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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1226-27	Press
B.P. No.		Mis.
Dated	7-5-	1954

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

No. 176. Read the following letter from Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 31st March 1874, No. 206:—

With reference to paragraph 2 of the Proceedings of Government, No. 1,908, dated 29th July 1873, I have the honour to state that the Reports drawn up by the Madras, the Great Southern of India, and the Carnatic Railway Authorities, in regard to the system of Traffic Accounts and Audit in force on their respective lines, were circulated to the Auditors and

Government Examiners of the Guaranteed Railways in the other Presidencies. Their replies* are herewith submitted.

2. It will be seen that the Auditors of the Scinde, Punjab, and Delhi, and of the Oude and Rohilkund Railways, have expressed their opinions as to the system of traffic accounts and audit obtaining in Madras, but that the Auditors of the Railway Companies in Bombay and Mr. Roberts of the East India Railway are unwilling to offer any remarks thereon.

3. The Government Examiners of the Guaranteed lines, with the exception of Bombay, have offered such remarks as they deemed necessary. Lieutenant Sargeant states that in the absence of copies of the forms referred to in the reports of the system in force on the Railways in Madras no opinion of any value can be formed, but adds that the general system is similar to that in force on the Bombay Railways, which, although perhaps capable of improvement in some details, works well on the whole.

From the Consulting Engineer to the Government of India for Railways, Lahore, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, Madras, dated Lahore, 22nd September 1873, No. 1,291.

I HAVE the honour to acknowledge the receipt of your letter, No. 757 of 7th August last, with accompaniments, and with reference thereto to forward, for your information, copy of a letter No. 3,247, of 23rd August, from the Auditor of the Scinde, Punjab, and Delhi Railway Company, expressing that officer's opinion on the Madras Presidency system of Railway Station Accounts.

2. A copy of a book describing the forms of accounts, etc., in use on the Scinde, Punjab, and Delhi Railway is also forwarded for your information.

Copy of a letter No. 3,247, dated 23rd August 1873, from the Auditor, Scinde, Punjab, and Delhi Railway, to the Agent, Scinde, Punjab, and Delhi Railway, Lahore.

In reply to your 2,466 of 22nd instant, I beg to offer the following remarks on the Madras Presidency system of Railway Station Accounts.

I have never found a daily account of tickets issued, as mentioned in paragraph 5, to be of much use. A daily remittance of cash, with a weekly account of tickets issued is, in my opinion, sufficient. This applies also to paragraph 1 of the Great Southern and paragraph 2 of the Carnatic Railway instructions.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

The outstanding book mentioned in paragraph 17 is not necessary here, as we do not, as a rule, profess to give credit.

The collected tickets are examined with the weekly return on this Railway.

With reference to paragraphs 3 and 5 of the Carnatic Railway Memorandum, a monthly return from the stations is not required on this line, and, with reference to paragraph 6, the telegraph traffic is on this Railway included for convenience sake in the weekly return of coaching traffic, but is set out separately to the proper head in the principal books.

With reference to paragraphs 9 and 21, the weekly balance sheets are not returned on this Railway to the stations, and the balances in these balance sheets are not altered, but the stations are advised of what alterations are necessary, and they take these to account, either by debit or credit in the ensuing week.

While the general principle on which the traffic accounts of the Madras, Great Southern, and Carnatic Railways is the same as in general use, it differs in many details to what I have seen on other Railways, especially in the instance of the returning of the balance sheets to the stations. But I apprehend that each Company's system works well, and is regulated to a great extent by local circumstances.

This is alluded to in paragraph 7 of the Carnatic Railway Memorandum, and in a previous report on this subject I stated, "I am of opinion that a fixed standard of forms of accounts to be compulsory for Railway for all detail working is not advisable. There are local circumstances which can scarcely be provided for, but there is nothing to prevent the main accounts being so kept that the information can be thrown out into a standard form, common to all Companies, for submission to Government," and I have no reason to alter that opinion.

From R. G. MACDONALD, Esq., Auditor of the Accounts of the Oude and Rohilkund Railway, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Guaranteed Railways, Railway Department, Madras, dated Lucknow, 4th November 1873, No. 485 G. E.

In reply to your letter No. 751, dated 7th August 1873, and reminder of the 28th October, I have the honour to enclose a memorandum embodying my opinion on the system of traffic account and audit in force on the Madras, the Great Southern of India, and Carnatic Railways as described in the reports received with your letter.

2. I regret the delay in complying with your request, which is due to press of current work.

3. As I am both Government Examiner and Auditor of the Oude and Rohilkund Railway, the opinion of the Company's Auditor asked by you through the Consulting Engineer need not be expected.

Note on the description of the Madras Railway's system of Traffic Accounts and Audit received with Consulting Engineer's letter, dated 7th August 1873, No. 751.

STATION ACCOUNTS.—Tickets.—These are supplied to stations by the Traffic Manager instead of by the Auditor as on this line. It is not apparent what facilities the Traffic Manager has for knowing the requirements of each station. The Auditor has the ticket register.

2. **Train Cash Book.**—This corresponds with this Company's "Register of Passengers booked" except that the latter embraces also a record of excess fares, and of freight realized from horses, carriages, and dogs booked.

3. Defaced and half tickets are treated in the same manner as on this line.

4. **Paper tickets.**—Same as on this and other lines.

5. **Weekly Return of Passengers**—This is the same as the Daily Return in use by this Company in every respect. It is presumed the daily return sent to the Audit Office of the Madras Railway gives simply the numbers of tickets sold without showing rates or amounts realized during the day.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

6. **Excess Fares.**—Returns of these as also of tickets collected are sent to the Audit Office, but whether daily or weekly is not clearly stated, and these are abstracted and agreed with the statements of tickets sold. It is questionable whether too much labour is not expended upon this matter of fares on many railways, and whether they repay the trouble expended on them.

7. **Luggage.**—On the Madras Railway there does not seem to be any invoices used for this description of traffic. The luggage ticket is in trefoil, one part being given to the owner, another to the guard of the train, and the third retained for reference. The principle is much the same in both cases, but the undersigned prefers the invoices, as being more compact and handy.

8. **Parcels.**—The Madras Railway system in regard to these is the same as that in force on this line, except that a separate record of parcels delivered is maintained, while on this line it is incorporated with the inwards book, and a weekly return is submitted to audit instead of the daily one on this line. Soldiers are booked in the same manner as on this line, only that on this line stations are not debited with the earnings from this description of traffic, and consequently credit is not afforded as on the Madras Line. The freight is debited by this Company direct to the account of the officer of Government from whom it is realizable by bill.

9. **Goods** are booked in the same manner as on this line. The abstracts are sent to audit weekly instead of daily. The goods cash book maintained appears to be equivalent to this Company's cash transmit note. But an account current is also kept up for which there is apparently little necessity; the cash collected daily is handed over daily to the Cashier as is done on this Railway. In this account the sum of each day's debits is entered on the debit side and credit is taken on the other for the amounts daily made over to the Cashier. The difference between the two sides is the amount outstanding.

10. **Traffic Audit.**—The system of traffic audit is stated in very general terms, but it seems to be conducted pretty much in the same way as on the Oudh and Rohilkund Railway.

GREAT SOUTHERN OF INDIA RAILWAY.

11. **COACHING TRAFFIC.—Passengers and Excess Fares.**—This is the same in every respect as on this Railway, but a monthly return is sent to the Audit Office, which this Company does not require, and for which there does not seem to be much need.

12. **Parcels, Luggage, Horses, Dogs, etc.**—A return is sent to the Audit Office weekly of the above traffic. The reason why this is not done daily as for the passenger traffic is not stated, and so far as can be seen there does not appear to be any.

13. **Telegraph.**—Same as on this line apparently. The monthly ticket return has an account current at the foot. Credit notes, warrants, etc., pass through the debit and credit sides of this account.

14. **Goods Invoices.**—These are sent to the Audit Office only twice a week instead of daily as on other lines; undercharges and overcharges are dealt with in the same manner as on other lines.

15. Weekly and monthly returns of goods traffic are furnished to audit. The monthly ones are apparently unnecessary.

16. "Paid on" consist of disbursements by forwarding station for cartage, etc., and these are collected at the receiving station. But it is not said how these "paid on" and recoveries are dealt with in the books. This information would have been useful.

17. Goods and coaching returns after audit are returned to the station staff in order that the corrections made therein may be finally noted, afterwards they are returned to Audit Office. This seems to be an objectionable way of doing business and would not answer for a long line of Railway.

THE CARNATIC RAILWAY.

18. The number of passengers booked by each train is entered separately in the train book. A slip showing the opening and closing numbers of tickets sold and the amount collected is sent to Audit Office daily. There is also a weekly and a monthly one.

19. The luggage and goods returns and records appear to be the same as on other lines, but the information given regarding them is somewhat meagre.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

20. GENERAL.—All these Railways seem to depend to a great extent on the compilations made by the station staff for their statistics of traffic. This Company keeps steadily in view the necessity for keeping down the cost of station establishments to a minimum; and, to avoid facilities for fraud, insists upon daily simple returns being sent to the Audit Office on the following day, while the cash goes also daily to the Cashier. All compilations and abstracts, cash books and accounts current, are avoided, and each return shows the cash realized on account of it, and gives a reference to the cash transmit note sending the money to the Cashier. Statistics and summaries of traffic are made in the Audit Office. The stations send in daily a simple record of their daily transactions with vouchers.

LUCKNOW,
4th November 1873.

(Signed) R. G. MACDONALD,
Auditor.

From the Officiating Consulting Engineer to Government of India for Guaranteed Railways, Lucknow, to Lieut.-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, Madras, dated Lucknow, 10th November 1873, No. 2,834.

In reply to your No. 1,034, dated 28th October 1873, I have the honour to refer you to the Government Examiner, Mr. R. G. Macdonalds, letter, No. 485 G. E., dated 4th November 1873, sent direct to your address.

From the Chief Auditor, East India Railway Company, to the Consulting Engineer to Government of India for Guaranteed Railways, dated Calcutta, 12th November 1873, No. 5,504.

In returning the enclosures of your No. 2,253½, dated 8th September 1873, I have the honour to point out that the criticising of each others practice by the Auditors of the Guaranteed Railway Companies for the information of the several Consulting Engineers, does not appear have been contemplated by the Government of India. Indeed, such criticism without an intimate acquaintance with the varying conditions and circumstances under which each line is worked, would be, to say least of it, imprudent.

2. I shall, however, be happy to receive copies of the reports descriptive of the system of traffic accounts and audit in force on other lines, with which I understand the Government of India wish each Railway Auditor to be furnished.

No. 370.

Copy of the foregoing forwarded to the Consulting Engineer, Madras, in reply to his No. 31, dated 10th January 1874.

(Signed) H. TAYLOR, Lieutenant-Colonel, R.E.,
Consulting Engineer to Government of India.
The 17th February 1874.

From the Consulting Engineer for Railways, Bombay, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, Madras, dated Bombay, 4th March 1874, No. 766.

In reply to your No. 754, dated 7th August last, I have the honour to state that the Auditors of the Railway Companies in Bombay are reluctant to criticise or offer any remarks on the system of traffic audit in force on the Madras Railways.

From W. GOODENOUGH BAYLEY, Esq., Government Examiner, Guaranteed Railway Accounts, Lahore, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, Madras, dated Lahore, 18th September 1873, No. 542 A. G.

I HAVE the honour to acknowledge the receipt of your letter No. 752, dated the 7th August 1873, forwarding the reports of the several Madras Lines descriptive of the system of audit in force.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

2. The Madras Railway Company system closely resembles that adopted by the Scinde, Punjab, and Delhi Railway, so far as the station accounts are concerned, but the description of audit in-force is too limited in the absence of the forms used and the procedure of the Audit Office to admit of more than a general opinion being given.

3. In the Great Southern of India it is noticed that a 'daily' and 'monthly' classification of tickets issued is in force; with the Scindé, Punjab, and Delhi a 'weekly' is found to be sufficient. It may perhaps be a question whether the amount of check gained by this procedure is fully compensated by the extra labour thrown upon both 'Stations' and 'Audit Office.' A similar remark applies also to the 'weekly' and 'monthly' abstracts of parcels, luggage, etc., etc.

The Station balance sheet appears to be a monthly form; with the Scinde, Punjab, etc., it is 'weekly.' It is noticed that in the balance sheet one debit to the stations is for "received bearing messages." It might be usefully considered whether all telegraph messages should not be 'prepaid.' The credits to station are stated to be "cash in hand;" this, I understand, to be a clerical error for "cash remittance."

In paragraphs 9 and 21 of this report it is stated that the weekly and monthly abstracts are returned to the several stations for the discrepancies to be noted by the clerks in charge. Is the risk run of loss of these important documents by this procedure compensated by the saving of clerical labour in the Audit Office in preparing separate advices of the corrections needed?

From Captain C. M. MOBERLY, Examiner of Railway Accounts to the Government of India, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, Madras, dated Calcutta, 24th October 1873, No. 2,675 G.

In reply to your letter No. 750 of the 7th August 1873, forwarding reports by the Auditors of Guaranteed Railways in Madras on the system of Traffic Accounts and Audit in force on their respective Railways with Proceedings of Government, No. 1,908 of 29th July 1873.

2. The system on the Madras Railway as far as described is very complete, and is, in my opinion, better than the systems on the other lines where they differ.

3. The card tickets are, I observe, supplied by the Traffic Manager. This work belongs, I think, more properly to the Audit Office.

4. The reports of the Madras and Carnatic Railways are silent on the practice observed in treating errors committed by stations as well as under and overcharges, and the manner in which they are carried through the accounts. These are important points in a traffic audit.

5. No mention either is made of the travelling audit check, or of the duties required of the Travelling Auditors.

6. Nor is it shown what check is exercised on the weight of goods entered in the invoices.

7. This check is very generally considered within the province of the Traffic Department alone, but I am of opinion that occasional weighment of consignments, lying at stations, by Travelling Auditors would be advantageous.

8. The Travelling Auditors might also be furnished with test weights to ascertain the accuracy or otherwise of weighing machines at stations.

9. The weekly system of audit is general all over India, but it is a question whether, with further development of traffic, it would not be an improvement to adopt the monthly system as in England. An economy of labour would certainly be the result.

10. Ledger accounts are, in my opinion, better abolished. The keeping them is not a necessity, as the East Indian Railway with its heavy traffic has none, and consequently bad debts are reduced to a minimum. The convenience to customers of the ledger account system is, I think, more imaginary than real.

From Lieutenant W. A. SARGEANT, R.E., Examiner of Guaranteed Railway Accounts, Bombay, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, Madras, dated Bombay, 1st November 1873, No. 659.

I HAVE the honour to acknowledge receipt of your No. 749, of the 7th August last, with accompaniments, calling for my opinion on the system of Traffic Accounts and Audit in force on the Madras Railways.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

2. My reply has been delayed in expectation that copies of the forms referred to in the explanatory memoranda would be received by book-post; in the absence of these, and considering the very cursory descriptions given, I do not think that an opinion of any value can be formed. I may remark, however, that the general system appears to be very similar to that in force on the Bombay Railways, which, although perhaps capable of improvement in some details, on the whole works very well.

No. 177. ORDER THEREON, 7th May 1874, No. 1,226.

RAILWAY, No. 21.

ORDERED that these papers be forwarded to the Government of India.

(Here enter No. 1,227, dated 7th May 1874.)

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.

Exd. S. T Austin.

Spare Copies

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 7th May 1874.

No. 178.

No. 1,227.

FROM

COLONEL G. W. WALKER, R.E.,
Secretary to the Government of Madras,

Public Works Department,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

Public Works Department.

RAILWAY, No. 22.

SIR,—With reference to paragraph 2 of your letter dated 1st July 1873, No. 335 A.—G. R., I am directed to forward herewith the accompanying letter from the Consulting Engineer for Railways giving cover to communications from the Auditors and Government Examiners of the Guaranteed Railways in the other Presidencies in reply to the reference made to them inviting their opinions on the system of Traffic Accounts and Audit in force on the Railways in this Presidency.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. S. T. Austin.

Spare Copies

No. 1291

9

FROM

THE CONSULTING ENGINEER TO GOVT. OF INDIA

FOR RAILWAYS, LAHORE.

TO

*Consulting Engineer
for Railways
Lahore.*

Dated LAHORE, 22 September 1873.

Sir,

I have the honor to
 acknowledge the receipt of
 your letter No. 3244 of 23rd
 August last with accompani-
 ments, and with reference
 thereto to forward for your
 information copy of a letter
 No. 3244 of 23rd August
 from the Auditor of the
 S. P. and D. Railway Com-
 -pany expressing that office
 opinion on the Maoria Re-
 sidency system of Railway
 station accounts. —

It is requested that
 the reply to this letter
 be addressed to the Con-
 sulting Engineer to Go-
 vernment of India for
 Railways, Lahore.

2. A copy of a book des-
cribing the forms of accounts
&c in use in the S. P. and
D. Railway is also forwarded
for your information.

I have the honor to be,
Sir,
Your most obed^t & serv^t

Goodwin Bayley

Consulting Engineer

Exp^d Rec^d
24/9/70

Rec^d

Copy of a letter No. 3247 dated 23rd
August/73, from the Assistant
Commissioner Punjab & Delhi Railway to
the Agent Punjab & Delhi
Railways, Lahore.

— In reply to your 2488 of 22nd instant.
They to offer the following remarks
on the Madras Presidency system
of Railway Station Accounts —

— I have never found a daily
account of tickets issued as men-
tioned in para 5 to be of much
use. A daily remittance of cash
with a weekly account of tickets
issued is in my opinion sufficient.
This applies also to para 1 of the
Great Northern and para 2 of the
Carnatic Railway instructions —

— The outstanding book mentioned
in para 17 is not necessary here as
we do not as a rule profess to

give credit. —
— The collected tickets are examined with the weekly return on this Railway.
— With reference to para 3 & 5 of the Carnatic Railway Memo: a Monthly Return from the stations is not required on this line, and with reference to para 6 the telegraph traffic is on this Railway included for convenience sake in the weekly return of coaching traffic but is set out separately to the proper head in the principal books. —

— With reference to para 9 and 21 the weekly balance sheets are not returned on this Railway to the stations and the balances in these balance sheets are not altered but the stations are advised of what alterations are necessary and they take these to account, either by debit or credit in the ensuing week. —

— While the general principle on which the traffic Accounts¹³ of the Madras Great Southern, and Carnatic Railway, is the same as in general use, it differs in many details to what I have seen on other Railways especially in the instance of the returning of the balance sheets to the stations. But I apprehend that each company system works well and is regulated to a great extent by local circumstances. —

— This is alluded to in para 7 of the Carnatic Railway Memo and in a previous report on this subject I stated, "I am of opinion that a fixed standard of forms of accounts to be compulsory for Railway for all detail working is not advisable. There are local circumstances which can,

83/0
FROM
THE CONSULTING ENGR. TO GOVT.
OF INDIA FOR RAILWAYS, LAHORE.
To

Dated _____ 187 }
Received 24. 10/15. 187 } No.

14. 7/74
18. 11/74

P. N. 1987/74

No. 485/82.
FROM
THE AUDITOR,
of the Accounts,
of the Oude & Rohilkund Railway.

To
The Consulting Engineer
for guaranteed Railways
Railway Department
Madras
Lucknow, 4 November 1873.

SIR,

In reply to your letter No. 751
dated 7th August 1873 and reminder of
the 28th October I have the honour to en-
close a memo: embodying my opinion on
the system of traffic accounts and audit
in force on the Madras, the Great
Southern of India, and Carnatic Railways
as described in the reports received with
your letter.

2. I regret the delay in complying
with your request which is due to
press of current work.

3. As I am both Government Examiner
and Auditor of the Oude and Rohilkund
Railway the opinion of the Company Auditor
asked by you through the Consulting Engineer
need not be expected.

I have the honour to be,
Sir,
Your most Obedt Servt.,
W. Macdonald,
Auditor.

173
Note in the description of the Madras Railway's
system of Traffic accounts and Audit received
with Consulting Engineer's letter
No. 751 dated 7th August 1873.

Station

Accounts

Tickets—These are supplied to stations by the Traffic
Manager instead of by the Auditor as on this line.
It is not apparent what facilities the Traffic Ma-
nager has for knowing the requirements of each
station. The auditor has the ticket register.

2. Train Cash Book—This corresponds with this Coy's
"Register of Passengers booked" except that the latter
embraces also a record of excess fares, and of freight
realized from Horses Carriages and Dogs booked.

3. Defaced and 1/2 tickets are treated in the same
manner as on this line.

4. Paper tickets—same as on this and other lines.

5. Weekly Return of Passengers—This is the same as the
Daily Return in use by this Company in every respect.
It is presumed the daily Return sent to the Audit
Office of the Madras Railway gives simply the num-
bers of tickets sold without showing rates or amounts
realized during the day.

6. Excess Fares. Returns of these as also of tickets col-
lected are sent to the Audit Office but whether daily
or weekly is not clearly stated and these are abstracted

124. 7th Dec 11/74
In 1872-73
11. Nov. 11/74
P. N. 1989/74

abstracted ^{and} agreed with the statements of tickets sold. It is questionable whether too much labour is not expended upon this matter of fares on many railways, and whether they repay the trouble expended on them.

7. Luggage - on the Madras Railway there does not seem to be any invoices used for this description of traffic. The Luggage ticket is in triplicate, one part being given to the owner, another to the Guard of the train and the third retained for reference. The principle is much the same in both cases, but the undersigned prefers the invoices, as being more compact and handy.

8. Parcels The Madras Railway system in regard to these is the same as that in force on this line, except that a separate record of Parcels delivered is maintained while on this line it is incorporated with the inward book and a weekly return is submitted to audit instead of the Daily one on this line. Soldiers are booked in the same manner as on this line, only that on this line stations are not debited with the earnings from this description of traffic, and consequently credit is not afforded as on the Madras line. The freight is debited by this Company direct to the account of the officer of Government from whom it is realizable by bill.

9. Goods are booked in the same manner as on this line. The abstracts are sent to audit weekly instead of daily. The goods cash Book maintained, appears to be equivalent to this Company's Cash Transmittal Note. But an account current is also kept up for which there is apparently little necessity: the cash collected daily is handed over

Traffic Audit

over daily to the Cashier as is done on this Railway. In this account the sum of each day's debits is entered on the debit side and Credit is taken on the other for the amounts daily made over to the Cashier. The difference between the two sides is the amount outstanding.

10. The system of Traffic audit is stated in very general terms but it seems to be conducted pretty much in the same way as on the C. & P. Railway.

Great Southern of India Railway

11. Coaching traffic

Passengers and Excess fares.

This is the same in every respect as on this Railway, but a monthly return is sent to the Audit office which this Company does not require and for which there does not seem to be much need.

12. Parcels Luggage Horses Dogs &c.

A return is sent to the audit office weekly of the above traffic. The reason why this is not done daily as for the Passenger traffic is not stated and so far as can be seen there does not appear to be any.

13. Telegraph - same as on this line apparently.

The monthly ticket return has an account current at the foot. Credit notes warrants &c. pass through the

the Debit and Credit sides of this Account.

14. Goods Services. These are sent to the audit office only twice a week instead of daily as on other lines - under charges and overcharges are dealt with in the same manner as on other lines.

15. Weekly and Monthly Returns of Goods Traffic are furnished to audit - The Monthly ones are apparently unnecessary.

16. "Paid on", consist of disbursements by forwarding station for cartage &c, and these are collected at the Receiving Station. But it is not said how these "Paid on" and Recoveries are dealt with in the books. This information would have been useful.

17. Goods and coaching returns after audit are returned to the station staff in order that the corrections made therein may be finally noted - afterwards they are returned to Audit Office. This seems to be an objectionable way of doing business and would not answer for a long line of Railway.

The Carnatic Railway

18. The number of Passengers booked by each train is entered separately in the Train book - a slip showing the opening and closing Nos of tickets sold and the amount collected, is sent to audit office daily. There is also a Weekly and a Monthly one.

19. The Luggage, and Goods Returns & Records appear to be the same as on other lines, but the information given regarding them is somewhat meagre.

20. General - all these railways seem to depend to a great extent on the compilations made by the station staff for their statistics of traffic. This Company keeps steadily in view the necessity for keeping down the cost of Station establishments to a minimum; and to avoid facilities for fraud insists upon daily simple Returns being sent to the audit office on the following day, while the cash goes also daily to the Cashier. All compilations and abstracts, Cash books and accounts current, are avoided and each Return shows the cash realized on account of it and gives a reference to the Cash Transmitt note sending the money to the cashier. Statistics and summaries of traffic are made in the audit office. The stations send in daily a simple Record of their daily transactions with Vouchers.

Audit Office

Subscribed
The 14th Nov 1873

comd
PR

W. McDonald
Auditor

No. 27

P. W. D.

OFFICE OF THE CONSULTING ENGINEER FOR GUARANTEED
RAILWAYS.
LUCKNOW.

FROM

THE CONSULTING ENGINEER TO GOVERNMENT
OF INDIA FOR GUARANTEED RAILWAYS,

LUCKNOW.

To

*The Consulting Engineer for Railways
Madras.*

Dated Lucknow the 20th 1873.

SIR,

In reply to your No. 1004 of 28th October
1873 I have the honor to refer you to the Government
Examiner Mr. R. G. Macdonald's letter No. 1085 of 4th
dated 4th November 1873 sent direct to your address.

I have the honor to be

Sir,

Your most Obedt Serv^t

W. S. S. S.

W. S. S. S.

In Off^s Consultg Engineer to Govt of India
for Guaranteed Rys.

*Recd by Mr. S. S. S. S.
20/11/73*

No. 1989/74

3

8390

No. 5504

From

The Chief Auditor
East Indian Railway Company

To

The Consulting Engineer to
Government of India
for Guaranteed Railways.
Dated Calcutta, the 12th Nov^r 1873.

Sir

In returning the enclosures
of your No. 2253 $\frac{1}{2}$ dated 18th September
1873, I have the honor to point out that
the criticising of each others practice,
by the Auditors of the Guaranteed
Railway Cos., for the information of
the several Consulting Engineers, does
not appear to have been contemplated
by the Government of India. Indeed
such criticism without an intimate
acquaintance with the varying con-
ditions and circumstances under
which each Line is worked would

17. Nov. 1873.

Recd. 17th Nov. 1873.
18. 12. 1873.

P. No. 1989/74
4

be, to say least of it, imprudent.

I shall, however, be happy to receive copies of the reports descriptive of the system of traffic accounts, and audit, in force on other lines, with which I understand the Government of India wish each Railway Auditor to be furnished.

I have &c.
P/ R. Roberts.
Chief Auditor.

25. 7. 74
26. 11. 74
27. 1. 75

AM 1989/74
5

No 370

Copy of the foregoing forwarded to the Consulting Engineer, Madras, in reply to his No 31 dated 10th January 1874.

H. Taylor Lieut. Col. R.E.
Consulting Engineer to
the Government of India.
the 17th Feb/74

23. Feb. 1874

No 766. of 1874
Consulting Engineer's Department
Bombay, 14 March 1874.

To,
The Consulting Engineer for Railways,
Madras

Sir,

In reply to your No 754 dated 7th August last, I have the honor to state that the Auditors of the Railway Companies in Bombay are reluctant to criticise or offer any remarks on the system of traffic audit in force on the Madras Railways.

I have the honor to be,
Sir,

Your most obedient servant,

H. Drews Colonel A.E.
Consulting Engineer for Railways.

32

THE EXAMINER GUARANTEED RAILWAY ACCTS.,
LAHORE.

The Consulting Engineer
for Railways Madras

Li.

3rd In the "Great Southern of India" it is noticed that a 'daily' and 'monthly' classification of tickets issued is in force, with the Simde Punjab and Delhi a 'weekly' is

found to be sufficient. It may per-
haps be a question whether the amount
of check gained by this procedure is
fully compensated by the extra labor
thrown upon both "stations" and
"audit office". A similar remark
applies also to the weekly and monthly
abstracts of Parcels, luggage, &c. &c.

The station balance sheet appears
to be a monthly form, with the
Service Punjab. It is weekly. It is
noticed that in the balance sheet
one debit to the stations is for "received
bearing messages". It might be usefully
considered whether all telegraph messages
should not be prepaid. The credits to
stations are stated to be "Cash in hand".
This I understand to be a clerical error
for "Cash remittance".

In paras. 9 and 21 of this report it
is stated that the weekly and
monthly abstracts are returned to the
several stations for the discrepancies
to be noted by the clerks in charge.

Is the risk run of loss of these
important documents by this procedure
compensated by the saving of
clerical labor in the audit office
in preparing separate advices of
the corrections needed?

I have

35
I have the honor to be
Sir,
Your most obedient servant

W. Goodenough Bayly
Governor & Examiner
Guaranteed Railway &c.
Ed.
W. H. H.

Railway Department. Consulting Engineer's Office.

No. 206

From

Lt. Col. J. H. M. Shaw Stewart R.E.
Cons. Engineer for Railways

To.

Colonel G. W. Walker R.E.
Secretary to Government
Public Works Department
Fort Saint George

Sir,

With reference to para-

graph 2 of the Proceedings of Govern-
ment No. 1908 dated 29 July 1873,
I have the honor to state that
the reports drawn up by the
Madras, the Great Southern of
India, and the Carnatic Rail-
way Authorities, in regard to the
systems

24. Sept.
W.

Mr. 22

Mr 19 89/74

pg. 2 of 2d Nov 1873
J. H. M. S. 1873

general system is similar to
that in force on the Bombay
Railways, which, although -
perhaps capable of improvement
in some details, works well on
the whole.

I have the honour to be

Sir

Your most obedt. servt.

Madras
31st March 1875
Wentworth St. Hol. & Co.
Loco. Engineers for
Railways

Public Works Department
Proceedings of the Madras Government
Read the following

From

The Consulting Engineer for Railways,
No. 206, 7/31/74

To
The Secretary to Govt.
10th Sept 1874
Govt of Madras

Dated 31st August 1874
Received 1st Sept 1874

Encl: 9.
No. 206

Ell No: 1227. 7-5-74

Submitting letters
from the auditors and
Govt Engineers of the
guaranteed 1st class
on the system of office
audit of the Pay in
the proposed way

70

To Govt Engineer
S. Copies despatched 16/5/74

S. Copies & 30 Copies of Previous
Proceedings despatched 16/5/74

M. M.

Ordered that
these papers be forwarded
to the Govt. of India.

To The Secy. to the
Govt. of India.

Sir,

With reference to
para 2 of your letter dated
1st July/73, No 335 AGR I
am directed to forward
herewith the accompany-
ing letter from the Chief
Eng. for Railways giving
cover to communications
from the Auditors and

Government Examiners
of the Guaranteed Railways
in the other Presidencies
in reply to the reference
made to them inviting
their opinions on the sys-
tem of traffic accounts
and audit in force on
the Railways in this
Presidency.

C.M.W.

176-178.

The former Pres-
ident of the

1987
Govt. of 1874 Madras
PUBLIC WORKS.

To

The Comdg Engr. for Mys
&
Secy. to the Govt. of India

Dated

Recd.

Encl. 9

G. O. 7th May 1874, No. 1226

1227

Nos. 176 & 178.

Submitting papers
containing the opinions
of the Auditors and
Government Examiners
of the Guaranteed
Railways in the
Presidencies on the system
of Traffic Accounts
and audit in force
on the Railways in
the Madras Presidency

Accounts (Railway)

Ordered that the
letters from the Auditors
& Govt. Examiners of the
Other Guaranteed Railways
in regard to the system
of Traffic Accounts &
audit in force in the
Madras Railways be
forwarded to the Govt.