

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public works

DEPARTMENT

G.O. No.	939	Press
B.P. No.		Mis.
620-621		
Dated	26-3-	1873.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
26th March 1873.*

No. 620. Read the following Circular letter from the Officiating Deputy Secretary to the Government of India, Public Works Department, (Account—State Railway,) to the Governments of Madras and Bombay in the Public Works Department (Railway); to the Chief Commissioners of the Central Provinces and British Burmah; to the Resident at Hyderabad; to the Chief Engineer, Punjab Northern (State) Railway; to the Engineer-in-Chief, Indus Valley (State) Railway; to the Superintending Engineers, Agra and Delhi Districts, Rajpootana (State) Railway, Holkar (State) Railway, Neemuch (State) Railway Survey, Northern Bengal (State) Railway, and Western Rajpootana Railway Survey; and the Accountant General, Public Works Department; dated Fort William, 3rd March 1873, No. 5:—

As some doubts have been experienced as to the proper accounts through which the adjustment of the value of English Stores, short delivered in India, should be effected, I am directed to communicate the following instructions on the subject.

2. The full amount of each invoice received should be credited to the account "Expenditure in England, Stores," and a corresponding debit made in the account "London Invoices," and from this latter account the full debits for the articles concerned should be made to the head "London Stores."

3. When notice is received of the value of the short deliveries having been recovered, such value will be credited to "London Stores," and debited to the head of account (Transfers) through which the transaction has been brought into the books of the Railway concerned.

4. By this adjustment the expenditure in England, as shown by the Secretary of State, will always agree with the amount recorded under that head in the Indian books, and the total amount standing at the debit of the Railway on account of Indian and English expenditure will be correct. The only drawback to this arrangement is that the amount of apparent Indian expenditure will be shown as less than the actual Indian outlay. This, however, is a matter of little importance so long as a detailed list of the actual difference is kept on record for reference, if necessary.

No. 621. ORDER THEREON, 26th March 1873, No. 939.

RAILWAY, No. 59.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

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

Exd. S. T. Austin.

CIRCULAR No. 5 RAILWAY.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
State Railway.

To

THE GOVERNMENTS OF MADRAS AND BOMBAY, IN THE PUBLIC WORKS DEPARTMENT (RAILWAY).

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES AND BRITISH BURMAH.

THE RESIDENT AT HYDERABAD.

THE CHIEF ENGINEER, PUNJAB NORTHERN (STATE) RAILWAY.

THE ENGINEER-IN-CHIEF, INDUS VALLEY (STATE) RAILWAY.

THE SUPERINTENDING ENGINEERS, AGRA AND DELHI DISTRICTS, RAJPOOTANA (STATE) RAILWAY, HOLKAR (STATE) RAILWAY, NEEMUCH (STATE) RAILWAY SURVEY, NORTHERN BENGAL (STATE) RAILWAY AND WESTERN RAJPOOTANA RAILWAY SURVEY.

THE ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

FORT WILLIAM, MARCH 3, 1873.

SIR,

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4. By this adjustment the expenditure in England, as shown by the Secretary of State, will always agree with the amount recorded under that head in the Indian books, and the total amount standing at the debit of the Railway on account of Indian and English expenditure will be correct. The only drawback to this arrangement is that the amount of apparent Indian expenditure will be shown as less than the actual Indian outlay. This, however, is a matter of little importance so long as a detailed list of the actual difference is kept on record for reference, if necessary.

I have the honour to be,

SIR,

Your most obedient servant,

R. E. Smith Lieut.-Col., R. E.
Off. Depy. Secy. to the Govt. of India.

*To the Govt. of Madras
P. W. Department*

36
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To Eng^l Engr^s /
Examiner /
Sept 28/73

27 /
and to the Examiner of Railways
Account
Examiner
Communicated to the Consulting Engr^s for Railways

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Cp 1765
Govt. of Madras
PUBLIC WORKS.

To The Consulting Engr^s
for Railways

26" scale 939.
Nos. 620 & 621

London Stores. Circular
from the port of India
issuing instructions for
the treatment in accounts
of the value of short de-
liveries of London stores.
Com^d to the Comd^g and to
the h^d of the Act^s