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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No.	1050	Press Mis.
107-68		
Dated	13-4-1871	1871.

Not to be folded or roughly handled

10/11

*Proceedings of the Madras Government, Public Works Department,
15th April 1871.*

No. 167. Read the following Proceedings of the Government of India, Public Works Department, (Account—Railway,) dated Fort William, 21st March 1871, No. 227-A. R. :—

Half-yearly Accounts for Guaranteed Railways.

Read again :—

Public Works Department Resolution, Nos. 43—9A. R., dated 2nd February 1870.

Read also the following papers :—

Letter from Government of Bengal, No. 630 G., dated 23rd March 1870, with enclosures.

Letter from Government of Bombay, No. 67, dated 29th April 1870, with enclosures.

of Madras, „ 1,2 2 „ 7th May „ „

Endorsement of the Accountant-General, Public Works Department, dated 18th May, forwarding letter from the Consulting Engineer, Madras, of the 6th May 1870, No. 285.

RESOLUTION.—Some of the Railway Companies having taken objection to the forms and procedure of accounts promulgated with Resolution, Nos. 43—9A. R., dated 2nd February 1870, the Governor-General in Council has again had the subject under consideration.

2. The method of showing the charges against, and the recoveries from, special funds in Form No. VIII., has been objected to. The object of the procedure enjoined was to provide for the exhibition of the whole of the expenditure, whether met from funds or from earnings direct. The wishes of the Railway Companies may be met without defeating this object if the whole of the expenditure be exhibited in the several departmental abstracts concerned, the portion chargeable to each fund being deducted at foot as shown in the revised forms. The contribution to special funds must, however, continue to be shown as a portion of the special and miscellaneous expenditure, Abstract G.

3. The minor heads of account have been somewhat condensed and modified to meet the suggestions made. In the sub-divisions of passenger traffic, season tickets will now be shown by themselves and as a separate kind of traffic.

4. With regard to Post Office vehicles, the number of vehicles hired and the mileage run by them should be distinctly exhibited, as the charges are based on rates per vehicle hired and per vehicle-mile hauled.

5. It has been said that the variety of rates charged for special class goods makes it very difficult to state the average rate charged per mile. The object in prescribing this was to calculate the ton-mileage, which is the only proper unit of work. The Governor-General in Council is of opinion that it is essential that the ton-mileage of each class of merchandize should be accurately known, whether it be derived from a record of weight carried and the rate per mile, or whether it be itself recorded in the first instance as the basis of charge. The simplest way of exhibiting the facts will probably be by a statement of the ton-mileage, and His Excellency in Council is consequently pleased to rule that ton-mileage should in future be shown in the column previously headed “weight in tons.” No further information is thus called for than that previously desired to be submitted, but the form is slightly modified.

6. An additional column has been added in Form No. XII. for exhibiting reductions in each class of engine and rolling-stock.

*Proceedings of the Madras Government, Public Works Department,
15th April 1871.*

7. The officials of several Companies have objected to the omission of any arrangement for exhibiting in the account the value of work done by the Locomotive Department for the Engineer and Traffic Departments, such omission being held to be likely to lead to extravagance. The Governor-General in Council has no objection to the statement of train mileage, No. XIV., being so prepared in future as to show in a separate column the value, estimated as each Company may prefer, on each of the heads named in the statement.

8. The arbitrary rule of fixing the salary of Rupees 100 per mensem as the limit between subordinate superintendence and labourers, will not be retained.

9. With reference to the objection that have been taken to the Rules Nos. 13 to 15, as being inconsistent with Rule No. 8 which prohibits inter-departmental adjustments, it is necessary to point out that this is a misconception. The Rules 13 to 15 merely prescribe the heads under which certain charges, which have been hitherto exhibited in a variety of ways, should be uniformly exhibited in the future. This is essential. There is no intention of altering the system under which the services are managed, nor is there any adjustment involved. All that will happen is that charges of a certain class by whatever department incurred are to appear under the heads named in the rules. This is a totally different operation from an adjustment such as is spoken of in Rule 8. It was never intended that this latter rule should be applied to cases of work done for one department in shops of another, and this has now been distinctly specified.

10. The Governor-General in Council cannot yield the principle which requires that the accounts shall exhibit the transactions as they take place without any manipulation or deduction, and certain proposals of the Companies cannot be assented to in consequence of this conclusion.

11. In issuing the present revised forms of account, the Governor-General in Council takes the opportunity of expressing a hope that the Railway Companies, which at once adopted in their integrity the rules and forms previously circulated, will not be inconvenienced by the modifications now made. His Excellency in Council is aware that the objections that have been expressed will not be removed entirely by the revised forms, but it is in the nature of things that whatever forms be proposed, differences of opinion will arise as to their complete suitability. The revised forms being the result of a compromise, the Governor-General in Council now reckons on their acceptance by all the Companies, without further discussion, in order that uniformity in the method of stating the accounts may no longer be postponed, for without such uniformity reliable inter-comparison of different Railways is impossible. The circumstances of India are so different from those of England, and the relations between the Government and the Railways so peculiar, that the information essential for an efficient control could not be obtained in a clear shape by adopting the precise forms prescribed for English Railways, and while the principal features of the English system have been retained, some modification has been found unavoidable.

12. The Governor-General in Council desires that the revised forms may be brought into force on all Guaranteed Railways for the present half-year, and also be adopted for State Railways so far as they are applicable.

*Proceedings of the Madras Government, Public Works Department,
15th April 1871.*

Madras.
Bombay.

Bengal.
Panjab.
Oudh.

ORDER.—Ordered that the above Resolution be communicated to the Governments and Administrations named in the margin for information and guidance.

Ordered also that a copy be sent to the Accountant-General, Public Works Department, and the Financial Department, for information.

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

No. 168.

ORDER THEREON, 15th April 1871, No. 1,050.

RAILWAY, No. 21.

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

2. The revised forms of half-yearly accounts now furnished will supersede those which accompanied G. O., No. 572, dated 19th February 1870.

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

To the Acting Consulting Engineer for Railways, with nineteen copies of enclosures.

Exd. E. C. Shunker.

Forms of Accounts to be furnished half-yearly by Guaranteed
Railway Companies.

PART I.

No. 1.

STATEMENT OF CAPITAL AUTHORIZED AND CREATED BY THE
COMPANY.

CONTRACTS WITH THE SECRETARY OF STATE OR OTHER AUTHORITY.	CAPITAL AUTHORIZED.			CAPITAL CREATED OR SANCTIONED.			BALANCE.		
	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.
1.	£	£	£	£	£	£	£	£	£
2.									
3.	[Except where authorities are con- solidated, each contract or autho- rity for raising Capital is to be stated here separately in order of Date.]								
4.									
5.									
&c.									
TOTAL									

No. II.

STATEMENT OF STOCK AND SHARE CAPITAL CREATED SHOWING
THE PROPORTION RECEIVED.

DESCRIPTION.	AMOUNT CREATED.	AMOUNT RECEIVED.	CALLS IN ARREAR.	AMOUNT UNCALLED.	AMOUNT UNISSUED.
	£	£	£	£	£
[State each class of Stock or Shares in order of Date of Creation, showing the Premium or Discount, if any, at which it was issued, the Preferential or fixed Dividends, if any, to which it is entitled, and any other Conditions attached to it.]					
TOTAL					

No. III.

CAPITAL RAISED BY LOANS AND DEBENTURE STOCK.

	RAISED BY LOANS.									RAISED BY ISSUE OF DEBENTURE STOCKS.			Total raised by Loans and by Debenture Stocks.
	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	Total Loans.	At per cent.	At per cent.	Total Deben- ture Stocks.	
	£	£	£	£	£	£	£	£	£	£	£	£	£ s. d.
Existing at													
Ditto at													
Increase													
Decrease													
Total amount authorized to be raised by Loans and by Debenture Stocks in respect of Capital created, as per Statement No. I													
Total amount raised by Loans and by Debenture Stock as above													
Balance being available Borrowing Powers at									18				

No. IV.
RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT.

Dr.	To Expenditure (per Account No. V).—	Amount Expended to	Amount Expended during Half Year.	Total.	Cr.	By Receipts—	Amount Received to	Amount Received during Half Year.	Total.
		£ s. d.	£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.
	On Lines opened for Traffic ...					Shares and Stock, (per Account No. II) ...			
	On Lines in course of construction ...					Loans, (per Account No. III) ...			
	Working Stock ...					Debenture Stock, (per Account No. III) ...			
	Docks, Steamboats, and other special Items ...					Sundries (in detail)			
	Subscriptions to other Railways ..								
	To Balance ...								

No. V.
DETAILS OF CAPITAL EXPENDITURE FOR HALF YEAR ENDING 18...

[Showing under separate Heads Amount paid for Preliminary Expenses, Land, Construction of Line, Ballast, and Permanent Way, Stations and Buildings, Electric Telegraph, Plant, Maintenance, Establishment, See Appendix for details.]	Lines opened for Traffic	...	...	...			
		Particulars...	...	...			
	Lines in course of construction	...	...	...			
		Particulars ...	...	...			
	Working Stock ...	...	...	...			
	Showing each description of Stock.						
	Particulars ...	...	...	...			
	Docks, Steamboats and other Items	...	...	...			
	Particulars ...	...	...	...			
	Total Expenditure of Half Year, as per Account No. IV					...	...

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No. VI.
ESTIMATE OF FURTHER EXPENDITURE ON CAPITAL ACCOUNT.

	FURTHER EXPENDITURE.		
	During the Half Year ending	In subsequent Half Years.	Total.
Lines opened for Traffic more than two years...	...	...	...
Lines opened for Traffic less than two years ...	...	...	...
(Principal Items of each Line.)			
Working Stock ...	...	...	...
(Particulars.)			
Docks, Steamboats, and other special Items ...	...	...	...
(Particulars.)			
Subscription to other Railways ...	...	...	...
(Specifying Lines.)			
Works not yet commenced and in abeyance in (detail) ...	...	...	...
Other Items (in detail) ...	...	...	...
Total estimated further Expenditure of Capital ...	...	...	...

No. VII.
CAPITAL POWERS AND OTHER ASSETS AVAILABLE TO MEET FURTHER EXPENDITURE, AS PER ACCOUNT No. VI.

Share and Loan Capital authorized or created, but not yet received ...	...	
Any other Assets (in detail) ...	...	
Total ...	...	

PART II.

No. VIII.

RAILWAY

Revenue Account for the half-year ending—

DR.			CR.		
EXPENDITURE.	Rs.	A. P.	EARNINGS.	Rs.	A. P.
To Maintenance of Way, Works and Stations. } (Abstract A)			By Coaching Traffic (Abstract H)		
„ Locomotive Expenses (Abstract B)			„ Goods Traffic (Abstract I)		
„ Carriage and Wagon Expenses. } (Abstract C)			„ Electric Telegraph Earnings		
„ Traffic Expenses (Abstract D)			„ Steamboat Earnings (Abstract J)		
„ General Charges (Abstract E)			„ Sundries (Abstract K)		
„ Steamboat Service (Abstract F)					
„ Special and Miscellaneous Expenditure } (Abstract G)					
„ Balance Net Earnings					
TOTAL			TOTAL		

ABSTRACT A.

No. IX

Maintenance of Way, Works and Stations.

1st.—Salaries, Office Expenses, and General Superintendence—

(1).—Engineers' Salaries	...	...	...	...
(2).—Allowances, including travelling expenses of all kinds	...	...	...	...
(3).—Subordinate Superintendents	...	...	...	...
(4).—Allowances of ditto	...	...	...	...
(5).—Overtime allowances	...	...	...	...
(6).—Office Expenses	...	...	...	...

2nd.—Maintenance and renewal of Permanent Way—

(1).—Wages	...	...	...	...
(2).—Materials	...	...	...	...

3rd.—Repairs of bridges, &c.—Wages and Materials—

(1).—Bridges and Tunnels	...	...	...	...
(2).—Miscellaneous, including earth-work, roads, fencing, &c.	...	...	...	...

4th.—Repairs of Stations and Buildings—Wages and Materials—

(1).—Repairs of buildings of every description, including station-yards and signals, but excepting quarters of the staff	...	...	...	...
(2).—Repairs of staff quarters	...	...	...	...

5th.—Maintenance by Contract—

6th.—Unclassified Expenditure—

(1).—Plantations	...	...	...	...
(2).—Tools and Plant	...	...	...	...
(3).—Loss on Stores, &c.	...	...	...	...

TOTAL

Deduct sum chargeable to ——— Fund

TOTAL

Miles maintained—

		Departmentally.	By Contract.	TOTAL.
RAILWAY LINE...	Double	...	...	...
	Single	...	...	...
SIDINGS	...	...	...	...
TOTAL		...	...	...

ABSTRACT B.
Locomotive Expenses.

	Rs.	A.	P.	Rs.	A.	P.
1st.—General Superintendence—						
(1).—Salaries of Locomotive Superintendents and Assistants	...					
(2).—Allowances of ditto including travelling allowances	...					
(3).—Subordinate Superintendents	...					
(4).—Allowances of ditto including travelling allowances	...					
(5).—Overtime allowances	...					
(6).—Office Expenses	...					
2nd.—Running Expenses (Wages connected with the working of Locomotive Engines)—						
(1).—Wages of Drivers and Firemen	...					
(2).—Overtime Allowances	...					
(3).—All labor connected with fuelling, cleaning and looking after Engines in Yards	...					
(4).—Contingent Expenses, including Clothing and Travelling Expenses	...					
3rd.—Fuel*—						
(1).—Coal (weight to be given)	...					
(2).—Coke ditto	...					
(3).—Patent Fuel ditto	...					
(4).—Wood ditto	...					
4th.—Water (including Wages and Stores)—						
5th.—Oil, Tallow and other Stores (expended on Engines in work)—						
6th.—Maintenance and Renewals of Locomotive Engines and Machinery—						
(1).—Wages	...					
(2).—Overtime Allowances	...					
(3).—Materials	...					
7th.—Payments to other Lines—						
(1).—Hire of Locomotives	...					
8th.—Unclassified Expenditure—						
Loss on Stores, &c.	...					
TOTAL	...					
Deduct sum chargeable to ——— Fund	...					
TOTAL	...					

*N. B.—Not to include carriage over Line.

ABSTRACT C.
Carriage and Wagon Expenses.

	Rs.	A.	P.	Rs.	A.	P.
1st.—General Superintendence—						
(1).—Salaries of Superintendents and Assistants	...					
(2).—Allowances, including Travelling	...					
(3).—Subordinate Superintendents	...					
(4).—Allowances of ditto, including Travelling	...					
(5).—Overtime Allowances	...					
(6).—Office Expenses	...					
2nd.—Repairs and Renewals of Vehicles and Machinery—						
COACHING VEHICLES—(1).—Wages	...					
(2).—Overtime	...					
(3).—Materials	...					
GOODS VEHICLES—(1).—Wages	...					
(2).—Overtime	...					
(3).—Materials	...					
3rd.—Cleaning Carriages and Wagons, and Oiling—						
(1).—Labour, including wages of Oilers, Carriage Cleaners, and Examiners	...					
(2).—Stores, including Oil, Grease, and other stores for consumption on running vehicles	...					
4th.—Unclassified Expenditure—						
Loss on Stores, &c.	...					
TOTAL	...					
Deduct sum chargeable to ——— Fund	...					
TOTAL	...					

ABSTRACT D.
Traffic Expenses.

	Rs.	A.	P.	Rs.	A.	P.
1st.—Salaries, Wages, &c.—						
(a).—General Superintendence—						
(1).—Traffic Manager, Asstt. ditto, District Superintendents and Traffic Canvassers ...						
(2).—Office Establishment ...						
(3).—Travelling Allowances ...						
(4).—Contingencies ...						
(b).—Station Staff—						
(1).—Station Masters, Clerks, Porters, Pointsmen, Gate-keepers of Level crossings, Signalmen, Station Servants, &c. ...						
(c).—Train Staff—						
(1).—Guards and Assistant Guards ...						
(2).—Overtime Allowances ...						
2nd.—Fuel, lighting, water and general stores—						
(1).—Fires, lights, water and general stores for Carriages, Stations, Offices, &c. ...						
(2).—Wagon covers, Ropes, &c. ...						
(3).—Office and Station fittings and furniture ...						
3rd.—Clothing—						
4th.—Printing, Stationery and Tickets—						
5th.—Charges for delivery and collection of goods, &c.						
6th.—Miscellaneous Expenses—						
7th.—Payments to other Lines—						
(1).—Hire of Vehicles ...						
(2).—Milage of foreign stock ...						
(3).—Expenses at Joint Stations ...						
8th.—Unclassified Expenditure—						
Loss on Stores, &c.,						
TOTAL ...						
Deduct sum chargeable to ——— Fund ...						
TOTAL ...						

General Charges.

	Rs.	A.	P.	Rs.	A.	P.
1st.—Home Expenditure—						
(1).—Directors and Secretary or Managing Director ...						
(2).—Auditors and Accountants ...						
(3).—Consulting Engineer and Inspecting Officers' fees and travelling allowances ...						
(4).—Office Expenses ...						
2nd.—Salaries of Indian Management, including Offices—						
	Salaries.	Travelling Allowances.	Contingencies.			
(1).—Agent's Office ...						
Where kept separate to be shown distinct. (2).—Auditor's Office ...						
(3).—Account's „ ...						
(4).—Paymaster's „ ...						
(5).—Store Department						
(6).—Medical Department ...						
(7).—Rents of buildings and lands ...						
(8).—Contingencies, including furniture and fittings ...						
(9).—Stationery ...						
(10).—Medicine ...						
3rd.—Police—						
(1).—Supervision ...						
(2).—Constables ...						
(3).—Contingencies ...						
4th.—Advertising (All advertisements of all Departments)—						
5th.—Electric Telegraph—						
(1).—Salaries of Superintendents and Assistants ...						
(2).—Signallers ...						
(3).—Travelling Expenses ...						
(4).—Office Expenses, Contingencies, &c. ...						
(5).—Maintenance, Wages and Stores ...						
6th.—Clearing Accounts with other Lines—						
7th.—Unclassified Expenditure—						
Loss on Stores, &c. ...						
TOTAL ...						
Deduct sum chargeable to ——— Fund ...						
TOTAL ...						

ABSTRACT F.

Steam-Boat Service.

	Rs.	A.	P.	Rs.	A.	P.
<i>1st.—Working Vessels—</i>						
(1).—Salaries and Allowances of Officers and Crews ...						
(2).—Office ...						
(3).—Contingencies ...						
<i>2nd.—Repairs—</i>						
(1).—Wages ...						
(2).—Materials ...						
<i>3rd.—Fuel—</i>						
(1).—Coke ...						
(2).—Coal ...						
(3).—Wood ...						
<i>4th.—Miscellaneous Stores—</i>						
<i>5th.—Steam Traffic Agencies—</i>						
(1).—Salaries ...						
(2).—Contingencies ...						
<i>6th.—Unclassified Expenditure—</i>						
Loss on Stores, &c....						
TOTAL ...						
Deduct sum chargeable to ——— Fund ...						
TOTAL ...						

ABSTRACT G.

Special and Miscellaneous Expenditure.

	Rs.	A.	P.	Rs.	A.	P.
<i>1st.—Law Charges—</i>						
<i>2nd.—Compensation—</i>						
(1).—For Goods lost or damaged ...						
(2).—For Personal injury ...						
(3).—For other claims ...						
<i>3rd.—Rates and Taxes (including Municipal Water-rates)</i>						
<i>4th.—Contributions to Special Funds—</i>						
(1).—Fire Insurance Fund ...						
(2).—P. W. Renewal do. ...						
(3).—Casualty do. ...						
TOTAL ...						

ABSTRACT H.

Coaching Traffic.

	FIRST CLASS		SECOND CLASS		THIRD CLASS		FOURTH CLASS		TOTAL	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Mileage fares ...										
<i>1st.—Passengers—</i>										
Single journeys ...										
Excess fares ...										
Return journeys ...										
Troops and Police ...										
TOTAL ...										
Season tickets ...										
<i>2nd.—Passengers' Luggage</i> ...										
<i>3rd.—Military Baggage</i> ...										
<i>4th.—Carriages, Horses, Dogs, &c.—</i>										
(1).—Carriages ...										
(2).—Horses ...										
(3).—Dogs ...										
<i>5th.—Military Carriages, Horses, &c.—</i>										
(1).—Carriages ...										
(2).—Horses ...										
(3).—Dogs ...										
<i>6th.—Parcels</i> ...										
<i>7th.—Special Trains</i> ...										
<i>8th.—Post Office—</i>										
(1).—Haulage and Hire of Post Office Vehicles ...										
(2).—Special Trains ...										
(3).—Parcels ...										
Less outstandings irrecoverable ...										
TOTAL ...										

Goods Traffic.

					RATE PER TON PER MILE.	TON MILES.	AMOUNT.		
							Rs	A.	P.
1st.— <i>Merchandise, general—</i>									
1st Class ...	...	...	...	...					
2nd Class ...	...	...	...	...					
3rd Class ...	...	...	...	...					
4th Class ...	...	...	...	...					
5th Class ...	...	...	...	...					
Special ..	...	...	...	...					
2nd.— <i>Military Stores—</i>									
3rd.— <i>Railway Materials for Construction—</i>									
4th.— <i>Minerals—</i>									
(1).—For the Public ...	...	...	...	...					
(2).—For the Company (Construction only) ...	...	...	...	...					
5th.— <i>Live Stock—</i>									
(1).—Horses ...	...	...	...	...					
(2).—Cattle ...	...	...	...	...					
(3).—Sheep ...	...	...	...	...					
6th.— <i>Military Live Stock—</i>									
(1).—Horses ...	...	...	...	...					
(2).—Cattle ...	...	...	...	...					
(3).—Sheep ...	...	...	...	...					
7th.— <i>Rents and Demurrage, Wharfage, Storage, &c.—</i>									
8th.— <i>Interest on outstanding Bills—</i>									
TOTAL ..									
Less outstandings irrecoverable ...									
TOTAL ..									

12

Steam-Boat Earnings.

							AMOUNT.		
							Rs.	A.	P.
Passengers ..	..	..	..	..	..	..			
Live Stock ..	..	..	..	..	..	..			
Baggage ..	..	..	..	..	..	..			
Carriages ..	..	..	..	..	..	..			
Merchandise ..	..	..	..	..	..	..			
Towing Vessels ..	..	..	..	..	..	..			
TOTAL ..									
Less outstandings irrecoverable ..									
TOTAL ..									

ABSTRACT K.

Sundries.

							AMOUNT.		
							Rs.	A.	P.
Interest on revenue balances deposited with Government ..									
Hire of Locomotives ..	..	..	..	..	..	..			
Ditto of Vehicles ..	..	..	..	..	..	..			
Mileage of Vehicles over foreign lines ..	..	..	..	..	..	..			
Use of Stations jointly occupied ..	..	..	..	..	..	..			
Clearing accounts with other lines ..	..	..	..	..	..	..			
Tolls on Bridges ..	..	..	..	..	..	..			
Rents of Dwelling-houses ..	..	..	..	..	..	..			
Rents of Refreshment rooms ..	..	..	..	..	..	..			
Fees on Share Transfers, &c. ..	..	..	..	..	..	..			
Sale of unclaimed and damaged Goods ..	..	..	..	..	..	..			
Sale of Revenue Stores ..	..	..	..	..	..	..			
1.—Maintenance ..	..	..	..	..	..	..			
2.—Locomotive ..	..	..	..	..	..	..			
3.—Carriage and Wagon ..	..	..	..	..	..	..			
4.—Traffic ..	..	..	..	..	..	..			
5.—General ..	..	..	..	..	..	..			
TOTAL ..									

XI.

FIRE INSURANCE FUND.

			Rs.	A.	P.				Rs.	A.	P.
To Amount paid for Loss by Fire as per Revenue Account Abstract ..						By Balance in hand on (commencement of Half year ..					
(Here enter Details.)						Interest on Government Paper ..					
To Balance in hand on (end of Half-year						Contribution for Half-year as per Abstract G ..					
(Here enter Distribution of Balance.)											
TOTAL ..						TOTAL ..					

Similar Statements to be prepared for Permanent Way or any other authorized Funds.

No. XII.
STATEMENT OF ENGINE AND ROLLING-STOCK FOR HALF YEAR
ENDING 18 .

DESCRIPTION.	Total stock authorized up to date.	Total stock constructed against authorizations up to 18 .	Additions to stock during the Half year.	Total stock constructed up to 18 .	Reduction of stock.	Actual stock running on 18 .	REPAIRS AND RENEWALS.				Average number undergoing repairs and renewal at any one time.
							Total number of vehicles removed during the half year.	Total number of vehicles repaired during the half year.	Total number of vehicles undergoing repairs on 18 .	Total number of vehicles undergoing repairs on 18 .	
Engines.											
Tank	...	...									
Passenger	...	...									
Goods	...	...									
Vehicles.											
Sleeping Carriages	...										
Saloon	...										
1st Class Carriage	...										
Composite "	...										
2nd Class "	...										
&c.											

No. XIII.
MILEAGE STATEMENT.

							Miles.
Lines owned by Company, sanctioned, not commenced	...	...	...	...	...	...	"
" " under construction	...	...	...	...	...	...	"
" " constructed and not worked	...	...	...	...	...	...	"
" " ditto and worked by Company	...	...	...	...	...	...	"
" " ditto and ditto by others	...	...	...	...	...	...	"
						TOTAL	"

Lines worked by Company—

Its own	..	..	..	..	..	..	"
Foreign	..	..	..	..	..	..	"
						TOTAL	"

Foreign Lines worked over by Company "

No. XIV.
STATEMENT OF TRAIN MILEAGE.

	No.	ESTIMATED LOCOMOTIVE EXPENSES.
(1).—Train miles run for Traffic Department	..	..
(2).— " for Locomotive Department	..	..
(3).— " for Maintenance	..	..
	TOTAL	..
(4).—Hours of assisting engines	..	..
(5).— " of shunting, piloting, &c.	..	..
(6).— " of Miscellaneous Services	..	..
	TOTAL	..
	TOTAL COST	...

No. XV.
DISTRIBUTION STATEMENT OF AUDITED SALARIES.

DEPARTMENT.	CAPITAL.			REVENUE.			TOTAL AUDITED.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Home Expenditure	..	..	..						
Engineering	..	..	..						
Locomotive	..	..	..						
Carriage and Wagon	..	..	..						
Traffic	..	..	..						
Agency	..	..	..						
Audit Accounts and Paymaster's	..	..	..						
Store	..	..	..						
Medical	..	..	..						
Police	..	..	..						
Electric Telegraph	..	..	..						
TOTAL	..	..	..						

Chief Accountant

Chief Auditor

Approved and passed

Examined and found correct.

Agent of Company.

Consulting Engineer to Government.

Government Examiner.

NET REVENUE ACCOUNT.

CR.

TOTAL

These entries will be made according as the declared Profits are greater or less than the Guaranteed Interest paid by the Secretary of State.

GENERAL BALANCE SHEET.*

To Capital Account	By Cash in hands of Government
„ Balances at credit, as per Form No. 4	„ Cash at Bank of Bengal
„ Unpaid Dividends	„ Revenue Advance Account
„ „ Interest	„ Capital
„ Loans from Government	„ Cash with London Bankers
„ Amount due to other Companies, (in detail)	„ „ invested in Government Securities
„ Amount due to Clearing House	„ Railway Stock
„ Outstanding Accounts (in detail or as per Schedule)	„ General Stores
„ Fire Insurance Fund, as per Form No. 11	(detail distribution)
„ Permanent Way Renewal Fund, as per Form No. 11	as Locomotive Department,
„ Steamer Insurance Fund, as per Form No. 11	Engineering
„ Miscellaneous Items, (in detail or as per Schedule)	&c.,
	(or as per Schedules).
	„ Outstanding Accounts (if any) in detail or as per Schedule
	„ Suspense Accounts (if any) in detail or as per Schedule
	Miscellaneous Items (in detail or as per Schedule)
TOTAL	TOTAL

* This Balance Sheet may be prepared in two portions, the one for Capital, and the other for Revenue transactions, if thought desirable.

Certificate respecting the Permanent Way, &c.

I HEREBY certify that the whole of the Company's Permanent Way, Stations, Buildings, Telegraph, Fencing, &c., have during the past half-year been maintained in good working condition and repair.

Date 18 .

Engineer.

Certificate respecting the Rolling Stock.

I HEREBY certify that the whole of the Company's Plant, Engines, Tenders, Carriages, Wagons, Machinery, and Tools, also the Steam Vessels and their Engines, Cargo Boats, and other Stock, have during the past half-year been maintained in good working order and repair.

Date 18 .

Chief Engineer or
Locomotive Superintendent.

I HEREBY certify that the certificates given above by the Railway Officials are correct.

Date 18 .

Consulting Engineer to the
Government of .

GENERAL INSTRUCTIONS.

GENERAL.

1.—Expenditure to be included in Revenue Account.—The total expenditure on all heads, except such as is properly chargeable to Capital, must be duly exhibited in the several Departmental Abstracts attached to the Revenue Account, such items as are chargeable to the Fire Insurance or other Special Fund being deducted at the foot of the Abstract, the remainder exclusive of such deductions being alone carried forward into the Revenue Account Form VIII.

2.—Minor Works—Revenue.—Improvements and Additions—Revenue.—All sanctioned works of this nature not distinctly authorized to be charged to Capital must be debited to Revenue, and entered accordingly in the Account under Repairs.

3.—Charges for carriage of all Revenue Stores to be abolished.—In future all stores and materials of every description appertaining to Revenue, are to be carried over the Railway free of charge, and no charge for work of this description is to be allowed in the accounts.

4.—The ascertained loss from deterioration or damage to stores is to be debited, as far as possible, to the Department for which the stores were originally procured, under the head Unclassified Expenditure.

5.—Bad Debts.—These are in future to be invariably deducted from the earnings of a Railway, and are not to be shown as a charge in the Revenue Account.

6.—Shunting Charges.—No credit is to be allowed to the Locomotive Department for shunting at stations as has hitherto been the custom on some Railways.

7.—Home Passage Expenses are to be invariably included in Travelling Expenses of each Department.

8.—Inter-departmental adjustments on Revenue Account under no circumstances to be made.—When, as is often done, Locomotives are lent or made over to the Engineering Department for maintenance or other purposes, or when Locomotive power is supplied to that, or other Departments, no adjustment of charges is allowable, and the whole of the expenses must be included in the expenses of the Locomotive Department. This, of course, does not apply to the case of work done for one Department in the Workshops belonging to another.

9.—No new head of Account to be opened without the consent and approval of the Government of India; and should there be any doubt as to the head to which any expenditure should be carried, the matter should at once be submitted for orders.

ABSTRACT A.

10.—Subordinate Superintendents includes all Inspectors and other employes who, as a rule, do not work with their own hands.

11.—Wages includes payments to all persons who, as a rule, work with their own hands.

NOTE.—The principle laid down in 10 & 11 to be applied generally to all Departments.

12.—Maintenance and renewal of Permanent Way.—Under “Wages, Permanent-way,” will be included all charges for labour incurred in ballasting, raising rails, adjusting points and crossings, turn-tables, reversing triangles, weigh-bridges, &c. Under Materials, all charges for rails, guard-rails, fish-plates, bolts, keys, ballast, chairs, sleepers, &c., &c., will be included.

ABSTRACT C.

13.—The expenditure incurred in cleaning and oiling Carriages and Wagons is invariably to be shown as part of the expenses of the Carriage and Wagon Department, and not of the Traffic and Locomotive Departments, as has hitherto been the custom on some Railways.

ABSTRACT D.

14.—Traffic expenses—Salaries and Wages—Gate-keepers' Salaries.—Are invariably to be charged in future as part of the expenditure of the Traffic Department, and not as part of the expenses of the Engineering Department under Maintenance, as has hitherto been the custom on some Railways.

15.—Traffic Expenses—Miscellaneous Expenses.—All charges in connection with clocks and watches to be entered under this head.

ABSTRACT G.

16.—Contribution to special funds. These should be shown separately in the gross under special and miscellaneous expenditure.

ABSTRACT II.

17.—Passengers.—In reckoning numbers, children's half-tickets should be counted as whole-tickets, return tickets as two, season tickets as one.

18.—Electric Telegraph—No charge is to be made for Messages carried on the Company's business, whether such Messages relate to Capital or Revenue transactions.

The under-mentioned items having appeared occasionally in the Revenue Accounts of some guaranteed Railways, the approved heads under which they should be recorded are notified for general information and guidance :—

HEADS UNDER WHICH THE ITEMS HAVE BEEN CHARGED.	HEADS UNDER WHICH THE ITEMS SHOULD BE CHARGED FOR THE FUTURE.	
	Main Head.	Sub-Head.
MAINTENANCE—		
Freight of Permanent Way Materials ...	Will not arise as freight, will be included in store value, and no charge will be made for distributing over line.	
Freight of Coolies	Maintenance	Maintenance and renewal of Permanent Way--Wages.
Conservancy Establishment ...	Traffic expenses	Station Staff.
Tools and Machinery	Maintenance	Unclassified expenditure—Tools and Plant.
Repairs of Ballast-Wagons... ..	Ditto	Unclassified expenditure.
<i>(If finally made over to Engineering Department.)</i>		
LOCOMOTIVE—		
Freight for conveying materials ...	Not to be charged for.	
Fuel consumed by Ballast-Engines ...	Locomotive power	Fuel.
Renewal and re-construction of Machinery	Locomotive power	Unclassified expenditure.
Hire of Locomotives	Ditto	Services of other Lines.
CARRIAGE AND WAGON—		
Interest on purchase money of vehicles...	Carriages and Wagons	Unclassified expenditure.
TRAFFIC—		
Hire of Wagons	Traffic expenses	Services of other Lines.
Traffic Canvasser	Ditto	General superintendence.
Steamer Agencies	Steam Boat Service.	
Share of Steamer earnings due to the Proprietor	Should not have appeared in the accounts.	
Cartage	Traffic expenses	Horses, Harness, &c., &c.
Enquiry Office	Ditto	General superintendence.
Landing charges (boat hire, &c.) ...	Ditto	Unclassified expenditure.
Repairs of time-pieces	Ditto	Miscellaneous expenses.
Contractors' porters for loading and unloading goods	Ditto	Station Staff.
Hire of reserve carts for ghâts ...	Ditto	Unclassified expenditure.
Superannumary labour	Ditto	Station Staff—Wages.
Ferry charges	Ditto	Unclassified expenditure.
GENERAL—		
Stores ... { Landing charges ... } { General charges ... }	To be charged to the Stores, should not appear in the Revenue Account.	
Exchange account	General charges	Contingencies, under Offices.
Testimonial and donation	This is not understood, but it should be classed under "special expenditure," if allowable.	
Furnishing	Distribute to Departments	Contingencies or Office Expenses.
Funeral expenses	General charges	Unclassified expenditure.
Exploration of coal	Ditto	Ditto.
Reward for apprehending a man who has absconded	Ditto	Contingencies.
Repairs to omnibuses	Traffic expenses	Horses, Harness, &c., &c.
Mileage of Stock	Ditto	Services of other Lines.
Fire Brigade expenses	General charges	Unclassified expenditure.

Classification of Capital Expenditure.

I.—PRELIMINARY EXPENSES—

II.—LAND—

III.—CONSTRUCTION OF LINE—

- 1.—Earthwork.
- 2.—Bridgework.
 - i.—Minor Bridges, Culverts, and flood openings.
 - ii.—Large Bridges (each detailed separately in the books of the Company).
- 3.—Tunnels (each detailed separately).
- 4.—Level Crossings, Platelayers' Huts, Gate Lodges, Mile Stones, Grade Posts, &c.
- 5.—Fencing.

IV.—BALLAST AND PERMANENT WAY—

- 1.—Ballasting.
- 2.—Permanent Way.

V.—STATIONS AND BUILDINGS—

- 1.—Stations and Offices (each detailed separately).
- 2.—Workshops, Store Buildings, &c. (each detailed separately).
- 3.—Staff Quarters (each detailed separately).
- 4.—Station Machinery.

VI.—ELECTRIC TELEGRAPH—

VII.—PLANT—

- 1.—Engineering.
- 2.—Locomotive.
- 3.—Carriage and Wagon.
- 4.—Station and Office Furniture.

VIII.—ROLLING-STOCK—

- 1.—Locomotive Stock.
- 2.—Carriage and Wagon Stock.

IX.—MAINTENANCE—

X.—ESTABLISHMENT—

- 1.—Direction.
- 2.—Engineering.
- 3.—Locomotive.
- 4.—Telegraph.
- 5.—Stores.
- 6.—Audit and Accounts.

No. 22 A—R.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

FORT WILLIAM, MARCH 21, 1871.

Half-yearly Accounts for Guaranteed Railways.

Read again :—

Public Works Department Resolution Nos. 43—9 A—R, dated 2nd February 1870.

Read also the following papers :—

Letter from Government of Bengal, No. 686 G, dated 23rd March 1870, with enclosures.

Letter from Government of Bombay, No. 627, dated 29th April 1870, with enclosures.

" " of Madras, „ 1202, „ 7th May „ „ „

Endorsement from Accountant General, Public Works Department, dated 18th May, forwarding a letter from the Consulting Engineer, Madras, No. 285 of the 6th May 1870.

RESOLUTION.—Some of the Railway Companies having taken objection to the forms and procedure of accounts promulgated with Resolution Nos. 43—9 A—R, dated 2nd February 1870, the Governor General in Council has again had the subject under consideration.

2. The method of showing the charges against, and the recoveries from, special Funds in Form No. VIII, has been objected to. The object of the procedure enjoined was to provide for the exhibition of the whole of the expenditure, whether met from Funds or from earnings direct. The wishes of the Railway Companies may be met without defeating this object if the whole of the expenditure be exhibited in the several Departmental abstracts concerned, the portion chargeable to each Fund being deducted at foot as shown in the revised forms. The contribution to special Funds must, however, continue to be shown as a portion of the special and miscellaneous expenditure, Abstract G.

3. The minor heads of account have been somewhat condensed and modified to meet the suggestions made. In the sub-divisions of passenger traffic, season tickets will now be shown by themselves and as a separate kind of traffic.

4. With regard to Post Office vehicles, the number of vehicles hired and the mileage run by them should be distinctly exhibited, as the charges are based on rates per vehicle hired and per vehicle-mile hauled.

5. It has been said that the variety of rates charged for special class goods makes it very difficult to state the average rate charged per mile. The object in prescribing this was to calculate the ton-mileage, which is the only proper unit of work. The Governor General in Council is of opinion that it is essential that the ton-mileage of each class of

merchandize should be accurately known, whether it be derived from a record of weight carried and the rate per mile, or whether it be itself recorded in the first instance as the basis of charge. The simplest way of exhibiting the facts will probably be by a Statement of the ton-mileage, and His Excellency in Council is consequently pleased to rule that ton-mileage should in future be shown in the column previously headed "weight in tons." No further information is thus called for than that previously desired to be submitted, but the form is slightly modified.

6. An additional column has been added in Form No. XII for exhibiting reductions in each class of engine and rolling-stock.

7. The officials of several Companies have objected to the omission of any arrangement for exhibiting in the account the value of work done by the Locomotive Department for the Engineer and Traffic Departments, such omission being held to be likely to lead to extravagance. The Governor General in Council has no objection to the statement of train mileage, No. XIV, being so prepared in future as to show in a separate column the value, estimated as each Company may prefer, on each of the heads named in the statement.

8. The arbitrary rule of fixing the salary of Rs. 100 per mensem as the limit between subordinate superintendence and labourers, will not be retained.

9. With reference to the objections that have been taken to the Rules Nos. 13 to 15, as being inconsistent with Rule No. 8 which prohibits inter-departmental adjustments, it is necessary to point out that this is a misconception. The Rules 13 to 15 merely prescribe the heads under which certain charges, which have been hitherto exhibited in a variety of ways, should be uniformly exhibited in the future. This is essential. There is no intention of altering the system under which the services are managed, nor is there any adjustment involved. All that will happen is that charges of a certain class by whatever Department incurred are to appear under the heads named in the Rules. This is a totally different operation from an adjustment such as is spoken of in Rule 8. It was never intended that this latter rule should be applied to cases of work done for one Department in Shops of another, and this has now been distinctly specified.

10. The Governor General in Council cannot yield the principle which requires that the accounts shall exhibit the transactions as they take place without any manipulation or deduction, and certain proposals of the Companies cannot be assented to in consequence of this conclusion.

11. In issuing the present revised forms of account, the Governor General in Council takes the opportunity of expressing a hope that the Railway Companies, which at once adopted in their integrity the rules and forms previously circulated, will not be inconvenienced by the modifications now made. His Excellency in Council is aware that the objections that have been expressed will not be removed entirely by the revised forms, but it is in the nature of things that whatever forms be proposed, differences of opinion will arise as to their complete suitability. The revised forms being the result of a compromise, the Governor General in Council now reckons on their acceptance by all the Companies, without further discussion, in order that uniformity in the method of stating the accounts may no longer be postponed, for without such uniformity reliable inter-comparison of different railways is impossible. The circumstances of India are so different from those of England, and the relations between the Government and the

railways so peculiar, that the information essential for an efficient control could not be obtained in a clear shape by adopting the precise forms prescribed for English Railways, and while the principal features of the English system have been retained, some modification has been found unavoidable.

12. The Governor General in Council desires that the revised forms may be brought into force on all Guaranteed Railways for the present half-year, and also be adopted for State Railways so far as they are applicable.

ORDER.—Ordered, that the above Resolution be communicated to the Governments and Administrations named in the margin for information and guidance.

Ordered also, that a copy be sent to the Accountant General, Public Works Department, and the Financial Department, for information.

W. D. D. D.
Off. Secretary to the Govt. of India.

To the Secretary to the Government of Madras
Public Works Department
Railway Branch

Pro 19 February 1871 No 1050-15
" 7 May 1871 III C 112

Subs. Works Department
Pro of Govt for April 1871

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

To

No. 22/A-B.

Dated March 21, 1871.

Received April 1871

Endorsed on

Half-yearly Accounts of Guaranteed
Railways.

P. W. D. Press—21-3-71—180.

Ch 167

No 1050-15 April 1871

No 1050

Under date the 15 April 71

Communicated
to the Consulting En-
gineer for Railways
for information and
guidance.

The revised forms
of Half yearly
Accounts now fur-
nished will super-
sede those which
accompanied G.O.

No

No. 572 dated 19th

February 1870.

W. B.

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for Railway

639



15 April 1050.

Nov. 16/98

I have been thinking of you
 and wondering how you are getting on.
 I hope you are well and happy.
 I have been very busy lately
 but I will write to you soon.
 I am your affectionate friend,
 Mary