Public Works (1898) Department.

Print

RAILWAY BRANCH.

G.O., No. 661. Ry.

DATED 29th April 1898

Vide 662-63 R 29/4/98

1

Proof 3/5/98

100/3

[Despatch Abstract.]

Restoration of Bridge, N.W. line, Madras Railway

The revised estimate amounting to Rs 22,088. for the — at $\frac{95}{2-3}$ mile, sanctioned in supersession of the estimate of Rs 14222 sanctd in GO No. 336. R. Z 11/5/97.

Indexed 3/5/97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

RAILWAY.

Government {1898} of Madras.

PUBLIC WORKS.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 661 Ry., 29th April 1898.

APRIL.

Restoration of Bridge, North-West Line, Madras Railway

The revised estimate, amounting to Rs. 22,088, for the — at 95/2-3 mile, sanctioned in supersession of the estimate of Rs. 14,222 sanctioned in G.O., No. 336 R. of 11th May 1897.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following paper :—

G.O., No. 336 R., dated 11th May 1897.

Read also the following papers :—

Office-note from—The Examiner, Guaranteed Railway Accounts.
To—The Consulting Engineer for Railways, Madras.
Dated—Madras, 10th December 1897, No. 169 G.

From—The Consulting Engineer for Railways, Madras.
To—The Agent and Manager, Madras Railway.
Dated—Madras, 13th December 1897, No. 3798.

Extract from Agent's letter to the Board of Directors, Madras Railway, dated 24th February 1898, No. 2350.

From—The Agent and Manager, Madras Railway.
To—The Consulting Engineer for Railways, Madras.
Dated—Madras, 2nd March 1898, No. E. 618/181.

From—The Consulting Engineer for Railways, Madras.
To—The Agent and Manager, Madras Railway.
Dated—Madras, 9th March 1898, No. 681.

From—The Agent and Manager, Madras Railway.
To—The Consulting Engineer for Railways, Madras.
Dated—Madras, 21st March 1898, No. E. 618/246.

ORDER—No. 661 Ry., dated 29th April 1898.

The revised estimate, amounting to Rs. 22,088, chargeable in the proportion of Rs. 11,771 to Capital and Rs. 10,317 to Revenue for the restoration of the bridge at 95/2-3 miles, North-West line, Madras Railway, is sanctioned in supersession of the estimate of Rs. 14,222 sanctioned for the work in G.O., No. 336 R., dated 11th May 1897.

2. This sanction has been registered as No. 3 Ry. of 1898–99.

(True Extract.)

FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Exd. S. J. Pereira.

RAILWAY.

Government {1898} of Madras.

PUBLIC WORKS.

Recd. } 1898. Enclosures
Regd. } Spare copies

G.O., No. 661 Ry., 29th April 1898.

APRIL.

Restoration of Bridge, North-West Line, Madras Railway

The revised estimate, amounting to Rs. 22,088, for the — at 95/2-3 mile, sanctioned in supersession of the estimate of Rs. 14,222 sanctioned in G.O., No. 336 R. of 11th May 1897.

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FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Ex'd. S. J. Pereira.

RAILWAY.

Government (1897) of Madras.
PUBLIC WORKS.

Recd. } 1897. *Enclosures*
Regd. *Spare copies*

G.O., No. 336 R., 11th May 1897.

MAY.

Bridges

Estimates, amounting to Rs. 10,468 and 14,222, respectively, for the restoration of the — at 95/2–3 and 107/10–11 miles on the North-West Line of the Madras Railway, sanctioned.

y

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers :—

From the Acting Agent and Manager, Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 5th April 1897, No. E. 618/331.

Referring to your letter, No. 1076 of the 20th ultimo, I have the honour to forward herewith plans and estimates for the restoration of the bridges mentioned below :—

Name of work.	Plan number.	Amount of estimate.		
		Capital.	Revenue.	Total.
		RS.	RS.	RS.
Restoration of bridge No. 251 at 107/10–11 miles, North-West Line ..	332	3,851	6,617	10,468
Do. do. at 95/2 3 do. do. ..	333	7,672	6,550	14,222

2. As stated in this office letter, No. 247 of the 16th ultimo, these bridges were damaged by the floods in November 1896. Hence the necessity for the proposed works.

3. The matter was discussed at a meeting of officers held in my office on the 16th February last and approved.

4. It is requested that the sanction of Government to the required outlay of Rs. 10,468 and 14,222, respectively, may be conveyed to me at an early date.

5. Information as to provision in the budget and date on which sanction will lapse is given on the estimates.

From the Acting Agent and Manager, Madras Railway, to the Consulting Engineer for Railways, dated Madras, 26th April 1897, No. E. 618/400.

With reference to your letter, No. 1334 of the 13th instant, I have the honour to forward herewith, for your information, copy of a detailed statement submitted by the Acting Chief Engineer showing how the revenue portions of the estimates for the restoration of the bridges at 107/10–11 and 95/2–3 miles, North-West Line, were arrived at.

ENCLOSURE.

DETAILS and calculations by which the Revenue portion has been arrived at in the estimates for the—

Restoration of bridge at 95/2–3 miles, North-West Line.

Earthwork—

Estimated quantity not washed away, 3,000 c. ft. = 111 c. yds.
Rate allowed in the original estimate = 4 annas per c. yd.

	RS.	A.	P.
∴ Cost of portion undamaged = 111 × 4 annas =	27	12	0
Amount allowed for excavation in the original estimate (*vide* page 16, 3rd Dist., Dist. Book, North-West Line) ...	422	0	0
∴ Estimated cost of the damaged portion which has now been charged to Revenue = Rs. 422–0–0 — 27–12–0 =	394	4	0

Masonry—

The estimated quantity not washed away, 4,850 c. ft. = 180 c. yds.
The rate allowed in the original estimate = Rs. 6 per c. yd.

	RS.
∴ Cost of portion undamaged = 180 × 6 =	1,080
Amount allowed for masonry in original estimate =	3,420
∴ Estimated cost of the damaged portion and which has now been charged to Revenue = Rs. 3,420 — Rs. 1,080 =	2,340

Restoration of bridge at 107/10–11 miles, North-West Line.

Earthwork—

Estimated quantity of portion washed away, 6,060 c. ft. = 224 c. yds.
Rate allowed in original estimate = Re. 1 per c. yd.
Estimated cost of portion demolished = 224 × 1 = Rs. 224 (Revenue).

Note.—In the original estimate no distinction was made between wet and dry excavation, but as this has now been done, Rs. 14 has been debited to dry excavation which is the only amount now estimated for under that heading (Rs. 14, dry excavation; Rs. 84, removing bank; total Rs. 98), and the balance of Rs. 210 to wet excavation.

Masonry—

Estimated quantity in the portion destroyed = 17,300 c. ft. = 641 c. yds.
Rate allowed in original estimate = Rs. 7 per c. yd.
∴ Estimated cost of portion destroyed = 641 × 7 = Rs. 4,487 (Revenue).

(Signed) H. J. THOMPSON,
Acting Chief Engineer.

24th April 1897.

ORDER—No. 336 R., dated 11th May 1897.

The estimates submitted by the Agent and Manager, Madras Railway, for the restoration of the bridges at 95/2–3 and 107/10–11 miles on the North-West Line, amounting to Rs. 10,468 and 14,222, respectively, are sanctioned.

2. This sanction has been registered as No. 5 R. of 1897–98.

(True Extract.)

(Signed) F. J. E. SPRING,
Offg. Joint Secy. to Govt.,
Railway Branch.

To the Agent and Manager, Madras Railway.
„ Examiner, Guaranteed Railway Accounts.

Exd. T. K. Narayana Aiyangar.

Exp. to end of Oct. 97 7,979 326 8,305
Appropriation 6,458 6,458
14,437 326 14,763

(FORM No. 11.)
[500—18-9-96.]

(For the use of the Government Accountant only.)

No. 187

EXAMINER RAILWAY ACCOUNTS MADRAS. Regr. No. 169 8 - DEC 1897 Enclosures

CONSULTING ENGINEER FOR RAILWAYS RECEIVED 11 DEC 1897 MADRAS

C. No. 5420 Recd. 11/12/97

D 2/5 table

MADRAS RAILWAY.

Government Accountant's Diary.

Date.	Reports, &c., from the Government Accountant.	Examiner's Orders or Remarks.	Decision of the Consulting Engineer where necessary.	REMARKS.
1897. D 7th	In checking the Capital Statement of Contractors' bills for the last month received with the Engg. Deptt: Abstract No. D 3/121 it has been noticed that the Capital portion of the estimate sanctioned in Madras G.O. No. 336 R of 11th May last in respect of "Restoration of bridge &ca at 95 2–3 miles, N.W. Line has been exceeded by Rs 7091 as shown below:—	No. 169 Ga D/10-12-97 Forwarded to E.R. for instructions as to whether this and any further expenditure may be passed in audit. E Wallace C.R. 9.12.97.		Quote

	Cash	Stores	Total
Sanction	7463	209	7672
Expd. to end of Octr 97	7.979	326	8 305
As per above Abst. for Nov 97	6.458		6.458
	14437	326	14763

(Form No. 11.)
[500—18-9-96.]
(For the use of the Government Accountant only.)
No.

MADRAS RAILWAY.

Government Accountant's Diary.

Date.	Reports, &c., from the Government Accountant.	Examiner's Orders or Remarks.	Decision of the Consulting Engineer where necessary.	Remarks.
189 Excess.	Cost 6974 Stores 117 Total 7091 As the above excess is more than 5% of the estimate C. R. will please instruct this Office as to how the outlay on the work should be treated. The Revenue portion of the estimate in question stands as follows:— Sanction Cash & Stores Rs 6650 Outlay up to date Rs. 6163 Saving Rupees 387 Upon reference to the Audit Office, it is said that the Chief	Engineer's attention will be drawn on the subject		

Form No. 4.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,
Madras, 13' December 1897.

To

AGENT AND MANAGER, M. R.

No. 3798/1 Reply No. 2618/1898, dated 8/3/98

Quote B

The Agent Ry. Audit Madras

SIR,

CR has drawn my attention to the fact that the Est for the Restoration of the bridge at mile 95 2/3 NWL has been largely exceeded.

I h. t. h. to request that an explanation of the Causes of the Excess may be afforded & if the work is not yet completed that a revised est may be submitted.

CW. 13/12

Reminders.

No. 1/3798 d/ 17-1-98. Issued 19.1.98

No. 3798/2 d/ 15. 2. 98. Issued 16/2 15/2

Desp 15/2/98

Despatched on 13/12/97

Subject.

13/12/97

Form No. 4 $\frac{500}{8-5-95}$.

C. No. 255
Recd 15-1-98

OFFICE OF EXAMINER, RAILWAY ACCOUNTS,

Madras, ~~11th~~ 13 January 1898.

CONSULTING ENGINEER FOR RAILWAYS
RECEIVED
13 JAN. 1898
MADRAS

From

THE EXAMINER OF RAILWAY ACCOUNTS,
Madras.

To

The Consulting Engineer
for Railways
Madras

Subject.

1- Govt Accts' Dy No 187
Reporting that the capital portion of the Estimate in respect of Restoration of bridges at $\frac{95}{2-3}$ miles N W Line has been exceeded by Rs 7091-00

Flag J

2- Govt Accts' diary No 194
Reporting that the capital portion of the Estimate for converting the Asst T. M's bungalow into an Institute at Jolarpet has been exceeded by Rs 543/-

Flag H

REMINDER.

No. $\frac{1}{169+175\,Ga}$

Has the honour to invite attention to this office No. $169+175^{Ga}$, dated 10th Dec 97 + 4-1-98

and to request an early reply thereto.

H Waller
Major, R.E,
Examiner, Railway Accounts,
Madras.

(1) Remind A.M.
(2) [illegible] } 17/1/98

Extract from A.M.'s letter to Board No. Ry.
No 2350 d/ 24. 2- 98.

Restoration of bridges at mile $\frac{95}{2\cdot3}$ & $\frac{107}{10-11}$ N.W. Line

21. I forward for the Board's disposal copies of letters addressed to me by the Consulting Engineer for Railways, in which special attention is drawn to excesses over estimates and to the delay in submitting revised estimates for sanction.

In the case of the bridge at the 95th mile, the amount sanctioned in G.O. No 336R dated 11th May last, for renewing the bridge, was Rs 14,222 and in the case of the bridge at the 107th mile, the amount sanctioned in the order above quoted was Rs 10,468.

Revised Estimates amounting respectively to Rs 22,088 and Rs 35,980 reached this office on the 23rd and the 17th instant.

The revised estimate for the bridge at the 95th mile does not exceed my powers of sanction: but as the complaints of delay in submitting revised Estimates refer to the two bridges, and as the same Engineer, Mr Ross Chisholm, is held to be resp[illegible] the delay in both instances, I have decided to submit the two revised Estimates to the Board for sanction.

Explanatory letters from Mr Ross Chisholm upon the revised estimates for both bridges, an explanatory memorandum from the late Acting Chief Engineer, Mr H.T. Thompson, upon the revised estimate for the bridge at $\frac{107}{10-11}$th mile, and explanatory letters from the Chief Engineer, Mr H.C. West, upon the revised estimates of the two bridges are forwarded for the Board's perusal.

Mr Chisholm in his letter of the 25th January does not attempt to explain the delay in submitting a revised Estimate for the bridge at the 95th mile, and I must, therefore, conclude that in this case he has no special explanation to put forward. The remarks contained in para 3 of Mr Chisholm's letter of the 14th January cannot be regarded as satisfactory, seeing that he was aware in September 1897 the estimate was likely to be largely exceeded.

It is admitted by both Mr West and Mr Thompson that in carrying out the reconstructio[illegible] of the bridges, Mr Chisholm has done ver[illegible]

work as a capable Engineer, and it is much to be regretted that in failing to submit in due course revised Estimates immediately it was known the original sanctioned Estimates were to be exceeded, he has departed from a rule to which Government officers attach much importance.

I do not gather from the Consulting Engineer, nor yet from the Company's Chief Engineer, that the money actually spent is considered to be excessive.

Mr West recommends that Mr Chisholm should be punished.

There are three ways in which punishment can be inflicted, viz —

1st By adopting the Chief Engineer's suggestion and reducing Mr Chisholm from the 1st to the 2nd class of his grade for a period of three months.

2nd By placing Mr Chisholm permanently below Messrs. Pawley and Strange, who are classed with (but below) Mr Chisholm.

3rd [illegible] flicting a cash punishment upon

Mr Chisholm by reducing his salary in the sum of Rs 100 for a period of, say, six months.

I think the latter punishment would, in Mr Chisholm's case, be sufficient.

I understand from the Chief Auditor that the excesses over the estimates were brought to the notice of the Chief Engineer's office immediately the estimates were exceeded and the Board will doubtless agree with me in thinking that the letters from the Consulting Engineer's office would have been unnecessary and would not have been written, if the Chief Engineer on hearing from the Chief Auditor, had addressed me officially, pointing out the sanctioned estimates were insufficient, and stating that revised estimates would be submitted for sanction at the earliest possible date. The Chief Engineer's office seems to me in both of these cases to have failed to bring specially to notice the fact that the estimates were likely to be exceeded.

3

(No. I.)
No. $\frac{E618}{181}$

MADRAS RAILWAY.
AGENT AND MANAGER'S OFFICE,
Madras, 2nd March 1898.

Wrote

From $\frac{E618}{182}$
Same action as for

JWT 3/3/98

G. No. 1078
Recd. 3.3.98

CONSULTING ENGINEER
RECEIVED
3 MAR. 1898
MADRAS.

The Agent and Manager.
Madras Railway.

To
The Consulting Engineer for Railways.
Madras.

Please see papers in linked case
Cont. by Aw's letter 8-7-98

SIR,

With reference to your letter No. 3798 dated 13th December 1897, I have the honor to forward herewith a revised Estimate for the restoration of Bridge at $\frac{95}{2\cdot 3}$ miles, North West Line, and to request that the sanction of Government may be conveyed to me for the required outlay, Rs 22,088, chargeable in the proportion of Rs 15,422 to Capital and Rs 6,666 to Revenue.

2. The revised estimate exceeds the original estimate sanctioned in G. O. No. 336 R dated 11th May last by Rs 7866 and I enclose, for your information, an extract

from a letter sent to me by the Company's Chief Engineer explaining the cause of the excess.

3. Information as to provision in the Budget and date on which sanction will lapse is given on the Estimate.

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

Agent and Manager.

Enclo/ 1 Estimate.
& Statement
Showing details
of Revenue Ex-
penditure

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

No.

Dated 188

Recd.

Extract from a letter from the Chief Engineer to the Agent and Manager, No. A217 dated the 16th February 1898.

The following memorandum explains the cause of excess expenditure under each sub head of the estimate for the restoration of the bridge at $\frac{95}{2-3}$ mile North West Line.

Memorandum.

I. Rupees 162. Additional expenditure incurred in excavating the foundations of the Bridge owing to difficulties met with which were not anticipated.

II. Rupees 488. Incurred in baling operations.

III. Rupees 2,453. Owing to higher rate paid for preparing to template the voussoirs of the invert and also in consequence of difficulty experienced in obtaining suitable skilled labour near the site of the work for doing so.

IV. Rupees 826. Wages for special pilots and signalmen employed to conduct Traffic over the diversion during the restoration of the Bridge.

V. Rupees 2,297. For removing boulders from the bed of the river preparatory to comfor ing reconstruction of the Bridge the balan or temporarily pitching

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

Dated 188

Recd.

No.

3

2

north bank of the river when the temporary Bridge was in use and for dismantling this pitching when building the new abutment. In addition to this there were other minor protective works on which expenditure had to be incurred.

VI. Rupees 51. For dismantling masonry.

VII. Rupees 156. Temporary sheds for Staff.

VIII. Rupees 925. Increased rates for earth work and ballast which had to be brought by Ballast Trains instead of being obtained at the site of the work. Further, the estimated cost of lifting and packing the line which had to be done gradually during the running of Traffic proved more costly than was anticipated.

IX. Rupees 733. This additional expenditure was incurred in connection with the diversion under the following sub-heads.

(a) Earthwork and lifting the line due to causes stated in the foregoing para.

(b) Carriage of materials.

7. The total amount of the foregoing items is Rs [illegible]91/ from which should be deducted Rs 639 bein[illegible]ion for 2d hand girders which were n[illegible]; the balance remaining will then be

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

Dated 188

Recd.

No.

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be Rupees 7,452/. to which should be added Rs414 due to excess under contingencies and other minor items, the total being equivalent to the excess expenditure under review.

(True Extract)

Agent & Manager.

The Consg Engineer
for Railways.

vale

been ear

that Revenue has been debited up to the 31st December 1897

Enc. No. 2 to ERsC No. 1078 of 1898
Letter No. 181 2. 3. 98
From Am

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

Dated 188

Recd.

No.

(No. I.)
No. 10365.

190

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,
Madras, 5th March, 1898.

CONSULTING ENGINEER RECEIVED 22 MAR. 1898 MADRAS.

From
The Agent and Manager,
Madras Railway.

To
The Consulting Engineer for Railways,
Madras.

My dear Moss
You might just look
through my Notes on these
and return me the letters
keeping the accounts. The latter
are no use to me.
I fail to see, pending 'Works'
explanation, how Rs 11000 spent
on excavation, at double the rate
of high class masonry, can be
classed as an improvement such
as would make it debitable to
Capital'
Yours truly
F Wb

Sir,

I have the honor to inform you that the Government Examiner has declined to certify the accounts for the month of December 1897. In returning the accounts to me he writes thus:- " As already fully explained to the Chief Auditor, until the revised estimates for the restoration of the bridges at Miles 107 and 95, North West Line, have been sanctioned by Government, I cannot accept the proposed re-vised allocation of the outlay between Capital & Revenue and unless the full Revenue liability for the actual outlay incurred on these works according to the allocation already sanctioned is brought to account within the half year, I can neither countersign the Accounts as correct, nor certify to the amount of surplus profits shown therein as having been earned during the half year ".

It has been explained to the Government Examiner that Revenue has been debited up to the 31st December 1897

On going carefully into Mr West's allocation it seems to me to be absurdly incorrect
FM

with the whole of the expenditure on the two bridges which, according to the allocation prepared by the Chief Engineer, is chargeable to Revenue, and that there is no reason to suppose that the allocation is not correct. ?

Since the correspondence with the Chief Auditor took place, the revised Estimates for the restoration of these bridges have been submitted to you for the sanction of Government and the Examiner is now in a position to satisfy himself as to the correctness of the proposed division of the outlay between Capital and Revenue. When this examination has been made Major Waller may, perhaps, withdraw his objection to the Accounts as prepared, and I trust he will do so, as I should be loath to send them forward to the Board unsigned, while in face of the views expressed by the Chief Auditor[*] who is the chief authority on this Railway appointed by the Board to advise me with regard to the Company's Accounts and finances generally, I cannot make the alteration which the Examiner desires.

Govt. and Examiner and I have satisfied ourselves so far as we can with the information before us that it is incorrect
FM

Quite right. It must be made by the Audit
FM

The estimate for the bridge at 95th mile is within your powers of sanction and if it could be checked and approved early, it would remove part of the Examiner's objection to certify the accounts. The estimate for the bridge at the 107th mile will, it is understood, require the sanction of the Government of India and if you will kindly, when submitting it, ask that sanction to it may be teleg the transmission of the half year's accounts to the

I have failed to check the allocation as correct
FM

Not point of the Board FM

Government

---

[*] Vide extracts from his letter of 4th inst enclosed.

Government and the Board need not be long delayed. When forwarding the estimate, will you also kindly forward the Chief Engineer review of the expenditure on the bridge.

Both of the revised estimates have already been sent home to my Board with full explanation of the excesses and if the Government of India will require the approval of the Board to the larger estimate before it can be sanctioned, I will request that their approval may be communicated to me by telegraph.

Yes. They will
FM

If the Accounts can be accepted as prepared pending the sanction of the Government to the estimates, you have my assurance that no payment in respect of Surplus profits shall be made either to the Shareholders or to the Members of the Provident Institution until the question in dispute is finally settled.

There is no such urgency that I cannot be shown the original drawings and quantities and the new ones.
FM

I have the honor to be,
Sir,
Your most Obedient Servt,

Louis S. Moss.

Agent and Manager.

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

No.

Dated 188
Recd.

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

Dated 188
Recd.
No.

Extract from a letter from the Chief Auditor to the Agent and Manager, M. R. Co

With reference to your letter of this date, No. $\frac{10365}{2204}$ enclosing copy of letter from the Government Examiner No 110 dated 3rd Insta declining to certify the accounts for December 18 on account of the allocation of the revised estimat for restoration of Bridges at 95 and 107 miles N. W. Line, I beg to refer you to the correspondence which has passed between the Government Examiner and myself, copies of which were forwarded to you with my No A3/ $\frac{169}{239}$ of the 1st Instant.

N. I understand that Mr Dunstable is blindly accepting Mr West's allocation which seems to me to be quite wrong
JM

I can only say that the procedure of this office in the matter of the debit to Revenue is in strict accordance with the regular practice from time immemorial and the Government Examiner's remark that excess expenditure on a work should be debited to capital and Revenue in proportion to the allocation of the original estimate is entirely a new invention and one that has never before been proposed on this Railway by any Government Examiner, even by the present one himself.

The Govt ExR says nothing of the sort. He says that this is the fairest thing to be ad interim, pending a comparison of original bridge with new bridge.
JM

You will see that I have already gone to the ex[illegible]ve possible limit and have debited Reve[illegible] the full amount allocated thereto in the [illegible]timate; although all the money was [illegible] the [illegible] December last.

Under the circumstances I am of opinion that no further debit to Revenue should be permitted in the accounts for the last half year on account of the estimates for these Bridges without the Board having an opportunity of expressing their views upon the new proposals put forward by the Government Examiner.

You will observe that I have already suggested to the Government Examiner that the amount of surplus profits due to the Company might be temporarily withheld pending the sanction of the Board and the Government to the revised Estimate, so that there is really no reason for delaying our accounts.

/True Extract/

Agent & Manager.

5. 3. 98.

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, ____________ 188

From

Agent and Manager.

To

Consulting Engineer for Railways.

SIR,

Pantheon Road
Sunday - 6th March/

My dear Spring

I am very reluctant to trouble you with work on Sundays, but I have brought down Thompson & Chisholm specially to throw all the light that is possible on the excessive

---

(No. 1)

No. 6

N

Fr

To

SIR,

the final

at the 95th a

which hav

at the Meeting held on the 6th instant. Will you kindly compare the figures with those initialled by you in the first revised estimate which will be found in the accompanying detail estimate book No 5. On hearing from you that the estimates as now prepared are accepted by you, I will forward them to the Chief Auditor for his signature and will subsequently submit them to you for the sanction of Government.

Your letters No 650 and 651 of the

5th

Pantheon Road
Sunday – 6th March /98

My dear Spring

I am very reluctant to trouble you with work on Sundays, but I have brought down Thompson & Chisholm specially to throw all the light that is possible on the excessive

---

5th instant are returned herewith as desired.

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

Agent & Manager.

expenditure in the restoration of the bridges at 95th & 107th miles N. Extn.

I have all the necessary plans & papers at my house, & I shall esteem it a favor if you will be so kind as to come over at 1 P.M — or later if more convenient to yourself — & have the requisite explanation in regard to the high rates for the work explained to you at first hand, & then my reasons for the alteration as submitted.

I want Thompson & Chisholm to get back to their districts this evening if possible.

Yours sincerely
Hugh Nash

MADRAS RAILWAY.

From
The Agent and Manager,
To
The Consulting Engineer
for Railways.
Dated 188
Recd. No.

Approved in No 681 d 9.3.98

No. 681

From The Con. Engr. for Ry.
Madras

To The Agent & Manager
Madras Ry.

Dated Madras, 9th March. 1898

Sir

I have the honour to acknowledge the receipt of your letter No. E.618/198 dated the 8th March 1898, and in reply to return, approved, the two estimates therewith enclosed, as follows. Your detail estimate book is herewith returned.

Final Revised Estimate for Bridge at Mile ~~7~~
N.W. line allocated as follows.

To Capital	Rs. 17155
To Revenue	18825
Total.	Rs. 35,980

Final Revised Estimate for Bridge at Mile ~~[illegible]~~ 9
N.W. line, allocated as follows.

To Capital	Rs 11771
" Revenue	" 10317
Total	Rs 22,088

[illegible] this [illegible] estimate [illegible]

6
Quote

13530 7/11

Originally sent up.

Cap.	26,391
Rev.	9,589
Total	35,980

Cap.	11,065
Rev.	
Total	

principles by which I am guided in forming an opinion as to ~~[illegible]~~ the allocation of expenditure on works of this sort, viz the restoration of works destroyed by floods &c. or the replacement for any cause of ~~[illegible]~~ old structures by new, wholly or partially. These principles are that additions and improvements are chargeable to Capital, while repairs restorations and renewals are chargeable to Revenue.

Properly speaking nothing ought in such cases as those under reference to be debited to Capital except the cost of the additional work, if any, provided for the purpose of making the new structure a better one than the old one. But difficulty will sometimes be experienced in deciding the proportion in which the cost of temporary or subsidiary work should be divided up. In ~~[illegible]~~ such cases it is obvious that it is only fair to charge capital with the sum which it would probably have cost to make the addition or improvement if, apart from the occurrence of a breach and its consequences, it were deliberately decided to carry out such improvements. ~~If owing to a flood and the ensuing consequences the carrying out of the improvement should be rendered [illegible] in obviously an incident of the flood and [illegible] a Revenue charge~~. The allocation of the [illegible] will usually follow that the

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(No. I.)
No. E618

(No. I.)
No. E618/243

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,
Madras, 21st March 1898.

1402
22.3.98

22 MAR 1898
MADRAS.

From
The Agent and Manager.
Madras Railway.

To
The Consulting Engineer for Railways.
Madras.

Sir,

I have the honor to return herewith this office letters No. E618/181, E618/182 and 10365/190 dated 2nd and 5th March 1898, with enclosures.

Put into the case

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

Agent & Manager.

Enclos

(No. 1)

No. E618
246

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, 21st March 1898.

2nd

3 currents

1406
22.3.98

From

The Agent and Manager.
Madras Railway.

To

The Consulting Engineer for Railways.
Madras.

SIR,

With reference to your letter No. 681 of the 9th instant, I have the honor to forward herewith, for the sanction of Government, the final revised estimate for the restoration of the bridge at $\frac{95}{2-3}$ miles, North West Line, together with a statement showing details of calculation of the revenue portion of the estimate.

Hy R

2 The required outlay is Rs 22,088 and is chargeable in the proportion of Rs 11,771 to Capital and Rs 10,317 to Revenue.

3 The revised estimate exceeds the original by Rs 7,866 and the reasons for the excess are given in the enclosure to my letter No. $\frac{E618}{181}$ dated 2nd March 1898.

Hy B

Information

4. Information as to provision in the Budget and date on which sanction will lapse is given on the Estimate.

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

Agent and Manager.

Enclosure.

MADRAS RAILWAY.

From
The Agent and Manager.

To
The Consulting Engineer
for Railways.

Dated
Recd.
No.
188

Form No.

EXAMINER, RAILWAY ACCOUNTS, MADRAS.
No. 153
24 MAR 1898

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,
Madras, 23rd March 1898.

No. 850

661 R

24/3/98

OFFICE NOTE.

Letter from the Agent, & Manager, Madras Railway, No. E.618/246 dated 21st March 1898, forwarded to the Examiner of Railway Accounts, for favour of check as to allocation and budget provision.

CMM 23/3
for E. R.

Draft the necessary G.O. Sanctioning the Estimate

R.
28/3/98

ER
CMM 28/3

Remit on receipt of [illegible] sanction

28/3

25. 3. 98

EXAMINER'S REPLY.

The revised Estimate is correct as to allocation, and requires the sanction of the Local Govt:

Funds are available from the grant for unsanctioned works Schedule B Budget 1897-98.

25th Mar 98

E. Waller

C.R.

Extract from Board's letter to the Agent & Manager, Madras Railway No. 972 of 25-3-98.

Restoration of Bridges at 95th and 107th miles, N.-W. Line.

11. The Board are much displeased to learn from para. 21 of your No. 2,350 that great neglect and carelessness have been shown by their officers in dealing with the very large excesses over estimates in respect of the two bridges on miles 95 and 107 North-West Line.

The amounts sanctioned for the renewal of these bridges in May 1897 were Rs. 14,222 for that on the 95th mile, and Rs. 10,408 for the other bridge on the 107th mile. The revised estimates, which the Board now sanction, amounted respectively to Rs. 22,088 and Rs. 35,980—the latter amount being over three times as much as the original estimate. The original estimate for the repair of the bridge on the 107th mile was framed, it is understood, by Mr. Stoney, but it was soon discovered, on commencing work, after he had left the country, that, owing to the nature of the ground and other unforeseen causes, the estimated amount must be largely exceeded. It was the duty of Mr. Chisholm, the Executive Engineer in charge, to inform the Chief Engineer of the state of the case at once, and to submit revised estimates for the reconstruction of these bridges at the earliest possible date, and to obtain provisional sanction for the excess expenditure; but he withheld the estimates till work was far advanced, though repeatedly asked for them by the Chief Engineer's Office.

For this grievous error and disregard of rules it is recommended that Mr. Chisholm should be punished.

Of the three alternatives named, the Board think it preferable to adopt the Chief Engineer's suggestion, and reduce Mr. Chisholm from the 1st to the 2nd Class of his grade for a period of three months, on the understanding that at the expiration of that period he reverts to the same position he held before, and they trust that it will prove a lesson to Mr. Chisholm to avoid similar neglect in the future.

It is noted with satisfaction that the quality of the work done by Mr. Chisholm is spoken of in high terms by the Chief Engineers—both Mr. Thompson and Mr. West—and the money spent upon the revised estimates of both bridges is not considered to be excessive.

Finally—the Board are greatly vexed to observe from the concluding paragraph of your letter above quoted, that the insufficiency of the sanctioned estimates, and the necessity for the submission of revised estimates, though reported to the Chief Engineer's office by the Chief Auditor, was first brought to your notice by the Government Consulting Engineer—no report having reached you from the Chief Engineer. Both Mr. West and Mr. Thompson are responsible for this omission.

It seems unaccountable that so important a matter should have been kept back from the Agent and Manager of the Company; and the Board regret that you should have been exposed to the mortification of learning from the Government Consulting Engineer of an irregularity which had taken place in the conduct of the business of the Company.

They desire that both Mr. West and Mr. Thompson be called upon to explain this grave departure from ordinary duty.

Submitted with reference to E.R.'s pencil remarks of 26/3/98. We have not yet heard from A.M.

Form No. (2).

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

No. 661. Ry dated 29.4.9

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ ~~the following~~ again

G.O. no 336 R dd 11. 5. 97.

Read also

Office Note from the Examr Gl Ry Accts No. 169 G dd 10.12.97
Letter to the Agent & Manager Madras Ry No. 3798 dd 13.12.97
Extract from Agent's letter to the Bd of Directors M Ry No. 2350 dd 24.2.98.
Letter from the Agent & Manager Madras Ry No $\frac{E618}{181}$ dd 2.3.98.
Letter to the " Do " No 681 dd 9.3.98.
" from " " No. $\frac{E618}{246}$ dd 21.3.98

The revised estimate amounting to Rs 22,088 chargeable in the proportion of Rs 11,771 to Capital and Rs 10,317 to Revenue for the restoration of the bridge at $\frac{95}{2-3}$ miles, North west line, Madras Ry, is sanctioned in supersession of the estimate of Rs 14,222 sanctioned for the work in G.O. no 336 R dd 11th May 1897.

2. This

2. This sanction has been registered as No. 3 Ry of 1898-99.

FWS

R

27/4/98

Despatched on 6/6/98

Agent & [illegible] Mahratta Ry
Consg Engr for Rys
Exr. [illegible] Ry Accts