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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	1908	Press
B.P. No.		Mis.
464-465.		
Dated	29. 7.	1873.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
29th July 1873.*

No. 464. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Guaranteed Railways,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Simla, 1st July 1873, No. 335 A.—G. R. —

IN acknowledging receipt of your letter marginally noted, I am directed to request that the Government of India No. 174, dated 19th April 1873. may be favoured with an expression of the views of the Government of Madras and of the officials of the Railway Companies in regard to the desirability and scope of the conference of the Auditors and Government Examiners of Guaranteed Railway Accounts proposed by the Government of India.

2. I am also to request that it may be stated whether, in accordance with paragraph 3 of Public Works Department Resolution No. 1,286—91 G. R. of the 12th August last, copies of the reports drawn up by the different auditors descriptive of the system of traffic accounts and audit in force on their respective lines have been circulated to the Auditors and Government Examiners of the other Guaranteed Railways.

No. 465. ORDER THEREON, 29th July 1873, No. 1,908.

RAILWAY, No. 54.

COMMUNICATED to the Consulting Engineer for Railways, who will obtain and submit the views of the Railway

Authorities on the subject referred to in paragraph 1.

2. Adverting to paragraph 2 the reports recorded in G. O., No 173, of 19th April 1873, will be printed and forwarded to the Consulting Engineer, who will take the necessary steps for circulating them and ascertaining the opinions of the Auditors and Government Examiners of other Guaranteed Railways on the system of traffic accounts and audit in force as described in those reports.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways, with Reports.

Exd. S. T. Austin:

Spare Copies.

From F MURCH, Esq., Chief Auditor, to R B ELWIN, Esq., Agent and Manager of the Madras Railway Company, dated Madras, 20th March 1873, No. 752

I HAVE to acknowledge the receipt of Consulting Engineer's letter, No. 744, dated 12th September, enclosing the Order of Government, No 2,118, dated 6th September, forwarding Proceedings of the Government of India, Public Works Department (Railway) Nos 1,286—91 G. R., 12th August 1872

2. In reference to the latter part of paragraph 3 of the Resolution of the Government of India, stating that it appears desirable before the Government and Railway Officers meet to discuss the several systems of traffic accounts and audit in force on their respective Railways "that each Auditor should draw up a full account of his own system, and prepare a complete set of the forms of accounts, which should be circulated for discussion and thorough comprehension by the other Auditors and Government Examiners of Accounts," I have the pleasure to submit a memorandum of the system of traffic accounts and audit, together with a complete set of forms in use on this line

STATION ACCOUNTS

3 *Coaching Traffic*—Tickets are issued to Station Masters by the Traffic Manager on indent, regulated by the known requirements of the station, and are prepared in series of 10,000 on Edmondson's system.

4 After the departure of each train the closing numbers of the tickets are recorded in the train, cash book, T. (40), and show the number of passengers booked by each train. The commencing number and closing number each day show the total tickets issued during the day

5 Defaced and half tickets are sent to the Audit Office the following day, together with the daily return of tickets issued, T. (70)

6 In cases where the traffic is very limited, paper tickets are issued, numbered consecutively for each station issuing

7 At the end of the week the classification of passengers, T (1), is prepared, showing commencing and closing numbers in each class, and the value of the same, less value of non-issued and halves, to the debit of the station issuing

8 *Excess fares, T (239)*—These returns are examined with the report of tickets collected, T (4), the charges and particulars of excess being checked. The information is abstracted at the end of the week and should agree with the summary in the weekly classification of passengers

9 *Passengers' luggage, T. (44)*—A ticket is issued showing the quantity allowed to be carried free, and the quantity in excess and amount payable thereon. A counterpart is given to the guard, whilst the counterfoil is retained as the station record, an abstract of passengers' luggage, T (10), is prepared and forwarded weekly

10 *Carrriages, horses, dogs, and pet animals*—For these tickets, T. (28), are issued, and a way bill, T (26) is sent by the guard of the train. A weekly abstract, T (8), prepared from the counterfoil of the ticket book is forwarded to the Audit Office

11 *Parcels*—Senders are required to fill in a forwarding note, T (18), with particulars and description of parcel, and in return get a receipt, T (78), a label, (F 14), (15), (16), (16A), indicating paid or to pay is pasted on the parcel. A parcels way bill, T 12 13 or 13A, as may be required, accompanies parcels. There are weekly parcel abstracts 'forwarded' and 'received,' form T (11) (11A), sent from each station to the Audit Office. These are prepared from the parcels outwards and parcels inwards books, T (52) (53), the stations record of parcels traffic. On presentation of the receipt at the receiving station the parcel is delivered and receipt taken in the parcels delivery book, T (54). If there is any delay in application for the parcel an advice, T (37 A), is issued. Form T (17) provides for the contingency of charges being incurred on a parcel prior to presentation at the railway recoverable at the receiving station

12 Soldiers travelling on Government Warrants are furnished with paper tickets, stations take credit for the value of the warrants as well as the value of requisitions of Police travelling, and the Military and Police Authorities are debited accordingly

13 *Goods Traffic*—Consignors on presenting a consignment of goods to be forwarded by the Railway are required to fill in a goods forwarding note, T. (18) (18A) (18B), declaring the number or quantity and nature of the article or articles to be sent, and in return receive an acknowledgment, T. (79) T. (152), for transmission to consignee, a "goods way bill," T. (22), accompany the goods. A record of which is kept by the stations forwarding in T. (56) and by the station receiving in T. (57). On production by the consignee of the receipt note at the receiving station, and on his giving an acknowledgment in T. (57) the goods are given up, and with them, if demanded, a goods delivery note T. (19), exhibiting the charges on the consignment.

14 Abstracts of goods forwarded, T. (20), and of goods received, T. (20 A), are forwarded to the Audit Office weekly.

15 The money collected for coaching traffic is recorded in the train cash book, that collected for goods traffic in the goods cash book of stations (T 101), and Station Masters are required to remit the amount thus collected with a memorandum (T 3).

16 The debits are summarised daily in (T 105), and at the end of the week the totals of each kind of traffic are transferred to the Account Current (T 6), in which credit is taken for the daily remittances (T 3) acknowledged by the cashier.

17 The balance shown in the Account Current is debited in the outstanding book (T 58), and also on the back of the Account Current rendered to the Audit Office.

18 The use of the forms sent herewith, but which may not have been referred to, will be apparent on an examination of them.

19 *Traffic Audit*—The first duty to be performed in connection with the traffic audit is to see that stations punctually render their returns and send in their tickets collected, and that the latter belong to the station collecting them. Should there be any tickets collected at a station beyond the destination marked on it the fact must be noted immediately, in order that it may be ascertained whether the receiving station has accounted for the excess.

20 The returns received have to be asserted and a note made of the several returns sent by each station. Missing returns are advised.

21 Tickets are examined with the daily returns of tickets issued and all irregularities detected are advised.

22 The weekly passenger classification is an account of all passengers booked during the week. The examination of the commencing number with the closing of the classification of the previous week and with the commencing number of the first "return of tickets issued" in the week, and the closing number with those given in the last "return of tickets issued" in the week, disclose the number of tickets in each class to be accounted for. The fares are then tested, and subsequently the calculations and additions.

23 Passengers' luggage tickets are examined to see that the numbers follow consecutively, that the charges are correctly made and accounted for.

24 Parcels traffic is checked after the manner of passengers' luggage, care being taken to see that the way bills are properly numbered and taken to account in the weekly abstract.

25 Horses, carriages, and dogs undergo a like process, proper numbering, correct charging and accounting being the points to which the Auditor's attention is directed.

26 Goods way bills or invoices are audited in detail to see that each consignment has been correctly classified and charged, and that the totals are correct. At the close of the week it is ascertained whether all way bills have been duly accounted for in the weekly abstract, as in the case of parcel, etc. Attention is paid to see that consecutive numbering has been observed.

27 *Accounts Current*—Stations remit by first train daily to the cashier their collections of the previous day, accompanied by a remittance note showing the amount sent.

28 The cash is examined in the Cashier's Office and compared with the Remittance No. (T 3).

29 As soon as the audit is complete the whole of the traffic, coaching, and goods is aggregated and proved with the cash collections and outstanding. This completes the audit.

(True Copy)

(Signed) R. B. FLWIN,
Agent and Manager

GREAT SOUTHERN OF INDIA RAILWAY

Memorandum explanatory of the system of Audit of the Traffic Accounts on the Great Southern of India Railway

1 *Coaching*—Each clerk in charge forwards to the Audit Office daily a return of the tickets issued and collected at his station, the tickets collected being sent with it. This return shows the several stations and classes of carriages for which the issues have been made, together with progressive number of the tickets used. These latter are verified with the return of the previous day, and if correct, i.e., if the opening numbers of the one corresponding with the closing numbers of the other, the rates and calculations are checked. In the column headed "collected" the total number of the tickets collected during the day is entered against the class and station to which they belong, and are examined both with the tickets sent into the Audit Office and the returns of the booking stations. All "missing" or "non-collected" tickets are duly noted, and such inquiry instituted regarding them as may be deemed necessary.

2 At the foot of this return the particulars of the "excess" fares recovered are recorded, the amount received, the train by which the passenger travelled, and such explanation of the cause of the excess as is known to the collecting clerk in charge being given. Guards of trains are instructed to note on their train way bills all cases of excess which may come to their knowledge, and these are advised the Audit Office through the Traffic Manager.

3 At the expiration of every month a return for that period is likewise submitted by the clerks in charge, in which information regarding the total transactions of the month is given, similar to that on the daily returns.

4 A return is sent weekly from every station showing the "forwarded" and "received" traffic under "parcels," "luggage," and "horses, carriages, and dogs," the foreign traffic being recorded on a return distinct from the locals. These returns, showing the daily totals and arranged according to stations, are accompanied by the way bills and luggage tickets collected at the station sending the return. These latter are checked in the Audit Office with regard to rates and calculations and the corresponding entries on the abstracts, the "received" traffic of one station being verified by the "forwarded" traffic entered on the booking stations return. The entries in the columns of the "foreign" abstract, under which the proportions due to each company of the several items are entered, are made in the Audit Office.

5 A similar return, but including both "foreign" and "local" traffic, is furnished monthly by each clerk in charge.

6 The telegraph traffic is returned to the Audit Office weekly, the forwarded and received traffic being rendered on one statement, and the charges, if the message is despatched over other than the railway's own system, due to each are shown.

7 At the foot of the monthly return of tickets, etc., collected and issued is the "General Summary" of coaching traffic or cash account. The balance with which this account opens consists of the "cash in hand" and "outstanding accounts" of the close of the preceding month, and represents the amount for the due collection and remittance of which the clerk in charge of the

station is responsible. The debits against the station are shown under the six following heads, the source from which the same are derived being noted against each —

Passengers — The amount under this head is the total shown in the monthly ticket return on account of tickets issued

Excess Fares is the sum shown under this head in the same monthly return

Telegraph is the total of the weekly returns of this traffic under "forwarded paid messages" and "received bearing messages"

Parcels
Passengers' Luggage
Horses, Carriages, and Dogs } The amount shown under these heads are formed from the "forwarded paid," less "paid" one, and the received "to pay" traffic recorded on the monthly abstract

8 The credits are obtained from the "cash in hand" and the "warrants" and "ledger accounts" transferred to the Audit Office for collection, the nature of which is subsequently touched upon. The balance consists of the "cash in hand" and the "outstanding" amounts at the close of the month. The first-mentioned is remitted on the first day of the succeeding month, and

full details are given under the "particulars of balance" with explanatory reasons why the several amounts have not been collected. From those stations where the traffic is somewhat large, the outstanding accounts are submitted in a separate form.

9 Whenever discrepancies of any kind are discovered in the Audit Office the stations are at once advised, and in addition thereto all

Advice of Corrections, (Form Y)

the weekly and monthly abstracts are, when

the audit of them is completed, sent to the several stations to be noted by the clerks in charge, who return them to the Audit Office with a certificate to the effect that the corrections have been attended to, and the necessary entries made in the station books. The balance due by the station being also shown in the monthly advice

Acknowledgment of Balance, (Form Z)

the station books. The balance due by the

10 *Goods* — All invoices received at a station are periodically dispatched to the Audit Office by the clerk in charge, those reaching the station during the first portion of the week

Invoices (Form I)

being sent on Friday, and those during the latter portion on the Tuesday following. On receipt in the Audit Office these invoices are immediately checked as regards rates, classification of goods, etc., entered thereon, all "under charges" are advised the station concerned by means of an under-charge note, which is treated by clerks in charge in the same manner as an invoice, and the amount entered therein becomes a debit against the station which failed to discover and collect the same, "over charges" are not communicated to clerks in charge, nor are they allowed to make them, such sums being recoverable only through the Traffic Manager in communication with the Audit Office

11 At the close of each week the clerk in charge of a station sends to the Audit Office a

Weekly Goods Forwarded abstract (local Form J)
Do Received do (Form K)

Do Forwarded or received foreign (Form L)
Foreign Invoices (Form M)

return of the goods forwarded from, and one of goods received at, his station, the local traffic being recorded separately from the foreign. In

the case of traffic forwarded to another Company's system, a statement of the invoices accompanies the abstract. The invoices (the total only of each being recorded) to and from each station are entered consecutively on these abstracts, and the week's total of each station is shown. These entries are verified from the audited invoices, and

Inaccuracy Note (Form N I)

Under charge Note (Form N II)

any errors noticed thereon are at once advised the forwarding and receiving stations concerned by means of an inaccuracy note, and on the answers being obtained from the clerks in charge the items are adjusted

12 Monthly returns of "goods" forwarded and received, local and foreign combined, are likewise submitted by clerks in charge of stations to the Audit Office

Monthly Abstract of Goods forwarded (Form O)
Do do received (Form P.)

13. The returns marginally noted are for the record of "live stock" traffic forwarded and received, and of warehouse rent, wagon demurrage, and portorage collected by the clerks in charge. These returns have ceased to be used,

Live Stock forwarded (Form Q)
Do received (Form R)

as the exigencies of the traffic on this line enable them to be dispensed with, the few items of live stock traffic which from time to time is sent over the line are recorded at the foot of the goods abstracts (Forms J, and K), forwarded or received as the case may be, amounts collected on account of rent, demurrage, etc., at stations, and the items are very few in number, are brought to account in the monthly goods cash account referred to in the following paragraph.

14. A goods cash account is forwarded at the close of every month by each clerk in charge

Monthly Goods Cash Account, (Form T)

On the debit side the balance at the beginning of the month for which the return is rendered,

consisting of outstanding accounts and the cash in hand, is shown. The debits against the station are recorded under the following heads — "goods forwarded paid," "goods received to pay," "live stock forwarded paid," "live stock received to pay," "under charges," and "sundries." The amounts shown under the forwarded and received traffic are obtained from the abstracts, and consist of the "paid" column of the former and the "to pay" of the latter. The under charges being the totals of the under charge notes forwarded to the station by the Audit Office, and such others as may have been made by the receiving station. The source from which the amount entered under rent and demurrage is obtained has been previously referred to

15. *General*. — The station receives credit by means of the cash remitted or "cash warrants"

Cash Remittance Note, (Form W)

forwarded to the Audit Office "paid on" amounts and "ledger accounts" transferred to the chief office for collection

16 At the close of each day the clerk in charge of a station makes up for despatch to headquarters on the following day all the cash which has been received at his station. This is sent to the cashier, accompanied by a note which shows what proportion of the remittance is on account of coaching or of goods. One portion of this note is returned by the cashier, duly receipted, to the clerk in charge of the remitting station, and the other forwarded to the Audit Office with a certificate of the cashier, that the amount noted thereon has been received; at the close of the month these are totalled and the result should coincide with the amounts taken credit for by the clerk in charge — the Coaching in the "General Coaching Summary" and the Goods in the "Goods Cash Account"

17. "Cash warrants" consist principally of requisitions for tickets, etc., by Government Departments (such as the Police, Quarter Master General, etc.) presented at stations, and

Advice of Cash Warrants, (Form V)

which the clerks in charge forward to the Audit Office, as received, to cover the debits which compliance therewith may have raised against them

18 Paid on amounts consist of disbursements by the forwarding station on account of cartage, etc. These sums are included in the charges for the goods despatched, and are collected by the receiving station. The entries under this head in the goods cash account are obtained from the columns so headed in the monthly goods forwarded abstract of the station seeking credit.

19 Ledger accounts are only allowed to be opened with the permission of the Traffic Manager, and the clerk in charge of the station is relieved

Ledger Accounts, (Form W,) 1 and 2

of all responsibility connected with the recovery of charges on goods booked under this privilege. A weekly list is submitted to the Audit Office of all amounts due on consignments forwarded or received, as the case may be, under this arrangement, and the total of these statements is credited to the station in the "goods cash account," under the head of "ledger accounts transferred to Audit Office." Bills are made out weekly upon the persons or individuals by whom the money is due.

20 The balance at debit of the station at the close of the month shown in the "goods cash account" consists of "cash in hand," which represents the collection of the last day of the month, and which are not remitted by the clerk in charge till the following day, and of outstandings

A detailed list of these latter is submitted with the monthly accounts, in which the cause of non-collection is given by the clerk in charge. These undergo close scrutiny in the Audit Office, and such notice of these explanations are taken as may be deemed necessary

21 As in the case of coaching all goods returns are, when the audit of them is completed, forwarded to the several clerks in charge, in order that the corrections made therein may be finally noted. These are returned to the Audit Office, and the acknowledgment of the balances declared against the station obtained from the clerk in charge

22 *Foreign Traffic*—The only system with which through booking arrangements in connection with this line are in force is the Madras Railway, and the traffic interchanged is not of much magnitude. The following is the method in which this traffic is cleared. Each Company sends weekly to the other returns of all traffic forwarded, showing the proportion of the charges due to each Company. These, to prevent delay, are accepted as the basis of the settlement of the through traffic balances, any item against which the receiving Company may have objection and which objection the forwarding Company admits, being adjusted in subsequently rendered statements at the close of each month, an account current is compiled in the Audit Office of the Madras Railway Company, and the balances therein shown are accepted by two Railways, subject to adjustment of errors in subsequent accounts. This plan has been found to work very satisfactorily, and its adoption has enabled the books of this Company to be closed at a much earlier date than would otherwise be the case were their completion delayed until each item of through traffic was finally disposed of.

23 The clerk in charge of each station submits to the Audit Office daily a return of the vehicles and sheets arriving at and leaving his station, and from these a statement is compiled every month showing the vehicles and sheets which have been despatched over the Madras Railway during that period. A similar return is received from the Madras Railway of vehicles and sheets despatched over this line, and these are accepted by the receiving Company for the declaration of the balances due on this account. All errors being subject to adjustment in subsequently rendered returns

24. The week's transactions close on Saturday night, and the abstracts contain entries of all invoices, way bills, etc., which have been received or forwarded as the case may be, up to the time of the closing of the abstracts, any invoices, etc., relating to the week's traffic, which may be subsequently received, are forwarded with a special advice to the Audit Office, where the necessary additions are made in the abstracts.

25 The weekly abstracts of forwarded traffic, local and foreign, and received local, are despatched from station to the Audit Office not later than the Tuesday of the week following that to which they refer, and the abstract of received foreign on the next day. The monthly abstracts are rendered on or before the 10th of the month succeeding that for which they are compiled.

NEGATIVE
20th October 1872

(Signed) J SMITH,
Chief Auditor.

(True Copy)

(Signed) W. CALLAGHAN,
Chief Clerk

From J T FISHER, Esq, Agent and Manager of the Carnatic Railway Company, to
Lieutenant-Colonel J H M SHAW-STEWART, R E, Consulting Engineer for
Railways, dated Madras, 16th October 1872, No 598

With reference to the G O, No 2,118, dated the 6th instant, and in compliance with the request contained in your letter, No 275, dated the 14th instant, I have to submit the following account of the system adopted on this Railway of dealing with the traffic accounts

2 Respecting the passenger traffic—There is kept at the stations what is called the train book, in which a record is taken of the commencing and closing numbers of the tickets issued by each train to all stations, which being thrown out in the money column shows the receipts by each train separately, there is also made out at each station a slip, showing the commencing and closing numbers of tickets issued to all stations daily, with the amount received, which is transmitted to head-quarters and checked with the tickets collected, there is also a weekly summary of the issues for the week, which is again checked by the dailies and previous weekly returns, and these are again compiled into a monthly account in which is included the receipts from goods, parcels, luggage, telegraph, and other miscellaneous receipts

3 For parcels and passengers' luggage a ticket is issued from a book, in which the counter-foil remains, the tickets being also progressively numbered, and these, when collected and received at head-quarters, are examined as to the correctness of the rate and amount charged, and also that they are properly included in the daily and weekly returns of passenger traffic before mentioned

4 Merchandise is invoiced upon a form similar to that used upon other Railways, and in like manner these bear a progressive number, the forwarding stations retain a copy in what is called the forwarding book for reference, and the receiving station also takes a copy in what is called the received book, and signatures for the due delivery of the goods are taken when the delivery is made, the original invoices are sent to head-quarters, where they undergo examination as to the correctness of the rates and amount charged, and the amounts "sent paid" and "received to pay" are debited to the respective stations, the station masters being held responsible for any errors that may have been made in the rates or amounts charged

5 These accounts, like those for passenger traffic, are made up into weekly and monthly totals, for the purpose of furnishing the requisite returns and statements to Government, and are analysed so as to exhibit the earnings from the different classes of goods and passenger traffic

6 The traffic collections are remitted daily to head-quarters for payment to the Government Treasury, and each station is credited with the amount of its remittances against the debit of the passenger and goods, etc., traffic, as made up in manner described in clauses 2, 3, and 4, the balance is struck monthly, and, if there are any outstandings, which rarely happens on this line, the station master is required to furnish a detailed account of them.

7. The forms used to arrive at these results are perhaps hardly such as would be found convenient for a large undertaking having many stations to deal with, and I therefore do not think it necessary to submit them for circulation among the Government Auditors of Railway Accounts or the Auditors of other Railway Companies, they have, however, hitherto answered the requirements of this Company satisfactorily, and so long as the traffic to be conducted remains of so limited a character as at present, I have not thought it desirable to incur any expense in altering or amending them.

(Signed) J T FISHER,
Agent and Manager.

All communications
should be addressed to
the Secretary

No 335 A 4
GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT.

Account
- Gd Railways

To The Secretary to the Govt of Madras
Public Works Department.
Simla, 1st July 1873

Sir,

In acknowledging receipt of
*No 174 of 19th April 73 your letter in reference, noted I am
directed to request that the Government
of India may be favored with an
expression of the views of the Government
of Madras and of the officers of the
Railway Companies in regard to the ex-
-tensibility and scope of the conference
of the auditors and Government Examiners
of Guaranteed Railway accounts pro-
posed by the Government of India.

2 I am also to request that it
may be stated whether in accordance
with para 3 of Public Works Department
Resolution No 1286-91 G.O. of the 12th
August

August last, copies of the Reports drawn up by the different auditors describing of the system of traffic accounts and audit in force in their respective lines have been circulated to the Auditors and Government Examiners of the other Guaranteed Railways.

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

W. Dickson, Esq. M.A.

Secretary to the Govt of India

to the Secy to the Govt of India
 14th July 1873

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Madras Railway
 Chief Auditor's Office
 Madras 20th March 1873

The Agent and Manager,
 Madras Railway, Madras.

Dear Sir,

I have to acknowledge the receipt of Consulting Engineer's letter no 744 dated 12th September enclosing the order of Government no 2118 dated 6th September forwarding Proceedings of the Government of India P. N. D. Railway nos 1286-91 of R. 12th August 1872.

In reference to the latter part of para 3 of the resolution of the Government of India stating that it appears desirable before the Government and Railway Officers meet to discuss the several systems of Traffic Accounts and Audit in force in their respective Railways that each Auditor should draw up a full account of his own system and prepare a complete set of the forms of accounts which should be circulated for discussion and thorough comprehension by the other Auditors and Government Examiners of accounts. I have the pleasure to submit a memo. of the system of Traffic Accounts and Audit together with a complete set of forms in use on this line.

Station Accounts

Coaching Traffic

Tickets are issued to station masters by the Traffic Manager on indent regulated

by the known requirements of the station, and are prepared in series of 10000 on Edmondson's system.

4 After the departure of each Train the closing number of the Tickets are recorded in the Train Cash Book J(40) and show the number of passengers booked by each Train. The commencing number and closing number each day show the total Tickets issued during the day.

5 Defaced and half Tickets are sent to the Audit Office the following day, together with the daily return of Tickets issued J(70)

6 In cases where the Traffic is very limited paper tickets are issued numbered consecutively for each station issuing.

7 At the end of the week the Classification of Passengers J(1) is prepared showing commencing and closing numbers in each class and the value of the same less value of non-issued and halves, to the debit of the Station issuing.

8 Excess fares J(239) - These returns are examined with the part of tickets collected J(4) the charges and particulars of excess being checked. The information is abstracted at the end of the week and should agree with the Summary in the weekly Classification of Passengers.

9 Passengers Luggage J(44) A Ticket is issued showing the quantity allowed to be carried free, and the quantity in excess and amount payable thereon.

6
A Counter part is given to the guard, whilst the counterfeits are retained in the station record. An abstract of Passengers Luggage J(10) is prepared and forwarded weekly.

10 Carriages, Horses, Dogs and Pet Animals For these Tickets J(38) are issued, and a way Bill J(26) is sent by the guard of the Train. A weekly abstract J(8) prepared from the Counterfeits of the Ticket Book is forwarded to the Audit Office.

11 Parcels. Lenders are required to fill in a Forwarding note J(18) with particulars and description of parcel and in return get a Receipt J(78) a label J(14) (15) (16) (16A) indicating hand on top, is pasted on the Parcel. A Parcel way Bill J(12) 13 or 13A - as may be required accompanies parcels. There are weekly parcel abstracts forwarded and received from J(11) (11A) sent from each station to the Audit Office. These are prepared from the Parcels outwards and Parcels Inwards Books. J(52) (53) the Stations record of Parcels Traffic On presentation of the receipt at the receiving station the parcel is delivered and receipt taken in the Parcels Delivery Book J(54) If there is any delay in application for the Parcel an advice J(37A) is issued, Form J(17) provides for the contingency of charges being incurred on a parcel prior to presentation and at the railway recoverable at the receiving

Station

12 Soldiers travelling on Government Warrants are furnished with paper tickets, stations take credit for the value of the warrants as well as the value of requisitions of Police travelling and the military and Police Authorities are debited accordingly.

Goods Traffic

13 Consignors on presenting a consignment of goods to be forwarded by the Railway are required to fill in a Goods Forwarding Note Y(18) (18A) (18B) declaring the number or quantity and nature of the articles or articles to be sent, and in return receive an acknowledgment Y(19) Y(152) for transmission to consignee, a Goods Way Bill Y(22) accompany the goods. A record of which is kept by the stations forwarding in Y(56) and by the Station Receiving in Y(57) On production by the consignee of the receipt material the receiving station and on his giving an acknowledgment in Y(57) the goods are given up and with them if demanded a Goods delivery note Y(19) exhibiting the charges on the consignment.

14 Abstracts of Goods Forwarded Y(20) and of Goods Received (Y(20) (20A) are forwarded to the Audit Office weekly.
15 The money collected for Coaching Traffic is recorded in the

Train Cash Book that collected for Goods Traffic in the Goods Cash Book of stations Y(101) and station masters are required to remit the amount thus collected with a memo Y(3)

16 The debits are summarised daily in Y(105) and at the end of the week the totals of each kind of Traffic are transferred to the Account Current Y(6) in which credit is taken for the daily remittances Y(3) acknowledged by the Cashier.

17 The Balance shown in the Account Current is debited in the Outstanding Book Y(58) and also on the back of the Account Current rendered to the Audit Office.

18 The use of the forms sent herewith but which may not have been referred to will be apparent on an examination of them.

Traffic Audit

19 The first duty to be performed in connection with the Traffic audit is to see that Stations punctually render their returns and send in their tickets collected, and that the latter belong to the station collecting them. Should there be any tickets collected at a station beyond the destination marked on it the fact must be noted immediately in order that it may be ascertained whether the receiving station has accounted for the excess.

20 The returns received have to be asserted and a note made of the several

returns sent by each station. Missing returns are advised.

21 Tickets are examined with the daily returns of Tickets issued and all irregularities detected are advised.

22 The Weekly Passenger Classification is an account of all Passengers booked during the week. The examination of the commencing number with the closing of the classification of the previous week and with the commencing number of the first "Return of Tickets issued" in the week, and the closing number with those given in the last "Return of Tickets issued" in the week disclose the number of Tickets in each class to be accounted for. The fares are then tested, and subsequently the calculations and additions.

23 Passengers Luggage Tickets are examined to see that the numbers follow consecutively, that the charges are correctly made, and accounted for.

24 Parcels Traffic is checked after the manner of Passengers Luggage care being taken to see that the Way Bills are properly numbered and taken to account in the weekly Abstract.

25 Horses, Carriages and Dogs minders, a like process, proper numbering, correct charging, and accounting being the points to which the Auditor's attention is directed.

26 Goods Way Bills or Invoices

are audited in detail to see that each consignment has been correctly classified and charged, and that the totals are correct. At the close of the week it is ascertained whether all way Bills have been duly accounted for in the weekly Abstract, as in the case of parcel &c. Attention is paid to see that consecutive numbering has been observed.

Accounts Current

27 Stations remit by first train daily to the Cashier their collections of the previous day, accompanied by a Remittance Note, showing the amount sent.

28 The Cash is examined in the Cashiers Office and compared with the Remittance &c (T 3)

29 As soon as the Audit is complete the whole of the Traffic Coaching and Goods is aggregated and proved with the Cash collections and Outstandings. This completes the Audit.

Yours faithfully,
H. Fitzgerald Church
Chief Auditor

True Copy
H. R. Church
Agent & Manager

MADRAS. 16 October 1872

From J. J. Fisher Esq.
Agent & Manager
Carnatic Railway Co.
To Lieut-Col J. H. M. Shaw Stewart R.E.
Cons Eng. for Railway

With reference to the G.O. No 2118. dated the 6th Inst. and in compliance with the request contained in your letter No 275. dated the 14th Inst. I have to submit the following account of the system adopted in this Railway of dealing with the traffic accounts. 2. ... Respecting the Passenger traffic. There is kept at the stations what is called the tram book, in which a record is taken of the commencing & closing Nos of the tickets issued by each train to all stations, which being thrown out in the money column shows the receipts by each train separately. There is also made out at each station a slip, showing the commencing & closing Nos of tickets issued to all stations daily with the amounts received, which is transmitted to head quarters and checked with the tickets collected. There is also a weekly summary of the issues for the week which is again checked by the dailies and previous weekly returns. and these are again compiled into a monthly account in which is included the

P. M. 1994/73.
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(11)

the receipts from goods, parcels, Luggage, Telegraph & other miscellaneous receipts.

3. For parcels and passengers. Luggage, a ticket is issued from a book, in which the counterfoil remains, the tickets being also progressively numbered and these when collected and received at Head quarters are examined as to the correctness of the rate and amount charged, and also that they are properly included in the daily & weekly returns of passenger traffic before mentioned.

4. Merchandise is invoiced upon a form similar to that used upon other Railways and in like manner these bear a progressive number, the forwarding stations retain a copy in what is called the forwarding book for reference, and the receiving station also takes a copy in what is called the received book, and signatures for the due delivery of the goods are taken when the delivery is made. The original invoices are sent to Head quarters where they undergo examination as to the correctness of the rates and amounts charged, and the amounts "sent paid" and "received to pay" are debited to the respective stations, the station Masters being held responsible for any error that may have been made in the rates or amounts charged.

5. These accounts like those for Passenger traffic

traffic are made up into weekly and monthly totals, for the purpose of furnishing the requisite returns & statements to Govt, and are analyzed so as to exhibit the earnings from the different classes of goods and passenger traffic.

6. The traffic collections are permitted daily to Head Quarters for payment to the Govt Treasury, and each station is credited with the amount of its remittances against the debit of the Passenger & Goods traffic, as made up in manner described in clauses 2, 3 & 4, the balance is struck monthly and if there are any outstandings which rarely happens on this line, the station Master is required to furnish a detailed account of them.

The forms used to arrive at these results are perhaps hardly such as would be found convenient for a large undertaking having many stations to deal with, and I therefore do not think it necessary to submit them for circulation among the Govt Auditors of Railways accounts or the auditors of other Railway Cos - they have however hitherto answered the requirements of this Co satisfactorily, and so long as the traffic to be conducted remains of so limited a character as at present, I have not thought it desirable to incur any expense in altering or amending them.

I have the honor to be
Sir,

Your most Obedt Servant
J. T. Fisher
Agent & Manager

P. W. D.

Under date the

187

Read the following :—

From the party Indian RE No. 335 & GR 27/1 July 73.

Communicated
to the Consulting Engi-
-neer for Railways who
will obtain and sub-
-mit the views of the
Railway Authorities
on the subject referred
to in Para 1-

Adverting to Para
2 the reports recorded

-5-

P.R. 594/72

Students can account
of the system a definite
are then. Ch. of ideas
with, the Graphic Cards

156598

Received of Mr. [illegible]
March 17 - 1892

The 2nd of May.
Dear Sir. I am sorry

The Mayor & Aldermen
Commons of the City of London

170000

in L. O. No. 173 of 19th
April 1873 will be
printed and forwarded
to the Consulting Engi-
-neer who will take
the necessary steps
for circulating them
and ascertaining
the opinions of the
Auditors and Govern-
-ment Examiners of
other guaranteed
Railways on the
system of traffic
accounts and audit
in force as described

in those reports—
ENR

38
—
2

To the Engineer, with Reports
with reports.

18 1. Copies of each Dated 6/8/73

PUBLIC WORKS

The Committee Engr
for Railways

Dates

Recd.

Enol.

G. O. 29th July¹⁸⁷³. No 1908

Dec. 4/4/65

accounts. Letter from the
Govt of India requesting in-
formation on the subject
of the accounts of the
Governor of India & enquiring
whether copies of reports on
different systems of
office accounts have been
submitted, and the instructions
the instructions.