M.R.O. 1—77,605—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 151-152-153 — 16-5-46 — Press Mis.

Dated 6-11- 18 [illegible].

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 8th July 1872.

No. 151. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 21st June 1872, No. 319 :—

I HAVE the honour to enclose a letter* from the Agent of the Great Southern of India Railway submitting, for the sanction of Government, a draft of the arrangements proposed to be put in force on the Southern Extension of that line, to regulate the mode of accounting for expenditure incurred thereon. Mr. Betts states that the draft is approved by himself and by the Examiner of Railway Accounts, also by the Chief Engineer and the Chief Auditor of the Company.

* No. 4,510, dated 20th May 1872.

2. I have delayed laying these papers before Government, as I wished before doing so to discuss with the Railway Authorities certain points connected with the proposed arrangements, especially as regards the four open heads of account alluded to in clauses 13 and 14. I had last week an opportunity of fully and satisfactorily discussing these points, and I have now the honour to recommend that the proposed arrangements be sanctioned.

From the Agent of the Great Southern of India Railway, to the Consulting Engineer for Railways, dated Negapatam, 20th May 1872, No. 4,510.

I HEREWITH submit, for the sanction of Government, a draft of the arrangements proposed to be put in force on the Southern Extension, to regulate the mode of accounting for expenditure incurred thereon.

2. This draft was last week considered and approved by Captain Moberly, the Chief Engineer, the Chief Auditor, and myself.

GREAT SOUTHERN OF INDIA RAILWAY.

IN compliance with the instructions of the Board, the following regulations are to be observed in dealing with the accounts of the Southern Extension during its construction as portions of the extension are opened for traffic, the same rules then to apply as are in force upon the open line at present.

1. All expenditure by District Engineers on account of establishment, daily labour, and stores purchased to be subject to a post audit.

2. An account to be opened in the general books of the Company against each district, and not against the Engineer in charge of the district.

3. The Chief Engineer will specify what sum is to be held in hand in each district to meet current expenditure, and thereafter the district will receive upon audit of the tri-monthly account a cheque for the exact amount of expenditure passed by the Chief Auditor.

4. A cash account to be rendered to the Chief Engineer by each District Engineer on the 10th, 20th, and last day of each month. This account must show every receipt and payment; no suspense items whatever being allowed, all payments of Rupees 5 and upwards being substantiated by vouchers; those for items of Rupees 20 and upwards to bear a stamped acknowledgment of payment.

5. The total amount of each voucher must be taken credit for; deductions on account of fines, Contractors' deposit money, guarantee subscriptions, unclaimed wages, etc., being brought to debit in the cash account as a receipt.

6. Each voucher to bear a certificate of correctness from the District Engineer, and also a certificate of payment from the cash-keeper or person who pays the money, witnessed by the Engineer in charge of the district, or by some responsible person deputed by him. Contractors' receipts to specify in Tamil letters (and not figures) the amount received.

7. The cash sheets (Form No. ——,) from each district, together with the vouchers duly allocated and summarized, to be forwarded with the Chief Engineer's certificate to the Chief Auditor within ten days of the closing date of each cash sheet. Arithmetical calculations not to be made in the Chief Engineer's Department, the Chief Auditor being held responsible for such examination. No account to be detained in the Chief Engineer's Department pending reference to District Engineers on doubtful items or seemingly incorrect allocations, but any errors of that nature to be corrected in the Chief Auditor's Department.

8. The Chief Auditor, after ascertaining the correctness of the vouchers, and certifying that the expenditure as allocated has been incurred under Government sanction, to forward the bills to the Agent, who will draw cheques (to cover the expenditure in current) for each District Engineer's account on such treasuries as the Chief Engineer may particularize. Such cheques to be forwarded to the Chief Engineer for distribution.

9. Each District Engineer to be furnished by the Chief Engineer with a limit of expenditure within the amount sanctioned by Government, so far as his district is concerned, and the Chief Auditor to disallow any outlay in excess of the Government sanction.

10. In the event of the amount sanctioned for any particular work being likely to be exceeded, no excess expenditure must be made by the District Engineer until the further sanction of Government is communicated to him. With diligent attention and consequent early application to the Chief Engineer this sanction could be obtained before it would be necessary to stop the work. District Engineers will be held personally responsible for unauthorized expenditure if the above regulation is departed from.

11. Expenditure must be recorded under the heads and sub-heads of account ordered by the Government of India and specified in the attached paper.

12. Expenditure on works estimated to cost less than Rupees 10,000, and expenditure on bridges of less than forty feet span, or of aggregate waterway (if in smaller spans) of less than sixty feet, need not be separately allocated; it should be posted to the sub-head to which it belongs, thus, if a bridge is estimated to cost Rupees 10,000, or is of greater waterway than above described, the expenditure upon it must be separately recorded under its mileage under the heading "Large Bridges." Expenditure upon a bridge estimated to cost less than Rupees 10,000, or having less waterway than before described, to be posted to the general head of "Minor Bridges and Culverts."

13. In addition to the above final heads of charge, it will be necessary to adopt the following open heads of account:—

Cartage.
Chunam burning.
Brick making.
Quarrying.

14. The Chief Engineer will render a statement monthly to the Chief Auditor, showing the amount chargeable to final heads of account and creditable to the four open headings before named.

15. The value of stores purchased by the Engineering Department other than those specified in the next succeeding paragraph to be debited to the Engineering Stores Suspense Account, unless the amount can be at once allocated to its final head of charge. Stores drawn from the General Stores Department to be, in the first instance, debited to the Engineering Stores Suspense Account.

16. Stores purchased by one District Engineer for another District Engineer to be allocated if possible to the work upon which the stores will be used, but in the event of the final disposal of the charge not being known at the time the order is given, then the purchasing system must take credit for the amount expended by debiting the district receiving the articles.

17. That articles issued from General Stores to the Southern Extension be charged upon a fixed price list, to be amended every six months; and that these prices be adopted by Engineering Stores in making its monthly account of issues. This will enable the Engineering Department to make up their monthly account without waiting for the receipt of the monthly summary from General Stores.

18. That a monthly priced statement of articles issued from General Stores to the Southern Extension be sent to the Chief Engineer on the 10th of each month, that this statement be certified by the Chief Engineer and forwarded by him to the Chief Auditor by the 20th of each month.

19. That a monthly summary of articles issued from Engineering Stores and Workshop respectively, be forwarded by the Chief Engineer to the Chief Auditor before the close of the succeeding month.

20. That each Assistant Engineer forward to the Chief Engineer before the close of each month a statement of the stores received by him from head-quarters during the preceding month.

21. The District Engineer to show on what works the stores have been or will be used. This list to be priced in the Chief Engineer's office.

22. That these original statements be forwarded by the Chief Engineer to the Chief Auditor.

23. These statements will form an outside check upon the amount sought credit for by the Engineering Department on account of issues from Engineering Stores and Workshop.

(Signed) W. S. BETTS.
Agent.

18*th May* 1872.

No. 152. ORDER THEREON, 8th July 1872, No. 1,645.

RAILWAY, No. 34.

IN accordance with the recommendation of the Consulting Engineer the Government sanction the proposed arrangements for the regulation of the accounts of expenditure incurred on the Southern Extension of the Great Southern of India Railway.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

No. 153. (DOCKET No. 1,646, dated 8th July 1872.)

COPY of the above forwarded for the information of the Government of India.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

Exd. S. T. Austin.

No. 4510

GREAT SOUTHERN OF INDIA RAILWAY.

AGENT'S OFFICE,

NEGAPATAM, 20 May 1872

From

THE AGENT,

Great Southern of India Railway,

To

The Consulting Engineer
for Railways
Madras

SIR,

I herewith submit for the sanction
of Government, a Draft of the arrangements
proposed to be put in force on the Southern
Extension, to regulate the mode of accounting
for expenditure incurred thereon

This Draft was last week
considered and approved by Captn Moberly
the Chief Engineer, the Chief Auditor
and myself.

I have the honor to be
Sir.
Your most obedient Servant
William Bell
Agent

RAILWAY DEPARTMENT.

CONSULTING ENGINEER'S OFFICE.

No. 319.

From Lieut.-Coll. J. H. M. Shaw-Stewart R.E.

Consulting Engineer for Railways,

To Colonel G. W. Walker R.E.

Secretary to Government,
Public Works Department,
Fort Saint George.

SIR,

I have the honour to enclose a letter from the Agent of the Great Southern of India Railway, submitting for the sanction of Government a draft of the arrangements proposed to be put in force on the Southern extension of that line, to regulate the mode of accounting for

No. 4510 dated 22nd May 1872.

From

The Consulting Engr. for Railways

To

The Secretary to Govt. P.W.D.

Dated 22nd May 1872

No.

Respecting arrangements for working Southern Extension.

P.W. 307 M/J.

for expenditure incurred thereon. Mr Betts states that the draft is approved by himself and by the Examiner of Railway Accounts, also by the Chief Engineer and the Chief Auditor of the Company.

2 I have delayed laying these papers before Government, as I wished before doing so to discuss with the Railway Authorities certain points connected with the proposed arrangements, especially as regards the four open heads of account, alluded to in clauses 13 and 14.-

I had last week an opportunity of fully and satisfactorily discussing these points, and I have now the honour to recommend that the proposed arrangements be sanctioned.

I have the honour to be,

Sir,

Your most Obt Servant,

Madras
21st June
1872

Lieutenant Scott Moncrieff R.E.
Cons Engr for Railways

No 1645.

As accordance
with the recommendation
of the Consulting Engineer
-given the Government
sanction the proposed
arrangement for the
of the accounts
regulation incurred
of expenditure
on the Southern Extension
of the Great Southern of
India Railway.

Dept 13/7/72.

From The Consulting Engineer for Railways, Madras
To The Secretary to Government, P.W. Department, Fort St George

P. W. 1872 Dept
Pro of Govt for Sales
No 1074

RAILWAY DEPARTMENT.

1872.

From

The Consulting Engineer
for Railways,

To

The Secretary to Government,
P. W. Department,
Fort Saint George.

Dated 21st
Recd. 22 } June 1872.

Encl: 2

No. 319.

No 1645-1646-64 Dept
Submitting for
the sanction of Govt
a draft of the
arrangements to be
put in force on the
Southern Extension of the
G. I. of I. Ry

No 157

Despatched to Madras 24th June/72

No 1646.
Copy of the above
forwarded for the
information of the Govt
of India -
Lyall

No 3074

Govt. of Madras. 1872.

PUBLIC WORKS.

To
The Consulting Engineer
for Railways

Dated

Read. Encl. 2

G. O. 6th July 1872. No 1645-
1646.

Nos 151-152-153

Accounts (Rly) - Rlie arrangements proposed by the C. Engr for Rlys for the regulation of the accounts of the expenditure incurred on the Southern Extension of the G. S. of I Rly, sanctioned.

Forwarding Copy of Proceedings sanctioning the arrangements proposed by the C. Engr for Rlys for the regulation of the accounts of the expenditure incurred on the S. & Southern Extension of the G. S. of India Rly