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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 1152-53.	Press
361-43.	~~Mis.~~
Dated 24 4	18 11

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
24th April 1871.*

No. 361. Read the following letter from the Deputy Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 15th April 1871, No. 163 :—

With reference to paragraph 2 of the letter from the Government of India, No. 73-A.R., dated 11th February 1871, I have the honour to submit the following report relating to the practice that obtains on the Madras, the Great Southern of India, and the Carnatic Railways, in respect to the preparation and audit of the invoices for all goods carried and the check at present exercised by Government towards testing the accuracy of the traffic audit.

1. On the Madras Railway, the invoices are consecutively numbered at each station and reliance has necessarily to be placed on the receiving station as a check on the station forwarding the goods as to omissions, errors in weight, charge, etc., etc.

2. On the Madras Railway, the invoices are consecutively numbered at each station and reliance has necessarily to be placed on the receiving station as a check on the station forwarding the goods as to omissions, errors in weight, charge, etc., etc.

3. In the audit office, it is seen that the consecutive order of the invoices is rigidly observed, and the invoices themselves are examined as to classification, rates, etc., etc.

4. The mode of procedure laid down in paragraph 3 of the letter from the Government of India above quoted, is, and always has been, the practice on the Madras Railway in dealing with Railway material, that is, it is invoiced in exactly the same way as goods carried for the public, and the invoices are entered in the returns and sent to the Audit Office, where they are examined and checked in precisely the same manner as explained above.

5. Upon the Great Southern of India Railway, the Agent writes : " Railway material is treated in precisely the same manner as all other goods. The department forwarding the material hands a consignment note to the clerk in charge of the forwarding station, who invoices the consignment at the fixed rate of charge. The account of freight is entered in the paid column of the invoice, and the station receives credit by forwarding a weekly ledger account vouched by the consignment notes to head-quarters. An abstract of these several ledger accounts is prepared weekly by the ledger clerk for each department and forwarded to heads of departments for certificate, they in turn after allocating the charges forward the bill on to the Chief Auditor and the Government Auditor, and the money is paid into the Treasury to the credit of the Revenue Account.

" An abstract of all invoices received and forwarded is prepared weekly by each clerk in charge of a station, and these abstracts, together with the original invoices (save those which have been despatched to a station belonging to another Railway Company, which invoices are audited by that Company), are forwarded on fixed dates to head-quarters for examination.

" The traffic earnings and collections are included in the Company's monthly journal, and posted from thence into the general ledger. The traffic statement book prepared at head-quarters, vouched by balance sheets from each station (each clerk in charge certifying to the correctness of the debit recorded against him and furnishing details of that balance), receives the examination of the two Auditors before the result therein shown is recorded in the journal."

6. The Agent of the Carnatic Railway reports that the practice obtaining on that Railway is to " invoice and charge for the conveyance of all material except

*Proceedings of the Madras Government, Public Works Department,
24th April 1871.*

"such as is required for use in working and maintaining the open portion of the line.

"After the Chief Engineer's indent for stores is passed by me and put into the Store-keeper's hand for execution, he forwards the articles, accompanied by a forwarding note, to the Station Master of Arcunum, who issues a receipt to the Store-keeper and prepares an invoice in the same manner as for ordinary goods, the Store-keeper is entered as the sender and the Chief Engineer the consignee. These way bills and consignments are numbered consecutively with the way bills issued to the public, and the charges calculated according to the classification in force. The Station Master of Arcunum draws a cash order for the amounts, and they are brought into the outstanding accounts; a bill is made monthly and forwarded to the Chief Engineer, and after being certified by him payment by cheque is made to credit of Revenue Account. The checks these invoices undergo are the Store-keeper's accounts, which show the issues and the receipts furnished by the Chief Engineer; in addition to these the usual departmental examinations are made when making up the accounts, and a final check is made by the Accountant before passing the transaction through the general books of the Company.

"I have further to state that it is the practice on this Railway for the charges on goods traffic, which are, of course, made by the sending Station Masters, to be checked on arrival at their destination by the receiving Station Masters, before delivery of the goods to the consignee; subsequently the invoices are sent to this office and undergo a further check, both as to the rates charged and the calculations, and all undercharges are debited to the Station Master responsible for the collection of the proper charge. These rules apply to all goods and parcel traffic, both for Railway construction purposes and the public in general. Goods for Railway maintenance purposes and stores for use on the open line are carried free, and will also in future be entered upon the goods way bills."

7. The check exercised by the Government Examiner, with a view to test the accuracy of the traffic audit, consists in a comparison of the original station returns of invoices with the treasury receipts for sums paid in on account of traffic cash.

No. 362. ORDER THEREON, 24th April 1871, No. 1,152.

RAILWAY, No. 54.

ORDERED that this letter be forwarded to the Government of India.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R.E.,

Secretary to Government.

No. 363. DOCKET No. 1,153, dated 24th April 1871.

Copy of the above forwarded to the Government of India, with reference to paragraph 2 of their letter, dated 11th February 1871, No. 73-A.R.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R.E.,

Secretary to Government.

Ed E. C. Shunker.

Railway Department

No. 163.

From:

Captain C. J. Smith M.C.
Sg. Cons: Engr: for Railways
Madras.

To:

Colonel C. A. Orr M.C.

Secretary to Government
Public Works Department
Fort Saint George.

Subject:

With reference to paragraph 2 of the letter from the Government of India No. 73 A.R. dated 11th February 1871, I have the honour to submit the following report relating to the practice that obtains in the Madras, the Great Southern of India and the Carnatic

Railways

Railways, in respect to the preparation and audit of the invoices for all goods carried and the check at present exercised by Government towards testing the accuracy of the Traffic Audit.

2 On the Madras

Railway, the invoices are consecutively numbered at each station and reliance has necessarily to be placed on the receiving station as a check on the station forwarding the goods as to ommissions, errors in weight, charge, &c., &c.

3 In the Audit Office, it is seen that the consecutive order of the invoices is rigidly observed and the invoices themselves are examined as to classification

classification, rates, &c., &c.

4 The mode of procedure laid down in paragraph 3 of the letter from the Government of India above quoted, is, and always has been the practice on the Madras Railway in dealing with Railway material, that is, it is invoiced in exactly the same way as goods carried for the public, and the invoices are entered in the returns and sent to the Audit Office, where they are examined and checked in precisely the same manner as explained above.

5 Upon the Great Southern of India Railway the Agent writes: "Railway Material" is treated in precisely the same manner

"mailed as all other goods. The
"department forwarding the
"material hands a consignment
"note to the clerk in charge of
"the forwarding station who
"invoices the consignment at the
"fixed rate of charge. The
"account of freight is entered
"in the paid column of the
"invoice and the station receives
"credit by forwarding a weekly
"ledger account vouched by the
"consignment notes to head quarters.
"An abstract of these several
"ledger accounts is prepared
"weekly by the ledger clerk
"for each department and
"forwarded to the heads of
"departments for certificate,
"they

3
"they in turn after allocating
"the charges forward the bill
"on to the Chief Auditor and
"the Government Auditor, and
"the money is paid in to the
"Treasury to the credit of the
"Revenue account.
"An abstract of all
"invoices received and forwarded
"is prepared weekly by each
"clerk in charge of a station and
"these abstracts together with the
"original invoices (save those which
"have been despatched to a station
"belonging to another Railway -
"company, which invoices are audited
"by that company) are forwarded
"on fixed dates to head quarters
"for examination.

"The traffic earnings
"and collections are included
"in

"in the company's monthly Journal
"and posted from thence into the
"General Ledger. The traffic
"statement book prepared at
"the head quarters reached by
"in balance sheets from each station
"for each clerk in charge certifying
"as to the correctness of the debit
"in recorded against him and
"in furnishing details of that
"balance) received the exami-
"nation of the two Auditors
"before the result thereon should
"be recorded in the Journal
"The Agent of the
"Pacific Railway reports that
"the practice obtaining on that
"Railway is to invoice and charge
"for the conveyance of all
"material

"material except such as is
"required for use in working
"and maintaining the open
"portion of the line."

"After the Chief Engineer's
"indent for stores is passed by
"me and put into the storekeeper's
"hand for execution, he for-
"wards the articles accompanied
"by a forwarding note to the
"Station Master of the company who
"issues a receipt to the storekeeper
"and prepares an invoice in the
"same manner as for ordinary
"goods. The storekeeper is entered
"as the sender and the Chief
"Engineer the consignee: these
"way bills and consignments
"are numbered consecutively with
"the

"the way bills issued to the
"public, and the charges calculated
"according to the classification
"in force; the Station Master
"if required draws a cash order
"for the amounts and they are
"brought into the outstanding
"accounts, a bill is made monthly
"and forwarded to the Chief
"Engineer and after being
"certified by him payment by
"cheque is made to credit of
"Revenue account: The checks
"these invoices include are the
"Storekeeper's accounts which
"show the issues and the re-
"ceipts furnished by the Chief
"Engineer, in addition to these
"the usual departmental
"examinations

"examinations^{are} made when making
"up the accounts and a final
"check is made by the Accountant
"before passing the transaction
"through the General books
"of the Company."

"I have further to state
"that it is the practice on the
"Railway, for the charges on
"goods traffic which are of course
"made by the sending Station
"Masters, to be checked on ar-
"rival at their destination by
"the receiving Station Masters,
"before delivery of the goods to
"the consignee, subsequently the
"invoices are sent to this Office,
"and undergo a further check,
"both as to the rates charged
"and

and the calculations, and all
"undercharges are debited to the
"Station Master responsible for
"the collection of the proper charge.
"These rules apply to all goods,
"and parcel traffic, both for
"Railway construction purposes
"and the public in general. Goods
"for Railway Maintenance purposes
"and stores for use on the line
"line are carried free, and will
"also in future be entered upon
"the Goods Way bills"

The check exercised
by the Government Examiner
with a view to test the accuracy
of the traffic audit consists
in a comparison of the
original station returns of
invoices

invoices with the Treasury
receipts for sums paid in
on account of traffic cash.

Madras
15th April
1851

I have the honour to acknowledge
Sir,
Your Most Obedt Servt.
C. Smith Capt R
Sgt: Hon: Secy for Nag

No 1152.

1153

Ordered that this
letter be forwarded to
the Government of India

To The ^{Genl.} Engineer for Docket No. 1153 dated
Railways

Dated 25th April 1871

Copy of the above
forwarded to the Govt.
of India with reference
to Para 2 of their letter
dated 11th February 1871
No. 43 B. A.

W. B.

Dated 25th April 1871

Dec 23 February 1870

Dated 11th Feb 1871
To the Genl. Engineer
for Railways

To the Secretary to Govt.
of India
Dated 15th April 1871

Dec 18 1870

No 163

Submittal a
report relating to the
proceedings that obtain
in the Madras Railways
in respect to the pro-
vision of audit of the
income for all goods
carried &c

23/6/71

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PUBLIC WORKS

To The Consulting Engineer
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To The Secretary to the
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This image shows a blank, aged, cream-colored page, likely an endpaper or flyleaf from an old book. The paper has a slightly textured appearance with faint horizontal lines and a small dark smudge near the top center. The page is otherwise empty of text or illustrations.