M.R.O. 1—77,000—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. 2449-49 Press / Mis.
304-309

Dated 14-10- 1872.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 17th October 1872.

No. 307. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 25th September 1872, No. 509 :—

With reference to the Proceedings of the Government of India, No. 284 A.R., dated 5th March 1872, and to their subsequent letter No. 798 A.R. of the 17th June last, I have the honour to enclose a letter* from the Agent of the Great Southern of India Railway submitting, for the approval of Government, proposals as to the apportionment of "general management" and superintendence in the Locomotive Department between Capital and Revenue.

G. O., No. 732 of 14th March 1872.
" 1,626 of 5th July 1872.
* No. 4,675 of 9th September 1872.

2. I informed the Agent that to arrive at a fair division of the general charges it appeared to me advisable that the proportion which each kind of superintendence bore to the work under such superintendence should be ascertained by comparing the total expenditure on each of these heads from the commencement, and then to apply that proportion to the expenditure every month on Capital and on Revenue. The percentage thus obtained to be fixed, and the sums actually charged to Capital or Revenue to vary with the expenditure.

3. Mr. Betts has accordingly calculated the cost of superintendence from the commencement to the 30th of June last in the Home and Agency Departments. This cost has worked out to a proportion of 6·9 per cent. upon the expenditure carried to final heads of account, as shown in a statement which accompanies the Agent's letter.

4. A list of the staff proposed to be set aside for the Revenue audit exclusively is also forwarded by the Agent.

5. The result is that the Agent proposes to set aside Rupees 880 per mensem from the 1st July last to the debit of Revenue to represent the cost of the agency staff employed exclusively upon Revenue work; and to credit to Capital and debit to Revenue monthly a sum equivalent to 7 per cent. upon the cash expenditure in India to represent the proportions of the Home management and of the Indian agency employed upon general duties, which are chargeable to the Revenue account.

6. The Agent proposes that 13 per cent. be charged on the Capital cash expenditure for all Capital work taken in hand by the Locomotive Department, such charge to be held to represent the value of superintendence bestowed thereon.

7. The Examiner of Railway Accounts considers the percentages named by the Agent to be fair, and I beg to recommend them for approval.

Letter No. 473 of 17th September 1872, herewith enclosed.

From the Examiner of Railway Accounts, to the Consulting Engineer for Railways, dated Madras, 17th September 1872, No. 473.

Your memorandum No. 795 of 13th instant, forwarding letter No. 4,675 of 9th idem, from the Agent, Great Southern of India Railway (herewith returned with its enclosures) for my opinion.

2. When I was at Negapatam lately I conferred with Mr. Betts upon the subject of the apportionment of general management between Capital and Revenue, and the figures regarding the Home and Agency Departments were then got out. The locomotive proportions had not been arrived at when I left.

3. I am of opinion that the proportions set forth in the Agent's letter are fair, and would recommend them for adoption.

From the Agent of the Great Southern of India Railway, to the Consulting Engineer for Railways, dated Negapatam, 9th September 1872, No. 4,675.

With reference to your letters Nos. 272 and 303 of the 12th and 30th July last, I have to inform you that the cost of superintendence from the commencement to 30th June last in the Home and Agency Departments, calculated in the manner desired by you, works out 6·9 per cent. upon the expenditure carried to final heads of account.

2. Statements giving details of the figures upon which this percentage is based are attached hereto.

3. I also forward a list of the staff proposed to be set aside for the Revenue audit exclusively.

4. The result of these figures is that it is proposed from the 1st of July last to debit the Revenue Account with Rupees 880 per mensem to represent the cost of the agency staff employed exclusively upon Revenue work; and that a sum equivalent to 7 per cent. upon the cash expenditure in India, debited monthly to the Revenue Account, shall be credited to Capital and debited to Revenue to represent the proportion chargeable to the latter account of the Home Management and Indian Agency employed upon general duties.

5. I wish to point out a singular error in letter No. 798 A. R. from the Secretary to the Government of India. It is stated in paragraph 2 that "the traffic or revenue work of the agency will be largely increased by the extra work of hauling the construction material," but that agency "if increased at all in strength, owing to the extension, cannot be increased much." The reverse will be really the case. The work in the Revenue audit will be increased by the checking of one invoice daily, for which five minutes would be a liberal allowance to make to the audit clerk engaged in checking invoices. The cost of Drivers, Firemen, and Guards employed in working the material train is of course debited direct to Revenue through the traffic and locomotive pay sheets, and it has nothing to do with the agency staff, while the staff required for auditing the accounts of the fourteen districts of the extension will require to be more than double the strength of the present establishment.

At present the superintendence staff employed in the Locomotive Department is debited direct to the Revenue Account, as only a trifling amount of Capital work is in hand in that department, but in the course of a short time the new rolling stock will be put in hand, and some percentage to represent the value of superintendence bestowed upon that work should be agreed to. I have had the cost of superintendence upon expenditure taken out in the Locomotive and Carriage and Waggon shops Department since the separation of the offices of Locomotive Superintendent and Resident Engineer, and find the percentage to be 13·1. Will you please let me know if Government will sanction 13 per cent. being charged on the Capital cash expenditure for all capital work taken in hand by the Locomotive Department, such charge to be held to represent the value of superintendence bestowed thereon.

GREAT SOUTHERN OF INDIA RAILWAY.

Statement showing percentage of cost of Superintendence to Expenditure.

	Rs.	A.	P.	Rs.	A.	P.
Total expenditure on Capital Account from commencement to 30th June 1872	1,54,96,777	3	7			
Less—General charges, as per Statement B ...	9,64,473	4	5			
				1,45,32,303	15	2
Total expenditure on Revenue Account from commencement to 30th June 1872, as per Statement C.	31,54,845	0	8			
Less—General charges, as per Statement B ...	2,40,532	1	6			
				29,14,312	15	2
Net Expenditure...	.....			1,74,46,616	14	4
General charges, Capital	9,64,473	4	5			
Do., Revenue	2,40,532	1	6			
Total...	12,05,005	5	11	=6·9 per cent. upon net expenditure.		

B.

Statement showing cost of Home Management and Indian Agency.

		Capital. Rs.	A.	P.	Revenue. Rs.	A.	P.
1859	June ...	8,284	1	0	.....		
	December...	17,283	11	6	.....		
1860	June ...	23,072	8	9	.....		
	December...	21,624	9	2	.....		
1861	June ...	26,470	11	4	.....		
	December...	26,582	0	1	613	9	1
1862	June ...	23,807	4	0	3,086	14	8
	December...	18,034	0	5	6,838	4	10
1863	June ...	14,420	9	1	18,293	1	10
	December...	26,786	1	7	6,307	3	8
1864	... .	33,395	3	9	6,280	9	0
	June ...	50,147	2	8	3,253	0	0
1865	December...	37,762	1	4	2,977	10	7
	June ...	43,470	0	2	3,633	0	8
1866	December...	43,326	12	10	2,781	2	5
	June ...	16,639	15	7	2,789	2	5
1867	December...	13,255	11	10	6,613	9	9
	June ...	19,605	9	0	6,553	8	11
1868	December...	20,588	6	4	14,618	4	10
	June ...	20,550	12	11	14,102	2	1
1869	December...	21,932	1	3	14,879	12	8
	June ...	15,152	8	6	24,554	9	8
1870	December...	15,212	1	7	21,382	14	6
	June ...	19,201	3	8	20,874	15	9
1871	December...	14,539	3	0	28,980	3	6
	June ...	12,321	13	7	31,058	4	8
1872	December...	3,61,006	15	6	.....		
Home management from commencement to June 1872 ...							
	Total...	9,64,473	4	5	2,40,532	1	6

C.

Statement of Expenditure debited to the Revenue Account from the commencement to the 30th June 1872.

Half-year ending—		Amount. Rs.	A.	P.
1861	December ...	17,969	5	3
1862	June ...	47,168	4	11
	December ...	57,865	3	5
1863	June ...	75,787	9	3
	December ...	68,649	12	2
1864	June ...	79,970	11	6
	December ...	86,524	2	11
1865	June ...	88,869	13	9
	December ...	1,01,508	10	3
1866	June ...	95,169	3	3
	December ...	1,32,696	0	1
1867	June ...	1,41,260	8	9
	December ...	1,60,729	8	2
1868	June ...	1,75,216	2	5
	December ...	1,91,337	11	8
1869	June ...	2,28,999	13	2
	December ...	2,55,830	8	6
1870	June ...	2,37,490	8	1
	December ...	2,27,750	8	6
1871	June ...	1,98,937	9	5
	December ...	2,30,516	12	2
1872	June ...	2,54,596	9	1
	Total...	31,54,845	0	8

Proceedings of the Madras Government, Public Works Department, 17th October 1872.

Statement of Staff employed on the Audit of Revenue Account.

No.		Rate per Mensem.	Total.
		RS.	RS.
1	Clerk at ...	60	60
3	Do at ...	50	150
1	Do. at ...	45	45
1	Do. at ...	40	40
2	Do. at ...	35	70
3	Do at ...	30	90
11	Do. at ...	25	275
2	Do. at ...	20	40
4	Do. at ...	15	60
5	Do. at ...	10	50
	Total...	.....	880

NEGAPATAM,
5th September 1872.

(Signed) W. S. BETTS,
Agent of the G. S. I. R.

No. 308. ORDER THEREON, 17th October 1872, No. 2,448.

RAILWAY, No 43.

G. O., No. 732, dated 14th March 1872.
Do., ,, 1,626, ,, 5th July ,,

IN compliance with the orders noted in the margin the Consulting Engineer submits for approval the proposals contained in the papers above recorded relative to the apportionment between Capital and Revenue of general charges on the Great Southern of India Railway. The Examiner of Railway Accounts whose opinion has been obtained considers the proportions now fixed to be equitably divided, and His Excellency the Governor in Council resolves to forward them for the sanction of the Government of India.

(Here enter No. 2,449, dated 17th October 1872.)

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.
,, Examiner of Railway Accounts.

Exd. E. C. Shunker.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 17*th October* 1872.

No. 309. No. 2,449.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

RAILWAY, No. 44.

SIR,—With reference to the Proceedings of the Government of India, Nos. 284 and 798 A. R., dated 5th March and 17th June 1872, respectively, I am directed by His Excellency the Governor in Council to forward the proposals contained in the accompanying papers for dividing between Capital and Revenue general charges on the Great Southern of India Railway. The proportions fixed have been approved both by the Consulting Engineer and Examiner of Railway Accounts, and I am to recommend them for the sanction of the Government of India.

I have the honour to be,
Sir,
Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. E. C. Shunker.

Govt. of {1872} Madras.

PUBLIC WORKS.

To

THE SECRETARY TO THE GOVERNMENT

OF INDIA.

Dated October 17th.

Recd. *Encl.*

G. O., 17th October 1872, No. 2,449.

OCTOBER.

No. 309

SUBMITTING, for sanction, certain proposals relative to the apportionment between Capital and Revenue of general charges on the Great Southern of India Railway.

7*

RAILWAY DEPARTMENT. CONSULTING ENGINEER'S OFFICE.

No. 509.

From Lieut.-Col. J. B. Mc. 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,

With reference to the Proceedings of the Government of India No. 284 A. D. dated 5th March 1872, and to their subsequent letter No. 798 A. D. of the 17th June last, I have the honour to enclose a letter from the Agent of the Great Southern of India Railway submitting for the approval of Government proposals as to the apportionment of general management and superintendence

G.O. No. 732 - 14th March 1872.

G.O. 1626 - 5th July 1872.

* No. 4675 - 9th September 1872.

superintendence in the Locomotive department between Capital and Revenue.

2. I informed the Agent that to arrive at a fair division of the general charges it appeared to me advisable that the proportion which each kind of superintendence bore to the work under such superintendence should be ascertained, by comparing the total expenditure on each of these heads from the commencement, and then to apply that proportion to the expenditure every month on Capital and on Revenue. The percentage thus obtained to be fixed, and the sums actually charged to Capital or Revenue to vary with the expenditure.

3. Mr. Betts has accordingly

-cordingly calculated the cost of superintendence from the commencements to the 30th of June last in the Home and Agency departments. The cost have worked out to a proportion of 6.9 per cent upon the expenditure carried to final heads of account, as shewn in a statement which accompanies the Agent's letter.

A list of the staff proposed to be set aside for the Revenue audit exclusively is also forwarded by the Agent.

5. The result is that the Agent proposes to set aside Rs 880 per mensem from the 1st July last to the debit of Revenue, to represent the cost of the Agency staff employed exclusively upon Revenue work, and to credit to Capital

and

and debit to Revenue monthly a sum equivalent to 7 per cent upon the Cash expenditure in India, to represent the proportions of the Home management and of the Indian Agency employed upon general duties, which are chargeable to the Revenue Account.

6. The Agent proposes that 13 per cent be charged on the Capital Cash expenditure for all Capital work taken in hand by the Locomotive department, such charge to be held to represent the value of superintendence undertaken thereon.

7. The Examiner of Railway Accounts considers the percentages named by the

Letter No: 1473 17th September 1872 herewith enclosed

EXAMINER RAILWAY ACCOUNTS OFFICE,

No. 1473 Madras, 17th September 1872.

Agent to be fair, and I beg to recommend them for approval.

I have the honour to be

Sir

Your most obedient servt.

Lieutt Colh RE

Asst

Madras
25th September
1872

Consg Engineer for Railways

&c &c,

Genl

Colh

Chief

Madras Railway Accounts

17" P. 5

4695 GREAT SOUTHERN OF INDIA RAILWAY.

AGENT'S OFFICE,

NEGAPATAM, September 9th 1872

From

THE AGENT,

Great Southern of India Railway,

To The Executive Engineer
for Railways
Madras

SIR,

With reference to your letters Nos 272 and 303 of the 12th and 30th July last I have to inform you that the cost of superintendence from the commencement to 30th June last in the Home and Agency departments calculated in the manner desired by you, works out 6·9 per cent upon the expenditure carried to final heads of accounts.

Statements giving details of the figures upon which this percentage is based, are attached hereto.

I also forward a list of the Staff proposed to be set aside for the Revenue Audit exclusively.

The result of these figures is that it is proposed from the 1st of July last to debit the Revenue a/c with Rs 880 per mensem to represent the

1811

From The Examiner
Railway Accts
To The Consulting Engr
for Railways
Dated 17th Sept 1872
Rec'd 18th "
No 473.

Regarding the
percentage to be added
in the superintendence
of General Management
between Capital and
Revenue.

P.R. 4903/72.

the cost of the Agency staff employed exclusively upon Revenue work; and that a Sum equivalent to 4 per cent upon the cash expenditure in India, debited monthly to the Revenue account, shall be credited to Capital and debited to Revenue to represent the proportion chargeable to the latter account of the Home Management and Indian Agency employed upon general duties:

I wish to point out a singular error in the letter No. 798 A. R. from the Secretary to the Government of India It is stated in paragraph 2 that "the "traffic or Revenue work of the Agency "will be largely increased by the "extra work of hauling the construction "material", but that Agency "if in- "creased at all in strength owing "to the extension cannot be increased "much" The reverse will be really the case. The work in the Revenue audit will be increased by the checking of one invoice daily, for which five minutes would be a liberal allowance to make to the audit Clerk engaged in checking Invoices

Services. The cost of Drivers, Firemen and Guards employed in working the material train is of course debited direct to Revenue like the Traffic and Locomotive Pay sheets and it has nothing to do with the Agency Staff. While the Staff required for auditing the accounts of the 14 Districts of the Extension will require to be more than double the strength of the present establishment

At present the superintendence staff employed in the Locomotive department is debited direct to the Revenue Account, as only a trifling amount of Capital work is in hand in that department, but in the course of a short time the new rolling stock will be put in hand, and some percentage to represent the value of superintendence bestowed upon that work should be agreed to. I have had the cost of superintendence upon expenditure taken out in the Locomotive and Carriage and Wagon Shops department since the separation of the offices of Loco Superintendent

Superintendent and Resident Engineer and find the per centage to be 13.1 will you please let me know if Government will sanction 13 per cent- being charged to the Capital cash expenditure, for all Capital work taken in hand by the Locomotive department; such charge to be held to represent the value of superintendence bestowed thereon

I have the honor to be
Sir
Your most obedient
Locomotive Supt.
Agent

Great Southern of India Railway

Statement showing per centage of cost of superintendence to Expenditure

Total Expenditure on Capital Account from commencement to 30th June 1872	154,96,777	3	7			
Less general charges, as per Statement B	9,64,473	4	5			
				145,32,303	15	2
Total Expenditure on Revenue Account from commencement to 30th June 1872 as per statement C	31,54,845	0	8			
Less general charges, as per State. B	2,40,532	1	6			
				29,14,312	15	2
Net Expenditure				174,46,616	14	4
General charges Capital	9,64,473	4	5			
do Revenue	2,40,532	1	6			
	12,05,005	5	11	= 6·9 per cent upon Net Expenditure		

William S Bloss.

B

Great Southern & Indian Railway

Statement Showing Cost of Home Management and
Indian Agency

		Capital			Revenue		
1859	June	8284	1	0			
	December	17283	4	6			
1860	June	23072	8	9			
	December	21624	9	2			
1861	June	26470	11	4			
	December	26582	"	1	643	9	1
1862	June	23807	4	"	3086	4	8
	December	18034	"	5	6838	4	10
1863		14420	9	1	18293	1	10
1864	June	26786	1	7	6307	3	8
	December	23395	3	9	6280	9	"
1865	June	30147	2	6	3253	"	"
	December	37762	1	4	2977	10	7
1866	June	43470	"	2	3633	"	8
	December	43326	12	10	2781	2	5
1867	June	16639	15	7	2789	2	5
	December	13255	11	10	6643	9	9
1868	June	19605	9	"	6553	8	11
	December	20588	6	4	14618	4	10
1869	June	20550	12	11	14102	21	1
	December	21932	1	3	14879	12	8
1870	June	15152	8	6	24554	9	8
	December	15212	1	7	21382	14	6
1871	June	19201	3	8	20874	15	9
	December	14539	3	0	28980	3	6
1872	June	12321	13	7	31058	4	8
Home Management from Commencement to June 1872		361,006	15	6			
		964,473	4	5	249,532	1	6

Calcutta 2nd Aug 73

Accountant Gen.

Agent

C.

Great Southern of India Railway

Statement of Expenditure debited to the Revenue account from the Commencement to the 30th June 1872

Half Year Ending		Amount £	s	d
	December	17,969	5	3
1861	June	47,165	4	11
1862	December	57,865	3	5
	June	75,787	9	3
1863	December	68,649	12	2
	June	79,970	11	6
1864	December	86,524	2	11
	June	88,869	13	9
1865	December	101,508	10	3
	June	95,169	2	3
1866	December	132,696	0	1
	June	141,260	8	9
1867	December	160,729	8	2
	June	175,216	2	5
1868	December	191,337	11	8
	June	228,999	13	2
1869	December	255,630	8	6
	June	237,490	8	1
1870	December	227,750	8	6
	June	198,937	9	5
1871	December	230,516	12	2
	June	254,596	9	1
1872		3154845	0	8

Williamson Betts
Agents

Great Southern of Indian Railway

Statement of Staff employed on the audit of Revenue Account

No.		Rate per mensem	Total
1.	Clerk @ Rs	60.	60.
3	do. @ "	50.	150.
1	do. @ "	45	45.
1.	do. @ "	40.	40.
2	do. @ "	35	70
3.	do. @ "	30.	90.
11.	do. @ "	25	275
2	do. @ "	20.	40.
4.	do. @ "	15.	60.
5.	do @ "	10.	50
		Total Rs	880.

Negapatam
Sept. 5th 1892

Accountant & Cashier
Agent

P.W. 9702/12.

Rule

P.W. Dept.

No 2468

Proceedings of the Madras Government
Under date the October 1872.
Read the following

From the Consg Engineer
for Railways / Rec'd 25th Sept 1872
No 1659

In compliance
with the orders noted
in the margin the
Consulting Engineer
submits for approval
the proposals contain-
ed in the papers
above recorded relative
to the apportionment
between Capital and
Revenue of general
Charges on the Great
Southern

G.O 732 of 14th March 1872
G.O 1626 of 5th July 1872.

P.W. Dept. 2.

Southern of India
Railway. The Examiner
of Railway Accounts
whose opinion has
been obtained considers
the proportions now
fixed to be equitably
divided, and His
Excellency the Governor
in Council resolves to
forward them for the
sanction of the Govern-
ment of India.

70
3

A.C.R. No. 2469

To
The Com.r & Engr
for Railways/
Examiner Ry Accts/
Dep.o 23/10/72

To
The Secretary to the
Government of India.

Sir,

With reference
to the Proceedings of
the

the Government of India
No.s 284 and 798 A.R.,
dated 5th March and 17 June
1872 respectively, I am
directed by His Excel-
-lency the Governor in
Council to forward the
proposals contained
in the accompanying
papers for dividing be-
-tween Capital and
Revenue general charges
on the Great Southern
of India Railway. The
proportions fixed have
been approved both by the
Consulting Engineer and
Examiner of Railway
Accounts, and I am to

recommend

recommend them for the sanction of the Government of India.

C.E.S.

GWW

No 4703

Govt. of {1872} Madras.

PUBLIC WORKS.

To The Consulting Engr for Railways

& To the Secretary to the Govt of India

Dated

Recd. Encl. 6

G. O/ "Return 2448-244/

Nos. 307-308 & 309

G. S. of I. Railways. Passing orders on letter from the Engr. Secy. submitting proposals relative to the apportionment between Capital and Revenue of general charges on the F.C.S.Rly.

Submitting for sanction certain proposals relative to the apportionment between Capital and

Desps 23/10/72 with 35 Encls

Copies of Govt 2448 of 1872

12/12/72