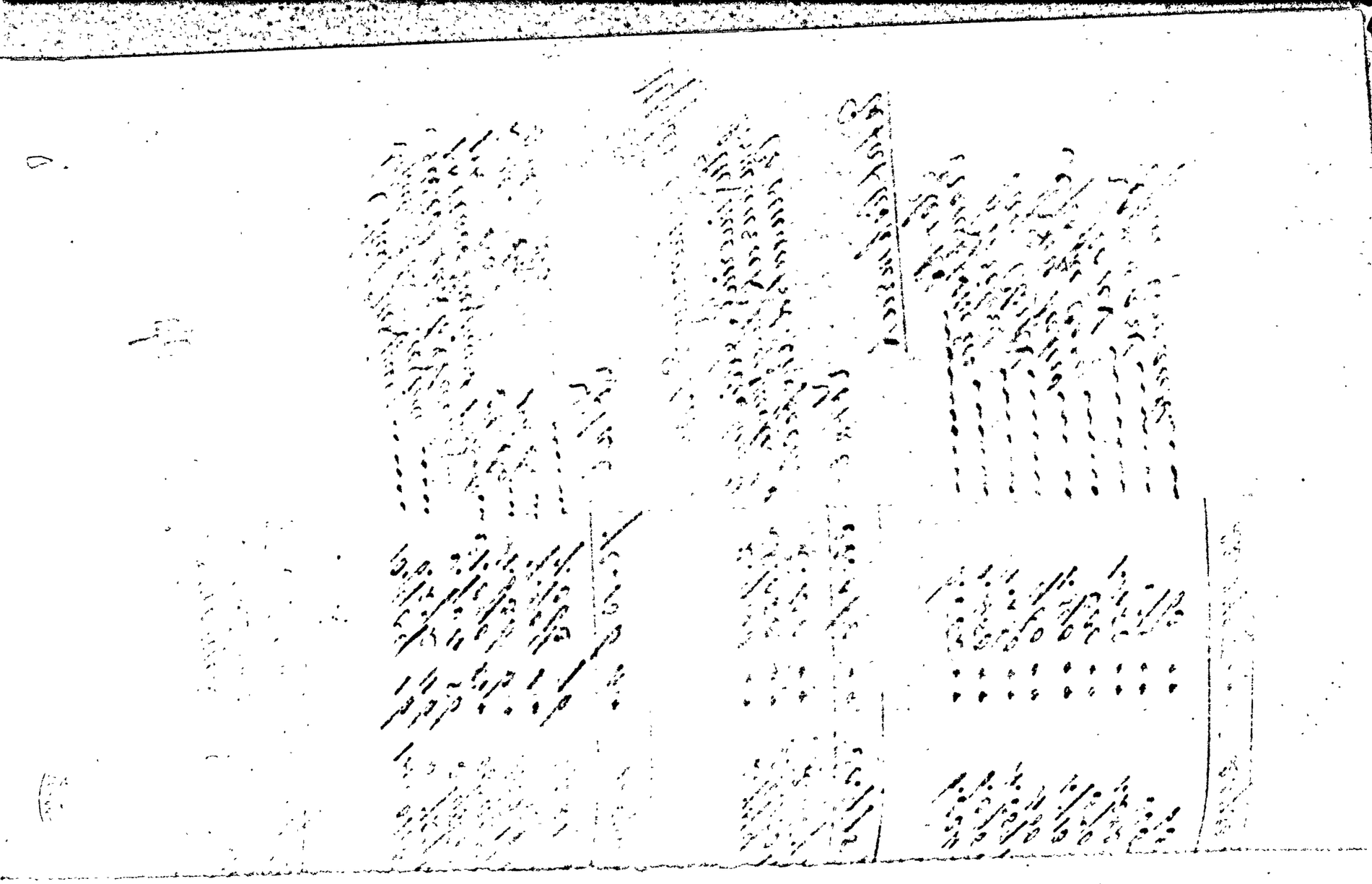
	Amount Sanctioned	Expenditure	More	Less	Remarks.
1st Division - South West Line Madras to Tollarpett.					
Maintenance & Renewal of Permanent Way	61.140 " "	59.202 14	" " "	1.937 4 5	
Repairs of Bridges &c. - Wages & Materials	32.942 " "	39.847 2 "	6.905 2 "	" " "	
Repairs of Stations & Buildings Wages & Materials	15.600 " "	12.974 4	" " "	2.625 5 8	
Unclassified Expenditure - Tools & Plant	1.550 " "	923 30	" " "	626 12 6	Divisional Excesses passed against Savings in other Divisions under authority of Consulting Engineer's letter, to Agent & Manager, Madras Railway, No. 502 of 14 June 74.
Total	1.11.232	1.12.947 15	6.905 2 "	5.790 " 7	
Nett Excess			1.715 15		
2nd Division - South West Line Tollarpett to Pullapoonum including Bangalore Branch					
Maintenance & Renewal of Permanent Way	28.554 " "	24.020 2 10	" " "	4.533 13 2	
Repairs of Bridges &c. - Wages & Materials	7.168 " "	5.515 12 "	" " "	1.652 4 "	
Repairs of Stations & Buildings - Wages & Materials	3.800 " "	5.642 39	1.842 39	" " "	
Unclassified Expenditure - Tools & Plant	2.050 " "	1.626 8	" " "	423 5 4	
Total	41.572 " "	36.804 33	1.842 39	6.610 " 6	
Nett ~~Excess~~ Savings.				4.767 12 9	

D.

45

3

	Amount Sanctioned	Expenditure	More	Less	Remarks
Travelling and Rent Allowances &c					
Allowance for Rent	3000 " "	3028 39	28 39	" " "	
Travelling Allowances	8.500 " "	8.719 31	219 31	" " "	
Contingencies	1.600 " "	852 93	" "	747 69	
Stationery	1.500 " "	4.277 76	2.777 76	" " "	Provision insufficient. The items are under this head very variable.
Total	14.600 " "	16.878 17	3.025 84	747 69	
Abstract.					
Staff					
Upper Establishment	42. 139 4 "	62.773 12	4.254 86	13.617 14	
Engineering Subordinate Establishment	33. 060 " "	30.698 5	" "	2.061 11 "	
Travelling & Rent Allowances &c	22.275 " "	21.733 14	369 670	911 12	
Total	14. 600 " "	16. 878 1	3.025 84	747 69	
	142.071 4 "	132.383 65	7.650 " 8	17.337 14 3	
Net Saving				9.687 57	



	Amount Sanctioned	Expenditure	More	Less	Remarks.
		I. Maintenance of Way Works and Stations.			
Staff					
Chief Engineer	10.909 1 6	14.045 7 2	3.136 5 8	" " "	Allowance to Ag Chief Engineer covered by savings under other heads.
Deputy Chief Engineer	6.272 11 6	5.727 14 6	" " "	545 7 "	Acting Dy Chief Engineers lower salary
Assistants to Chief Engineer	3.954 8 6	3.954 8 6	" " "	" " "	
1st Class Engineers 1st Grade	31.090 14 "	25.927 10 8	" " "	5.163 3 4	Salary of Engineer on Furlough undrawn, &c.
1st Do. 2nd Do.	4.636 6 "	4.636 6 "	" " "	" 4 "	
2nd. Do. 1st Do.	7.909 1 "	7.909 1 "	" " "	7.909 1 "	One Engineer on Furlough & one acting in a higher grade.
3rd. Do. Do.	7.363 9 6	8.481 12 4	1.118 " 2 10	" " "	Special sanction Cons: Engrs letter No 4451 of 15th May 74 to Agent & Manager, Madras Railway. Covered by saving on higher grades.
Total	72.136 4 "	62.773 12 "	4.254 8 6	13.617 11 4	
Upper Subordinates					
Engineering Assistants	2.940 " "	2.779 7 9	" " "	160 8 3	
Permanent Way Inspectors	28.020 " "	26.180 14 9	" " "	1.839 1 3	Lower salary than sanctioned given in some instances.
Covenanted Inspector	2.100 " "	2.037 14 6	" " "	62 1 6	
Total	33.060 " "	30.998 5 3	" " "	2.061 11 "	
Establishment					
Clerks					
Draughtsmen	6.562 " "	6.534 12 2	" " "	17 9 10	
Writers	1.450 " "	1.395 11 2	" " "	54 4 10	Special sanction Cons: Engrs letter No 42 of 16th January 1874 to Agent & Manamgar, Madras Railway.
Pay Clerks	4.260 " "	4.359 10 10	99 " 10 10	480 " "	Full complement not employed
Store Keepers	960 " "	480 " "	" " "	176 8 "	
Apothecary	1.890 " "	1.713 8 "	" " "	" " "	Specially sanctioned in Cons: Engrs letter No 99 of 22nd Feb 1873 as a charge to be covered by saving in Pay Clerks.
Peons	300 " "	570 6 "	270 5 "	139 14 6	
Gas Cart	1.422 " "	1.282 1 6	" " "	42 12 "	
Office Servants	378 " "	335 4 "	" " "	" " "	
	63 " "	63 " "	" " "		
Total	22.276 " "	21.733 14 6	369 15 10	911 12 2	

P. W. W. to Dept.

Railways etc.

From Govt. of India

No. 6509

The Secretary to Govt.

for Railways

in charge

to The Secretary to Govt.

P. W. Department

Fort St George

Date 16

Received 17 } October

62 V No. 624

Submitting

Comparative statement

of sanctions & expenditure

W. & M. Rly for the

half year ended 30

June 1874.

With an Order

Ordered that the 3148 statement be forwarded to the Govt. of India

Public Works Dept. with a request that a copy of the above may be forwarded to the Govt. of India

Public Works Dept.

Dated 17th October 1874.

Sent Copies dated 17/11/74.

Dis 89 - 91

Dis. sent to Col. 17 Oct. 1874

6509

Govt. of India

PUBLIC WORKS.

To The Chief Engr & Secy to Govt in the Public Works Dept

Dated 30th March 1874.

Rec'd 3rd April 1874.

No. 89-91.

Govt of India —

Forwarding comparative statements of sanctions and expenditure on the Madras Railway for the half year ended June/74 —

Madras Railway

The comparative Statements of sanctions and Expenditure on Establishments and on Revenue account for the half year ended 30th June/74 ordered to be forwarded to the