M.R.O. 1—10,006—23-2-50.

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3238-39	Press
~~B.P. No.~~		Mis.
		4875
Dated	13-11-	195

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
13th November 1875.

No. 295 Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 11th November 1875, No 613 —

SOUTH INDIAN RAILWAY.

Comparative Statement of Sanctions and Expenditure on Establishments and on Revenue Account for the Half-year ended 30th June 1875

General Summary

Department.	Sanction	Expenditure	Expenditure compared with Sanction		Remarks.
			More	Less	
	Rs	Rs.	Rs.	Rs.	
Maintenance of Way, Works, and Stations ..	75,285	38 603	..	36,682	
Locomotive Department	2,06,824	1,50,589	..	56,235	Notes explanatory of the principal differences are given on the detail statements.
Traffic Expenses	53,142	46,308	..	6,834	
General Charges	69,300	61,742	..	7,558	
Special and Miscellaneous Expenditure ..	2 250	1,419	..	831	
Engineering Department ..	2,88,126	2,17,946	..	70,180	
Total	6,94,927	5,16,607		1,78,320	
MAINTENANCE OF WAY, WORKS, AND STATIONS					
Superintendence					
Resident Engineer ..	4,909	4,909	...		
Inspectors ...	3,840	3,640	...	200	
Clerk ..	900	750	...	150	
Draughtsman	210	210	...		
Peons ..	324	324	..		
Inspectors' Writers ..	480	436	..	44	
Do Lascars ..	324	319	...	5	
Office Rent ..	120	120	..		
Travelling Allowances ..	630	555	..	75	
Stationery and Office Stores	120	109	..	71	
Contingencies ..	60				
Total ...	11,917	11,372	..	545	
Maintenance, &c					
Maintenance and Renewals of Permanent-way	55,597	21,968	...	33,629	Estimated renewals of permanent way with iron pots, sleepers, &c., not carried out owing to conversion of gauge
Repairs of Bridges, &c	3,261	1,540	..	1,726	
Repairs of Stations and Buildings.	3,949	3,189	..	760	
Unclassified Expenditure					
Tools and Plant ...	556	366	..	190	
Loss on Stores ..	..	87	87	...	Sanctioned in audit statement for April.
Baling water from Saw-pits		81	81		Met from provision for labor on works, &c
Total	63,368	27,231	..	36,137	
Summary					
Superintendence	11,917	11,372	..	545	
Maintenance, &c ..	63,368	27,231	..	36,137	
Total	75,285	*38,603	..	36,682	* Total expenditure as per this statement Rs 38,603 Add superintendence included under Arconum Branch sanction .. .. 450 Expenditure as per revenue account 39,053

Comparative Statement of Sanctions and Expenditure on Establishments, &c —(Continued.)

Department.	Sanction	Expenditure.	Expenditure compared with Sanction: More	Expenditure compared with Sanction: Less	Remarks
Locomotive Carriage and Wagon Expenses	Rs.	Rs	Rs	Rs	
Locomotive Superintendent ...	4,909	4,909	...	.	
Assistant do ..	2,550	2,559	...	...	
Clerks	4,495	3,913	..	582	
Draughtsman ...	300	224	.	76	
Foremen	12,600	6,786	.	5,814	Sanctioned maximum rate of salary not drawn in some cases; and Foremen at Madura, and Tuticorin not appointed during the half year
Native Foremen	1,158	1,038	...	120	
Fitters	4,000	4,381	381		Labor in shop, erection of narrow gauge engines
Drivers	10,180	9,256	..	924	
Firemen	7,680	6,384	...	1,296	
Native Firemen ..	5,458	2,732		2,726	
Cleaners	1,622	589	..	1,033	Estimate in excess of requirements.
Coal Coolies ...	810	556		254	
Native Subordinates ..	1,200	1,202	2	...	
Rolling Stock Inspector	720	460	...	260	Sanctioned rate of salary not paid in some cases.
Watermen ...	972	914		58	
Peons ..	540	512		28	
Carpenters and Painters	13,250	14,644	1,394	.	Labor in shops, manufactures and extra labor for erection of narrow gauge vehicles
Mechanics and Smiths ...	8,300	9,413	1,113		
Other labor ..	6,000	4,743		1,257	
Overtime and Batta	4,200	4,232	32	..	
Driving Allowance		1,655	1,655	..	See salaries of Drivers and Firemen
Travelling Allowances ..	800	295		505	
Contingencies	3,000	220	...	2,780	Payments to Madras Railway for water at Erode, Rupees 216 The charges under this head vary considerably, but the estimate would seem high
Stationery and Office Stores	800	569	.	231	
Total	95,544	82,177	...	13,367	
Working Stores					
Coal	65,000	41,965		23,035	Quantity consumed 350 tons less than in previous half year, owing to larger proportion of wood fuel used and reduction in issuing price of about Rupees 6 per ton
Wood	10,250	13,064	2,814	..	See above.
Miscellaneous	4,000	4,304	304		
Engine Repairs ..	15,030	3,708		11,322	Estimate based upon previous six months During the latter part of the half-year, the shops were occupied with the erection of narrow gauge vehicles
Coaching Vehicles Repairs	5,750	1,475		4,275	
Goods do	11,250	3,896		7,354	
Total ...	1,11,280	68,412		42,868	
Summary					
Wages, &c ...	95,544	82,177	...	13,367	
Stores.	1,11,280	68,412	...	42,868	
Total ..	2,06,824	*1,50,589	...	56,235	

* Expenditure in this statement ... Rs. 1,50,589
Deduct capital, superintendence, workshop labor, &c 32,417
1,18,172
Add superintendence included under Arconum Branch 450
Locomotive, Carriage and Wagon expenses .. 1,18,622

Proceedings of the Madras Government, Public Works Department,
13th November 1875.

Comparative Statement of Sanctions and Expenditure on Establishments, &c —(Continued.)

Department	Sanction.	Expenditure.	Expenditure compared with Sanction: More	Expenditure compared with Sanction: Less	Remarks
	Rs.	Rs	Rs.	Rs	
Traffic Expenses					
Traffic Manager	3,816	3,818	2	...	
Clerks	1,080	926		154	
Peons . ..	72	72		..	
Travelling Inspector ..	300	300	...		
Guards	4,230	3,662		568	
Station Clerks ...	8,130	7,293	...	837	
Porters	7,644	7,589	...	55	
Gatekeepers	1,650	1,579		71	
Travelling Allowances . .	720	685		35	
Contingencies	10	29	19	...	
Stationery and Office Stores ..	2,800	2,343	.	457	
Working Stores	2,640	2,121	...	519	
Mileage of Foreign Stock	12,000	7,759		4,241	
Expenses at Joint Stations ..	7,000	7,025	25	...	
Clothing ..	750	874	124	.	
Miscellaneous Expenses ..	300	233		67	
Total ...	53,142	46,308	...	6,834	
General Charges					
Home Expenditure					
Revenue proportion ..	6,000	5,068	.	932	The charge is variable, being a per-centage on the cash expenditure
Agency					
Agent	10,908	10,909	1	..	
Consulting Physician .	900	900			
Apothecaries ...	1,320	1,270		50	
Clerks	3,900	3,780		120	
Peons	600	565	..	35	
Police Account	108	103		5	
Stores					
General Superintendent .	1,800	1,800		..	
Storekeeper, Madras	1,800	2,441	*641		* Balance of furlough pay
Clerks .. .	3,000	3,000			
Peons	860	834	34	...	Met from saving in Audit Department C E's 136 of 4th March 1875
Travelling Allowances	700	192		508	
Contingencies, Stationery, and Office Stores ...	3,000	2,427		573	
Total	34,836	33,289	.	1,547	
Audit					
Chief Auditor	3,818	3,818	.	..	
Bookkeeper, Chief Clerk ..	1,200	1,050	.	150	
Clerks	15,450	12,597		2,853	Number of clerks and salaries paid in some cases less than estimate
Peons and Punkahmen ..	703	631		71	
Travelling Allowances	250	54	.	196	
Contingencies ..	600	. 102	.	498	
Total ..	22,020	18,252	...	3,768	

	Rs
Expenditure as per this statement ...	46,308
Add superintendence included against Uncertain item Estimate high in comparison with previous charges. Arconum Branch sanction	450
Expenditure as per revenue account	46,758

Comparative Statement of Sanctions and Expenditure on Establishments, &c.—(Continued.)

Department	Sanction	Expenditure	Expenditure compared with Sanction: More.	Expenditure compared with Sanction: Less	Remarks.
Arconum Branch.	Rs	Rs	Rs.	Rs.	
Superintendent	1,800	1,800	...	...	
Clerks	300	300	.	.	Charges to Revenue under Rs.
Peons ...	72	71	.	1	Maintenance, Locomotive and Traffic Expenses ... 1,350
Travelling	20	...	..	20	Do do to Capital ... 821
Total	2,192	2,171	...	21	2,171
Rents of Buildings and Land ..	50	..	...	50	No payments on this account during the half year
Medicines ..	50	57	7	...	
Advertising	150	87		63	
Unclassified Expenditure ...	500	..	.	500	Expenditure under this head seldom occurs
Total ...	750	144	...	606	
Telegraph.					
Inspector	330	330	...	.	
Signallers .	6,690	5,274	...	1,416	Signallers for northern extension not employed during the whole of the period
Peons ..	882	794		88	
Travelling Expenses	100	1,354	54	..	
Office Expenses and Contingencies.	1,200				
Maintenance	300	134	..	166	
Total	9,502	7,886	...	1,616	
SUMMARY OF GENERAL CHARGES.					
Revenue Home Expenditure	34,836	33,289	..	1,547	Revenue general charges per Rs
Agency and Stores .					revenue accounts . 26,894
Audit .. .	22,020	18,252		3,768	Do superintendence, Arconum Branch
Arconum Branch	2,192	2,171		21	Maintenance 450
Rents of Land, &c ..	750	144	...	606	Locomotive .. 450
Telegraph ...	9,502	7,886	..	1,616	Traffic .. .. 450 — 1,350
Total ..	69,300	61,742	...	7,558	Total revenue .. 28,244
					Capital per Form V — Direction, Stores, Audit and Accounts and Telegraph . 60,604
					Deduct— Home charges 21,358
					Medical included in Engineering 6,527
					Salaries for Dec 1874, booked in Jan 1875 5 342 — 33,222
					27,382
					Add salaries for June not booked till July 6,035
					Do refunds .. 81 — 6,116 — 33,498
					61,742
SPECIAL AND MISCELLANEOUS EXPENDITURE					
Law Charges	300	16		284	
Compensation . ..	150	60		90	
Rates and Taxes	1,800	1,343		457	
Total	2 250	1,419		831	
ENGINEERING ESTABLISHMENT					
Engineers					
Chief Engineer	10,800	10,800			
Assistant Engineers, 1st class	34 398	23,886	..	10,512	Authorized number of each class estimated for, but a larger proportion were of the lowest grade
Do, 2nd ,,	34,398	12,092		22,306	
Do, 3rd ,,	24,570	42,222	17,652	..	

Comparative Statement of Sanctions and Expenditure on Establishments, &c —(Concluded.)

Department.	Sanction	Expenditure	Expenditure compared with Sanction: More	Expenditure compared with Sanction: Less	Remarks
Establishment	Rs	Rs	Rs.	Rs	
Manager	1,800	1,350		450	Salaries paid were less than the sanctioned rate
Native Assistant to C E	900	600	..	300	
Clerks	19,410	16,719	..	2,691	Estimate in excess of requirements
Apothecary ..	360	360			
Foremen ..	3,540	2,040		1,500	Do do
Peons	1,824	1,810	..	514	
Office Rent ...	780	780		...	
District Establishments					
Sub Assistants and Assistants..	23,070	17,115	.	5,955	Some of the districts on the northern extension were not in full operation during the whole of the period
Inspectors	49,350	27,502		21,848	
Clerks	24,000	12,596		11,404	
Apothecaries ..	7,500	5 614	...	1,886	Requirements overestimated
Peons, &c	10,416	8,345	...	2 071	
Travelling Allowances ..	28,980	23,416		5,564	Charged to Capital per detail of Capital expenditure Rs. 2,08,060
Stationery and Office Stores ..	6,990	6,873		117	
Contingencies ...	5,040	4,328	...	712	Deduct— December s salaries booked in January 31,172
					1,76,888
					Add— June's salaries booked in July 34,323
					Apothecaries, &c, debited to medical and sanitation 6,527
					Refunds 211 — 41,060
Total	2,88,136	2,17,948		70,178	Total 2,17,948

MADRAS,
4th November 1875

(Signed) R G MACDONALD,
Examiner of Railway Accounts

NEGAPATAM,
25th October 1875

(Signed) R K. WILLIAMS,
Assistant Examiner

SUBMITTED to Government with reference to their Order, No. 1,999, of the 22nd August 1872.

2 The general summary shows a net saving of Rupees 1,78,320, or 25 66 per cent on the amount authorized, which is chiefly due to the actual outlay having fallen short of the anticipations on the maintenance of the permanent-way, repairs to rolling stock, quantity and price of coal, and on district establishments on the northern extension

3. The larger variations between estimate and expenditure are accounted for in the column of remarks

(Signed) J. H M. SHAW-STEWART, Lt -Col, R E,
Consulting Engineer for Railways

Proceedings of the Madras Government, Public Works Department,
13th November 1875.

Nos 296 & 297. ORDER THEREON, 13th November 1875, No. 3,238

RAILWAY, No 39

ORDERED to be forwarded to the Government of India

(True Extract)

(Signed) G. W. WALKER, Major-General, R E.,
Secretary to Government.

No 298. (DOCKET No 3,239, dated 13th November 1875.)

COPY of the above forwarded to the Government of India with reference to their letter, No. 823 G.R, dated 17th June 1872

(True Extract)

(Signed) G W. WALKER, Major-General, R.E,
Secretary to Government.

Exd. E C Shunker
Spare Copies

P.W. 7266/75

QC-13 November-75
iii B Nos 295
to

South Indian Railway

Comparative Statement of Sanctions and Expenditure on Establishments and on Revenue Account for the half year ending the 30th June 1875

	Sanction	Expenditure	Expenditure compared with Sanction: More	Less	Remarks
	£	£	£	£	
Maintenance of Way Works and Stations					
Superintendence					
Resident Engineer	4 909	4 909	"	"	
Inspectors	3 840	3 640	"	200	
Clerks	900	750	"	150	
Draughtsman	210	210	"	"	
Peons	324	324	"	"	
Inspectors' Writers	480	436	"	44	
Do Peons	324	319	"	5	
Office Rent	120	120	"	"	
Travelling Allowances	630	555	"	75	
Stationery & Office Stores	120	109	"	71	
Contingencies	60				
	11 917	11 372	"	545	
Maintenance &c					
Maintenance & Renewals of Permt Way	55 597	21 968		33629	Estimated Renewals of Permanent Way with
Repairs of Bridges &c	3 266	1 540		1 726	iron pot sleepers not carried out owing to
Repairs of Stations and Building	3 947	3 187		760	Conversion of Gauge
Unclassified Expenditure					
Tools and Plant	576	386		190	
Loss on Stores		87	87		Sanctioned in Audit Statement for April.
Baling water from Sand pits		81	81		Met from provision for labor on works &c
	63 368	27 231	"	36 137	
Summary					
Superintendence	11 917	11 372		545	
Maintenance &c	63 368	27 231		36 137	
	75 285	※ 38 603	"	36 682	

※ Total Expenditure as per this Statement £ 38 603 . 0 . 0

Add Superintendence included under Account Branch Separation 450 . 0 . 0

Expenditure as per Revenue Acct: 39 053 . . .

Locomotive, Carriage and Waggon Expenses

	Sanction Expenditure	Expenditure compared with Sanction: More	Less	Remarks
Locomotive Superintendent	4.909	4 909	"	"
Asst do	2 550	2 550	"	"
Clerks	4 495	3 913	"	582
Draughtsman	300	224	"	76
Firemen	12.600	6 786	"	5 814
do Native	1 188	1 038	"	120
Fitters	4 000	4.381	381	"
Drivers	10.180	9.256	"	924
Firemen	7.680	6.384	"	1296
do Native	5 458	2 732	"	2726
Cleaners	1622	589	"	1 033
Coal Coolies	810	556	"	254
Native Subordinates	1.200	1202	2	"
Rolling Stock Inspector	720	460	"	260
Watermen	972	914	"	58
Peons	540	512	"	28
Carpenters & Painters	13 250	14 644	1.394	"
Mechanics & Smiths	8 300	9413	1.113	"
Other Labours	6 000	4 743	"	1257
Uniforms & Batta	4 200	4 232	32	"
Driving Allowance	"	1 655	1.655	"
Travelling Allowances	800	295	"	505
Contingencies	3.000	220		2 780
Stationery & Office Stores	800	569		231
	95 544	82 177	"	13 367

Sanctioned maximum rate of salary not drawn in some cases, and Foreman at Madura, 3 Fitters not appointed during the half year

Labour in Shops erection of Narrow Gauge Engines

Estimate in excess of requirements

Sanctioned rate of salary not paid in some cases

Labour in shops, manufactures and extra labour for erection of Narrow Gauge vehicles

Le Salaire of Drivers & Firemen

Payments to Madras Railway for works at Erode Rs. 216 the charges under this head vary considerably, but the estimate would seem high

Working Stores.					
Coal	65 000	41 968		23 032	Quantity consumed 350 Tons less than in previous half Year, owing to larger proportion of wood fuel used, and reduction in working pulleys as the Section
Wood	10.250	13 064	2814	"	See above
Miscellaneous	4 000	4 304	304		
Engine Repairs	15 030	3 708		11 322	Estimate based upon previous six months During
Coaching Vehicles Repairs	5 750	1 475		4 275	the latter part of the half year the Shops were occupied with
Goods do	11 250	3 896		7.354	the erection of Narrow Gauge Vehicles
	111 280	68 412		42 868	

Summary

Wages	95 544	82 177	13 367
Stores	111 280	68 412	42 868
	206 824	150 589	56 235

* Expenditure on this statement 150 589

Deduct; Capital Sup Work Shop Plate &c 32 417

1.18 172

All Superintendence included under Accounts Branch 450

Locomotive, Carriage & Waggon Expenses 118.622

	Sanction Expenditure		Expenditure compared with Sanction: More	Less
Traffic Expenses				
Traffic Manager	3816	3818	2	
Clerks	1080	926		154
Peons	72	72	"	"
Travelling Inspector	300	300	"	"
Guards	4230	3662	"	568
Station Clerks	8190	7293	"	897
Porters	7644	7589	"	55
Gate Keepers	1650	1579	"	71
Travelling Allowances	720	685	"	35
Contingencies	10	29	19	"
Stationery & Office Stores	2800	2343	"	457
Working Stores	2.640	2121	"	519
Mileage of Foreign Stock	12000	7759	"	4241
Expenses at Local Stations	7000	7025	25	"
Clothing	750	874	124	"
Miscellaneous Expenses	300	293	"	67
	£53142	£46318		£324
General Charges				
Horse Expenditure				
Revenue Proportion	6000	5068	"	932
Agency.				
Agent	10908	10909	1	"
Consulting Physician	900	900	"	"
Apothecaries	1320	1270	"	50
Clerks	3900	3780	"	120
Peons	600	565	"	35
Police Account	108	103	"	5
Stores				
General Superintendent	1800	1800		"
Store Keeper & Clerks	1800	2441	×641	"
Clerks	9000	9000	"	"
Peons	800	834	34	"
Travelling Allowances	700	192	"	508
Contingencies Stationery & Office Stores	3000	2427	"	573
	34836	33289	"	1547

Expenditure as per this Statement £46318

All Superintendence included

against Premium Branch sanction - 450

Expenditure as per Revenue Account. £46758

{ Quantity of Rum, but made high in comparison with previous charges

{ The charge is variable, being a percentage on the Cash expenditure.

× Balance of Furlough Pay

Not from saving in Audit department C.E.'s 136 of £3 7s.

	Estimate	Expenditure	Expenditure compared with Estimate: More	Less	Remarks
	£	£	£	£	
General Charges (Continued)					13
Audit-					
Chief Auditor	3.818	3818	-	-	
Book Keeper-Chief Clerk	1.200	1050	-	150	
Clerks	15 450	12597	-	2853	Number of Clerks & salaries paid, in some cases, less than Estimate.
Pens & Superannuation	702	631	-	71	
Travelling Allowances	250	54	-	196	
Contingencies	600	102	-	498	
	22 020	18252	-	3768	
Accounts Branch					
Superintendent	1800	1800	-	-	
Clerks	300	300	-	-	Charged to Revenue under Maintenance Locomotive & Traffic Expenses £1350
Pens	72	71	-	1	" " to Capital 821
Travelling	20	-	-	20	£2.171
	2.192	2171	-	21	
Rents & Buildings & Road	57	-	-	57	No payments on this account during the half year
Medicines	50	57	7	-	
Advertising	150	87	-	63	
Unclassified Expenditure	500	-	-	500	Expenditure under this head taken to Revenue
	750	144	-	606	
Telegraph					
Inspection	330	330	-	-	
Signallers	6690	5274	-	1416	Signallers for Vaughan Extension not employed during the whole of the period
Pens	882	794	-	88	
Travelling Expenses	100	1354	54	-	
Office Expenses & Contingencies	1200				
Maintenance	340	134	-	166	
	9542	7886	-	1656	

Summary of General Charges

	Estimate	Expenditure	Expenditure compared with Estimate: More	Less
	£	£	£	£
Revenue Home Expenditure Agency & Fees	34836	33289	-	1547
Audit	22020	18252		3768
Accounts Branch	2192	2171		21
Rents &c	750	144		606
Telegraph	9502	7886		1616
	69300	61742		7558

Revenue General Charges per Rev Apct - 26894

Dr Superintendence Accounts Branch

Maintenance - - - - - 450

Locomotive - - - - - - 450

Traffic - - - - - - - 450 - 1350

Total Revenue - - - - - - - - - - 28244

Capital per Form V

Direction, Stores, Audit & Accounts & Telegraph 60604

Deduct-

Home Charges - - - - 21353

Medical included in Engineering 6527

Salaries for December 1875 & January 1876 - 5342 - 33222

27382

Add Salaries for same not included in Monthly Returns 6135

do Refunds - - - - - - - 81 - 6116 - 33498

61742

Special and Miscellaneous Expenditure

	Estimate	Expenditure	Expenditure compared with Estimate: More	Less
	£	£	£	£
Law Charges	300	16	-	284
Compensation	150	60	-	90
Rates and Taxes	1800	1343	-	457
	2250	1419	-	831

	Sanction Expenditure		Expenditure compared with Sanction More	Less	Remarks
Engineering Establishment					
Engineers					
Chief Engineer	10 800	10 800	"	"	
Assistant Engineers 1st Class	34 398	23 886	"	10512	Authorized number of each class estimated for
do 2d "	34 398	12 092	"	22306	but a larger proportion were of the
do 3d "	24 570	42222	17652		lowest grade
Establishment					
Managers	1 800	1 350	"	450	Salaries paid were less than the sanctioned ra
Native Assistant to C E	900	600	"	300	
Clerks	19 410	16 719	"	2691	Estimate in excess of requirements.
Apothecary	360	360	"	"	
Firemen	3340	2040	"	1300	
Peons	1824	1310	"	514	
Office Rent	780	780	"	"	
District Establishments					
Sub Assistants and Assistants	23.070	17115	"	5955	Some of the districts on the Northern Extension
Inspectors	49 850	27 502	"	21848	were not in full operation during the whole
Clerks	24 000	12 596	"	11404	of the period
Apothecaries	7500	5614	"	1886	
Peons &c	10 416	8345	"	2071	Requirements over estimated
Travelling Allowances	28 980	23 416	"	5564	
Stationery & Office Stores	6990	6873	"	117	
Contingencies	5040	4328	"	712	
	288126	217948	"	70178	

Charged to Capital per detail of Capital Expenditure 2 08 060

Deduct

Drawbers Salaries booked in January 91 172

176 888

Add

June's Salaries booked in July 84322

" Apothecaries Salaries debited to Medical & Sanitation 6527

" Refunds - - - - 211 41 060

217 948

Madras
4th November 1895

H G. Macdonald
Examiner Railway Accounts
Madras.

Nyapatam 25 Oct 1895

K Williams
Asst. Examiner.

RAILWAY DEPARTMENT.

Consulting Engineer's Office,
Madras, 11th November 1875.

No. 613

SUBMITTED to GOVERNMENT.

with reference to their Order No. 1993 of the 22nd August 1872.

2. The general summary shows a net saving of Rs. 1,78,320, or 25.66 per cent on the amount authorised, which is chiefly due to the actual outlay having fallen short of the anticipations in the maintenance of the permanent way, repairs to rolling-stock, quantity and price of coal, and on district establishments on the Northern Extension.

3. The larger variations between estimate and expenditure are accounted for in the column of remarks.—

I have the honor to be
Sir
Your most obedient Servant
Lieut. Col. RE
Const. Engineer for Railways

To
The Secretary to Government
Public Works Department
Fort Saint George