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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	2192	Press
B.P. No.		Mts.
51-52.		
Dated	3-9.	195 1873

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
3rd September 1873.*

No. 51. Read the following Proceedings of the Government of India, Public Works Department, (Account—Guaranteed Railways), dated Simla, 2nd August 1873, No. 385—91 ^A/_{G.R.}

Adjustment of through traffic and other transactions between Guaranteed Railways.

Read again—

Public Works Department Resolution Nos. 1,020—6 A—R, dated 10th August 1872.

Read also—

Note by the Accountant-General, Public Works Department, No. 659 G—R, dated 3rd July 1873, and No. 727 G—R, dated 15th idem, suggesting certain modifications in the rules regarding the adjustment of through traffic and other transactions between Guaranteed Railways.

RESOLUTION.—On consideration of the modifications proposed by the Accountant-General in this Department, the Government of India deem it advisable to alter to some extent the procedure already laid down for effecting adjustments between the different Railway Companies. The accompanying rules, drawn up chiefly with a view to the simplification of the accounts, have therefore been approved by the Governor-General in Council, and should be substituted for those contained in Section III. of the accompaniment to Public Works Department Resolution Nos. 1,020—6 A—R, of the 10th August 1872.

ORDER—Ordered that this Resolution (and enclosure) be communicated to the Local Governments and Officers named in the margin for information and guidance.

Governments of Madras and Bombay.	
Consulting Engineers, Calcutta, Lahore, and Lucknow.	
Accountant-General, Public Works Department.	

2. Ordered also that a copy be forwarded to the Financial Department for information.

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

SECTION III.

Adjustment of through traffic and other accounts between different Railways.

THAT a uniform and definite procedure may be adopted in regard to the adjustment, by transfer entries, of the through traffic accounts between different Railways, the following instructions on the subject should be carefully attended to in future.

2. In order to make the procedure clearly intelligible, and to avoid unnecessary repetition, the Railway Company to which money is due on account of foreign traffic is designated in the following paragraphs as the (Cr.), and the Railway Company by which the amount is due as the (Dr.) Railway.

3. The procedure to be adopted in any case may be thus described :—

The (Cr.) Railway should, as occasion requires, send a bill for the amount claimed to the Auditor of the (Dr.) Railway, together with a Memorandum in Form M, signed by the Auditor of the (Cr.) Railway Company and the Examiner of Railway Accounts connected therewith.

4. After the bill is accepted, the Memorandum duly countersigned by the Auditor of the (Dr.) Railway Company and the Examiner of Railway Accounts connected therewith, should be returned to the Auditor of the (Cr.) Railway Company from whom it was received.

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3rd September 1873.*

5. Upon the transactions referred to in the various memoranda for any month being recorded in the books of the Companies concerned, the net result of each class of transaction should be reported to the Accountant-General, Public Works Department, in the prescribed Form B by the Examiners connected with both Railways, the entries in the statement from the (Cr.) Railway being supported by one certificate in Form XVII. for each class of transaction, e.g., through traffic mileage and demurrage, stores sold, etc. No voucher in support of the corresponding entries in Statement B for the (Dr.) Railway would, of course, be expected; in other words vouchers in support of entries in the statement of through traffic adjustments (Form B) will only be required for debits to foreign lines.

6. It must be clearly understood that in their own accounts and books, the Railway Companies should invariably show the gross debits and credits on each account quite irrespective of the manner in which the adjustments are made.

7. As soon as the transaction referred to in the certificate is adjusted between the Railways concerned, the Examiner connected with the (Cr.) Railway should prepare a receipt in Form XVIII. and forward it to the Accountant-General, Public Works Department, for countersignature. The date of transfer entered on this receipt should be the same as that in the certificate. This receipt will, after being further certified to by the Comptroller-General of Accounts, be returned to the Auditor of the (Cr.) Railway.

8. These receipts being intended as acknowledgments for sums received by Government in favour of any Railway from a foreign line, it must be borne in mind that these documents can only be granted by Government to those Companies whose Revenue Accounts are credited in the Government books. In the assumed case noted above, the receipt would be granted to the (Cr.) Railway.

9. Every endeavour should be made to have all through traffic and other accounts for any month finally adjusted within two months of the close of the period to which they relate, and further all bills for work done by one Railway for another, such as oiling, etc., and bills for mileage, demurrage, etc., all of which require to be checked by the (Dr.) Company, should be prepared and sent forward to that Company within 15 days of the close of the period to which they relate, so as to allow the (Dr.) Company sufficient time to check and correct these bills, and acknowledge their debt, and submit the necessary documents for clearing the account, within the stated period of two months. These limits of time are not obligatory, but it is believed that they will be found sufficient in practice, if the accounts are kept in a systematic manner, and returns are promptly prepared and sent forward.

FORM II.

No. _____ Dated _____

Railway Co. Dr.

To Scinde, Punjab and Delhi Railway for amount of their Bill No. _____, dated _____

attached Rupees _____

Auditor, S., P. and D. Railway, Examiner of Railway Accounts, Lahore.

Amount of Scinde, Punjab and Delhi Railway Company's Bill No. _____, dated _____

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3rd September 1873.*

for Rupees _____ for _____, accepted as a debit against this Railway

Company's _____ account for the month of _____

Dated _____ Auditor, Railway, Examiner of Railway Accounts.

No. 52. ORDER THEREON, 3rd September 1873, No. 2,192.

RAILWAY, No. 7.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts for information and guidance with reference to the undermentioned orders:—

G. O. No. 2,091, dated 3rd September 1872.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To the Consulting Engineer for Railways.

Examiner of Railway Accounts.

Exd. T. O'Connor.

Spare Copies.

GOVERNMENT OF INDIA.

ACCOUNT.
Guaranteed Railways.

No. 385—91 $\frac{A.}{G.-R.}$

Received 18. Sept.

Adjustment of through traffic and other transactions between Guaranteed Railways.

5-2382 of

Dec 21st 19th
Committed to the Consulting Engineer
for Railways and to the Managers of Railways
Accounts for information and guidance in the
business of the undersigned order.

Feb. 27/1872.

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C. E. for Rev. V.
H. H. West V.

Dr. under 8/9/73

4570
Govt. of 1873 Madras.

PUBLIC WORKS.

The Consulting Engs
for Railways

Date

Recd.

Encl.

G. O., 3rd Sept 1873, No. 2192.

Nos. 57462

Accounts -

Proceedings of the
Government of India, for
various Resolutions relative
to the ~~accounts~~ adjustment
of through traffic and other
transactions between Guaranteed
Railways, Comd^d to the Cong:
and to the Examiners of
Railway Accounts.