M.R.O. 1—27,605—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Public (Confidential) DEPARTMENT.

G.O. No. 1160 Press Mis.

342-45

Dated 16-4- 18 42.

Not to be folded or roughly handled.

Proceedings of the Madras Government, Public Works Department, 16th April 1867.

No. 342. Read the following Proceedings of the Government of India, in the Public Works Department, (Railway), dated Fort William, 22nd March 1867, No. 273 R :—

Apportionment of General Charges between Capital and Revenue.

Read again—

Public Works Department Resolution Nos. 194—6½ R, dated 16th February 1866.
Despatch to Secretary of State, No. 21 of 1866.
Public Works Department Resolution Nos. 1,055—9 R, dated 22nd October 1866.
Despatch to Secretary of State, No. 100 of 1866.

Read also—

Despatch from Secretary of State, No. 2 of 1867.

RESOLUTION.—The question of the apportionment of General Charges between Capital and Revenue having been referred to the Secretary of State for his opinion, after communication with the London Boards of the several Railway Companies, it has been arranged that all such charges should be apportioned to Capital and Revenue in the simple ratio of the expenditure on each account, as is already done on most of the Railways.

2. The Governor General in Council is accordingly pleased to direct that, beginning with the accounts of the current half-year, the following Rules shall be adopted on all Indian Railways for regulating the apportionment of charges of this description :—

I. In making up the Capital and Revenue Accounts, the cost of stores, of whatever kind, purchased for stock, either in England or India, shall be excluded.

II. The cost of the Establishment of the Stores Department shall be divided between the stores *issued* for Construction or Revenue purposes, in the proportion of the value of the stores issued on these accounts respectively.

III. The value of stores issued for Construction or Revenue purposes, including the share of Establishments chargeable to them under the foregoing rule, shall then be added to the Capital and Revenue expenditure respectively.

IV. The cost of any special offices, (such as the sub-division of the Chief Auditor and Accountant's Office of the Great Indian Peninsula Railway Company, which is employed solely for Revenue audit,) is to be added to the account, whether Capital or Revenue, to which it may properly appertain

V. All general charges not provided for in the foregoing rules shall then be distributed between the Capital and Revenue Accounts in the proportion of the total expenditure on each, after the necessary additions in accordance with these Rules.

3. Under these Rules, no General Charges will be apportioned on the Stores Department as a whole, which is manifestly correct, as under Rules II. and V., stores when issued bear their fair share of such charges.

Proceedings of the Madras Government, Public Works Department,
16th April 1867.

ORDER.—Ordered that copies of this Resolution be forwarded to the Governments of Madras, Bombay, Bengal, and Punjab, for information and guidance; also to the Accountant General, Public Works Department, for information.

(Signed) C. H. DICKENS, Colonel, R. A.,
Secretary to the Government of India.

No. 343. ORDER THEREON, 16th April 1867, No. 1,169.

RAILWAY, No. 38.

Communicated to the Consulting Engineer for Railways for information and guidance.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Consulting Engineer for Railways.

Exd. S. T. Augustin.

No. 273 R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY.

FORT WILLIAM, MARCH 22, 1867.

Apportionment of General Charges between Capital and Revenue.

Read again—

Public Works Department Resolution Nos. 194—6½ R, dated 16th February 1866.
Despatch to Secretary of State, No. 21 of 1866.
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6 Spare Copies

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ORDER.—Ordered, that copies of this Resolution be forwarded to the Governments of Madras, Bombay, Bengal, and Punjab, for information and guidance; also to the Accountant General, Public Works Department, for information.

(Signed) *Colonel, R. A.,*
Secy. to the Govt. of India.

To

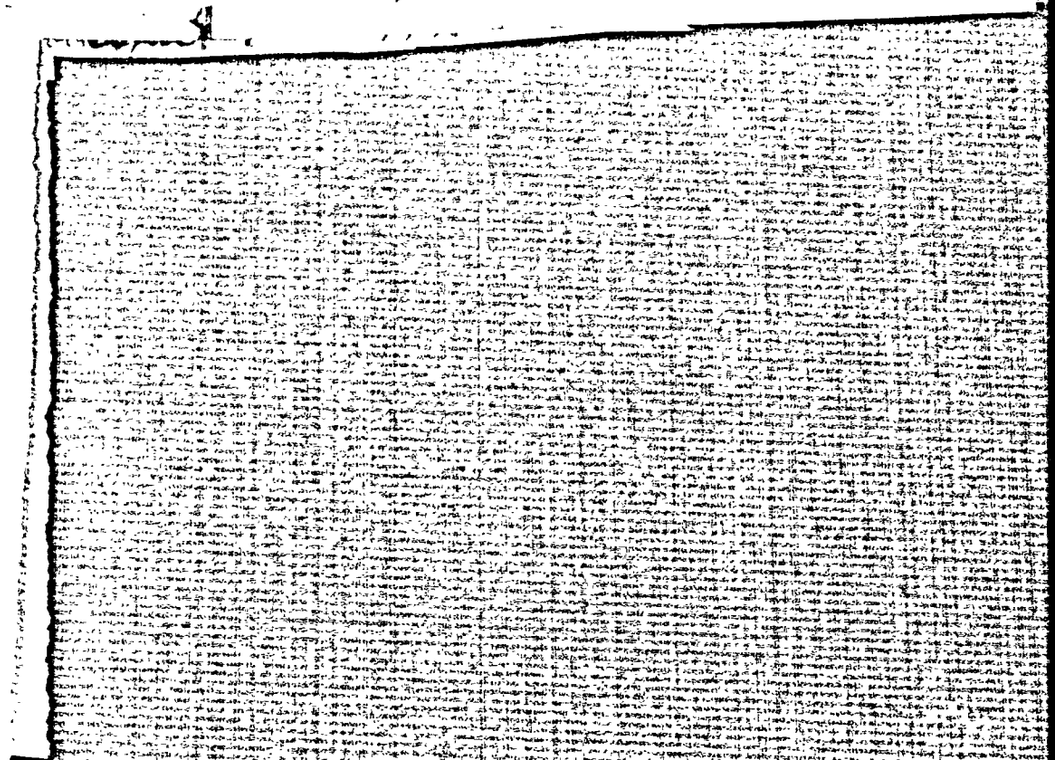
The Secretary to the Govt. of Madras,
Public Works Department,
(Railway)

No 1169

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Fort St George
16 April 1873

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Dec 17/4/73



P. W. ... 12/4

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY.

To

The Secy. ...

No. 273 R.

Dated March 22, 1867.

Received 8th April /67.

Apportionment of General Charges between Capital and Revenue.

No. 1169 - 16th April /67

With ...

342-343

April /67. ... 12/4/67.