

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	<i>46-47</i>	Press	<i>Original</i>
B.P. No.		Mrs.	
Dated	<i>8. 1.</i>	195	<i>1875</i>

Not to be folded or roughly handled

No. 90. Read the following letter from Lieutenant-Colonel J. H. M. SHAW-STEWART, R. E., Consulting Engineer for Railways, to Colonel G. W. WALKER, R. E., Secretary to Government, Public Works Department, dated Madras, 25th November 1874, No. 720 —

ADVERTING to the Proceedings of Government, under date the 19th August 1874, No. 2,312, I have the honor to state that the surveys known as the Deviation, Hyderabad, and Kurnool surveys were undertaken by the Madras railway Company in order to decide upon the best direction for the railway between Madras and Bombay. The line, as originally decided upon, went from Ghooty, via Bellary and Moodgul, to Sholapore, but in January 1862 the Great Indian Peninsula Company suggested an alternative route, lying to the northward and eastward of the Beema river. As affecting this Presidency, the question was opened by the Secretary of State* in his despatch, No. 3, dated the 25th February 1862, and, after a protracted discussion, it was closed in favor of the Raichore route in his despatch, No. 33, dated the 31st May 1864.

2 The Deviation survey started from Ghooty and ran through Jonagherry, Puttikonda, Auspree, Adoni, and Kosgee to Raichore. It was undertaken in accordance with the instructions contained in the Order of Government, dated the 7th April 1862, No. 188, and its results are recorded in the Proceedings of Government, dated the 17th January 1863, No. 32. With the exception of the portion between Ghooty and Auspree, the line surveyed was almost identical with the route now followed by the railway.

3 The Hyderabad survey started from Cuddapah and was carried through Nundial to the junction of the Kistna and Toongabudra rivers, and thence in nearly a direct line to Hyderabad. It was undertaken in accordance with the Order of Government, dated the 16th July 1863, No. 353, and the reports upon it are embodied in the Proceedings of Government, dated the 8th February 1864, No. 71 A.

4 The Kurnool survey consisted of a simple examination of the country between Ghooty and Kurnool. It was authorized in the Order of Government, dated the 27th January 1863, No. 46, and the result is recorded in the Proceedings of Government, dated the 16th July 1863, No. 353.

5 In the case of each of these surveys it may be said that the work was undertaken at the instance of Government; but there can be no doubt that the object in each case was to ascertain the best direction for the railway, and the cost involved is, in my opinion, properly chargeable to the Company.

6. With reference to paragraph 2 of the Order of Government under acknowledgment, I enclose a letter* from the Agent of the Madras Railway Company giving cover to a report from the Chief Auditor upon the delay which has occurred in completing the stock-taking in the Locomotive Department. The Agent expects to be able to submit the result during April 1875.

7. With reference to paragraph 3 of the Order of Government, I enclose a letter from the Agent explaining clearly the manner in which the surplus No. 907, 12th October 1874, with enclosure.

Agent and Manager

*Proceedings of the Madras Government, Public Works Department,
8th January 1875*

of Rupees 2,66,896 in the Engineering stores has been dealt with Also
† Dated 17th October 1874 a memorandum† from the Examiner
expressing his approval of the mode
in which the adjustment has been made in the Company's books.

From R B. ELWIN, Esq, Agent and Manager, of the Madras Railway Company, to Lieutenant-
Colonel J H M SHAW-STEWART, R E, Consulting Engineer for Railways, dated
Madras, 12th October 1874, No 907

With reference to paragraph 5 of your letter, No 841, dated the 7th ultimo, I have the
honor to state, for the information of Government, that the surplus discovered in the stock of the
Engineering Department of this Railway was dealt with by an entry in the journal for April 1873
debiting a sum of Rupees 2,23,378-2-1 to the Engineering Store and Workshop Account and
crediting Capital, "line open for traffic permanent-way"

2 The enclosed statement gives full particulars of the manner in which this matter was
dealt with in the accounts of the Engineering Department

*Memorandum of adjustment of the value of surplus stock through the Chief Engineer's
Store and Workshop Account*

Dr	RS A P	Cr	RS A P
To value of surplus stock on 30th June 1872, debited in stores ac- count current for March 1873, as per list forwarded to the Agent and Manager with letter, No 262, dated 29th April 1873		To amount written off in part of unad- justed outstanding account, Madras Workshop Plant, vide Consulting Engineer's letter, No 251, dated 10th March 1873	29,817 10 2
Deduct materials used from surplus stock from 1st July to 31st December 1872	2,06,895 15 8 8,700 3 5	To amount credited to Capital— <i>Permanent-way</i> 1st Division, S-W Line 21,088 13 11 2nd do do 10,410 11 7 3rd do do 26,642 3 1 4th do do 21,974 1 11 1st do N-W Line 10,549 12 3 2nd do do 64,493 0 7 3rd do do 72,819 6 9	2,28,778 2 1
	2,58,195 12 3		2,58,195 12 3
To value of surplus stock on 2nd Division, North-West Line, de- bited in stores account current for February 1874.	5,676 10 5		
Balance remaining out- standing at 30th June 1874, will be adjusted in half-year December 1874	101 12 3 5,778 6 8	To amount written off in full unad- justed balance of the late Madras Workshop plant, vide Consulting Engineer's letter, No 248 dated 13th March 1874, in which the amount is quoted in error as Ru- pees 5,578 6 8 instead of	5,778 6 8

MADRAS,
19th September 1874

(True Copy)
(Signed) R B ELWIN,
Agent and Manager

(Signed) F B HANNA,
for Acting Chief Engineer
(True Copy)
(Signed) J CRAMP,
Chief Accountant

*Proceedings of the Madras Government, Public Works Department,
8th January 1875.*

MEMORANDUM

No 655.

Your memorandum, No 962, dated the 15th instant, forwarding for report a letter* from
* No 907, of 12th October 1874, with enclosure returned the Agent, Madras Railway, describing the
herewith adjustment of the surplus Engineering stores
2 The entry made in April 1873, debiting the Engineering Stores Account and crediting
Construction with the balance of the surplus, engaged the attention of this office at the time, and,
after personal communication with you, it was admitted

3 The stock-taking showed the surplus to have existed at the 31st December 1871 Of the
balance of the surplus, Rupees 1,37,312, or about three-fifths, belonged to the 2nd and 3rd
Divisions, North-West Line, and as the maintenance of the whole of the 3rd Division, and of about
half of the 2nd Division, did not fall upon Revenue until after the 31st December 1871, this
amount seemed to be clearly due to the Capital Account The remainder was found on the other
divisions, and the whole it seemed most probable arose from, as explained by the Chief Engineer,
"the fact that materials used in sidings and lay-byes, which were put down for temporary
purposes during construction and afterwards taken up, had not been brought to account"

4 The adjustment made, therefore, appeared to the undersigned to be the more correct
way of disposing of the surplus, as to have applied the amount, as in the case of the General
Stores, in reduction of the value of the present stock, would have been in effect to benefit Revenue
at the expense of Capital

MADRAS,
17th October 1874

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

From R B ELWIN, Esq, Agent and Manager of the Madras Railway Company, to Lieutenant-
Colonel J H M SHAW-STEWART, R E, Consulting Engineer for Railways, dated
Madras, 20th October 1874, No 940

ADVERTING to your letter, No 840, of the 7th ultimo, I have the honor to enclose, for
submission to Government, a copy of the Chief Auditor's letter, No 907, dated the 6th instant.

2 You are aware that a stock-taking of the stores in the Locomotive Department was
completed in January 1872, but as some doubts were raised as to the correctness of the results
shown, it was determined to go through the work again This was commenced in January 1873,
and the Store Auditor has been engaged with the work ever since, carrying on at the same time
a continuous stock-taking of the stores in the Engineering and General Stores Departments

3 In consequence of your letter, Mr Thomson, the Store Auditor, has applied for, and been
granted, additional assistance, and I hope to be able to submit the result of the stock-taking in
the Locomotive Department by the middle of April next

From F CHURCH, Esq, Chief Auditor, to R B ELWIN, Esq, Agent and Manager of the
Madras Railway Company, dated Madras, 6th October 1874, No 907

IN reply to the Consulting Engineer's letter, No 840, of the 7th ultimo, I have the pleasure
to submit the following remarks

2 The Store Auditor was occupied upon the first stock-taking of stores of Locomotive
Department for twenty months from June 1870 to January 1872, allowing two months for closing
the stock taking A in General Stores After the last date he was engaged for seven months in
the stock taking B in General Stores and in the following September and
taking stock of the stores of the Engineering Department, and in the following September and
October in taking stock of timber at Perambore Works He then closed the stock-taking B in
General Stores, and in January 1873 again took stock of timber at Perambore Works When
completed he commenced stock-taking C in General Stores and continued at it till June 1873.
To date 4,330 items have been taken, leaving from 200 to 300 more to close this stock-taking.

*Proceedings of the Madras Government, Public Works Department,
8th January 1875.*

3 His stock-taking of locomotive stores at Perambore Works commenced on 1st July 1873, was completed in March last, and, up to the present time, he has sent me comparative statements (in duplicate) of stock in stores as follows —

Class A — Timber,

.. C — Duplicate parts of engines,

.. D — Carriage iron works,

.. E — Wheels and axles, axle boxes, springs bearing, and buffer and wheel tyres,

.. F — Oils, paints, and varnish,

.. H — Brass in tubes and sheets,

.. K — Copper in tubes and sheets,

.. L — Iron,

.. M — Steel,

and he hopes to be able to send in the course of a fortnight statements of—

Class G 1 — Brass castings,

.. G 2 — Iron castings, .

.. N — Tools,

.. O — Miscellaneous stores,

which, with the exception of Class B, fuel, will complete the returns for Perambore Works Stock of fuel will, as arranged, be taken after the up-country work has been finished

4 The present stock-taking in the Locomotive Department, so far as statements have yet been rendered substantially, corroborates the results of the former

5 After the stock-taking at Perambore was completed, he took stock of the locomotive stores at Royapooram, Salt Cotours, and Central Station

6 It must be borne in mind that a continuous stock-taking of the General Stores has gone on simultaneously with the stock-taking of the Locomotive and Engineering Departments

7 In conclusion, Mr Thomson, our Store Auditor, suggests—"If I may be allowed to utilize the services of Mr Harris, now taking stock in General Stores, and of Kistmah of the Audit Office, who understands the work, the stock-taking of the Locomotive Department, which has occupied fifteen months up to the present time, can be completed in six months—an arrangement to which I have agreed

No 91.

ORDER THEREON, 8th January 1875, No 46

RAILWAY, No 9

ORDERED that these papers be forwarded to the Government of India

(Here enter No 47, dated 8th January 1875)

(True Extract)

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

Secretary to Government.

To the Consulting Engineer for Railways

Exd E C Shunker

Spare Copies

PUBLIC WORKS DEPARTMENT,
FORT. ST. GEORGE, January 8th, 1875.

No. 92.

No. 47.

FROM

COLONEL G. W. WALKER, R E,

Secretary to the Government of Madras,

Public Works Department,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

Public Works Department

RAILWAY, No. 10.

SIR,—I am directed to acknowledge the receipt of your letter. No 373

A G R, dated 15th July 1874, reviewing the action taken in connection with Captain Filgate's Report on the Account and Audit Offices of the Madras Railway, and in reply to forward the accompanying papers which afford the information required on the points noticed by the Government of India

2 It was stated in paragraph 3 of the letter from the Agent and Manager which formed an enclosure to my letter of the 2nd May 1874, No 1,161, that the Deviation Survey was undertaken in compliance with the Order of Government, No. 188, of 7th April 1862, and the Consulting Engineer now quotes the Orders of Government under which his instructions quoted by the Agent and Manager as authority for undertaking the Hyderabad and Kurnool Surveys, were issued

3. The opinion of the Government of Madras being now required as to the debit of their cost, it cannot, I am instructed to say, be affirmed of any but the Deviation Survey that it was undertaken by the Company in ordinary course with the view of discovering the best direction of the line That survey appears to have been in deviation from the Raichore Survey, both arising from the Order of April 1862, quoted by the Agent and Manager; and the Raichore Survey being acknowledged by him as properly debitable to the Railway, the Deviation Survey follows suit Not so the Hyderabad and Kurnool Surveys which were undertaken at the instance of Government to assist in settling questions that were rather political than engineering

4. Adverting to paragraph 2 of your letter, it will be observed that the Agent of the Company expects to be in a position to submit the results of the investigation into the locomotive stores by the middle of April next, and with reference to paragraph 4, full information is afforded as to the adjustment of the surplus of Rupees 2,66,896 discovered in the Engineering Store Department

5 I am to add that the instructions conveyed in paragraph 5 have been duly noted and will be acted on in future

I have the honor to be,

Sir,

Your most obedient servant,

Colonel, R E,

Secretary to Government.

Exd E C Shunker.

Spare Copies

No 907

MADRAS RAILWAY

AGENT AND MANAGER'S OFFICE.

Madras, 12 October 1874.

From

Robert B. Elwin Esq

Agent and Manager. M R Co

To

Lieut Colonel J H Shaw Stewart Esq

Consulting Engineer for Railways.

Sir,

With reference to paragraph 5 of your letter No 241 dated the 7th instant I have the honour to state for the information of Government that the surplus discovered in the stock of the Engineering Department of this Railway was dealt with by an entry in the Journal for April 1873 debiting a sum of Rupees 2,28,378-2-1 to the Engineering Store and Workshop Account and crediting Capital, "Loss given for Traffic Permanent Way"

2 The enclosed statement gives full particulars of the manner in which this matter was dealt with in the Accounts of the Engineering Department

I have the honour to be
Your most obedient servant

Robert B. Elwin
Agent and Manager.

S. N. 430/74
5

stating the names
in which the surplus
deposited in the stock
of the Engineering Dept.
was placed with.

1907.

Recd 12th Feb 5 1904
Recd 15. inc

The Secy: Engineers

Agent & Manager

The

Mr

Madras Railway

Memorandum of adjustment of the value of Surplus Stock through the
Engineers Store and Workshop Account

②

Value of Surplus stock on 30 June 1892
debited in stores account, current for
March 1893 as per list forwarded to the
Agent and Manager with letter No 262
dated 29. April 1893

Indirect Materials used from Surplus Stock
from 1st July 1891 to December 1892

Ruppes

Value of Surplus stock on 2nd Division 1st June
debited in stores account current for February 1894
balance remaining outstanding at 30 June 1894
will be adjusted in half year December 1894.

Ruppes

1 st Division 1 st June	2,088	13/11
2 nd do do	19,810	11/7
3 rd do do	2,662	3/1
4 th do do	21,974	1/11
1 st do 1 st June	10,549	12/3
2 nd do do	64,493	7
3 rd do do	72,819	6/9
	2,28,378	2/1
Ruppes	2,58,195	12/3

Amount written off in part of unadjusted
outstanding account Madras Workshop Plant
vide Engineering Engineers letter 1251 dated 19 March 1893
If amount credited to Capital
Permanently

If a amount written off in full unadjusted
balance of the Late Madras Workshop Plant
vide Engineering Engineers letter 241 dated
15 March 1894 which the amount is quoted
in error as Ruppes 55,78-6-8 instead of Ruppes 57,48-6-8

Madras Railway office
Chief Engineers
11. September 1894
(Signed) J. Narayana
Chief Accountant
(Signed) J. Narayana
for the Chief Engineer
(Signed) J. Narayana
Agent and Manager

M. J. Narayana

Agent and Manager

① 50-51

... to ...
Memorandum.
...
... for ...

Madras, 17th October 1874.

... Your Memo. No 962 dated the
No 907 of 12th Oct 74
with Enclaves
returned herewith
... instant forwarding for report a letter
from the Agent Madras Railway describ-
ing the adjustment of the surplus
Engineering Store -

2. The entry made in April 1873
debiting the Engineering Stores Account
and crediting Contributions with the
balance of the Surplus, engaged the
attention of this Office at the time and
after personal communication with
you it was admitted.

3. The Stock taking showed
the

No. 940

MADRAS RAILWAY

AGENT AND MANAGER'S OFFICE

Madras, 20th October 1874.

From

The Agent and Manager of the M.R.C.

To

Lieut Col J H Mc Shaw Stewart R.E.

Consulting Engineer for Railways.

Sir,

Adverting to your letter N^o 840 of the 7th ultimo I have the honour to enclose for submission to Government a copy of the Chief Auditor's letter N^o 907 dated the 6th instant.

2 You are aware that a stock taking of the stores in the Locomotive Department was completed in January 1872, but as some doubts were raised as to the correctness of the results shewn it was determined to go through the work again This was commenced in January 1873 and the Store Auditor has been engaged with the work ever since, carrying on at the same time a continuous stock taking of the stores in the Engineering and General Stores Departments.

3 In consequence of your letter

[Faint, mostly illegible handwritten text at the top of the left page, possibly bleed-through from the reverse side.]

[Faint, mostly illegible handwritten text in the middle of the left page.]

[Handwritten notes and signatures at the bottom of the left page:]
From the Examining Officer
Railway Dept
Madras
1. Mr. Consulting Engineer
per Railway
Dated 17th October
Recd. 19. Oct. 1874
No 655
Forwarding a report
on the adjustment of the
Accounting Engineering Stores
Madras, Railways
J. H. Mc Shaw Stewart
1

(17)
Mr Thomson the Store Auditor has
applied for and been granted additional
assistance, and I hope to be able to
submit the result of the stock taking
in the Locomotive Department by the
middle of April next.

I have the honour to be
Sir
Your most obedient servant

J. W. Nellis,
for the Agent and Manager

50

Madras Railway Company
Chief Auditor's Office
Madras 6th October 1874

No 907

To

The Agent and Manager
M & C

Dear Sir,
In reply to the Consulting Engineer's letter No 840 of the 7th ultimo, I have the pleasure to submit the following remarks

The store auditor was occupied upon the first stock taking of stores of Locomotive Department for twenty months from June 1870 to January 1872 allowing two months for closing the stock taking at in General stores after the last date he was engaged for seven months in taking stock of the stores of the Engineering Department and in the following September and October in taking stock of Timber at Perambore works. He then closed the stock taking at in General stores and in January 1873 again took stock of Timber at Perambore works when completed he commenced stock taking at in General stores and continued at it till June 1873. He states 4330 items have been taken leaving from 200 to 300 more to close the stock taking

His stock taking of Locomotive stores at Perambore works commenced on 1st July 1873 was completed in March last, and up to the present time, he has sent me Comparative Statements (in duplicate) of stock in stores as follows:

MADRAS RAILWAY

From

The Agent and Manager

To

The Consulting Engineer

for Railways

Dated 20th October 1874

Isol 21.

400

No 940.

Forwarding copy of
letter from the Chief
Auditor on the subject
of the stock taking
of the stores of the
Dept.

S. N. 7430/74

Class A Timber

B Duplinter parts of Engines

C Covered Iron work

D Wheels and Axles, Axle boxes
Springs bearing and buffers and
wheel tyres

E Oils, Paints and varnishes

F Brass in tubes and sheets

G Copper in tubes and sheets

H Iron

I Steel.

and he hopes to be able to send in the course
of a fortnight statements of
Class F, Brass Castings
G 2 Iron Castings
H Tools

O Miscellaneous stores

which with the exception of Class D Timber
will complete the returns for Perambore works
stock of Timber mill, as arranged, be taken
after the up country work has been finished

The present stock taking in the
Locomotive Department so far as statements
have yet been rendered substantially cor-
roborates the results of the former

After the stock taking at Perambore
was completed he took stock of the Locomotive
stores at Kayapoosam, Salt Cotam and
Central station

It must be borne in mind that a
continuous stock taking of the General
stores has gone on simultaneously with
the stock taking of the Locomotive and

Engineering Departments.

In conclusion Mr Thomson, our
store auditor suggests. If I may be allowed
to utilize the services of Mr Harris, now
taking stock in General Stores, and of
Hutchins of the Audit Office, who understands
the work, the stock taking of the Loco-
motive Department which has occupied fifteen
months up to the present time, can be com-
pleted in six months an arrangement to
which I have agreed

Yours faithfully
H. J. Fitzgerald Church
Chief Auditor

/True Copy/

J. H. Nellis
photo agent & engraver

SL

J. M. 7430/74

Railway Department.

CONSULTING ENGINEER'S OFFICE.

From
LIEUT. COLONEL J. H. M. SHAW STEWART, R.E.,
Consulting Engineer for Railways,

To
COLONEL G. W. WALKER, R.E.,
Secretary to Government,
Public Works Department,
Fort Saint George.

SIR,
Referring to the Proceedings of Government under date the 19th August 1874, No. 2372, I have the honour to state that the surveys known as the Deviation, Hyderabad, and Purneah surveys, were undertaken by the Madras Railway Company in order to decide upon the best direction for the railway between Madras and Bombay. The line, as originally decided upon, went from Gooty, via Bellary and Madagal, to Patapara, but in

January

January 1862 the Great Indian Peninsula Company suggested an alternative route, lying to the northward and eastward of the Beema river. As affecting this Presidency, the question was opened by the Secretary of State in his despatch No. 3 dated the 25th February 1862; and, after a protracted discussion, it was closed in favour of the Paichere route in his despatch No. 33 dated the 31st May 1864.

* Proceedings of
Government of
P. Departt. No.
188 - 7th April
1862.

Proceedings of
Government of
P. Departt. No.
574 - 15th Aug/64.

2. The Deviation Survey started from Gooly, and ran through Sonagherry, Puttikonda, Aupree, Adoni, and Rasjee, to Paichere. It was undertaken in accordance with the instruc-

-tions

-tions contained in the Order of Government dated the 7th April 1862, No. 188; and its results are recorded in the Proceedings of Government dated the 17th January 1863, No. 32. With the exception of the portions between Gooly and Aupree, the line surveyed is almost identical with the route now followed by the railway. 3. The Hyderabad Survey started from Buddafah, and was carried through Kundliab to the junction of the Krishna and Saongaludra rivers, and thence in nearly a direct line to Hyderabad. It was undertaken in accordance with the Order of Government dated the 16th July 1863, No. 353; and the reports upon it are embodied

embodied in the Proceedings of Govern-
ment dated the 18th February 1864,
No. 71. And in the ...
4. 20. The Honorable Surveyor con-
sulted of an ample examination of
the country between Gadi and
Punjab. It was authorized in
the order of Government dated the
27th January 1863, No. 46; and
the result is recorded in the Pro-
ceedings of Government dated
the 16th July 1863, No. 353. And
in the case of each
of these surveys it may be said
that the work was undertaken
at the instance of Government;
but there can be no doubt that
the object in each case was
to ascertain the best direction
for the railway; and the cost
involved

(27)
involved is in my opinion properly
chargeable to the Company.
6. With reference to paragraph
2 of the order of Government under
No. 940-20th October 1874, acknowledgment; I enclose a letter
from the Agent of the Malabar
Railway Company giving cause to
a report from the Chief Auditor
upon the delay which has occurred
in completing the stock-taking in
the Locomotive Department. The
Agent expects to be able to submit
the result during April 1875.
7. With reference to paragraph
3 of the order of Government, I
enclose a letter from the Agent,
explaining clearly the manner in
which the surplus of ^{Rs.} 2,66,896 in
the Engineering stores has been
dealt with. Also a memoran-
-dum from the Examiner ex-
-pressing his approval of the
mode

No. 907-12th
October 1874
with enclosure.

Dated 17th
October 1874.

Yours most obedient servant

Cons. Engineer for P.P.

[Faint handwritten notes at the bottom of the page]

To _____
 Date _____
 Recd _____
 By _____
 For _____
 No _____

Government,
Department,
of George-
town 1874.

N. 1874 Herbert
 Minister of War & Navy 175
 RAILWAY DEPARTMENT
 From *Chc* 7430.
 The Consulting Engineer
 for Railways,
 To
 The Secretary to Government,
 P W Department,
 Fort Saint George.
 Dated 25th November 1874.
 Recd *Ed.*
 25th Nov 720
 No. 168428-1-75
 Submitting further
 comments on the
 the Indian Railway
 Report & from the
 French Government
 having reference to
 the plan of the
 on account to under
 the 17

Proceedings of the Madras Government,

187

Read the following —

Yours
The Consulting Engineer } (N^o 720 d/25th Nov 1874)
for Railways }

C. E. for Ryer
Sept 11/175. 90

The Secretary to the
Government of India
S. 11 11 47

I am directed to acknowledge the receipt of your letter No 373 A.L.R. dated 15th July 1874, reviewing the action taken in connection with Capt. Fitzgale's

L. P. S.
8712

Report on the Account and
Audit Offices of the
Madras Railway and in
reply to forward the ac-
company papers which
afford the information
required on the points
noticed by the Government
of India.

2. It was stated in
para 3 of the letter from
the Agent and managers
which formed an enclosure
to my letter of the 2nd May
1874 No 1161 that the
deviation survey was
undertaken in compliance
with the Order of Govt.

No 188 of 7th April 1862 -
and the Leventhingshines
now quotes the Orders of
Govt.

Government under which
his instructions quoted in
by the Agent and
managers as authority for
undertaking the Hyderabad and Kurnool Sur-
veys, were issued.

It is to be observed that
advocates an opposite view
as to the debit of the
line cost, to that originally
recorded in para 2 of his
letter No 188 of 26th March.

I do not find any new advocate
in this letter. The Agent now on
referred orders submitted
now states a distinct opinion
that the cost of all these surveys
trial lines is debitable to the
the Comp. - I must say
that the only person
surveys about that there can
be any doubt as to the
of the line to Kurnool) Survey

~~the Agent now on~~
~~referred orders submitted~~
~~now states a distinct opinion~~
~~that the cost of all these surveys~~
~~trial lines is debitable to the~~
~~the Comp. - I must say~~
~~that the only person~~
~~surveys about that there can~~
~~be any doubt as to the~~
~~of the line to Kurnool) Survey~~

of any but the Deviation
 Survey, that it was un-
 der-taken by the Company. The Survey was made
 in ordinary course with ^{the} view of discovering the
 best direction of the line. ^{that} Survey appears to
 have been in deviation from the Raichoor Survey,
 both arising from the
 Order of April 1862 quoted
 by the Agent and Mana-
 ger; and the Raichoor
 Survey being acknowledged
 by him as properly dis-
 titable to the Railway.
 the Deviation Survey follows
 suit. Not so the Hydera-
 bad and Burnool Sur-
 vey which were under-
 taken

The Survey was made
 taken at the instance of
 the Govt. under general order
 for special considerations
 was the purpose of this
 that may properly be made
 a debt claim. I think but
 do not go into details

~~the Survey was made~~
~~at the instance of~~
~~the Govt. under general order~~
~~for special considerations~~
~~was the purpose of this~~
~~that may properly be made~~
~~a debt claim. I think but~~
~~do not go into details~~

33
 undertaken at the instance
 of Government to assist in
 settling questions that were
 rather political than
 engineering.
 4. Adverting to para 2
 of your letter, it will be
 observed, that the Agent
 of the Company, expects to
 be in a position to submit
 the results of the investiga-
 tion into the locomotive
 stores by the middle of
 April next; and with re-
 ference to para 4, full
 information is afforded
 as to the adjustment of
 the Surplus of Rs 266,896,
 discovered in the Engineer-
 ing Store Department.

Mr
 5/11/62

15th April 1862
 27/1/1862

and in and to add, that
 the instructions conveyed
 in para 5 have been duly
 noted and will be acted
 on in future.
 I am, Sir,
 very respectfully,
 Yours,
 J. M. M.

Copy to the
 Secy to the Govt

Sign 46 of Copies 46 Copies
 of Previous Prgt.
 Dec 12/1/75

Copies of orders to accompany
 letter No 7 of 8th Jan 75 - (35)
 G.O. 185 of 7th April 1862 - 4 Copies
 " 514 of 15th Aug 1864. - "
 " 32 - 17th Jan 1863. "
 " 353 - 16th July 1863. "
 " 46 - 27th Jan 1863. - 2 Copies
 " 71A - 18 Feb 1864 4

Despatch to the Govt of
 India 12/1/75 with 6
 Copies of No 46 of 1875

7430

Govt. of Madras.
PUBLIC WORKS.

The Engineer-in-Chief
Secy. to Govt. of Madras

Recd

5/40

C. O. 8 Jan 1883 No. 47

Nos. 90-92

Account and Audit Offices
of the Madras Railway

Papers submitted by the
Comr. for Railways
having reference to Captain
Fulgar's report on ^{the} Account
& Audit Offices of the
Madras ^{Railway} ordered to be
forwarded to the Govt. of
India -