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

Public Works DEPARTMENT

G.O. No. 1899-1900 Press Original
~~B.P. No.~~ ~~Mis.~~

~~Dated~~ 26. 7. ~~195~~ 1876

Not to be folded or roughly handled

No. 448. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 23rd June 1876, No. 307 :—

From Major P. LAMBERT, R.E., Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 20th June 1876, No. 761.

I HAVE the honor to submit, herewith, the prescribed comparative statements of sanctions and expenditure upon establishments and on revenue account of the Madras Railway for the half-year ended 31st December 1875.

2. The net result shows an excess expenditure over the sanctions in the aggregate of Rupees 1,85,127 or 8·37 per cent.

Maintenance of Way, Works and Stations.—The excess under this head is Rupees 1,44,933 or 21·03 per cent. on the sanctioned amount. In the 2nd and 4th Divisions, South-west Line, there are excesses respectively of Rupees 18,591 and Rupees 97,575 on all heads of service. There has been no sanction at all for the "Cheyaur Bridge Restoration" during the half-year, but the expenditure under this head amounted to Rupees 45,351.

Locomotive and Carriage and Wagon Expenses.—There is a net excess of Rupees 1,06,372 under this head. The excesses appear principally under "wages of men borne on locomotive and carriage and wagon muster rolls" and "materials for renewals of carriages and wagons" owing to the repairs to rolling stock having been more extensive than was anticipated when making out the sanction lists, and also under the head "Unclassified Expenditure, Loss on Stores" owing to debit on account of forty-four ballast wagons broken up.

Traffic Expenses.—The net saving under this head is Rupees 28,017. About 46 per cent. of this saving occurs under the traffic staff. In sundry charges the amount of sanctioned estimate under the head "Loading and Unloading Charges" has been over-estimated to the extent of about Rupees 10,000.

General Charges.—The saving under this head is Rupees 34,364. In the Cashier's department out of a saving of Rupees 1,471 about Rupees 900 is owing to the abolition of the post of Manager during the half-year. The expenditure under Apothecaries in the Medical Department has been over-estimated. A large saving of Rupees 26,749 appears under the head "Maintenance" in the Electric Telegraph Department.

Special and Miscellaneous Expenditure.—There is a saving under this head of Rupees 3,797 owing to the expenditure incurred under the heads "Compensation for goods lost or damaged" and "Rates and Taxes" having been less than was expected.

MADRAS RAILWAY.

Comparative Statement of Sanctions and Expenditure on Establishments and on Revenue Account for the half-year ended 31st December 1875.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
		General Summary.			
I.—Maintenance of Way, Works, and Stations.	Rs. 6,88,959	Rs. 8,33,892	Rs. 1,44,933	Rs. —	
II.—Locomotive, Carriage, and Wagon Expenses.	8,92,066	9,98,438	1,06,372	...	
III.—Traffic Charges	3,49,816	3,21,799	...	28,017	
IV.—General Charges	2,68,292	2,33,928	...	34,364	
V.—Special and Miscellaneous Expenditure.	11,500	7,703	...	3,797	
Total ...	22,10,633	24,95,760	2,51,305	66,178	
Net Excess ...	...	...	1,85,127	...	
	I.—Maintenance of Way, Works, and Stations.				
Staff.					
Chief Engineer	10,909	10,372	...	537	Saving due to changes in staff
Deputy Chief Engineer	7,636	9,699	2,063	...	Includes sick leave allowances paid in England.
Assistant to Chief Engineer	3,545	3,545	...	...	
1st-class Engineers, 1st Grade ...	36,273	27,561	...	8,712	Engineers on leave to Europe.
1st do., 2nd do. ...	9,273	11,712	2,439	...	Due to furlough pay of Mr. Stoney.
2nd do., 1st do. ...	3,954	3,870	...	84	
3rd do., 1st do. ...	5,465	4,117	...	1,338	
3rd do., 2nd do. ...	2,455	2,545	90	...	Engineers on leave.
Total ...	79,500	73,421	4,592	10,671	
Net Saving ...	...	...	...	6,079	
Upper Engineering Subordinates.					
Engineering Assistants	1,980	1,980	...	...	
Permanent-way Inspectors	28,020	26,898	...	1,122	
Covenanted Inspectors	1,500	5,863	4,363	...	Full salary not drawn.
Covenanted Divers	3,404	7,091	3,687	...	Gratuity to Mr. Webb, sanctioned in G. O., No. 2,376, of 18th August 1875.
Covenanted Borer	...	1,144	1,144	...	Covered by supplementary sanctions conveyed in Consulting Engineer's No. 1,109, of 4th August 1875. Sanctioned. — Consulting Engineer's No. 1,391, of 11th October 1875.
Total ...	34,904	42,976	9,194	1,122	
Net Excess ...	...	...	8,072	...	
Office Establishments, &c.					
Clerks	6,702	6,702	...	...	
Draughtsman	6,570	6,545	...	25	
Writers	4,380	4,339	...	41	
Pay Clerks	48(	480	...	...	
Storekeepers	1,77(	1,770	...	...	
Apothecaries	72(	997	...	...	
Peons	1,29(	1,285	277	...	
Lascars	33(	336	...	5	Additional Apothecaries temporarily employed met from saving under Engineers' salaries.—Consulting Engineer's No. 1,216, of 3rd September 1875.
Office Servants	6(	63	...	...	
Total ...	22,31	22,517	277	71	
Net Excess ...	...	...	206	...	

Proceedings of the Madras Government, Public Works Department,
26th July 1876. *No.* 1,900.

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
	I.—Maintenance of Way, Works, and Stations.—(*Continued.*)				
Rent and Travelling Allowances, &c.	Rs.	Rs.	Rs.	Rs.	
Allowance for rent	3,000	2,345	...	655	Over-estimated.
Travelling Allowances including Tentage of Engineers.	9,500	10,567	1,067	...	Passage money on account of Messrs. Anderson and Stoney and Borer Kemsley.
Contingencies	2,700	3,296	596	...	Under-estimated.
Stationery	2,500	1,068	...	1,432	Over-estimated.
Total ...	17,700	17,276	1,663	2,087	
Net Saving ...	...	...	...	424	
Abstract.					
Staff	79,500	73,421	...	6,079	
Upper Engineering Subordinates ...	34,904	42,976	8,072	...	
Office Establishments	22,311	22,517	206	...	
Rent, Travelling Allowances, and Contingencies, &c.	17,700	17,276	...	424	
Total ...	1,54,415	1,56,190	8,278	6,503	
Net Excess ...	...	...	1,775	...	
Madras to Jollarpett.		1st Division, S. W. Line.			
Maintenance and Renewals of Permanent-way.	63,724	90,393	26,669	...	
Repairs of Bridges, &c.—Wages and Materials.	70,564	58,760	...	11,804	
Repairs of Stations and Buildings, —Wages and Materials.	19,150	20,527	1,377	...	
Unclassified Expenditure—Tools and Plant.	2,550	1,899	...	651	
Total ...	1,55,988	1,71,579	28,046	12,455	
Net Excess ...	...	...	15,591	...	
Jollarpett to Mullapooram including Bangalore Branch.		2nd Division, S. W. Line.			
Maintenance and Renewals of Permanent-way.	30,365	34,895	4,530	...	
Repairs of bridges, &c.—Wages and Materials.	5,250	13,281	8,031	...	
Repairs of Stations and Buildings—Wages and Materials.	5,790	9,898	4,108	...	
Unclassified Expenditure Tools and Plant.	2,050	3,972	1,922	...	
Total ...	43,455	62,046	18,591	...	
Net Excess ...	...	...	18,591	...	
Mullapooram to Pothanore.		3rd Division, S. W. Line.			
Maintenance and Renewals of Permanent-way.	31,830	27,447	...	4,383	
Repairs of Bridges, &c.—Wages and Materials.	4,440	3,607	...	833	
Repairs of Stations and Buildings—Wages and Materials.	3,220	6,186	2,966	...	
Unclassified Expenditure—Tools and Plant.	650	1,642	992	...	
Total ...	40,140	38,882	3,958	5,216	
Net Saving ...	...	...	...	1,258	
Pothanore to Beyoore including Nilgiri Branch.		4th Division, S. W. Line.			
Maintenance and Renewals of Permanent-way.	83,263	1,68,908	85,285	...	
Repairs of Bridges, &c.—Wages and Materials.	8,750	14,192	5,442	...	

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Pothanore to Beypore including Nilgiri Branch.—(Concluded.)	I.—Maintenance of Way, Works, and Stations.—(*Continued.*) *4th Division, S. W. Line.*—(Concluded.)				
Repairs of Stations and Buildings—Wages and Materials.	Rs. 4,750	Rs. 8,987	Rs. 4,237	Rs. ...	
Unclassified Expenditure—Tools and Plant.	1,850	4 461	2,611	...	
Total ...	99,973	1,96,548	97,575	...	
Net Excess ...	...	...	97,575	...	
Arconum to Cuddapah.		*1st Division, N. W. Line.*			
Maintenance and Renewals of Permanent-way.	32,102	23,385	...	8,717	
Repairs of Bridges, &c.—Wages and Materials.	9,400	& 12,228	2,828	...	
Repairs of Stations and Buildings—Wages and Materials	6,250	8,535	2,285	...	
Unclassified Expenditure—Tools and Plant.	2,050	796	...	1,254	
Total ...	49,802	44,944	5,113	9,971	
Net Saving ...	...	...	...	4,858	
Cheyaur Bridge Restoration ...	...	45,351	45,351	...	
Cuddapah to Goondacul.		*2nd Division, N. W. Line*			
Maintenance and Renewal of Permanent-way.	31,991	25,783	...	6,208	
Repairs of Bridges, &c.—Wages and Materials.	54,450	46,746	...	7,704	
Repairs of Stations and Buildings—Wages and Materials.	2,775	2,108	...	667	
Unclassified Expenditure—Tools and Plant.	700	1,127	427	...	
Total ..	89,916	75,764	427	14,579	
Net Saving ...	...	...	...	14,152	
Goondacul to Raichore.		*3 d Division, N. W. Line.*			
Maintenance and Renewal of Permanent-way.	40,074	31,584	...	8,490	
Repairs of Bridges, &c.—Wages and Materials.	8,393	3,382	...	5,011	
Repairs of Stations and Buildings—Wages and Materials.	4,503	4,477	...	26	
Unclassified Expenditure—Tools and Plant.	3,300	3,145	...	155	
Total ...	56,270	42,588	...	13,682	
Net Saving ...	...	...	...	13,682	
Abstract.					
1st Division, S. W. Line	1,55,988	1,71,579	15,591		
2nd do. do.	43,455	62,046	18,591	...	
3rd do. do.	40,140	34,882	...	...	
4th do. do.	99,973	1,96,548	97,575	1,258	
1st do. N. W. Line	49,802	44,944	...	4,858	
Cheyaur Bridge Restoration ...	...	45,351	45,351	...	
2nd Division, N. W. Line	89,916	75,764	...	14,152	
3rd do. do.	56,270	42,588	...	13,682	
Total ...	5,34,544	6,77,702	1,77,108	33,950	
Net Excess ...	...	...	1,43,158	...	

Proceedings of the Madras Government, Public Works Department,
26th July 1876. *No.* 1,900.

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Summary.	I.—Maintenance of Way, Works, and Stations.—(*Concluded.*)				
	Rs.	Rs.	Rs.	Rs.	
Engineering Staff, &c.	1,54,415	1,56,190	1,775	...	
Maintenance of Way, &c.	5,34,544	6,77,702	1,43,158	...	
Total ..	6,88,959	8,33,892	1,44,933	...	
Net Excess ...	...	...	1,44,933	...	
Maintenance of Way and Works, Abstract A, as per half yearly Revenue Account			...	8,05,125	
Proportion chargeable to Capital			20,962		
Do. Cheyaur Bridge Expenditure chargeable to Capital			8,418		
				29,380	
				8,34,505	
Expenditure as per Summary			8,33,892		
Add—					
Liabilities.—Amounts paid in January and February 1876, appertaining to December 1875			613		
				8,34,505	
	II.—Locomotive and Carriage and Wagon Expenses.				
Locomotive and Carriage Superintendent.	9,822	9,818	...	4	Includes Rs. 8,273, Home payments to Mr. Barton Wright.
First Assistant do.	3,276	2,700	...	576	Saving due to 1st Assistant acting in higher grade.
Second do. do.	2,184	...	...	2,184	Acting as 1st Assistant.
Accountant	2,400	3,000	600	...	Sanctioned special allowance during absence of Locomotive Superintendent.
Office Establishment.					
Clerks...	14,370	14,354	...	16	
Moochees	114	114	...	...	
Duffadars	60	56	...	4	
Naigues	192	192	...	...	
Peons (Madras and up-country stations)	840	780	...	60	
Draughtsman	360	220	...	140	Full complement not employed.
Foremen in charge of divisions ...	14,700				
Do. do. ..	8,600	22,017	...	7,983	Excessive estimate.
Do. Perambore Works ...	6,300				
Do. do. ...	5,400				
Assistant Locomotive Foremen ...	900	900	...	...	
Engine Drivers, Covenanted ...	9,198	8,945	...	253	
Do. Uncovenanted, borne on Muster Roll.	90,266	94,882	4,616	...	
Firemen do					
Erectors and Fitters	4,266	3,921	...	345	
Do.	1,134	1,135	1	...	
Boiler Smith...	1,423	2,502	1,080	...	Excess covered by supplementary sanction. Consulting Engineer's No. 1,206, of 1st September 1875.
Saw Setter...	1,422	1,401	...	21	
Carriage Examiner	1,950	1,908	...	42	
Total ...	1,74,176	1,68,845	6,297	11,628	
Net Saving ...	...	...	...	5,331	
Locomotive Working Stores.					
Coal	3,40,000	3,71,189	31,189	...	The sanction was Rs. 10,000 less than the actuals of previous half-year, while the quantity of fuel consumed in terms of coal was 1,596 tons more. There was a reduction of a little more than Rs. 2 per ton in the issuing price of coal.
Coke					
Patent Fuel					
Wood					

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Locomotive Working Stores.—(Concluded.)	II.—Locomotive and Carriage and Wagon Expenses.—(*Continued.*)				
Water (including Wages and Stores)	Rs 15,813	Rs. 12,816	Rs. ...	Rs. 2,997	Over-estimated. The expenditure in the preceding half-year was Rs. 13,032.
Wages of Workmen borne on Locomotive Muster Roll.	1,70,000	1,93,860	23,860	...	More extensive repairs than anticipated to Rolling Stock.
Wages of Workmen borne on Carriage and Wagon Muster Roll.					
Oil, Tallow, and Stores for engines at work.	13,337	14,006	669	...	Under-estimated.
Stores, Oil, Grease, &c., for running vehicles.	20,878	15,163	...	5,515	
Materials for renewals and repairs of Locomotives.	1,00,000	84,160	...	15,840	Excessive estimates.
Materials for renewals of carriages and wagons.	45,152	75,098	29,946	...	
Contingencies					
Stationery, &c.	57	41	...	16	More extensive repairs to Rolling Stock than expected.
Unclassified expenditure, loss on stores.	2,343	2,068	...	275	
	1,000	50,259	49,259	...	Original cost of ballast wagons broken up refunded to Capital in accordance with G.O., No. 56 dated 11th January 1876. Expenditure includes Rs. 938 for passage money of men from England for which no provision was made in the estimate.
Unfixed allowances inclusive of rent and overtime allowances entered in regular list.	8,500	10,103	1,603	...	
Fixed allowances	810	630	...	180	
Total ...	7,17,890	8,19,593	1,36,526	24,823	
Net Excess ...	...	...	1,11,703	...	
Summary.					
Staff	1,74,178	1,68,845	...	5,331	
Working expenses	7,17,890	8,19,593	1,11,703	...	
Total ...	8,92,066	9,88,438	1,11,703	5,331	
Net Excess ...	...	...	1,06,372	...	
Locomotive and carriage and wagon expenses (Forms B and C) per half-year's Revenue Account				9,48,851	
Add—					
Proportion debited to Capital				49,587	
Expenditure as per Summary ...				9,98,438	
	III.—Traffic Expenses.				
Traffic Manager	8,812	8,812	...	...	
Deputy Traffic Manager	4,451	4,451	...	...	
Assistant Traffic Manager	14,367	15,794	1,427	...	Increase to Mr Hill's salary—*vide* G.O., No 1,779, of 25th June 1875.
Relieving Staff					
Guards	6,804				
Stationmasters, Clerks, Porters, Pointsmen, Peons, Gatemen, &c.	36,774	4,679	...	2,216	Over-estimated.
	1,46,410	34,697	...	2,077	
Tarpaulin Repairers			...	8,224	
Waterman and Gardener	2,760	1,38,186			
Conservancy	264	2,727	...	33	
Block Signallers	4,824	192	...	32	
Allowance for rent	1,260	4,741	...	81	
Contingencies	6,960	875	...	345	
Miscellaneous	4,800	3,339	...	161	
	...	402	...	1,473	Over-estimated. No sanction, covered by savings.
Total ...	2,37,616	2,24,712	402	...	
Net Saving ...	...	...	1,829	14,733	
				12,904	

Proceedings of the Madras Government, Public Works Department,
26th July 1876. *No.* 1,900.

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Stores.	III.—Traffic Expenses.—(*Concluded.*)				
Fires, lights, &c.	Rs 33,000	Rs. 31,076	Rs. ...	Rs. 1,924	
Wagon covers	25,500	26,351	851	...	
Station fittings	3,000	1,147	...	1,853	The charge under this head is variable. In the two preceding half-years it amounted to (June 1875) Rupees 3,037, and (December 1874) Rupees 2,255.
Clothing	5,100	6,543	1,443	...	
Printing, Stationery, &c.	21,000	19,772	...	1,228	Over-estimated.
Total ...	87,600	84,889	2,294	5,005	
Net Saving ...	...	...	...	2,711	
Sundry Charges.					
Payments to other lines for mileage of stock	12,000	9,405	...	2,595	Uncertain item.
Loading and unloading charges ...	12,600	2,566	...	10,034	Excessive estimate.
Unclassified expenditure, loss on stores	...	227	227	...	Sanctioned in G.O., No. 3,269, dated 15th November 1875.
Total ...	24,600	12,198	227	12,629	
Net Savings ...	...	...	...	12,402	
Summary.					
Staff	2,37,616	2,24,712	...	12,904	
Stores	87,600	84,889	...	2,711	
Sundry charges	24,600	12,198	...	12,402	
Total ...	3,49,816	3,21,799	...	28,017	
Net Saving ...	...	...	...	28,017	
Traffic expenses as per half-yearly Revenue Account (Abstract D)			...	3,20,421	
Add—					
Increased salary to Mr. Hill for June 1875, included in July's Form A.			1,181		
Sum chargeable to Fire Insurance Fund, &c. ...			197		
				1,378	
Expenditure as per Summary ...			...	3,21,799	
Home Expenditure.	IV.—General Charges.				
Directors and Secretary or Managing Director, Auditors, and Accountants	35,000	36,604	1,604	...	
Consulting Engineer and Inspecting Officer's fees and travelling allowances					
Agent and Manager's Office.					
Agent and Manager	13,636	13,636	..	...	
Assistant Agent and Manager ...	4,636	4,636	..	...	
Chief Clerk	900	900	...	...	
Clerk	450	450	...	...	
Do.	300	292	...	8	
Do.	360	360	...	...	
Do.	330	330	...	...	
Do.	300	300	...	...	
Do.	300	300	...	...	
Do.	150	150	...	...	
Do.	90	92	2	...	
Book Binder	42	42	...	...	
Peon	48	48	...	...	
Peons	210	210	...	...	
Office Servants	123	123	...	...	

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
	IV.—General Charges.—(*Concluded*)				
	Rs.	Rs.	Rs.	Rs.	
Police Department.					
Superintendent of Watchmen ...	1,860	1,860	...	...	
Do. allowance ...					
Inspectors	2,370	2,511	141	...	Covered by supplementary sanction.—G.O., No. 2,785, of 29th September 1875.
Detectives	780	773	...	7	
Havildars	165	165	...	...	
Naigues	144	144	...	...	
Peons	930	930	...	...	
Sepoys	8,759	8,718	...	41	
Night Watchmen	1,560	1,555	...	5	
Clerk	90	90	...	...	
Contingencies	1,500	1,651	151	...	
Stationery	90	92	2	...	
Total ...	13,248	13,489	294	53	
Net Excess ...	...	...	241	...	
Advertisements of all departments.	1,500	2,410	910	...	
Summary.					
Home Expenditure	35,000	36,604	1,604	...	
Agent and Manager's Office ...	22,409	23,189	780	...	
Chief Auditor's Office	39,820	36,466	...	2,354	
Chief Accountant's Office	8,444	8,808	364	...	
Cashier's Office	20,514	19,043	...	1,471	
General Stores Department ...	19,150	15,076	...	4,074	
Medical Department	16,684	16,119	...	565	
Rents of buildings and lands ...	500	148	...	352	
Contingencies	2,000	1,772	...	228	
Printing	150	193	43	...	
Police Department	13,248	13,489	241	...	
Advertising	1,500	2,410	910	...	
Electric Telegraph	89,623	60,130	...	29,493	
Fire Brigade	250	482	232	...	
Total ...	2,68,293	2,33,928	4,178	38,537	
Net Saving ...	...	...	...	34,364	
General charges per half-yearly Revenue Account (Form E.)	...	...	...	2,27,151	
Add—					
Proportion debited to Capital ...	...	...	...	4,650	
				2,31,801	
Agent and Manager's travelling expenses included in previous half-year	...	..	40		
Moiety of salary drawn by Messrs Sherman and Atkinson in previous half year.	...	...	817		
Mr Allen's moiety of salary. do.	...	...	897		
Mr. Thompson's acting allowance do.	...	...	491		
				2,245	
				2,34,046	
Deduct—					
Two Clerks' half salary for December charged in January and February 1876 (Form A)	...	...	87		
Agent and Manager's travelling expenses do.	...	...	81	118	
Expenditure as per Summary ...	...	...	...	2,33,928	

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

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
	V.—Special and Miscellaneous Expenditure.				
	Rs.	Rs.	Rs.	Rs.	
Law charges	1,000	1,545	545	...	Under-estimated.
Compensation (Goods cost or damaged)	5,000	2,807	...	2,193	Over-estimated.
Rates and Taxes	5,500	3,351	...	2,149	Do.
Total ...	11,500	7,703	545	4,342	
Net Saving ...	...	...	...	3,797	
Special and Miscellaneous Expenditure (Form G.) per half-year's Revenue Account				7,622	
Add—					
Proportion chargeable to Capital				81	
Expenditure as per statement above				7,703	

Madras,
20th June 1876.

(Signed) P. LAMBERT, Major, R.E.,
Examiner, Railway Accounts.

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

2. The general summary shows a net excess of Rupees 1,85,127 (or 8·37 per cent.) over sanctioned estimates, which is in great part due to the outlay, (1) on maintenance of permanent-way in the 1st and 4th Divisions of the South-west Line; (2) on "wages of men borne on the locomotive, &c., muster rolls;" and (3) on materials for renewals, &c., of vehicles, having largely exceeded the anticipations at the beginning of the half-year; to provision not having been made for expenditure on the Cheyaur bridge restoration works; and to an unexpended debit of Rupees 50,259 on account of forty-four ballast wagons, dismantled and the ironwork returned to stores.

3. Savings appear against the estimated expenditure on salaries of 1st-class, 1st grade, Assistant Engineers; of the 2nd assistant and divisional foremen in the Locomotive Department; and of the subordinate staff in the Traffic Department. Also on repairs of bridges on the 1st Division, South-west Line, and on maintenance of permanent-way on the 1st, 2nd, and 3rd Divisions, North-west Line; on materials for renewals, &c., of locomotive; on loading and unloading charges in the Traffic Department; and on maintenance of the lines of telegraph.

4. The total maintenance expenditure averages Rupees 158 per mile per mensem, but the following exceptional items must be deducted in order to arrive at the ordinary cost under this head:—

	Rs.
Renewals between Pothanore and Palghaut with sleepers of iron and of creosoted fir	56,428
Substitution of steel for iron rails between Central Station and Veysarpady junction	36,512
Reconstruction of Cheyaur bridge	42,089
Repairs of damaged large bridges...	41,255
Additional works charged to revenue	26,657
Expenditure in connection with the visit of His Royal Highness the Prince of Wales	6,974
Miscellaneous, including improvement to fencing on 1st Division, South-west Line	12,630
Total ...	2,22,545

This total is equivalent to a charge of Rupees 44 per mile per mensem, leaving a balance of Rupees 114 per mile to represent the ordinary expenditure. The renewals on 81 miles of the 4th Division, South-west Line, laid with junglewood sleepers, averaged 244 per mile during the half-year, being at the rate of 26·4 per cent. per annum, allowing seven sleepers to a 20-feet rail.

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

No. 449.

ORDER THEREON, 26th July 1876, No. 1,899.

RAILWAY, No. 45.

ORDERED to be forwarded for the information of the Government of India.

(True Extract.)

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

No. 450.

Docket No. 1,900, dated 26th July 1876.

COPY of the above forwarded to the Government of India.

(True Extract.)

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

Madras Railway.

Comparative Statement of Sanctions and Expenditure on Establishments and on Revenue Account for the half year ended 31st December 1875.

	Amount Sanctioned	Expenditure	More	Less	Remarks.
	Rs	Rs	Rs	Rs	
General Summary.					
I Maintenance of Way, Works and Stations	6,88,959	8,33,192	1,44,933	-	
II. Locomotive, Carriage and Wagon Expenses	1,92,066	9,98,438	1,06,372	-	
III. Traffic Charges	2,49,816	3,21,799	-	28,017	
IV. General Charges	2,68,292	2,33,928	-	34,364	
V. Special and Miscellaneous Expenditure	11,500	7,703	-	3,797	
Total	22,10,633	23,95,760	2,51,305	66,178	
Net Excess			1,85,127	-	

	Amount Sanctioned	Expenditure	More	Less	Remarks.
	£	£	£	£	

I. Maintenance of Way, Works and Stations.

Staff

Chief Engineer	11,909	11,372	-	537	Saving due to change in Staff.
Deputy Chief Engineer	7,636	9,699	2,063	-	Includes sick leave allowances.
Assistant to Chief Engineer	3,545	3,545	-	-	paid in England.
1st Class Engineers 1st grade	36,273	27,561	-	8,712	Engineers on leave to Europe.
1st ___ do ___ 2nd ___ do	9,273	11,712	2,439	-	Due to furlough of Mr. Stoney.
2nd ___ do ___ 1st ___ do	3,954	3,870	-	84	
3rd ___ do ___ 1st ___ do	5,455	4,117	-	1,338	Engineers on leave.
3rd ___ do ___ 2nd ___ do	2,455	2,545	90	-	
Total	79,500	73,421	4,592	10,671	
Net Saving	-	-	-	6,079	

Upper Engineering Subordinates

Engineering Assistants	1,980	1,980	-	-	
Commanded Way Inspectors	28,020	26,898	-	1,122	Full salary not drawn.
Commanded Inspectors	1,500	5,863	4,363	-	Gratuity & Mr. Mills sanctioned in G.O. 2276 of 7th Augt 75.
Commanded Divers	2,404	7,091	4,687	-	Granted by supplementary estimate annexed to in C.O. no 1109 of 2nd Augt 75
Commanded Borer	-	1,144	1,144	-	Sanctioned Engt Supt's no. 1 of 11 Oct 75
Total	34,904	42,976	9,194	1,122	
Net Excess	-	-	8,072	-	

Office Establishments &c.

Clerks	6,702	6,702	-	-	
Draughtsmen	6,570	6,545	-	25	
Writers	4,380	4,339	-	41	
Pay Clerks	480	480	-	-	
Storekeepers	1,770	1,770	-	-	Additional Storekeepers temporarily employed, most from Service under Engineers' salaries. Cons Engr's no. 1216 of 3rd Oct 1875
Apothecaries	720	997	277	-	
Peons	1,290	1,285	-	5	
Lascars	336	336	-	-	
Office Servants	63	63	-	-	
Total	22,311	22,517	277	71	
Net Excess	-	-	206	-	

	Amount Sanctioned Rs	Expenditure Rs	More Rs	Less Rs	Remarks.
Rent and Travelling Allowances:					
Allowance for Rent	3,000	2,345	-	655	Over estimated.
Travelling allowances including tentage of Engineers	9,500	10,567	1,067	-	Passage money on account of Messrs Anderson & Stoney and Rowe Remsley.
Contingencies	2,700	3,296	596	-	Under estimated.
Stationery	2,500	1,068	-	1,432	Over estimated.
Total	17,700	17,276	1,663	2,087	
Net Saving	-	-	-	424	
Abstract					
Staff	79,600	73,421	-	6,079	
Upper Engineering Subordinates	34,904	42,976	8,072	-	
Office Establishments	22,211	22,517	246	-	
Rent, Travelling Allowances and Contingencies	17,700	17,276	-	424	
Total	1,54,415	1,56,190	8,278	6,503	
Net Excess	-	-	1775	-	
1st Division, South West Line Madras to Jollarpett					
Maintenance & renewals of Permanent Way	63,724	90,393	26,669	-	
Repairs of Bridges &c. Wages and Materials	70,584	58760	-	11,824	
Repairs of Stations and buildings, Wages & Materials	19,150	20,527	1,377	-	
Unclassified expenditure, Tools and Plant	2,550	1,899	-	651	
Total	1,55,988	1,71,579	28,046	12,455	
Net Excess	-	-	15,691	-	
2nd Division South West Line Jollarpett to Mullapooram including Bangalore Branch					
Maintenance & renewals of Permanent Way	30,365	34,895	1,530		
Repairs of Bridges &c. Wages and Materials	5,250	13,281	8,031		
Repairs of Stations and buildings, Wages and Materials	5,790	9,898	4,108		
Unclassified expenditure, Tools and Plant	2,050	3,972	1,922		
Total	43,455	62,046	18,591		
Net Excess	-	-	18,591		

	Amount Sanctioned £	Expenditure £	More £	Less £	Remarks.
3rd Division South West Line					
Midgeorem & Polhanors					
Maintenance Renewals of Permanent Way	31,830	27,447	-	4,383	
Maintenance Renewals of Permanent Buildings	4,440	3,607	-	833	
Repairs of Bridges &c. Wages and Materials	3,220	6,186	2,966	-	
Repairs of Stations and Buildings Wages & Materials	650	1,642	992	-	
Unclassified expenditure, Tools and Plant					
Total	40,140	38,882	3,958	5,216	
Net Saving	-	-	-	1,258	
4th Division South West Line					
Polhanors to Bere Alston					
including Tavistock Branch					
Maintenance Renewals of Permanent Way	83,623	1,68,908	85,285		
Maintenance Renewals of Permanent Buildings	8,750	14,192	5,442		
Repairs of Bridges &c. Wages and Materials	4,750	8,987	4,237		
Repairs of Stations and Buildings Wages & Materials	1,850	4,461	2,611		
Unclassified expenditure Tools and Plant					
Total	98,973	196,548	97,575	-	
Net Excess	-	-	97,575		
5th Division South West Line					
Bere Alston to Cudlipptown					
Maintenance Renewals of Permanent Way	32,102	23,385	-	8,717	
Repairs of Bridges &c. Wages and Materials	9,400	12,228	2,828	-	
Repairs of Stations and Buildings Wages & Materials	6,250	8,535	2,285	-	
Unclassified expenditure Tools and Plant	2,050	796	-	1,254	
Total	49,802	44,944	5,113	9,971	
Net Saving	-	-	-	4,858	
Chesapeake Bridges Restoration	-	45,351	45,351	-	
2nd Division South West Line					
Cudlipptown to Gunnislake					
Maintenance Renewal of Permanent Way	31,991	25,783	-	6,208	
Repairs of Bridges &c. Wages and Materials	54,450	46,746	-	7,704	
Repairs of Stations and Buildings Wages & Materials	3,775	3,108	-	667	
Unclassified expenditure, Tools and Plant	700	1,127	427	-	
Total	89,916	75,764	427	14,579	
Net Saving	-	-	-	14,152	

	Amount Sanctioned £	Expenditure £	More £	Less £	Remarks.
3rd Division South West Line					
Goondarat to Kaiahoro					
Maintenance and Renewal of Permanent Way	40,074	31,584	-	8,490	
Repairs of Buildings to Wages and Materials	8,393	3,382	-	5,011	
Repairs of Stations and Buildings Wages & Materials	4,503	4,477	-	26	
Unclassified Expenditure Tools & Plant	3,300	3,145	-	155	
Total	56,270	42,588	-	13,682	
Net Saving		-		13,682	
Abstract					
1st Division South West Line	155,988	171,579	15,591	-	
2nd do	43,458	62,046	18,591	-	
3rd do	40,140	38,882	-	1,258	
4th do	98,973	196,848	97,875	-	
1st do North West Line	49,802	44,944	-	4,858	
Chepauk Bridge Restoration	-	45,351	45,351	-	
2nd Division North West Line	89,916	75,764	-	14,152	
3rd do	56,270	42,588	-	13,682	
Total	534,544	677,702	177,108	33,950	
Net Excess	-	-	143,158	-	
Summary					
Engineering Staff &c	154,415	156,190	1,775	-	
Maintenance of Way &c	534,541	677,702	143,158	-	
Total	688,959	833,892	144,933	-	
Net Excess	-	-	144,933	-	

Maintenance of Way and Works, Madras Railway, Half yearly

Revenue Account _____ 805,125

Proportion chargeable to Capital _____ 29,062

— do — Chepauk Bridge Expenditure chargeable to Capital _____ 8,418 — 29,380

775,745

Expenditure as per Summary _____ 833,892

Add liabilities Amounts paid in January and February

1876 appertaining to December 1875 _____ 613 — 834,505

	Amount Sanctioned	Expenditure	More	Less	Remarks.
	Rs.	Rs.	Rs.	Rs.	

II. Locomotive and Carriage and Wagon Expenses

Locomotive and Carriage

Superintendent					[Mr. Barton Wright
First Assistant ——— do ———	9,832	9,018	-	4	Rebates Rs.273 Stone payments to
Second ——— do ——— do ———	3,276	2,700	-	576	Saving due to 1st Asst: acting as Superintendent
Accountant	2,184	-	-	2,184	Acting as 1st Assistant
	2,400	3,000	600	-	Sanctioned special allowance during absence of Loco: Superint:
Office Establishment					
Clerks	14,370	14,354	-	16	
Moorhees	114	114	-	-	
Cuffadars	60	56	-	4	
Kaligees	192	192	-	-	
Peons (Madras and Up Country Stations)	810	750	-	60	
Draughtsman	360	220	-	140	Full complement not employed.
Foreman in charge of Divisions	14,700				
——— do ———	3,600				
——— do ——— Perambore Works	5,300	22,017	-	7913	Executive Estimate
——— do ———	5,400				
Assistant Locomotive Foreman	900	900	-	-	
Engine Drivers Covenanted	9,198	8,945	-	253	
——— do ——— Uncovenanted borne on Muster Rolls	99,266	94,882	4616	-	
Firemen					
——— do ———					
Erectors and Fitters	4,266	3921	-	345	
——— do ———	1,134	1,135	1	-	
Boiler Smiths	1,422	2,502	1,080	-	Excess covered by supplementary
Saw Setters	1,422	1,401	-	21	Sanction C.E. No. 1206 of 1st Sept. '75
Carriage Examiners	1,050	1,008	-	42	
Total-C	174,196	160,845	6297	11,628	
Net Saving				5331	

	Amount Sanctioned	Expenditure More	Less	Remarks.
	Rs	Rs	Rs	Rs
Locomotive Working Stores				
Coal				
Coke				
Patent Fuel	340,000	371,189	31,189	-
Wood				
Water (including Wages and Store)	15,813	12,816	-	2,997
Wages of Workmen borne on Locomotive Monthly Roll				
Wages of Workmen borne on Carriage and Wagon Monthly Roll	170,000	193,186	23,186	-
Oil, Tallow and Stores for Engines at Work	13,337	14,006	669	-
Stores, &c. spare &c. for purchasing Vehicles	24,870	15,313	-	9,557
Materials for Renewals & Repairs of Locomotives	100,000	84,160	-	15,840
Materials for Renewals of Carriages and Wagons	46,152	75,098	28,946	-
Contingencies	57	41	-	16
Stationery &c.	2,343	2,068	-	275
Unclassified expenditure, Loss on Store	1,000	50,257	49,257	-
Unfixed Allowances including Grant and overtime allowances entered in Regular list	8,500	10,103	1,603	-
Fixed Allowances	810	630		180
Total	717,890	829,593	186,526	28,823
Net Excess	-	-	111,703	-

Summary

Staff	174,176	179,545	-	5,331
Working expenses	717,890	829,593	111,703	-
Total	892,066	998,438	111,703	5,331
Net Excess	-	-	106,372	-

Locomotive and Carriage and wagon Expenses (Forms B & C)

Add Proportion debited to Capital per half years Account No. 948,551

49,887

Expenditure as per Summary 998,438

The sanction was Rs 170,000 less than the actuals of previous half year, while the quantity of fuel consumed in terms of coal was 198 tons more, there has a reduction of a little more than 12 per ton in the running price of coal.

Over estimated. the expenditure in the preceding half year was Rs 13,032.

Store extensive repairs, than anticipated, to Rolling Stock.

Under estimated

Excessive estimates.

Store Extensive repairs to Rolling Stock than expected

Original cost of Ballast Wagons broken up refunded to Capital in accordance with C.O. No. 21 of 9/11 January 1871.

Expenditure included Rs 938 for passage money of men formerly employed for which no provision was made in the estimate

	Amount Sanctioned	Expenditure	More	Less	Remarks.
	Rs	Rs	Rs	Rs	

III. Traffic Expenses.

Traffic Manager	8,812	8,812	-	-	
Deputy Traffic Managers	4,451	4,451	-	-	
Assistant do do	14,367	15,794	1,427	-	Increase by Asst's salary. Vide G.O. 1779 of 25th June 1875.
Relieving Staff	6,894	4,678	-	2,216	Over estimated
Guards	36,774	34,697	-	2,077	
Station Masters, Clerks, Porters, Pointsmen, Peons, Salaamers &c.	146,410	138,186	-	8,224	
Tarpaulin repairers	2,760	2,727	-	33	
Watermen and Gardeners	264	182	-	82	
Conservancy	4,824	4,741	-	83	
Block Signallers	1,260	875	-	385	
Allowances for Rent	6,000	5,839	-	161	
Contingencies	4,800	3328	-	1,472	Over estimated
Miscellaneous	-	402	402	-	No sanction, covered by savings
Total	237,616	224,712	1,829	14,733	
Net Saving	-	-	-	12,904	

Stores

Fires, lights &c.	33,000	31,076	-	1,924	The charge under this head is variable. In the two preceding half years it amounted to Rs 30,307 & Rs 37,755.
Wagon Covers	25,500	26,351	851	-	
Station fittings	3,000	1147	-	1,853	
Clothing	5,100	6543	1443	-	
Printing Stationery &c.	21,000	19,772	-	1,228	Over estimated
Total	87,600	84,889	2,294	5005	
Net Saving	-	-	-	2,711	

Sundry Charges

Payments to other lines for mileage of Stock	13,000	9,405	-	2,596	Uncertain item
Loading and Unloading Charges	12,600	2,566	-	10,034	Excessive estimate
Unclassified Expenditure, Loss on Sales	-	227	227	-	Sanctioned in G.O. No: 3269 dated 15th Nov: 1875.
Total	24,600	12,198	227	12,629	
Net Saving	-	-	-	12,402	

Summary

	Amount Sanctioned Rs	Expenditure Rs	More Rs	Less Rs	Remarks.
Staff	237.616 ✓	2,24,712 ✓	-	12,904 ✓	
Stores	87.600 ✓	84,889 ✓	-	2,711 ✓	
Sundry charges	24,600 ✓	12,198 ✓	-	12,402 ✓	
Total	3,49,816 ✓	3,21,799 ✓	-	28,017	
Net Saving	-	-	-	28,017 ✓	

Traffic expenses as per half yearly Revenue Account
Abstract D/ 320,421 ✓

Add Increased salary to Mr. Hill for June 1875
included in Supt's Form A— 1181 ✓

Sum chargeable to Fire Insurance
Funds &c: 197 ✓ 1378

Expenditure as per Summary 3,21,799 ✓

	Amount sanctioned	Expenditure	More	Less	Remarks.
	£	£	£	£	
IV. General Charges					
Home Expenditure.					
Directors and Secretary or Managing Director, Auditors and Accountants Consulting Engineer and Inspecting Officers and Travelling Allowances	35,000	36,602	1,602	-	
Agent and Manager's Office					
Agent and Manager	1,636	1,636	-	-	
Assistant Agent and Manager	1,636	1,636	-	-	
Chief Clerk	900	900	-	-	
Clerk	450	450	-	-	
do	300	292	-	8	
do	360	360	-	-	
do	330	330	-	-	
do	300	300	-	-	
do	300	300	-	-	
do	100	100	-	-	
do	90	92	2	-	
Book binder	42	42	-	-	
Peon	48	48	-	-	
Peons	210	210	-	-	
Office Servants	123	123	-	-	
Library Peons - Accounts & Godly	84	126	42	-	Covered by supplementary sanction for a sum of Rs 80 paid
Travelling	100	162	62	-	
Contingencies	50	808	758	-	
Stationery	300	224	-	76	Due to expenses in connection with H.R.H. the Prince of Wales visit.
Total	22,409	23,189	864	84	
Net Excess	-	-	780	-	
Chief Auditor's Office					
Chief Auditor	6,818	6,818	-	-	
Assistants to Chief Auditor	6,000	6,836	-	164	
Travelling Auditors	5,400	3,503	-	1,897	Full salary not drawn.
Clerks	16,480	15,765	1,285	-	Includes gratuity of Rs 1440 sanctioned G.O. No 777 dated June 1875.
Peons	294	288	-	6	
Office Servants	108	108	-	-	
Travelling Expenses	1,800	1,600	-	200	
Stationery	2,000	1,173	-	1,827	No expenditure in previous half year vouchers 2,162.
Contingencies	300	333	33	-	
Allowance for Rent	120	42	-	78	
Total	38,820	36,466	1318	3672	
Net Saving	-	-	-	2,354	

	Amount Sanctioned	Expenditure	More	Less	Remarks
	A	B	C	D	
Chief Accountant's Office					Three months salary
Chief Accountant	1,900	2,725	817	-	Acting allowance appertaining to
Clerks	6,757	6,451	-	296	Full salary not drawn.
Peons	216	216	-	-	
Office Servants	162	162	-	-	
Contingencies	130	33	-	97	
Stationery	300	210	-	90	
Total	9,444	9,808	817	483	
Net Excess	-	-	334	-	
Cashiers Department					
Cashier	3,545	3,545	-	-	
Pay Master	2,455	2,455	-	-	
Assistant to Cashier	1,200	1,200	-	-	
Munshi	1,200	303	-	897	Appointment abolished during the half year.
Cashkeepers	4,200	4,143	-	57	
Clerks	2,100	1,842	-	258	Full salary not drawn.
Sheroffs	600	600	-	-	
Cash Peons	1,866	1,851	-	15	
Guard Peons	1,320	1,275	-	45	
Porters	120	119	-	1	
Punkah pullers	60	60	-	-	
Fixed allowance and Batta	1,038	995	-	43	
Stationery &c	600	463	-	137	
Travelling Expenses	210	192	-	18	
Total	20,514	19043	-	1471	
Net Saving	-	-	-	1471	
Medical Department					
Consulting Physician	1,800	1,800	-	-	
Company's Physician at Perambore	300	300	-	-	
Apothecaries	9784	8630	-	1,154	Over estimated
Clerk	90	90	-	-	
Peons	636	594	-	42	
Surgery Coolie	36	36	-	-	
Allowance for Rents	574	992	418	-	Personal allowances anticipated
Royapooram Dispensary Rent	180	180	-	-	in original sanction

Contd.

	Amount Sanctioned	Expenditure	Saved	Lost	Remarks
	£	£	£	£	
Medical Department Contd					
Medicines &c	2,000	2,850	860	–	
Travelling Allowance	120	56	–	64	
Contingencies	902	515	–	387	Over estimated
Stationary	262	76	–	186	– do –
Total	16,084	15,419	1,268	1833	
Net Saving	–	–	–	565	
General Store Department					
General Store-Keeper	2,535	5,906	1270	–	Includes salary appertaining to previous half year.
Store Auditor	2,100	2,100	–	–	
Stock Takers	480	480	–	–	
Clerks	3300	3300	–	–	
Bench Coniescristo	120	120	–	–	
Store-Keeper	90	90	–	–	
Moorhee	60	60	–	–	
Travelling Peons with Tents	240	240	–	–	
Travelling Clerks	600	600	–	–	
Ward Peons	420	420	–	–	
Office Peons	84	84	–	–	
Guard Peons	84	84	–	–	
Carpenters	234	234	–	–	
Book-binders	222	222	–	–	
Tent-Mainstry	78	78	–	–	
Coopers	60	60	–	–	
Coolys-Mainstry	54	54	–	–	
Office-Servants	60	60	–	–	
Chickledars	66	66	–	–	
Chinekleers	54	57	–	4	
Markers	48	48	–	–	
Travelling Allowance	450	211	–	239	Over estimated
Contingencies	5100	205	–	4895	Provision was made for coolies on the muster Rolls but the expenditure is passed under a special sanction and allocated to departments through General Stores.
Stationery	510	304	–	206	
Total	19150	15,076	1270	53441	
Net Saving				4074	

	Amount Sanctioned Rs	Expenditure Rs	More Rs	Less Rs	Remarks
Electric Telegraph					
First Class Engineer	5,182	5,182	-	-	
Signallers	17,273	16,402	-	871	Over estimated
Engineering Assistants	480	480	-	-	
Writers	630	540	-	90	
Storekeeper	210	210	-	-	
Peons	84	84	-	-	
Inspectors & Sub Inspectors	5,220	3,928	-	1,292	Over estimated. The expenditure
Cavalry	1,344	827	-	517	on the previous half appears to be Rs 962
Travelling allowances including Engineer's tentage	2500	2226	226	-	Excludes Rs 339 being personal allowance for house rent.
Stationery and Office Stores	200	-	-	200	
Maintenance	57,000	30,251	-	26749	Over estimated
Total	89,523	60,130	226	29,719	
Net Saving	-	-	-	29,493	
Fire Brigade	250	482	232	-	
Rents of Buildings and Lands	500	148	-	352	
Contingencies including Furniture & Fittings	2000	1772	-	228	
Printing	150	192	42	-	
Police Department					
Superintendent & Watchmen	1,860	1,860	-	-	
——— do ——— Allowance					
Inspectors	2,370	2,511	141	-	
Detectives	780	773	-	7	Covered by supplementary Sanction
Havildars	168	168	-	-	G.O. 2785 of 29th Sept. 75
Naiques	144	144	-	-	
Peons	930	930	-	-	
Sepoys	3759	3718	-	41	
Night Watchmen	1,560	1,555	-	5	
Clerk	90	90	-	-	
Contingencies	1,500	1,651	151	-	
Stationery	90	92	2	-	
Total	13,248	13,489	294	53	
Net Excess			241		

	Amount Sanctioned	Expenditure	More	Less	Remarks.
	Rs	Rs	Rs	Rs	
Advertisements of all departments	1,500	2,410	910	-	

Summary

Home Expenditure	35000	28,600	1600	-	
Agent and Manager's Office	22,409	22,189	780	-	
Chief Auditor's Office	38,820	36,466	-	2,354	
Chief Accountant's Office	8,444	8,808	364	-	
Cashier's Office	20,574	19,043	-	1,471	
General Stores Department	19,150	15,076	-	4,074	
Medical Department	16,684	16,119	-	565	
Rents of buildings & Yards	500	148	-	352	
Contingencies	2,000	1,772	-	228	
Printing	150	192	42	-	
Police Department	13,248	13,489	241	-	
Advertisements	1,500	2,410	910	-	
Electric Telegraphs	89,623	60,130	-	29,493	
Fire Brigade	250	482	232	-	
Total	268,292	233,928	4173	38537	
Net Saving	-	-	-	34,364	

General Charges per half yearly Revenue Account (Form E.) 227,151
Add Proportion debited to Capital 4,660
2,31,811

Agents and Managers travelling expenses included in previous half year 40.
Moiety of salary drawn by Majors Sherman and Ottiman in previous half year 817
Mr. Abbott's moiety of salary ——— do ——— 897
Mr. Thomson's acting allowance do ——— 491 2,245
2,84,066

Deduct 2 Clerks half salary for Dec: charged in January and February (Form A) 37
Agent & Managers travelling expenses ——— do ——— 81 118

Expenditure as per Summary 2,33,928

	Amount Sanctioned	Expenditure	More	Less	Remarks.
V. Special and Miscellaneous Expenditure.					
Law Charges	1,000	1,525	525	.	Under estimated
Compensation for Goods lost or damaged &c	5,000	2,807	.	2,193	Over estimated
Rates and Taxes	5,500	3,351	.	2,149	—— do ——
Total	11,500	7,703	525	4,342	
Net Saving	.	.	.	3,797	

Special and Miscellaneous expenditure, as per Cr. per Half yearly Revenue Account — 7,622 81

Add. Proportion chargeable to Capital — ——

Expenditure as per Statement above — 7,703 vs

Madras
20th June 1876.

O. Lambert. Major R.E.
Examiner Railway Accounts.
Madras.

Ex—S

EXAMINER RAILWAY ACCOUNTS' OFFICE,

Madras, 20th June 1876.

No. 76-1

From

THE EXAMINER RAILWAY ACCOUNTS,

MADRAS,

To

The Consulting Engineer
for Railways,
Madras.

Sir,

I have the honor to submit herewith the prescribed Comparative Statement of Sanctions and Expenditure upon Establishments and on Renewal Account of the Madras Railway for the half-year ended 31st December 1875.

2. The net result shows an excess expenditure over the sanctions in the aggregate of Rs. 18,127 or 8.37 per cent.

Maintenance of Way, Works and Stations.

The

The excess under this head is Rs. 1.64,903 or 21.03 per cent on the sanctioned amount. In the 2d and 4th Divisions, South-West Line, there are excesses respectively of Rs. 18.591 and Rs. 97.575 on all heads of Service. There has been no sanction at all for the "Khyar Bridge Restoration" during the half-year, but the expenditure under this head amounted to Rs. 45.351.

Locomotive and Carriage and Wagon Expenses. There is a net excess of Rs. 106,372 under this head. The excesses appear principally under "Wages of men borne on Locomotive and carriage and wagon under polls" and "materials for renewals of carriages and wagons"

owing

owing to the repairs to Rolling Stock having been more extensive than was anticipated, when making out the sanction lists, and also under the head "Unclassified expenditure, Loss on Sales" owing to debit on account of 66 Ballast-Wagons broken up.

Traffic Expenses. The net saving under this head is Rs. 28.017. About 6 per cent of this saving occurs under the Traffic staff. In sundry charges the payment of sanctioned estimate under the head "Loading and unloading charges" has been overestimated to the extent of about Rs. 11000.-

General

General Charges. The saving under this head is Rs. 34.364. In the Carriers Department out of a saving of Rs. 1471 about Rs. 900 is owing to the abolition of the post of Manager during the half-year. The expenditure under apothecaries in the Medical Department has been omitted. A large saving of Rs. 26,769 appears under the head "Maintenance" in the Electric Telegraph Department.

Special and Miscellaneous Expenditure. There is a saving under this head of Rs 3,797 owing to the expenditure ~~having been~~ incurred under the heads "Compensation for goods lost or damaged" and "Rates and Taxes" having been less than was expected.

I have the honor to be,
Sir,
Your most obedient servant.

P. Lambert Major R.E.,
Examiner Railway Accounts,
Madras.

Encl

P. W. 4556/76

No. 807

Submitted for the information of Government with reference to their Order No. 1929 of the 22nd August 1872.

2. The General summary shows a net excess of Rs. 1,85,127 (or 8·27 per cent) over sanctioned estimates, which is in great part due to the outlay, - (1) on maintenance of permanent way in the 1st and 4th Divisions of the South-West line; (2) on wages of men borne on the locomotive, &c., muster rolls; and (3) on materials for renewals, &c., of vehicles, - having largely exceeded the anticipations at the beginning of the half-year; to provision not having been made for expenditure on the Cheyair bridge restoration work, and to an unexpended debit of Rs. 50,259 on account of 44 ballast wagons dismantled and the ironwork returned to stores.

3. Savings appear against the estimated expenditure on salaries of 1st class, 1st grade Assistant Engineers; of the 2nd Assistant and Divisional Foremen

Dated 26 July 1876.

From

The Examiner

Railway Accounts,

Madras.

To

The Secretary to Government,

Public Works Department.

Dated 26 July 1876.

Received 27 July 1876.

No. 807

Submitting Statement showing the monthly Expenditure on Permanent Way, Works, Buildings, Establishment, Plant, Rolling Stock, Miscellaneous, Interest, Repairs, Renewals, Working Expenses, Receipts, Traffic, Mileage, Gradients, Curves, Gauge, Rails, Sleepers, Fencing, Ballasting, Bridges, Culverts, Stations, Quarters, Workshops, Engines, Carriages, Wagons, Carts, Boats, Tools, Machinery, Stores, Coal, Oil, Water, Drivers, Firemen, Guards, Porters, Clerks, Station Masters, Inspectors, Superintendents, Engineers, Locomotive Superintendent, Traffic Manager, Secretary, Auditor, Accountant, Cashier, Treasurer, Agent, Manager, Director, Chairman, Shareholders, Debentures, Capital, Loans, Dividends, Profits, Losses, Balance Sheet, Annual Report, Half-yearly Report, Quarterly Report, Monthly Report, Weekly Report, Daily Report, Telegram, Letter, Memorandum, Minute, Order, Resolution, Proceedings, Minutes, Agenda, Notice, Circular, Advertisement, Prospectus, Share Certificate, Debenture Bond, Mortgage, Lease, Agreement, Contract, Tender, Quotation, Invoice, Bill, Receipt, Voucher, Cheque, Draft, Bill of Exchange, Promissory Note, Bond, Deed, Power of Attorney, Will, Probate, Letters of Administration, Certificate of Death, Certificate of Marriage, Certificate of Birth, Passport, Visa, Permit, Licence, Certificate of Competency, Certificate of Service, Testimonial, Character, Recommendation, Application, Petition, Memorial, Representation, Appeal, Review, Revision, Reference, Enquiry, Investigation, Report, Finding, Decision, Order, Sanction, Approval, Rejection, Withdrawal, Cancellation, Suspension, Dismissal, Removal, Retirement, Resignation, Death, Leave, Pay, Allowance, Pension, Gratuity, Provident Fund, Insurance, Compensation, Damages, Fine, Penalty, Forfeiture, Confiscation, Seizure, Arrest, Imprisonment, Release, Pardon, Amnesty, Commutation, Remission, Suspension, Abolition, Creation, Alteration, Amendment, Repeal, Re-enactment, Consolidation, Codification, Publication, Gazette, Official Gazette, Extraordinary Gazette, Supplement, Corrigendum, Errata, Table of Contents, Index, Appendix, Schedule, Annexure, Enclosure, Postscript, Signature, Seal, Stamp, Endorsement, Addendum

foremen in the Locomotive Department and of the subordinate staff in the Traffic Department. Also repairs of bridges on the 1st Division South-West line, and on maintenance of permanent way on the 1st, 2nd and 3rd Divisions North-West line; on materials for renewals, Hire of locomotives; on loading and unloading charges in the Traffic Department, and on maintenance of the lines of Telegraph.

2. The total maintenance expenditure averages Rs. 128 per mile per annum, whilst the following additional items must be deducted in order to arrive at the ordinary cost under this head:

	Rupees
Renewals between Pakhanore and Palghaut with sleepers of iron and of Creosoted fir	56,425
Substitution of steel for iron rails between Central station and Veyarpady Junction.	36,512
Reconstruction of Cheyair bridge	42,089
Repairs of damaged large bridges	41,255
Additional works charged to Revenue	26,657
Expenditure in connection with the visit of His Royal Highness the Prince of Wales Miscellaneous including improvement to fencing on 1st Division South-West line.	6,974
	12,630
Rs.	2,22,545

This total is equivalent to a charge of Rs. 44 per mile per annum, leaving a balance of Rs. 114 per mile to represent the ordinary expenditure. The renewals on 81 miles of the 4th Division South West line, laid with jungle wood sleepers, averaged 244 per mile during the half-year being at the rate of 26.4 per cent per annum, allowing 7 sleepers to a 20 feet rail.

Madras
23rd June 1876

Lieut. Col. R.E.
Chief Engineer for Railways

To The Secretary to Government
Public Works Department
Fort Saint George

P. W. 1876 Department

No. 1899 Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 26th July 1876.

Read the following:—

Endorsement from the Cons. Engineer for Railways } (H.E. No 307 dt 23rd June 1876)

Ordered to be forwarded for the information of the Government of India.

(H.E. No. 1900 dt 26 July 1876)

Copy of the above forwarded to the Government of India.

Cons. Engineer for Railways.