M.R.O. 1—10,006—28-2-50.

(1) Number of pages ________

(2) Date of repair ________

(3) Initials of the Referencer ________

MADRAS RECORD OFFICE

Government of Madras

Publicworks DEPARTMENT

G.O. No. 1530-31
~~B.P.~~ No.

Press
Mis.

Dated 1-6-1875

Not to be folded or roughly handled

EXAMINER RAILWAY ACCOUNTS' OFFICE,

No. 333

Madras, 30th April 1876

From

THE EXAMINER RAILWAY ACCOUNTS,

MADRAS,

To

The Consulting Engineer

for Railways

Madras.

SIR,

I have the honour to submit the prescribed Comparative Statements of sanctions and expenditure upon Establishment and Revenue Account of the Madras Railway for the halfyear ended 31st December 1875.

2. The net result is an excess over the sanctions in the aggregate of less than one per cent, but the variation in details has been considerable.

3. In the Engineering Department the sanctions for salaries and office expenses have been closely worked up to.

4. The savings of Rs 2.345 and 11.573 upon

upon maintenance of the way and buildings in the 1st and 3rd Divisions, S.W. Line, have been more than absorbed by excesses in the 2nd and 4th Divisions and on the N.W. Line. The outlay on maintenance, excluding establishments and the Special Expenditure on the Chepauk Bridge, compares per mile open as follows with the sanctions for the half year

Line	Division No.	From	To	Length	Expenditure	Sanctioned Estimate	Excess	Saving
				miles	Rs.	Rs.	Rs.	Rs.
S.W.	1	Madras	Jollarpett	137.25	915.81	1.006	-	90.19
do	2	Jollarpett	Mullaporam & Bawp Brdg.	133.25	561.64	497	64.64	-
do	3	Mullaporam	Pothanoor	121.5	288.99	384	-	95.01
do	4	Pothanoor	Beypore	104.5	713.93	644	69.93	-
N.W.	1	Arconum	Cuddapah	119.5	443.25	403	40.25	-
do	2	Cuddapah	Goondacul	111	569.63	482	87.63	-
do	3	Goondacul	Raichur & Bellary Brch.	108	548.26	534	14.26	-
			Total	835	549.71	540.21	9.5	-

The largest item of excess is on repairs of bridges 2nd Division, N.W. Line. Attention is invited to the variation in the cost of maintaining a mile of line on the

different

different sections. This is believed to be owing to the extent of reconstruction of bridges in progress. The sanction of Rs 4.57.078 for maintenance was exceeded by Rs 7.932 excluding the expenditure of Rs 49.033 on the Chepauk Bridge.

5. In the expenditure under the control of the Locomotive Superintendent there is an excess of Rs 13.641 or 1.6 per cent. There has been a saving of Rs 16.243 under fuel and Rs 8.194 under oil, grease &c and an excess of Rs 8.710 and Rs 27.801 under repairs of locomotives and carriage & wagon stock, respectively.

6. The large savings of Rs 28.056 under Traffic expenses and of Rs 24.755 under General Charges, appear to indicate that the Sanctioned estimates for these heads were excessive.

7. The items of Traffic expenses

showing

showing large savings are:

Station Staff	Rs 4.865
Conservancy	2.311
Wagon Covers	9.089
Printing Stationery &c.	16.396

Clothing and Mileage of Foreign Stock exhibit excesses of Rs 4305 and Rs 2.926, respectively. With reference to the saving in wagon covers it is noted that there was an outlay of Rs 6.079 in the halfyear from Capital under the sanction conveyed in G.O. No: 1488 dated 17 June 1872 for tarpaulins. This may account for the saving to some extent.

8. Half the saving (Rs 409. 4. 2) upon the salary of the Chief Auditor has been paid in allowances to the Chief Accountant and the two Assistants to the Chief Auditor under sanction of Consulting Engineer's letter No. 184 dated 9 February 1875. These payments ought to have been included in the expenditure of the halfyear, but they have been charged in February 1875. The estimate for stationery of this office appears to have been excessive.

9. The sanctions for the following offices were closely worked up to.

Agent and Manager's Office
Chief Accountant's Office
Cashier's Office
Medical Department
General Storekeeper's Staff

In the last case there is a large excess upon an already large grant for contingencies. In this staff and that of the Cashier there appears to be room for considerable reduction.

10. The expenditure upon advertisements has been small, only Rs 439 against an allotment of Rs 2,179. It appears questionable whether all the advantage to traffic possible to be derived from advertising has been taken.

11. The large saving in the telegraph

Expenditure

expenditure is probably due to the estimate being an excessive one.

12. The other items in the schedules now submitted do not appear to call for any remark.

13. The general results exhibited by these statements appear to indicate that the estimates, although generally high and especially so in the Traffic Department and in the provision for general charges, have been on the whole carefully framed to provide for all the sub-heads of expenditure.

I have the honour to be
Sir
Your Most Obdt Servant
R. G. Macdonald
Examiner Railway Accounts
Madras

From
The Examiner
Railway Accounts,
Madras,

To
The Consulting Engineer
for Railway
Madras

Dated 30th April }
Received 3 May } 1875.

No. 353

W. B. 3080/75

Forwarding Comparative statements of sanctions and expenditure upon Establishment on Revenue Account of the Madras Railway for the ½ year ended 31st Decr 74

G.O. 1 June/75 in B M 24

1

	Amount Sanctioned	Expenditure	More	Less	Remarks
Loco: Carriage & Wagon Expenses (Contd.)					
Office Establishment					
Clerks	15.300 ..	13.779 9 5		1.520 6 7	
Moochies	114 ..	114 9 7	: 9 7		
Duffadars	120 ..	48 ..		72	
Naigues	192 ..	191 11 9		. 4 3	
Peons	840 ..	785 10 6		54 5 6	
Draughtsmen	360 ..	94 14 9		265 1 3	
Foremen in charge of divisions	18.300 ..	} 26.188 3 1		3.811 12 11	Includes gratuity (Rs 4200) to Foreman Clarke. G.O. No: 2225 of 12th Augt 74
Foremen Perambore Workshops	11.700 ..				
Asst. Locomotive Foreman	900 ..	900 ..			
Engine Drivers Covenanted	7854 ..	8.818 12 7	964 12 7		Includes salary of Driver Putnam C.E. No. 945 of 5th Octr 74
Engine Drivers Uncovenanted	66424 ..	69.434 9	3.010 9		
Firemen	19.798 ..	18.480 10 5		1.317 5 7	
Erectors and Fitters	5.958 ..	5.221 6 3		736 10 9	
Boiler Smith					
Black Smith	1.416 ..	1.418 3	2 3		
Saw Setter	1.416 ..	1.418 3	2 3		
Carriage Examiners	1.950 ..	720 ..		1.230 ..	
Wages of Workmen on Muster Roll	94.811 ..	1.08.692 2 4	13.881 2 4		
—— [illegible] —— do ——	69.544 ..	65.800 1 5		3.743 14 7	
[illegible]	318 ..	68 13 6		249 2 6	
Stationery	2348 ..	2292 12 10		55 3 2	
Fixed allowances [illegible]	10.764 ..	8.863 12 6		1900 3 6	
Fixed allowances	810 ..	780 ..		30 ..	
Total	348.913 ..	3.51.774 2 5	21.173 10 .	18.312 7 7	
Net excess			2861 2 5		
Locomotive Working Stores					
Coke, Coal, patent fuel and wood	38.143 ..	29.900 1 10		8242 14 2	
Water including wages and stores	14.723 ..	14327 7 5		395 8 7	
Oil, tallow & stores for Engines & Work	13.637 ..	13.193 . 7		443 15 5	
Stores, oil, grease &c. for running vehicles	25.613 ..	19.418 10 1		6.194 5 11	
Materials for renewal & repairs of Locomotives	77.387 ..	86.096 11 6	8709 11 6		
—— do —— do —— Carr. & Wagons	42.826 ..	70.627 ..	27.801 ..		
Unclassified Expenditure, Foreign Lines	1.000 ..	1.245 1 8	245 1 8		G.O. No 3595 of 21st Decr 1874
Payments to other Lines					
Hire of Locomotives	1.000 ..			1.000 ..	
Total	4.89.229 ..	4.99.809 1 1	36.856 13 2	26.276 12 1	
Net excess			10580 1 1		

exp
when
12.
nm
any
13.
these
estim
expen
in the
been or
for all

of the Madras Railway for the ½ year ended 31st Decr 74
G.O. 1 June / 75 No B.M 24.

	Amount Sanctioned	Expenditure	More	Less	Remarks
1st Division N.W. Line					
Arconum to Cuddapah					
Maintenance & Renewal of Permnt. Way	33.066 ..	33.890 14 7	824 14 7	...	
Repairs of bridges, Wages and Materials	8.400 ..	14.529 11 9	6.129 11 9	...	
Repairs of Stations & buildings, Wages & Material	5.200 ..	3.561 9 .	...	1.638 7 .	
Unclassified Expenditure. Tools and Plant	1.550 ..	987 . 4	...	562 15 8	
Total	48.216 ..	52.969 3 8	6.954 10 4	2.201 6 8	
Net Excess	...	...	4.753 3 8	...	
Cheyair Bridge Restoration	...	49.002 12 2	49.002 12 2	...	
2d Division N.W. Line					
Cuddapah to Goondacul					
Maintenance & Renewal of Permnt. Way	30.132 ..	30.214 2 8	82 2 8	...	
Repair of Bridges, Wages and Material	20.416 ..	29.117 10 10	8.701 10 10	...	
Repair of Station & Buildings Wages & Matls	2.400 ..	2.938 13 2	538 13 2	...	
Unclassified Expenditure Tools & Plant	[illegible]	[illegible]			
Total	53.498 ..	63.228 11 1	9.730 11 1	...	
Net Excess	...	...	9.730 11 1	...	
3d Division N.W. Line					
Goondacul to Raichore inclg Bellary Brh.					
Maintenance & Renewal of Permanent Way	42.678 ..	44.089 6 2	1.411 6 2		
Repairs of Bridges. Wages and Material	7.400 ..	7.752 11 2	352 11 2		
Repairs of Stations & Buildings Wages & Matls.	4.142 ..	4.200 12 2	58 12 2		
Unclassified Expenditure. Tools & Plant.	3.450 ..	3.169 9 5	...	280 6 7	
Total	57.6.70 ..	59.212 6 11	1.822 13 6	280 6 7	
Net Excess	...	...	1.542 6 11	...	
Abstract.					
1st Division S.W. Line	1.38.040 ..	1.25.696 1 11	...	12.344 14 1	
2d —— do —— do	59.646 ..	48.185 8 6	8.539 3 6	...	
3d —— do —— do	46.686 ..	35.112 15 4	...	11.573 . 8	
4th —— do —— do	67.322 ..	74.606 2 6	7.284 2 6	...	
1st —— do —— N.W. Line	48.216 ..	52.969 3 8	4.753 3 8	...	
Cheyair Bridge Restoration	...	49.002 12 2	49.002 12 2	...	
2d Division N.W. Line	53.498 ..	63.228 11 1	9.730 11 1	...	
3d —— do —— do.	57.670 ..	59.212 6 11	1.542 6 11	...	
Total	4.51.078 ..	5.08.012 14 1	80.852 12 10	23.917 14 9	
Net Excess	...	...	56.934 14 1	...	

G.O. 1 June/75 in B No. 24

Summary

	Amount Sanctioned	Expenditure	More	Less	Remarks
Engineering Staff &c.	1.46.929 13 -	1.46.514 1 -		415 12 -	
Maintenance of Way &c.	4.51.078 . .	5.08.012 14 1	56.934 14 1		
Total	5.98.007 13 -	6.54.526 15 1	56.934 14 1	415 12	
Net Excess			56.519 2 1		

Maintenance of Way Works &c. as per Half yearly Revenue Account	6.30.366 2 1
Add Proportion of Establishment chargeable to Capital	14.544 . . 4
do Chegaum Bridge Expenditure ——— do ———	10.410 11 6
	6.55.320 13 11
Deduct Adjustment made on account of over debit to Capital ———	1278 4 .
	6.54.042 9 11
Add Difference between June and December's Chegaum ~~Forms A~~ ———	484 5 2
Expenditure as per Summary Rs ———	6.54.526 15 1

II. Locomotive, Carriage & Wagon Expenses

	Amount Sanctioned	Expenditure	More	Less	Remarks
Loco: & Carriage Superintendent	9.816 . .	11.647 . 10	1.831 . . 10	. .	Includes remuneration Rs 5000 to Mr Wright. G.O. No 2641 of 16th Sept. 74. Acting as Loco: Supdt.
First Asst: ——— do ——— do ———	3.276 . .	. . .	. . .	3276 . .	
Second ——— do ——— do ——— do ———	2.184 . .	2.961 14 1	777 14 1	. .	Separate Sanction G.O. No. 2393 of 24th August 74
Accountant ———	2.400 . .	3.303 3 7	903 3 7	. .	——— do ——— do ———

	Amount Sanctioned	Expenditure	More	Less	Remarks.
Upper Engineering Subordinates					
Engineering Assistants	2.940	2.140	...	800	
Permanent Way Inspectors	28.020	27.691 3 10	...	328 12 2	
Covenanted Inspectors	2.100	2.100	...	...	
Total	33.060	31.931 3 10	...	1.128 12 2	
Office Establishment &c.					
Divers	...	2.836 5 8	2.836 5 8	...	Separate sanction. O.C. No 853 of 11 September 1874
Clerks	6.702	6.702	...	...	
Draughtsmen	6.480	6.528 11 7	48 11 7	...	Extra draughtsman entertained G.O. No 3014 of 23 Oct: 74
Writers	4.380	4.367 .. 3	...	12 15 9	
Pay Clerks	960	480	...	480	
Store Keepers	1.890	1.770	...	120	
Apothecary	720	660	...	60	
Peons	1.506	1.277 12 7	...	228 3 5	
Lascars	378	336	...	42	
Office Servant	63	63	...	...	
Total	23.079	25.020 14 1	2.885 1 3	943 3 2	
Net Excess			1941 14 1		
Rent and Travelling Allowances &c.:					
Allowance for Rent	3.000	3.103 8 5	103 8 5	...	
Travelling Allowances	8.500	9.588 14 9	1.088 14 9	...	Provision insufficient. Allowances passed only in accordance with the rules.
Contingencies	1.200	2.105 10 3	905 10 3	...	
Stationary	2.000	2.084 4 11	84 4 11	...	
Total	14.700	16.882 6 4	2182 6 4	...	
Abstract					
Staff	76.090 13	72.679 8 9	...	3.411 4 3	
Upper Engineering Subordinates	33.060	31.931 3 10	...	1.128 12 2	
Office Establishment, &c.	23.079	25.020 14 1	1.941 14 1	...	
Rent, Travellg: Allowces: & Contingencies &c.	14.700	16.882 6 4	2182 6 4	...	
Total	146.929 13	146.514 1	4.124 4 5	4.540 .. 5	
Net Saving	...	...	...	415 12	

	Amount Sanctioned	Expenditure	More	Less	Remarks
1st Division, S. W. Line Madras to Tollarpett					
Maintenance & Renewal of Permanent Way	58.346 ..	52.432 13 8	...	5.913 2 4	
Repairs of Bridges &c., Wages and Materials	51.994 ..	50.047 14 1	...	1.946 1 11	
Repairs of Stations & Buildings, Wages & Materials	26.150 ..	21.486 2 6	...	4.663 13 6	
Unclassified expenditure. Tools and Plant	1.550 ..	1.728 3 8	178 3 8	...	
Total	1.38.040 ..	1.25.695 1 11	178 3 8	12.523 1 9	
Net Saving	...	...	...	12.344 14 1	
2nd Division S. W. Line Tollarpett to Mettapolliam including Bangalore Branch					
Maintenance & Renewal of Permanent Way	26.646 ..	31.403 10 8	4.757 10 8	...	
Repairs of Bridges &c., Wages and Materials	6.450 ..	10.535 15 7	4.085 15 7	...	
Repairs of Stations & Buildings: Wages & Materials	4.500 ..	4.353 9 2	...	146 6 10	
Unclassified Expenditure, Tools and Plant	2.050 ..	1.892 5 1	...	157 10 11	
Total	39.646 ..	48.185 8 6	8.843 10 3	304 1 9	
Net Excess	...	...	8.539 8 6	...	
3rd Division S. W. Line Mullapooram to Pothanore					
Maintenance & Renewal of Permt: Way	34.910 ..	24.668 9 7	...	10.241 6 5	
Repairs of Bridges &c. Wages & Materials	7.829 ..	5.709 2 4	...	2.119 13 8	
Repairs of Stations & Bridges, Wages & Matls:	3.287 ..	4.250 1 6	963 1 6	...	
Unclassified Expenditure. Tools & Plant.	650 ...	485 1 11	...	164 14 1	
Total	46.686 ..	35.112 15 4	963 1 6	12.526 2 2	
Net Saving	...	...	...	11.573 · 8	
4th Division S. W. Line Pothanore to Beypoor					
Maintenance & Renewal of Permanent Way	54.522 ..	61.310 13 .	6.788 13 .	...	
Repairs of Bridges &c. Wages & Materials	6.550 ..	6.380 5 9	...	169 10 3	
Repairs of Stations & Buildings, Wages & Matls:	4.700 ..	4.133 11 .	...	566 5 .	
Unclassified Expenditure. Tools & Plant	1.550 ..	2.781 4 9	1.231 4 9	...	
Total	67.322 ..	74.606 2 6	8.020 1 9	735 15 3	
Net Excess	...	...	7.284 2 6	...	

Madras Railway.—

Comparative Statements of Sanctions and Expenditure on Establishments and on Revenue Account for the half year ended 31st December 1874.—

General Summary.

	Amount Sanctioned Rs. A. P.	Expenditure Rs. A. P.	More Rs. A. P.	Less Rs. A. P.	Remarks.—
I. Maintenance of Way, Works and Stations	5.98.007 13 .	6.54.526 15 1	56.519 2 1	. . .	
II. Locomotive, Carriage & Wagon Expenses	8.38.142 . .	8.51.783 3 6	13.641 3 6	. . .	
III. Traffic Charges	2.31.451 14 6	2.03.395 5 10	. . .	28.056 8 8	
IV. General Charges	2.27.244 11 8	2.02.490 2 .	. . .	24.754 9 8	
V. Special & Miscellaneous Expenditure	31.727 . .	31.404 1 .	. . .	322 15 .	
Total	20.26.573 7 2	20.43.599 11 5	70.160 5 7	53.134 1 4	
Net Excess			17.026 4 3		

I. Maintenance of Way Works & Stations.—

Staff

	Amount Sanctioned	Expenditure	More	Less	Remarks
Chief Engineer	10.909 1 6	11.926 8 4	1.017 6 10	. . .	
Deputy Chief Engineer	6.272 11 6	2.734 15 9	. . .	3.537 11 9	
Assistant to Chief Engineer	2.954 8 6	3.617 0 9	662 8 3	. . .	Mr Hanna promoted to 1st Class Engr. during half year G.O. No. 2979 of 9 October 1874.—
1st Class Engineers 1st Grade	36.272 11 .	38.754 2 11	2.481 7 11	. . .	Includes payment of salary to Mr. R. Wood on return from furlough; and extra allowance of R. 100 per mensem to Mr. Wilkinson, C.E. No. 690 of 21 July 1874.
1st — do — 2d — do —	4.636 6 .	330 10 3	. . .	4.305 11 9	Saving due to Mr Stoney being on furlough.
2d — do — 1st — do —	3.954 8 6	4.422 4 6	467 12 .	. . .	Includes payment to Mr. Smith on return from furlough.
3d — do — 1st — do —	2.727 4 6	2.393 14 11	. . .	333 5 7	
3d — do — 2d — do —	7.363 9 6	7.499 15 4	136 5 10	. . .	
Total	75.090 13 .	72.679 8 9	4.765 8 10	8.176 13 1	
Net saving	. . .	. . .	. . .	3.411 4 3	

	Amount Sanctioned	Expenditure	More	Less	Remarks
Summary					
Staff	3.48.913 - -	3.51.974 2 5	3.061 2 5	- - -	
Working Stores &c.	4.89.229 - -	4.99.809 1 1	10.580 1 1	- - -	
Total	8.38.142 - -	8.51.783 3 6	13.641 3 6	- - -	
Net Excess	- - -	- - -	13641 3 6	- - -	

Locomotive and Carriage and Wagon Expenses as per Halfyearly Revenue Accounts 8.15.576 4 3

Add Proportion debited to Capital 36.206 15 3

Expenditure as per Summary ~~Rs~~ 8.51.783 3 6

	Amount Sanctioned	Expenditure	More	Less	Remarks
Traffic Expenses					
Traffic Manager	8.811 13 -	8.811 13 -	- - -	- - -	
Deputy Traffic Manager	4.450 14 -	4.996 6 -	545 8 -	- - -	Arrears of increase - G.O. No 2104 of 1st Augt 1874.
Assistant Traffic Manager	14.367 3 6	14.067 3 6	- - -	300 - -	
Relieving Staff	4.800 - -	3.766 - 4	- - -	1033 15 8	
Guards	34200 - -	33.300 13 5	- - -	899 2 7	
Station Masters, Clerks, Porters, Pointsmen, Peons, Gatemen &c.	1.44.474 - -	1.39.618 15 -	- - -	4855 1 -	
Tarpaulin Repairers	3.300 - -	2.788 2 -	- - -	511 14 -	
Conservancy	4.680 - -	2.368 13 7	- - -	2.311 2 5	
Contingencies including allowance for Rent and Travelling Expenses	10.656 - -	10.018 15 8	- - -	637 - 4	
Total	2.29.739 14 6	2.19.737 2 6	545 8 -	10.548 4 -	
Net Saving				10.002 12 -	

	Amount Sanctioned	Expenditure	More	Less	Remarks
Stores					
Fire, lights &c.	33.000 ..	32.945 9 7	...	54 4 5	
Wagon Covers	23.112 ..	14.022 8 11	...	9.089 7 1	
Station Fittings	3.000 ..	2.254 13 11	...	745 2 1	
Clothing	4.800 ..	9.104 14 10	4.304 14 10	...	
Printing, Stationery &c.	31.800 ..	16.404 ..	...	15.396 ..	
Total	95.712 ..	74.732 1 3	4.304 14 10	25.284 13 7	
Saving	...	...	...	20979 14 9	

	Amount Sanctioned	Expenditure	More	Less	Remarks
Sundry Charges					
Payments to other lines mileage of foreign Stock	6.000 ..	8.926 2 1	2.926 2 1	...	

	Amount Sanctioned	Expenditure	More	Less	Remarks
Summary					
Staff	2.29.739 14 6	2.19.737 2 6	...	10.002 12 .	
Stores	95.712 ..	74.732 1 3	...	20.979 14 9	
Sundry Charges	6.000 ..	8.926 2 1	2926 2 1	...	
Total			2926 2 1	30982 10 9	
Net Saving	...	...	...	28.056 8 8	

Traffic Expenditure as per Half Yearly Revenue Account Rs 303395 5 10

IV General Charges.

	Amount Sanctioned	Expenditure	More	Less	Remarks
Home Expenditure.					
Directors and Secretary or Managing Director, Auditors and Accountants	39000 ..	30.926 . 9	...	4633 1 5	
Consulting Engineer and Inspecting Officers fees and travelling Allowances		3.440 13 10	...		
Total	39.000 ..	34.366 14 7	...	4.633 1 5	

	Amount Sanctioned	Expenditure	More	Less	Remarks.—
Agent and Manager's Office					
Agent and Manager	13.636 6 .	13.636 6 .	. . .	. . .	
Asst do	4.636 6 .	4.636 5 6	. . .	. . 6	
Chief Clerk	900 . .	900 . .	. . .	. . .	
Clerk	450 . .	450 . .	. . .	. . .	
do	300 . .	300 . .	. . .	. . .	
do	360 . .	360 . .	. . .	. . .	
do	330 . .	330 . .	. . .	. . .	
do	300 . .	300 . .	. . .	. . .	
do	150 . .	150 . .	. . .	. . .	
do	150 . .	106 7 2	. . .	43 8 10	
Book Binder	42 . .	42 . .	. . .	. . .	
Peon	48 . .	48 . .	. . .	. . .	
do	210 . .	209 11 1	. . .	. 4 11	
Office Servants	114 . .	120 . .	6 . .	. . .	
Railway Chaplain's Peon	42 . .	42 . .	. . .	— .	
Travelling Allowances	{241 2 . {100 . . (a)	341 2 .	. . .	. . .	(a) Cons. Engr's No. 139 of 29 Jany 75.
Contingencies	50 . .	25 12 10	. . .	24 3 2	
Stationery	300 . .	287 . 11	. . .	12 15 1	
Total	22.357 10 .	22284 7 6	6 . .	81 10 6	
Saving				75 10 6	
Chief Auditor's Office					
Chief Auditor	6.818 3 .	3.999 4 4	. . .	2.818 14 8	Chief Auditor on leave without pay for a portion of the year.
Assistant to do	6.000 . .	5.836 6 .	. . .	163 10 .	
Travelling Auditors	3.600 . .	2.790 . .	. . .	810 . .	Full sanctioned Salary not given in some instances.
Clerks	14.400 . .	14.244 2 1	. . .	155 13 11	
Peons	294 . .	261 13 11	. . .	32 2 1	
Office Servants	108 . .	108 . .	. . .	. . .	
Travelling Expenses	1.200 . .	1.050 . .	. . .	150 . .	
Stationery	3.500 . .	1.336 6 4	. . .	2.163 9 8	Excessive Estimate
Contingencies	500 . .	216 12 2	. . .	283 3 10	
Allowances for rent	60 . .	42 . .	. . .	18 . .	
Total	36.480 3 .	29.884 12 10	. . .	6.595 6 2	

	Amount Sanctioned	Expenditure	More	Less	Remarks
Chief Accountant's Office.					
Chief accountant	3.272 11 6	3.272 11 6	. . .	- - -	
Clerks	5.757 . .	5.648 1 6	. . .	108 14 6	
Peons	216 . .	216 . .	. . .	- - -	
Office Servants	162 . .	162 . .	. . .	- - -	
Contingencies	100 . .	20 6 6	. . .	79 9 6	
Stationery	300 . .	418 12 3	118 12 3	- - -	
Total	9.807 11 6	9.737 15 9	118 12 3	188 8 .	
Net Saving				69 11 9	
Cashiers' Office					
Cashier	3.545 7 6	3.545 7 6	. . .	- - -	
Paymaster	2.454 8 6	2.454 8 6	- - -	- - -	
Asst. Cashier	1.200 . .	1.200 . .	. . .	- - -	
Manager	1.200 . .	1.200 . .	. . .	- . .	
Cash Keepers	4200 . .	4.185 . 10	. . .	14 15 2	
Clerks	2.100 . .	2.100 . .	- - -	- - -	
Shroffs	600 . .	600 . .	. . .	- - -	
Cash Peons	1.866 . .	1.849 . 9	. . .	16 15 3	
Guard Peons	1.320 . .	1.308 4 6	. . .	11 1 6	
Porters	120 . .	120 . .	. . .	- - -	
Office Servants	60 . .	60 . .	- - -	- -	
Fixed & Travelling Allowances	1.248 . .	1.188 9 9	. . .	59 6 3	
Stationery	600 . .	181 6 10	. . .	418 9 2	
Contingencies	. . .	379 5 2	379 5 2	. . -	Covered by Saving under Stationery.
Total	20.514 . .	20.372 5 10	379 5 2	520 15 4	
Net Saving				141 10 2	
Medical Department					
Consulting Physicians	1.800 . .	1.800 . .	. . .	- - -	
Company's Physician	. . .	86 10 8	86 10 8	- -	Appointment revived (G.O. 637 of 5th March 75). covered by Saving under Apothecaries.
Apothecaries	10.084 . .	9.614 3 2	. . .	469 12 10	
Clerks	90 . .	90 . .	. . .	. . .	
Peons	636 . .	615 . .	. . .	21 . .	
Surgery Cooly	36 . .	36 . .	. . .	. .	
Allowances for Rent	555 12 -	446 10 - -	. . .	109 2 -	
Royapooram Dispensary Rent	181 . .	150 . .	. . .	30 . .	
Medicines &c	2.008 13 5	139 6 -	. . .	1.869 7 5	Excessive Estimate
Travelling Allowances	543 9 - (a)	43 12 -	. . .	499 13 -	Excessive Estimate (a) Com: Engg's No. 129 of 29 Jany 75.
Contingencies	695 11 4	265 3 11	. . .	430 7 5	
Stationery	80 14 5	8 9 -	- - -	72 5 5	
Total	16.710 12 2	13.295 6 9	86 10 8	3.502 . 1	
Net Saving				3.415 5 5	

14 11

	Amount Sanctioned	Expenditure	More	Less	Remarks
General Stores Department.					
General Storekeeper	4636 6 .	4636 6 .	...	...	
Store Auditor	2.100 ..	2.100 ..	...	...	
Stock Takers	480 ..	360 ..	...	120 ..	
Clerks	5.300 ..	5.300 ..	...	...	
Beach Conicopillay	120 ..	120 ..	...	...	
Timekeeper	90 ..	90 ..	...	...	
Moochee	60 ..	60 ..	...	...	
Travelling Peons, with vans	240 ..	240 ..	...	...	
Travelling Clerks	600 ..	600 ..	...	...	
Ward Peons	420 ..	417 9 4	...	2 6 8	
Office Peons	84 ..	84 ..	...	...	
Guard Peons	84 ..	84 ..	...	...	
Carpenters	234 ..	228 5 5	...	5 10 7	
Book Binders	222 ..	219 9 7	...	2 6 5	
Tent Maistry	78 ..	78 ..	...	...	
Cooper	60 ..	60 ..	...	...	
Cooly Maistry	54 ..	54 ..	...	...	
Office Servants	60 ..	60 ..	...	...	
Chickledar	66 ..	66 ..	...	...	
Chuckler	54 ..	51 15 .	...	2 1	
Marker	48 ..	48 ..	...	...	
Travelling Allowances	450 ..	222 2 .	...	227 14 .	
Contingencies	5.100 ..	7.657 10 4	2.557 10 4	...	Provision insufficient.
Stationery	510 ..	418 14 5	...	91 1 7	
Total	19.150 6 .	21.255 10 6	2.557 10 4	452 5 10	
Net Excess	...	...	2.105 4 6	...	
Rents of Buildings & Lands	1.000 ..	148 6 2	...	851 9 10	Excessive Estimate.
Contingencies incldg. Furniture & Fittings	3.000 ..	2.067 8 2	...	932 7 10	
Police					
Supervision	1.800 ..	1.560 ..	...	240 ..	
Constables and Watching Establishment	9.558 ..	9.228 3 1	...	329 12 11	
Contingencies	...	1.714 11 4	1.714 11 4	...	No Provision in halfyearly List
Total	11.358 ..	12.502 14 5	1.714 11 4	569 12 11	
Net Excess			1.144 14 5	...	
Advertising (all departments)	2778 10 .	439 4 .	...	2.339 6 .	Excessive Estimate Cons. Mugri: No. 325 of 16 March 75

15.12.

	Amount Sanctioned	Expenditure	More	Less	Remarks
Electric Telegraph.					
Telegraph Engineer	5.181 13.	5.181 13.	...	...	
Signallers	16.500 ..	15.502 12 10	...	997 3 2	
Engineering Assistants	480 ..	480 ..	...	...	
Writers	540 ..	180 ..	...	360 ..	
Storekeepers	210 ..	210 ..	...	...	
Peons	144 ..	102 ..	...	42 ..	
Watchmen	144 ..	...	...	144 ..	None Employed.
Inspectors & Sub-Inspectors	5.220 ..	4.118 1 .	...	1.101 15.	
Lascars	1.344 ..	1.232 12 8	...	111 3 4	
Travelling Allowances	2.000 ..	2.037 4.	37 4.	...	
Contingencies	150 ..	...	...	150 ..	
Stationery and office Stores	200 ..	...	...	200 ..	
Maintenance	12.750 ..	6.868 10.	...	5.881 6.	Excessive Estimate
Total	44.863 13.	35.913 5 6	37 4.	8.987 11 6	
Net Saving	...	...	...	8.950 7 6	
Unclassified Expenditure	221 6.(a)	221 6.	...	...	(a) Cons. Engr. No. 325 of 15th March 75.

Summary				
Home Expenditure	39.000 ..	34.366 14 7	...	4.633 1 5
Agent and Manager's Office	22.359 14.	22.284 3 6	...	75 10 6
Chief Auditor's Office	36.480 3.	29.884 12 10	...	6.595 6 2
Chief Accountants' Office	9.807 11 6	9.737 15 9	...	69 11 9
Cashier's Office	20.514 ..	20.372 5 10	...	141 10 2
General Stores Department	19.150 6.	21.255 10 6	2.105 4 6	...
Medical Department	16.710 12 2	13.295 6 9	...	3.415 5 5
Rents of Buildings and Lands	1.000 ..	148 6 2	...	851 9 10
Contingencies	3.000 ..	2.067 8 2	...	932 7 10
Police	11.358 ..	12.502 4 5	1.144 4 5	...
Advertising	2.778 10.	439 4.	...	2.339 6.
Electric Telegraph	44.863 13.	35.913 5 6	...	8.950 7 6
Unclassified Expenditure	221 6.	221 6.	...	...
Total	227.244 11 8	202.490 2.	3.250 2 11	28.004 12 7
Net Saving	...	...	...	24.754 9 8

	Amount Sanctioned	Expenditure	More	Less	Remarks
General Charges as per Halfyearly Revenue Accounts				191.037 1 1	
Add — Proportion debited to Capital				4.823 14 10	
				195.860 15 11	
Add — General Stores Cooly Muster Roll expenditure				6.629 2 1	
Expenditure as per Summary				202.490 2 . .	

V. Special and Miscellaneous Expenditure

	Amount Sanctioned	Expenditure	More	Less	Remarks
Law Charges	1.000 . .	1.161 5 4	161 5 4	— — —	
Compensation					
Goods lost or damaged Other Claims	5.000 . .	7.266 8 1	2.266 8 1	. . .	Includes sum of Rs 4.000 for Inspector Peters's family. G.O. 2.202 of 10 August 74.
Rates and Taxes	5.000 . .	2.248 15 3	. . .	2.751 . 9	Estimate Excessive, this is an uncertain item.—
Contributions to Special Funds	20.727 . .	20.727 4 4	. 4 4	— — —	
Total	31.727 . .	31.404 1 .	2.428 1 9	2.751 . 9	
Net Saving				322 15 .	

Special and Miscellaneous Expenditure as per Halfyearly Revenue Accounts — 34.898 5 5

Deduct Law Charges charged previously to Capital and now transferred — 8.393 11 5

28.504 10 .

Add — Payments from Fire Insurance Fund — 2.695 . 6

— do — Amount debited to Capital — 204 6 6

Expenditure as above — 31.404 1 .

Madras
30th April 1875

R. G. Macdonald
Examiner, Railway Accounts
Madras.

Madras 8th May 1875

No. 261

Submitted for transmission to the Government of India in accordance with their Resolution embodied in the Proceedings of this Government, No. 1999, of the 2d August 1872.

2. The General Summary shows a net excess over the aggregate sanction of Rs 17,026.4.3 or less than one per cent. The large excess shown against "I. Maintenance of way and works" is due to the extraordinary expenditure on the restoration of the breaks in the line caused by the floods of October 1874, and to the want of provision in the list for expenditure on "Cheyair bridge restoration" which amounts during this period to Rs 49,002.12.2

The

3. The causes of the difference between sanction and expenditure are generally explained in the column of remarks and in the Examiner's memorandum is attached.

W. H. Walker Lieut. R.E.

E. Beutt J. W. Consulting Engr for Railways

Ordered that these papers be forwarded to the Govt. of India with reference to their letter No. 823 G. R dated 17th June 1872.

N.S. No. 41

Copy of the above forwarded to the Government of India

30 S-C desp. 8-6-75.

Wm.

N 24-26

No. 24 Despd 11-6-75

To Consg. Engr. for Rys. S-C desp. 8-6-75
" Ag. Ry. [illegible]

6022 Aug/72 No. 363-364
" 13 Jany/ " " 190-192
" 9 June/71 " 126-127
" 16 June/74 " 110-112.

P.W. 1875 Sept.

No. 3080

From
The Consulting Engineer for Railways

To
The Secretary to Govt.
P.W. Department
Bengal

Dated 5 [illegible]
Recd 10 May 1875

En. 2 No. 264

Submitting comparative statement of sanctioned & expenditure in Establishment and in Gov. Accounts [illegible]
The [illegible]

37

3. The causes of the dif-

3056

Govt. of [illegible]
PUBLIC WORKS.

The Consg Engr for Rlys
+ Secy to Govt. of India

a. o. 1st June 1530
1531

Nos. 24–25
28

Forwarding the comparative statement of sanctioned expenditure on Establishment and on Revenue Account of the Madras Railway for 2nd half 1874.

Madras Railway.—The comparative statement of sanctioned expenditure on Establishment and on Revenue Account for 2nd half of 1874 to be forwarded to the Government of India.

Proceedings of the Madras Government, Public Works Department,
1st June 1875.

No. 42. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 8th May 1875, No. 261 :—

From R. G. MACDONALD, Esq., Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 30th April 1875, No. 333.

I HAVE the honor to submit the prescribed comparative statements of sanctions and expenditure upon establishment and revenue account of the Madras Railway for the half-year ended 31st December 1874.

2. The net result is an excess over the sanctions in the aggregate of less than one per cent., but the variation in details has been considerable.

3. In the Engineering Department the sanctions for salaries and office expenses have been closely worked up to.

4. The savings of Rupees 12,345 and 11,573 upon maintenance of the way and buildings in the 1st and 3rd Divisions, South-West Line, have been more than absorbed by excesses in the 2nd and 4th Divisions and on the North-West Line. The outlay on maintenance, excluding establishments and the special expenditure on the Cheyaur bridge, compares as follows, per mile open, with the sanctions for the half-year :—

DIVISION.					Expenditure.	Sanctioned Estimate.	Excess.	Saving.
Line.	No.	From	To	Length				
				MILES.	RS.	RS.	RS.	RS.
South-West.	1	Madras ..	Jollarpett ..	137·25	915·81	1,006	..	90·19
Do. ..	2	Jollarpett ..	Mullapooram and Bangalore Branch ..	133·25	361·61	297	64·61	..
Do. ..	3	Mullapooram.	Pothanore ..	121·5	288·99	384	..	95·01
Do. ..	4	Pothanoor ..	Beypore ..	104·5	713·93	644	69·93	..
North-West.	1	Arconum ..	Cuddapah ..	119·5	443·25	403	40·25	..
Do. ..	2	Cuddapah ..	Goondacul ..	111	569·63	482	87·63	..
Do. ..	3	Goondacul ..	Raichore and Bellary Branch.	108	548·26	534	14·26	..
			Total ..	835	549·71	540·21	9·5	..

The largest item of excess is on repairs of bridges, 2nd Division, North-West Line. Attention is invited to the variation in the cost of maintaining a mile of line on the different sections. This is believed to be owing to the extent of reconstruction of bridges in progress. The sanction of Rupees 4,51,078 for maintenance was exceeded by Rupees 7,932 excluding the expenditure of Rupees 49,003 on the Cheyaur bridge.

5. In the expenditure under the control of the Locomotive Superintendent there is an excess of Rupees 13,641 or 1·6 per cent. There has been a saving of Rupees 16,243 under fuel, and Rupees 8,194 under oil, grease, &c., and an excess of Rupees 8,710 and Rupees 27,801 under repairs of locomotives and carriage and wagons stock, respectively.

6. The large savings of Rupees 28,056 under traffic expenses and of Rupees 24,755 under general charges appear to indicate that the sanctioned estimates for these heads were excessive.

7. The items of traffic expenses showing large savings are—

	RS.
Station staff	4,855
Conservancy	2,311
Wagon covers	9,089
Printing, stationery, &c.	15,396

Clothing and mileage of foreign stock exhibit excesses of Rupees 4,305 and Rupees 2,926, respectively. With reference to the saving in wagon covers it is noted that there was an outlay of Rupees 6,079 in the half-year from Capital under the sanction conveyed in G. O., No. 1,488, dated 17th June 1872, for tarpaulins. This may account for the saving to some extent.

8. Half the saving (Rupees 1,409-7-2) upon the salary of the Chief Auditor has been paid in allowances to the Chief Accountant and the two Assistants to the Chief Auditor under sanction of Consulting Engineer's letter, No. 184, dated 9th February 1875. These payments ought to have been included in the expenditure of the half-year, but they have been charged in February 1875. The estimate for stationery of this office appears to have been excessive.

9. The sanctions for the following offices were closely worked up to:—

Agent and Manager's Office.
Chief Accountant's Office.
Cashier's Office.
Medical Department.
General Storekeeper's Staff.

In the last case there is a large excess upon an already large grant for contingencies. In this staff and that of the cashier there appears to be room for considerable reduction.

10. The expenditure upon advertizements has been small, only Rupees 439 against an allotment of Rupees 2,779. It appears questionable whether all the advantage to traffic possible to be derived from advertizing has been taken.

11. The large saving in the telegraph expenditure is probably due to the estimate being an excessive one.

12. The other items in the schedules now submitted do not appear to call for any remark.

13. The general results exhibited by these statements appear to indicate that the estimates, although generally high and especially so in the Traffic Department and in the provision for general charges, have been on the whole carefully framed to provide for all the sub-heads of expenditure.

MADRAS RAILWAY.

Comparative Statements of Sanctions and Expenditure on Establishments and on Revenue Account for the half-year ended 31st *December* 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	5,98,007 13 0	6,54,526 15 1	56,519 2 1	......	
II.—Locomotive, Carriage and Wagon expenses.	8,38,142 0 0	8,51,783 3 6	13,641 3 6	......	
III.—Traffic charges ...	3,31,451 14 6	3,03,395 5 0	......	28,056 8 8	
IV.—General do. ...	2,27,244 11 8	2,02,490 2 0	......	24,754 9 8	
V.—Special and Miscellaneous expenditure	31,727 0 0	31,404 1 0	......	322 15 0	
			70,160 5 7	53,134 1 4	
Total ...	20,26,573 7 2	20,43,599 11 5	17,026 4 3	......	
Net Excess ...	......	......			
I.—MAINTENANCE OF WAY, WORKS, AND STATIONS.					
Staff.					
Chief Engineer ...	10,909 1 6	11,926 8 4	1,017 6 10	......	
Deputy Chief Engineer ...	6,272 11 6	2,734 15 9	......	3,537 11 9	Mr. Hanna promoted to 1st class Engineer during half-year. G. O., No. 2,979, of 19th Oct. 1874.
Assistant to Chief Engr...	3,954 8 6	4,617 0 9	662 8 3	......	
1st Class Engineers, 1st grade.	36,272 11 0	38,754 2 11	2,481 7 11	......	Includes payment of salary to Mr. H. E. West on return from furlough, and extra allowance of Rs. 100 per mensem to Mr. Wilkinson. C. E. No. 69, of 21st Jan. 1874.
1st do., 2nd do. ...	4,636 6 0	330 10 3	......	4,305 11 9	Saving due to Mr. Stoney being on furlough.
2nd do., 1st do. ...	3,954 8 6	4,422 4 6	467 12 0	......	Includes payment to Mr. Smith on return from furlough.
3rd do., 1st do. ...	2,727 4 6	2,393 14 11	......	333 5 7	
3rd do., 2nd do. ...	7,363 9 6	7,499 15 4	136 5 10	......	
			4,765 8 10	8,176 13 1	
Total ...	76,090 13 0	72,679 8 9	......	3,411 4 3	
Net Saving ...	......	......			
Upper Engineering Subordinates.					
Engineering Assistants ...	2,940 0 0	2,140 0 0	......	800 0 0	
Permanent-way Inspectors	28,020 0 0	27,691 3 10	......	328 12 2	
Covenanted Inspectors ...	2,100 0 0	2,100 0 0	......	......	
Total ...	33,060 0 0	31,931 3 10	......	1,128 12 2	
Office Establishment, etc.					
Divers	......	2,836 5 8	2,836 5 8	......	Separate sanction, C. E., No. 853, of 11th Sept. 1874.
Clerks	6,702 0 0	6,702 0 0	......	......	
Draughtsmen ...	6,480 0 0	6,528 11 7	48 11 7	......	Extra draughtsman entertained G. O., No. 3,014, of 23rd Oct. 1874.
Writers	4,880 0 0	4,867 0 3	......	12 15 9	
Pay Clerks	960 0 0	480 0 0	......	480 0 0	
Storekeepers... ...	1,890 0 0	1,770 0 0	......	120 0 0	
Apothecary	720 0 0	660 0 0	......	60 0 0	
Peons	1,506 0 0	1,277 12 7	......	228 3 5	
Lascars	378 0 0	336 0 0	......	42 0 0	
Office Servants ...	63 0 0	63 0 0	......	......	
Total ...	23,079 0 0	25,020 14 1	2,885 1 3	943 3 2	
Net Excess ...	......	......	1,941 14 1	......	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Rent and Travelling Allowances, etc.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Allowance for rent ...	3,000 0 0	3,103 8 5	103 8 5	......	
Travelling allowances ...	8,500 0 0	9,588 14 9	1,088 14 9	......	
Contingencies ...	1,200 0 0	2,105 10 3	905 10 3	......	Provision insufficient Allowances passed only in accordance with the rules.
Stationery	2,000 0 0	2,084 4 11	84 4 11	......	
Total ...	14,700 0 0	16,882 6 4	2,182 6 4	......	
Abstract.					
Staff	76,090 13 0	72,679 8 9	......	3,411 4 3	
Upper Engineering Subordinates.	33,060 0 0	31,931 3 10	......	1,128 12 2	
Office Establishment, etc.	23,079 0 0	25,020 14 1	1,941 14 1	......	
Rent, travelling allowances and contingencies, etc.	14,700 0 0	16,882 6 4	2,182 6 4	......	
Total ...	1,46,929 13 0	1,46,514 1 0	4,124 4 5	4,540 0 5	
Net Saving ...	......	......	......	415 12 0	
Madras to Jollarpett.		1st Division, S. W. Line.			
Maintenance and renewal of permanent-way.	58,346 0 0	52,432 13 8	......	5,913 2 4	
Repairs of bridges, etc., wages and materials.	51,994 0 0	50,047 14 1	......	1,946 1 11	
Repairs of stations and buildings, wages and materials.	26,150 0 0	21,486 2 6	......	4,663 13 6	
Unclassified expenditure, tools and plant.	1,550 0 0	1,728 3 8	178 3 8	......	
Total ...	1,38,040 0 0	1,25,695 1 11	178 3 8	12,523 1 9	
Net Saving ...	......	......	......	12,344 14 1	
Jollarpett to Mettapollium including Bangalore Branch.		2nd Division, S. W. Line.			
Maintenance and renewal of permanent-way.	26,646 0 0	31,403 10 8	4,757 10 8	......	
Repairs of bridges, etc., wages and materials.	6,450 0 0	10,535 15 7	4,085 15 7	......	
Repairs of stations and buildings, wages and materials.	4,500 0 0	4,353 9 2	......	146 6 10	
Unclassified expenditure, tools and plant.	2,050 0 0	1,892 5 1	......	157 10 11	
Total ...	39,646 0 0	48,185 8 6	8,843 10 3	304 1 9	
Net Excess ...	......	......	8,539 8 6	......	
Mullapooram to Pothanore.		3rd Division, S. W. Line.			
Maintenance and renewal of permanent-way.	34,910 0 0	24,668 9 7	......	10,241 6 5	
Repairs of bridges, etc., wages and materials.	7,839 0 0	5,709 2 4	......	2,129 13 8	
Repairs of stations and bridges, wages and materials.	3,287 0 0	4,250 [illegible] 6	963 1	......	
Unclassified expenditure, tools and plant.	650 0 0	485 1 11	......	164 14 1	
Total ...	46,686 0 0	85,112 15 4	963 1 6	12,536 2 2	
Net Saving ...	......	......	......	11,573 0 8	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Pothanore to Beypore.		4th Division, S. W. Line.			
Maintenance and renewal of permanent-way.	54,522 0 0	61,310 13 0	6,788 13 0	......	
Repairs of bridges, etc., wages and materials.	6,550 0 0	6,380 5 9	......	169 10 3	
Repairs of stations and buildings, wages and materials.	4,700 0 0	4,133 11 0	......	566 5 0	
Unclassified expenditure, tools and plant.	1,550 0 0	2,781 4 9	1,231 4 9	......	
Total ...	67,322 0 0	74,606 2 6	8,020 1 9	735 15 3	
Net Excess ...	......	......	7,284 2 6	......	
Arconum to Cuddapah.		1st Division, N. W. Line.			
Maintenance and renewal of permanent-way.	33,006 0 0	33,890 14 7	824 14 7	......	
Repairs of bridges, wages and materials.	8,400 0 0	14,529 11 9	6,129 11 9	......	
Repairs of stations and buildings, wages and materials.	5,200 0 0	3,561 9 0	......	1,638 7 0	
Unclassified expenditure, tools and plant.	1,550 0 0	987 0 4	......	562 15 8	
Total ..	48,216 0 0	52,969 8 8	6,954 10 4	2,201 6 8	
Net Excess ...	......	......	4,753 3 8	......	
Cheyaur bridge restoration.	......	49,002 12 2	49,002 12 2	......	
Cuddapah to Goondacul.		2nd Division, N. W. Line.			
Maintenance and renewal of permanent-way.	30,132 0 0	30,214 2 3	82 2 8	......	
Repairs of bridges, wages and materials.	20,416 0 0	29,117 10 10	8,701 10 10	......	
Repairs of stations and buildings, wages and materials.	2,400 0 0	2,938 13 2	538 13 2	......	
Unclassified expenditure, tools and plant.	550 0 0	958 0 5	408 0 5	......	
Total ...	53,498 0 0	63,228 11 1	9,730 11 1	......	
Net Excess ...	......	......	9,730 11 1	......	
Goondacul to Raichore, including Bellary Branch.		3rd Division, N. W. Line.			
Maintenance and renewal of permanent-way.	42,678 0 0	44,089 6 2	1,411 6 2	......	
Repairs of bridges, wages and materials.	7,400 0 0	7,752 11 2	352 11 2	......	
Repairs of stations, and buildings, wages and materials.	4,142 0 0	4,200 12 2	58 12 2	......	
Unclassified expenditure, tools and plant.	3,450 0 0	3,169 9 5	......	280 6 7	
Total ...	57,670 0 0	59,212 6 11	1,822 13 6	280 6 7	
Not Excess ...	......	......	1,542 6 11	......	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Abstract.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1st Division, S. W. Line...	1,38,040 0 0	1,25,695 1 11	......	12,344 14 1	
2nd do. do. ...	39,646 0 0	48,185 8 6	8,539 8 6	......	
3rd do. do. ...	46,686 0 0	35,112 15 4	......	11,573 0 8	
4th do. do. ...	67,322 0 0	74,606 2 6	7,284 2 6	......	
1st do. N. W. Line...	48,216 0 0	52,969 3 8	4,753 3 8	......	
Cheyaur bridge restoration.	......	49,002 12 2	49,002 12 2	......	
2nd Division, N. W. Line.	53,498 0 0	63,228 11 1	9,730 11 1	......	
3rd do. do. ...	57,670 0 0	59,212 6 11	1,542 6 11	......	
Total ...	4,51,078 0 0	5,08,012 14 1	80,852 12 10	23,917 14 9	
Net Excess ...	......	......	56,934 14 1	......	
Summary.					
Engineering Staff, etc. ...	1,46,929 13 0	1,46,514 1 0	......	415 12 0	
Maintenance of way, etc .	4,51,078 0 0	5,08,012 14 1	56,934 14 1	......	
Total ...	5,98,007 13 0	6,54,526 15 1	56,934 14 1	415 12 0	
Net Excess ...	......	......	56,519 2 1	......	
Maintenance of way, works, &c., as per half-yearly Revenue Account ..				6,30,366 2 1	
Add—					
Proportion of establishment chargeable to Capital				14,544 0 4	
Do. Cheyaur Bridge Expenditure do.				10,410 11 6	
				6,55,320 13 11	
Deduct—					
Adjustment made on account of over debit to Capital				1,278 4 0	
				6,54,042 9 11	
Add—					
Difference between June and December's Cheyaur, Forms A... ...				484 5 2	
Expenditure as per summary				6,54,526 15 1	
II.—Locomotive, Carriage and Wagon Expenses.					
Locomotive and Carriage Superintendent.	9,816 0 0	11,647 0 10	1,831 0 10	......	Includes remuneration, Rs. 5,000, to Mr. Wright—G. O., No. 2,641, of 16th September 1874.
First Assistant do. ...	3,276 0 0	......	......	3,276 0 0	Acting as Locomotive Superintendent.
Second do. do. ...	2,184 0 0	2,961 14 1	777 14 1	......	Separate sanction, G. O., No. 2,393, of 24th Aug 1874.
Accountant	2,400 0 0	3,303 3 7	903 3 7	......	Do. do.
Office Establishment.					
Clerks	15,300 0 0	13,779 9 5	......	1,520 6 7	
Moochies	114 0 0	114 9 7	0 9 7	......	
Dufadars	120 0 0	48 0 0	......	72 0 0	
Naigues	192 0 0	191 11 9	......	0 4 3	
Peons	840 0 0	785 10 6	......	54 5 6	
Draughtsmen ...	360 0 0	94 14 9	......	265 1 3	
Foremen in charge of divisions.	18,300 0 0	26,188 3 1	......	3,811 12 11	Includes gratuity (Rs. 4,200) to Foreman Clarke—G. O., No. 2,225, of 12th August 1874.
Do. Perambore Workshop.	11,700 0 0				
Assistant Locomotive Foremen.	900 0 0	900 0 0	......	......	
Engine Drivers, Covenanted.	7,854 0 0	8,818 12 7	964 12 7	......	Includes salary of Driver [illegible]—C. E., No. 915, of 5th October 1874.
Do. Uncovenanted ...	66,424 0 0	69,434 9 0	3,010 9 0	......	
Firemen	19,798 0 0	18,480 10 5	......	1,317 5 7	
Erectors and Fitters ...	5,958 0 0	5,221 5 3	......	736 10 9	
Boiler Smith... ...	......	......	......	......	
Black Smith... ...	1,416 0 0	1,418 3 0	2 3 0	......	
Saw Setter	1,416 0 0	1,418 3 0	2 3 0	......	
Carriage Examiners ...	1,950 0 0	720 0 0	......	1,230 0 0	
Wages of workmen on muster roll.	94,811 0 0	1,08,692 2 4	13,881 2 4	......	
Do. carriage and wagon do.	69,514 0 0	65,800 1 5	......	3,743 14 7	
Contingencies ...	318 0 0	68 12 6	......	249 3 6	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
II.—Locomotive, Carriage and Wagon Expenses.—(*Concluded.*)					
Office Establishment.—(Concluded.)	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Stationery	2,348 0 0	2,292 12 10	......	55 3 2	
Unfixed allowances (including rent and overtime).	10,764 0 0	8,813 12 6	......	1,950 3 6	
Fixed allowances ...	810 0 0	780 0 0	......	30 0 0	
Total ...	3,48,913 0 0	3,51,974 2 5	21,373 10 0	18,312 7 7	
Net Excess ...	......	......	3,061 2 5	......	
Locomotive Working Stores.					
Coke, coal, patent fuel and wood	3,11,143 0 0	2,94,900 1 10	......	16,242 14 2	
Water including wages and stores.	14,723 0 0	14,327 7 5	......	395 8 7	
Oil, tallow and stores for engines at work.	13,537 0 0	13,093 0 7	......	443 15 5	
Stores, oil, grease, etc., for running vehicles.	27,613 0 0	19,418 10 1	......	8,194 5 11	
Materials for renewal and repairs of locomotives.	77,387 0 0	86,096 11 6	8,709 11 6	......	
Do. do. carriage and wagon.	42,826 0 0	70,627 0 0	27,801 0 0	......	G. O., No. 3,595, of 21st Dec. 1874.
Unclassified expenditure, loss on stones	1,000 0 0	1,346 1 8	346 1 8	......	
Payments to other Lines.					
Hire of locomotives ...	1,000 0 0	......	......	1,000 0 0	
Total ...	4,89,229 0 0	4,99,809 1 1	36,856 13 2	26,276 12 1	
Net Excess ...	......	......	10,580 1 1	......	
Summary.					
Staff	3,48,913 0 0	3,51,974 2 5	3,061 2 5	......	
Working stores, etc. ...	4,89,229 0 0	4,99,809 1 1	10,580 1 1	......	
Total ...	8,38,142 0 0	8,51,783 3 6	13,641 3 6	......	
Net Excess ...	......	......	13,641 3 6		
Locomotive and Carriage and Wagon expenses as per half-yearly Revenue Accounts				8,15,576 4 3	
Add— Proportion debited to Capital				36,206 15 3	
Expenditure as per summary				8,51,783 3 6	
Traffic Expenses.					
Traffic Manager ...	8,811 13 0	8,811 13 0	......	......	
Deputy Traffic Manager...	4,450 14 0	4,996 6 0	545 8 0	......	Arrears of increase, G. O., No. 2,194, of 1st Aug. 1874.
Assistant do. ...	14,367 3 6	14,067 3 6	......	300 0 0	
Relieving Staff ...	4,800 0 0	3,766 0 4	......	1,033 15 8	
Guards	34,200 0 0	33,300 13 5	......	899 2 7	
Station-masters, Clerks, Porters, Pointsmen, Peons, Gatemen, etc.	1,44,474 0 0	1,39,618 15 0	......	4,855 1 0	
Tarpaulin Repairers ...	3,300 0 0	2,788 2 0	......	511 14 0	
Conservancy	4,680 0 0	2,368 13 7	......	2,311 2 5	
Contingencies including allowances for rent and travelling expenses.	10,656 0 0	10,018 15 8	......	637 0 4	
Total ...	2,29,739 14 6	2,19,737 2 6	545 8 0	10,548 4 0	
Net Saving ...	......	......	......	10,002 12 0	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Stores.					
Fire, lights, &c. ...	33,000 0 0	32,945 11 7	......	54 4 5	
Wagon covers ...	23,112 0 0	14,022 8 11	......	9,089 7 1	
Station fittings ...	3,000 0 0	2,254 13 11	......	745 2 1	
Clothing	4,800 0 0	9,104 14 10	4,304 14 10	......	
Printing, stationery, &c...	31,800 0 0	16,404 0 0	......	15,396 0 0	
Total ...	95,712 0 0	74,732 1 3	4,304 14 10	25,284 13 7	
Saving ...	......	......	......	20,979 14 9	
Sundry Charges.					
Payments to other lines—mileage of foreign stock.	6,000 0 0	8,926 2 1	2,926 2 1	......	
Summary.					
Staff	2,29,739 14 6	2,19,737 2 6	......	10,002 12 0	
Stores	95,712 0 0	74,732 1 3	......	20,979 14 9	
Sundry charges ...	6,000 0 0	8,926 2 1	2,926 2 1	......	
Total ...	3,31,451 14 6	3,03,395 5 10	2,926 2 1	30,982 10 9	
Net Saving ...	......	......	......	23,056 8 6	

Traffic expenditure as per half-yearly Revenue Account... RS. 3,03,395 A. 5 P. 10

IV.—GENERAL CHARGES.

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
Home Expenditure.					
Directors and Secretary or Managing Director, Auditors and Accountants.	39,000 0 0	30,956 0 9	......	4,633 1 5	
Consulting Engineer and Inspecting Officer's fees and travelling allowances.		3,410 13 10	......		
Total ...	39,000 0 0	34,366 14 7	......	4,633 1 5	
Agent and Manager's Office.					
Agent and Manager ...	13,636 6 0	13,636 6 0		......	
Assistant do. ...	4,636 6 0	4,636 5 6	......	0 0 6	
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	......	......	
Do.	150 0 0	106 7 2	......	43 8 10	
Book Binder... ...	42 0 0	42 0 0	......	......	
Peon	48 0 0	48 0 0	......	......	
Do.	210 0 0	209 1 1	......	0 14 11	
Office Servants ...	114 0 0	120 0 0	6 0 0	......	
Railway Chaplain's peon...	42 0 0	42 0 0	......	......	
Travelling allowances ...	(a) 241 2 0 100 0 0	341 2 0	....	....	(a) Consulting Engineer's No. 139 of 29th January 1875.
Contingencies ...	50 0 0	25 12 10	... ..	24 3 2	
Stationery	300 0 0	287 0 11	......	12 15 1	
Total ...	22,359 14 0	22,284 3 6	6 0 0	81 10 6	
Saving ...	......	......	......	75 10 6	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Chief Auditor's Office.					
Chief Auditor ...	6,818 3 0	3,999 4 4	......	2,818 14 8	Chief Auditor on leave without pay for a portion of half year.
Assistants to do. ...	6,000 0 0	5,836 6 0	......	163 10 0	
Travelling Auditors ...	3,000 0 0	2,790 0 0	... ...	810 0 0	Full sanctioned salary not given in some instances.
Clerks	14,400 0 0	14,244 2 1	......	155 13 11	
Peons	294 0 0	261 13 11	......	32 2 1	
Office Servants ...	108 0 0	108 0 0	......	......	
Travelling expenses ...	1,200 0 0	1,050 0 0	......	150 0 0	
Stationery	8,500 0 0	1,336 6 4	......	2,163 9 8	Excessive estimate.
Contingencies ...	500 0 0	216 12 2	......	283 3 10	
Allowances for rent ...	60 0 0	42 0 0	......	18 0 0	
Total ...	36,450 3 0	29,884 12 10	......	6,595 6 2	
Chief Accountant's Office.					
Chief Accountant ...	3,272 11 6	3,272 11 6	......	......	
Clerks	5,757 0 0	5,648 1 6	......	108 14 6	
Peons	216 0 0	216 0 0	......	......	
Office Servants ...	162 0 0	162 0 0	......	......	
Contingencies ...	100 0 0	20 6 6	......	79 9 6	
Stationery	300 0 0	418 12 3	118 12 3	......	
Total ...	9,807 11 6	9,737 15 9	118 12 3	188 8 0	
Net Saving ...	......	......	... ..	69 11 9	
Cashier's Office.					
Cashier	3,545 7 6	3,545 7 6	......	......	
Paymaster	2,454 8 6	2,454 8 6	......	......	
Assistant Cashier ...	1,200 0 0	1,200 0 0	......	......	
Manager	1,200 0 0	1,200 0 0	......	......	
Cash-keepers... ...	4,200 0 0	4,185 0 0	......	14 15 2	
Clerks	2,100 0 0	2,100 0 0	......	......	
Shroffs	300 0 0	600 0 0	......	......	
Cash Peons	1,866 0 0	1,849 0 9	......	16 15 3	
Guard Peons... ...	1,320 0 0	1,308 14 6	......	11 1 6	
Porters	120 0 0	120 0 0	......	......	
Office Servants ...	60 0 0	60 0 0	......	......	
Fixed and travelling allowances.	1,248 0 0	1,188 9 9	......	59 6 3	
Stationery	600 0 0	181 6 10	......	418 9 2	
Contingencies ...	......	379 5 2	379 5 2	......	Excess covered by saving under stationery
Total ...	20,514 0 0	20,373 5 10	379 5 2	520 15 4	
Net Saving ...	......	......	... ...	141 10 2	
Medical Department.					
Consulting Physician ...	1,800 0 0	1,800 0 0	......	... ...	
Company's Physician ...	......	86 10 8	86 10 8	... ...	Appointment revived (G. O., No. 637 of 5th March 1875), covered by saving under Apothecaries.
Apothecaries... ...	10,084 0 0	9,614 3 2	... ...	469 12 10	
Clerks	90 0 0	90 0 0	... ...	......	
Peons	636 0 0	615 0 0	......	21 0 0	
Surgery Cooly ...	36 0 0	36 0 0	... ...	......	
Allowances for rent ...	555 12 0	446 10 0	... ...	109 2 0	
Royapoorum Dispensary rent.	180 0 0	150 0 0	... ...	30 0 0	
Medicines, &c. ...	2,008 13 5	139 4 0	... ...	1,869 7 5	Excessive estimate.
Travelling allowances ...	543 9 0	(a) 43 12 0	... ...	499 13 0	Excessive estimate (a) Consulting Engineer's No. 139 of 29th Jan. 1875.
Contingencies ...	695 11 4	265 3 11	... ...	430 7 5	
Stationery	80 14 5	8 9 0	......	72 5 5	
Total ...	16,710 12 2	13,295 6 9	86 10 8	3,503 0 1	
Net Saving ...	... ...	... ...	... ...	3,415 5 5	

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

—	Amount Sanctioned.	Expenditure.	More.	Less.	Remarks.
General Stores Department.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
General Storekeeper ...	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	......	120 0 0	
Clerks	3,300 0 0	3,300 0 0	......	......	
Beach Conicapillay ...	120 0 0	120 0 0	......	......	
Timekeeper	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	417 9 4	......	2 6 8	
Office do.	84 0 0	84 0 0	......	......	
Guard do.	84 0 0	84 0 0	......	......	
Carpenters	234 0 0	228 5 5	......	5 10 7	
Book Binders... ...	222 0 0	219 9 7	......	2 6 5	
Tent Maistry... ...	78 0 0	78 0 0	......	......	
Cooper	60 0 0	60 0 0	......	......	
Cooly Maistry ...	54 0 0	54 0 0	......	......	
Office Servants ...	60 0 0	60 0 0	......	......	
Chickledar	66 0 0	66 0 0	......	......	
Chuckler	54 0 0	51 1 5	......	2 14 7	
Marker	48 0 0	48 0 0	......	......	
Travelling Allowances ...	450 0 0	222 2 0	......	227 14 0	
Contingencies ...	5,100 0 0	7,657 10 4	2,557 10 4	......	Provision insufficient.
Stationery	510 0 0	418 14 5	......	91 1 7	
Total...	19,150 6 0	21,255 10 6	2,557 10 4	452 5 10	
Net Excess...	......	......	2,105 4 6	......	
Rents of buildings and lands.	1,000 0 0	143 6 2	......	851 9 10	Excessive estimate.
Contingencies including furniture and fittings.	3,000 0 0	2,067 8 2	......	932 7 10	
Police.					
Supervision	1,800 0 0	1,560 0 0	......	240 0 0	
Constables and watching establishments.	9,558 0 0	9,228 3 1	......	329 12 11	
Contingencies ...	......	1,714 11 4	1,714 11 4	......	No provision in half-yearly list.
Total...	11,358 0 0	12,502 14 5	1,714 11 4	569 13 11	
Net Excess...	......	......	1,144 14 5	......	
Advertising (all departments).	2,778 10 0	439 4 0	......	2,339 6 0	Excessive estimate, Consg. Engr's., No. 325 of 16th March 1875.
Electric Telegraph.					
Telegraph Engineer ...	5,181 13 0	5,181 13 0	......	......	
Signallers	16,500 0 0	15,502 12 0	......	997 3 2	
Engineering Assistants ...	480 0 0	480 0 0	......	......	
Writers	540 0 0	180 0 0	......	360 0 0	
Storekeeper	210 0 0	210 0 0	......	......	
Peons	144 0 0	102 0 0	......	42 0 0	
Watchmen	144 0 0	......	......	144 0 0	None employed.
Inspectors and Sub-Inspectors.	5,220 0 0	4,118 1 0	......	1,101 15 0	
Lascars	1,344 0 0	1,232 12 8	......	111 3 4	
Travelling Allowances ...	2,000 0 0	2,037 4 0	37 4 0	......	
Contingencies ...	150 0 0	......	......	150 0 0	
Stationery and Office Stores.	200 0 0	......	......	200 0 0	
Maintenance	12,750 0 0	6,868 10 0	......	5,881 6 0	Excessive estimate.
Total...	44,863 13 0	35,913 5 6	37 4 0	8,987 11 6	
Net Saving...	......	......	......	8,950 7 6	
Unclassified Expenditure.	221 6 0	(a) 221 6 0	......	......	(a) Consg. Engr's., No. 325 of 16th March 1875.

Comparative Statements of Sanctions and Expenditure on Establishments, &c.—(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	34,366 14 7	......	4,633 1 5	
Agent and Manager's Office.	22,359 14 0	22,284 3 6	......	75 10 6	
Chief Auditor's Office ...	36,480 3 0	29,884 12 10	......	6,595 6 2	
Chief Accountant's Office.	9,807 11 6	9,737 15 9	......	69 11 9	
Cashier's Office ...	20,514 0 0	20,372 5 10	......	141 10 2	
General Stores Dept. ..	19,150 6 0	21,255 10 6	2,105 4 6	......	
Medical Department ...	16,710 12 2	13,295 6 9	......	3,415 5 5	
Rents of Buildings and Lands.	1,000 0 0	148 6 2	......	851 9 10	
Contingencies ...	3,000 0 0	2,067 8 2		932 7 10	
Police	11,358 0 0	12,502 14 5	1,144 14 5	......	
Advertising	2,778 10 0	439 4 0	......	2,339 6 0	
Electric Telegraph ...	44,863 13 0	35,913 5 6	......	8,950 7 6	
Unclassified Expenditure	221 6 0	221 6 0	......	......	
			3,250 2 11	28,004 12 7	
Total...	2,27,244 11 8	2,02,490 2 0	......	24,754 9 8	
Net Saving ..	......	......	......		

	General charges as per half-yearly Revenue Accounts ...	1,91,037 1 1
Add—	Proportion debited to Capital... ...	4,823 14 10
		1,95,860 15 11
Add—	General Stores Cooly Muster Roll Expenditure ...	6,629 2 1
	Expenditure as per summary	2,02,490 2 0

V.—Special and Miscellaneous Expenditure.

Law Charges... ...	1,000 0 0	1,161 5 4	161 5 4	......	
Compensation.					
Goods lost or damaged, other claims.	5,000 0 0	7,266 8 1	2,266 8 1	......	Includes sum of Rupees 4,000 for Inspector Satar's family—G. O. No. 2,204 of 10th Aug. 1874.
Rates and taxes ...	5,000 0 0	2,248 15 3	......	2,751 0 9	Estimate excessive. This is an uncertain item.
Contributions to special funds.	20,727 0 0	20,727 4 4	0 4 4	......	
			2,428 1 9	2,751 0 9	
Total...	31,727 0 0	31,404 1 0	......	322 15 0	
Net Saving...	......	......			

	Special and Miscellaneous Expenditure as per half-yearly Revenue Accounts	36,898 5 5
Deduct—	Law charges charged previously to Capital and now transferred.	8,393 11 5
		28,504 10 0
Add—	Payments from Fire Insurance Fund	2,695 0 6
Add—	Amount debited to Capital	204 6 6
	Expenditure as above	31,404 1 0

(Signed) R. G. MACDONALD,
Examiner of Railway Accounts.

MADRAS,
30*th April* 1875

SUBMITTED for transmission to the Government of India in accordance with their resolution embodied in the Proceedings of this Government, No. 1,999, of the 2nd August 1872.

2. The general summary shows a net excess over the aggregate sanction of Rupees 17,026-4-3, or less than one per cent. The large excess shown against "I., Maintenance of Way and Works," is due to the extraordinary expenditure on the restoration of the breaks in the line caused by the floods of October 1874, and to the want of provision in the list for expenditure on "Cheyaur Bridge Restoration" which amounted, during this period, to Rupees 49,902-12-2.

3. The causes of the difference between sanction and expenditure are generally explained in the column of remarks and in the Examiner's memorandum attached.

(Signed) W. H. COAKER, Lieutenant, R.E.,
for *Consulting Engineer for Railways.*

No. 25. ORDER THEREON, 1st June 1875, No. 1,530.

RAILWAY, No. 10.

ORDERED that these papers be forwarded to the Government of India with reference to their letter, No. 823 G. R., dated 17th June 1872.

(True Extract.)

(Signed) J. O. HASTED, Major, R.E.,
Officiating Joint Secretary to Government.

No. 26. (DOCKET No. 1,531, dated 1st June 1875.)

Copy of the above forwarded to the Government of India.

(True Extract.)

Major, R.E.,
Officiating Joint Secretary to Government.

Exd. E. C. Shunker.
Spare Copies