

(1) Number of pages 10(2) Date of repair 28-4-43

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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. <u>2696</u>	Press _____
<u>43-44</u>	Mis. _____
Dated <u>3-9-</u>	<u>1867</u>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
3rd September 1867.*

No. 43. Read the following Memorandum of the Government of India, in the Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Simla, 3rd August 1867, No. 677 R :—

The undersigned has the honor to forward an amended Resolution No. 273-77 R, dated 22nd March 1867, laying down Rules for the apportionment of general charges between Capital and Revenue, and to request that it may be substituted for the Public Works Department Resolution of the same number and date previously furnished.

(Signed) R. B. PEMBERTON, Captain, R. E.,
Assistant Secretary to the Government of India.

AMENDED.

Proceedings of the Government of India, Public Works Department, (Railway,) dated Fort William, the 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. 1055-9R., dated 22nd October 1866.

Despatch to Secretary of State, No. 100 of 1866.

Read also—

From the Secretary of State for India, to the Government of India, dated 16th January 1867, No. 2.

With reference to your Excellency's Despatches of the 16th February 1866, No. 21, and the 22nd October last, No. 100, I transmit herewith copies of letters received from the several Railway Boards, in reply to references made to them upon receipt of the first-mentioned Despatch on the question of the principle that should be followed in apportioning "general charges" of a Railway between Capital and Revenue. You will observe that all the Boards are of opinion that the apportionment should be made in the ratio of Capital and Revenue expenditure, and this would seem to be your view also. This plan, which has hitherto generally been acted on, appears to me to be fair in principle and simple in application, and I agree with you in considering that uniformity is desirable. You will, accordingly, prepare such general rules on the subject as you may think proper. Upon this point I have only to say that I concur generally in the views set forth in paragraphs 10 to 14 of your Resolution of the 22nd October last.

*Proceedings of the Madras Government, Public Works Department,
3rd September 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.—The charges to Capital and Revenue upon which the apportionment of general charges of Establishment, &c., is made, are to be exclusive of the expenditure on stores purchased or manufactured for stock whether in England or in India, all such expenditure being charged in the first instance to a suspense head termed "General Stores," to be eventually cleared by charges to Capital and Revenue when the stores are expended.

II.—The cost of the Establishment of the Stores Department shall be divided over 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 Rule II., shall then be added to the Capital and Revenue cash expenditure respectively as laid down in Rule I.

IV.—General charges for executive Establishments shall be distributed departmentally between Capital and Revenue in the proportion of the total expenditure of cash and stores on each account.

V.—General charges for administrative Establishments shall then be distributed in like manner on the account thus obtained.

VI.—But the cost of any Establishment employed wholly on duties connected with Capital or Revenue respectively, and of any portions of the general Establishment so employed (such as the branch 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 charged wholly to the Account, whether Capital or Revenue, to which it appertains.

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

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.

*Proceedings of the Madras Government, Public Works Department,
3rd September 1867.*

No. 44. ORDER THEREON, 3rd September 1867, No. 2,696.

RAILWAY, No. 3.

Communicated to the Consulting Engineer for Railways for information and guidance, in substitution of the Order of the 16th April 1867, No. 1,169.

(True Extract.)

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

To the Consulting Engineer for Railways.

Exd. F. B. Bantleman.

[AMENDED.]
No. 273 R.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
Railway.

FORT WILLIAM, the 22nd March 1867.

Apportionment of general charges between Capital and Revenue.

Read again—

Public Works Department Resolution Nos. 194-64R., dated 16th February 1866.
Despatch to Secretary of State, No. 21 of 1866.
Public Works Department Resolution Nos. 1035-9R., dated 22nd October 1866.
Despatch to Secretary of State, No. 100 of 1866.

Read also—

No. 2, dated 16th January 1867.
From—The Secretary of State for India,
To—The Government of India.

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III.—The value of stores issued for construction or revenue purposes, including the share of establishments chargeable to them under Rule II., shall then be added to the Capital and Revenue cash expenditure respectively as laid down in Rule I.

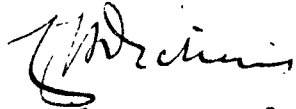
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VI.—But the cost of any Establishment employed wholly on duties connected with Capital or Revenue respectively, and of any portions of the general Establishment so employed (such as the branch of the Chief Auditor and Accountant's Office of the Great Indian Peninsula Railway Company which is employed solely for Revenue Audit), is to be charged wholly to the Account, whether Capital or Revenue, to which it appertains.

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

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.

 Colonel, R. A.,
Secretary to the Government of India.

To
The Secy to the Govt of Madras
P.O. 14 (P.O.)

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
Railway.

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Dated Fort William, 22nd March 1867.

Received

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of the same number and date previously furnished?

W. D. Swank

Asst. Secy. to the Govt. of India

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Railway.

General No. of
letter replied to.

Date of Despatch

8/8/67

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
Railway.

To

The Secretary to the Govt.
of Madras P.W.D. (Railway)

SIMLA, 3 August 1867

Encl. No. 21st Sept/67

The undersigned has the
honor to forward an amended
Resolution No. 273/77R dated
22 March 1867 laying down
Rules for the Apportionment
of General Charges between
Capital and Revenue, and
to request that it may be
substituted for the Public

Works Department Resolution
No. 2696 - 20 Sept. 1867

212696

Comm. to the Consulting Engineer

in Railways for information and

guidance in substitution of the rule

of 16 April 1867 - 20/11/67

No 13-44

21/11/67 (28th)

by Mr. P. D. W. M.

21/11/67

21/11/67

21/11/67