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# MADRAS RECORD OFFICE

## Government of Madras

*Public Works* DEPARTMENT

|          |          |       |
|----------|----------|-------|
| G.O. No. | 3457-Reg | Press |
| B.P. No. |          | Mis.  |

Dated 9-12-74 1954

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,  
9th December 1874.*

Read the following papers:—

No. 172. Endorsement of the District Engineer, Presidency, dated Fort St. George, 28th October 1874, No. 4,299.

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 26th October 1874, No. 6,651.—Through the District Engineer, Presidency.

With reference to G. O., No. 217, dated the 29th September 1874, I have the honor to forward herewith, for the information and orders of Government, a copy of the correspondence marginally noted, which originated on the General Superintendent of Public Works Stores asking me for forms and instructions for the adoption of the credit note system referred to in that Government Order.

2. I do not think it is necessary to make any change in the present system as described by Mr. Grainger. I shall submit this through the District Engineer, Presidency, in order that that officer may have the opportunity of expressing his opinion on the subject.

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to J. N. GRAINGER, Esq., General Superintendent of Public Works Stores, dated Madras, 16th October 1874, No. 197.

With reference to your letter No. 1,093, of the 14th instant, I have the honor to state that the forms of consignor's credit note are not at present available, and that before printing them it is desirable to consider whether the change is necessary in the Public Works Department in connection with the Store Department and Workshops.

2. From the Resolution of the Government of India printed with G. O., No. 1,952, of the 6th August 1873, I find that the credit note system of payments to the railway was extended to "all Government Departments and Officers now having open accounts with Railway Companies," and from G. O., No. 1,118, of the 29th April 1874, I observe that the Secretary of State sanctioned the system "as it will prevent the accumulation of outstandings." Now, as I am not aware of any accumulation of outstandings due to the present arrangement under which you despatch stores, etc., by railway, and as you have not expressed any opinion as to the necessity of adopting the credit note system, I shall be obliged by your considering the subject in all its bearings and informing me of your decision. As far as I can judge at present, I see no absolute necessity for the adoption of the system.

3. If you should decide on the adoption of the credit note system, I shall arrange to have a supply of forms printed. The form printed with G. O., No. 217, of the 29th September 1874, will answer very well, but the order of payment at foot will have to be omitted, as your order for payment will be in the shape of a cheque on the treasury (Bank of Madras).

From J. N. GRAINGER, Esq., General Superintendent of Public Works Stores and Workshops, to T. MOSS, Esq., Officiating Controller of Public Works Accounts, dated Chepauk, 23rd October 1874, No. 1,144.

With reference to your letter No. 197, dated 16th October 1874, I have the honor to state that I see no necessity whatever for any change in the present system of despatching stores by railway in connection with the Public Works Stores and Workshops. This system, I may remark,

*Proceedings of the Madras Government, Public Works Department,  
9th December 1874.*

has worked well since the opening of the Madras line for traffic, and I would deprecate any alteration which may possibly cause delay in the disposal of stores, and lead to misunderstandings between departments which have hitherto worked harmoniously.

2. I beg to observe that the credit system was kindly conceded to this department by the Traffic Manager, Madras Railway, since the opening of the line, and has worked uninterruptedly up to date. Weekly bills for conveyance of stores are submitted to Store and Workshop Departments separately and payments made with as little delay as possible, so that there are no arrears of bills and no accumulations, and you have rightly judged that there is no absolute necessity for a change.

3. The enclosed docket is a sample form of forwarding letter, and the receipt is given accordingly, while the bill gives weight, rate, and amount of each item, class and line of rail being omitted, which latter are given in the consignor's credit note for conveyance of stores recorded in G. O., dated 29th September 1874, No. 217.

4. If the Traffic Manager could be induced to include in his present form of bill the above two columns, then all the requirements of Government will be met.

Docket from the General Superintendent of Public Works Stores and Workshops, to the Traffic Manager of the Madras Railway, dated Chempauk, 16th October 1874, No. 1,107.  
FORWARDS for delivery at Salem to the Vice-President, Local Fund Board, Salem, 100 mamooties, 4 lbs.

(Signed) J. N. GRAINGER,  
General Supt., P. W. Stores.

In submitting these documents the District Engineer, Presidency, has the honor to state that he deprecates any departure from existing routine, which works unexceptionably.

(Signed) J. GODDARD, Lieut.-Colonel, R.E.,  
District Engineer, Presidency.

REFERRED to the Consulting Engineer for report in communication with the Railway Authorities, whether any change in the arrangements under which stores are now booked by the Public Works Stores and Workshops is considered desirable.

(Signed) G. W. WALKER, Colonel, R.E.,  
Secretary to Government, P.W.D.  
3rd November 1874.

No. 172A. 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, 23rd November 1874, No. 718.

In returning the papers which were forwarded for report with your endorsement, dated the 3rd instant, I have the honor to submit, for the consideration of Government, a letter\* from the Agent of the Madras Railway Company, giving cover to a report by the Chief Auditor upon the expediency of extending the "credit note" system to the Stores and Workshops branch of the Public Works Department.

\* No. 1,033, dated 20th November 1874.

2. The papers embodied in the Proceedings\* of this Government, under date the 6th August 1873 and the 29th April 1874, leave no room for doubt that it was the intention both of the Government of India and of the Home Government to extend the system in question to all departments of Government having

*Proceedings of the Madras Government, Public Works Department,  
9th December 1874.*

open accounts with the Railway Companies; and, for the reasons stated by Mr. F. Church, I consider it of essential importance that the mode of settling accounts with all Government Departments should be uniform, and that every department should therefore be obliged to adopt the "credit note" system.

From R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 20th November 1874, No. 1,033.

WITH reference to your letter of the 9th instant, No. 1,064,\* I have the honor to enclose you a copy of the Chief Auditor's letter, No. B-1,066 of this date, in which he strongly advocates the

\* our Enclosures herewith returned.

extension of the credit note system to all the Government Departments. The question is one that affects the Accounts Department of the Railway more than any other, but the Traffic Manager is of the same opinion as the Chief Auditor, and judging from the satisfactory manner in which the credit note system has worked for some time past in transactions between the Military Department and the Railway, there is, I think, no doubt that its extension to all departments would be advantageous.

From F. CHURCH, Esq., Chief Auditor, to R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, dated Madras, 20th November 1874, No. B-1,066.

REFERRING to the correspondence on the credit note system, I beg to remark that this plan for the speedy adjustment of accounts is one which originated with the Government of India, and before we had made a trial of it, we ourselves had some misgivings whether it would work without "friction;" but after some months' trial, I am bound to say it works well in all respects; that it has every convenience which the old system had; and in addition it has the advantage of prompt settlement of accounts.

2. It is now of great importance to the Railway Company that the practice in the settlement of accounts with Government Officers should be uniform, and not adjusted, as at present, partly under the old and partly under the new plan.

3. As, therefore, the credit note system is found to work well in practice, and as the approval of the Government of India, of the Home Government, and, I believe, of the Madras Government also, its adoption should be pressed on all Government Officers with open accounts with the railway.

4. So important do we consider the change effected by the credit note system, that we look forward to its adoption in a modified form with all the merchants and traders who have accounts with us.

No. 173. ORDER THEREON, 9th December 1874, No. 3,457.

RAILWAY, No. 27.

It is inexpedient to continue, in favor of the Public Works Store Department, any departure from the orders of Government in respect to the credit note system of payment for carriage by railway. Strict conformity with those orders will accordingly be required.  
(True Extract.)

Colonel, R.E.,  
Secretary to Government.

To the District Engineer, Presidency.  
" Controller of Public Works Accounts.  
" Consulting Engineer for Railways.  
Exd. S. T. Austin.  
Spare Copies

No 657

Office of the Controller of  
Public Works Accounts

Madras 26 October 1874

From The Officiating Controller of  
Public Works Accounts

To The Secretary to Government  
Public Works Department  
Fort Saint George

Sir,

With reference to G. O. No. 217 dated the  
29<sup>th</sup> September 1874, I have the honor to forward  
herewith for the information and orders of  
Government a copy of the correspondence

No. 197 dated the 16<sup>th</sup> October  
1874 from the Offg. Controller  
of Public Works Accounts. —

No. 1144 dated the 23<sup>rd</sup> Octo-  
ber 1874 from the General  
Superintendent of Public Works  
Stores and Workshops in reply.

marginally noted, which originates  
on the General Superintendent of  
Public Works Stores asking me  
for forms and instructions for the  
adoption of the Credit Note sys-  
tem referred to in that G. O. —

2. I do not think it is necessary to make  
any change in the present system as described  
by Mr. Grainger. I shall submit this through  
the District Engineer, Presidency, in order  
that that Officer may have the opportunity of  
expressing his opinion on the subject. —

I have the honor to be,

Sir,  
Your most Obedient Servant

*[Signature]*

Offg. Controller of P. W. Accounts

G. O.

Office of the Controller of  
Public Works Accounts  
No 197  
Madras 16<sup>th</sup> October 1874  
The Officiating Controller of  
Public Works Accounts  
To The General Superintendent  
Public Works Stores

Sir  
With reference to your letter No 1093 of  
the 11<sup>th</sup> instant I have the honor to state that the  
forms of Consignor's Credit Note are not at  
present available and that before printing them  
it is desirable to consider whether the change is  
necessary in the Public Works Department in  
connection with the Store Department and Workshops.

From the Resolution of the Government of  
India printed with G.O. No 1952 of the 5<sup>th</sup> August  
1873 I find that the Credit Note system of  
payments to the Railway was extended to  
all Government Departments and Officers  
now having open Accounts with Railway  
Companies and from G.O. No 1118 of  
the 29<sup>th</sup> April 1874 I observe that the Secretary  
of State sanctioned the system as it will  
prevent the accumulation of outstandings.  
Now as I am not aware of any accumulation  
of outstandings due to the present arrangement  
under which you dispatch Stores &c. by Railway  
and

From  
The Officiating Controller of  
Public Works Accounts  
To The Secretary Government  
Public Works Department  
Fort St. George

Madras 17 October 1874  
No 651

No 299.

For J. F. George  
20<sup>th</sup> Feb. 1874.

In submitting these documents  
the District Engineer's preliminary  
note the forms & still set  
the separate ones depending  
from existing practice which  
works satisfactorily.

Dr. J. F. George  
District Engineer  
Fort St. George  
Madras

Amount for infra-  
structure and for copying  
correspondence regarding  
the Credit Note system of  
payments to the Railway  
Companies.

and as you have not expressed any opinion  
as to the necessity of adopting the credit note  
system, I shall be obliged by your consider-  
ing the subject in all its bearings and inform-  
ing me of your decision. - As far as I  
can judge at present, I see no absolute neces-  
sity for the adoption of the system.

3. If you should decide on the adoption  
of the Credit Note system, I shall arrange to  
have a supply of forms printed. - The form  
printed with G. O. No 217 of the 29<sup>th</sup> September  
1874 will answer very well but the order of  
payment at foot will have to be omitted, as  
your order for payment will be in the shape  
of a cheque on the Treasury (Bank of Madras).

I have  
(Signed) J. Moss  
Offg Controller of  
P.W. Accounts

Public Works Store Department  
Leopards 23<sup>rd</sup> October 1874  
From The General Superintendent  
Public Works Stores and Workshops  
To The Controller Public Works Accounts

With reference to your letter No 197 dated  
16<sup>th</sup> October 1874, I have the honor to state that  
Enclosure 1

1 3 8  
I see no necessity whatever for any change in the  
present system of despatching stores by Railway  
in connection with the P.W. Stores and Workshops  
This system, I may remark, has worked well  
since the opening of the Madras line for traffic,  
and I would deprecate any alteration, which  
may possibly cause delay in the disposal  
of stores and lead to misunderstandings  
between Departments, which have hitherto worked  
harmoniously.

2. I beg to observe that the credit system  
was kindly conceded to this Department by  
the Traffic Manager Madras Railway since  
the opening of the line, and has worked unin-  
terruptedly up to date. Weekly bills for con-  
veyance of stores are submitted to Store and  
Workshop Department separately and payments  
made with as little delay as possible, so that  
there are no arrears of bills and no ac-  
cumulations, and you have rightly judged  
that there is no absolute necessity for a change.

3. The enclosed docket is a sample form  
of forwarding letter, and the receipt is given ac-  
cordingly, while the bill gives weight, rate and  
amount of each item, class and line of Rail  
being omitted, which latter are given in the  
Consignor's Credit Note for conveyance of  
stores recorded in G. O. dated 29<sup>th</sup> September 1874.  
No 217.

If the Traffic Manager could be induced to include in his present form of bill the above two columns then all the requirements of Government will be met.

Signed J. M. Frainger  
General Superintendent  
P.W. Stores & Workshops

True Copies

Off Controller of  
Public Works Accounts

Enclosed in a letter from the Offg. Controller of P.W. Accounts to the Secy of Government Public Works Dept. dated 26 Oct 1874.

71500

7387  
11/14  
27. 7. 9. 1874  
J. M. Frainger

Enclosed in a letter from the Offg. Controller of P.W. Accounts to the Secy of Government Public Works Dept. dated 26 Oct 1874.

Public Works Store Department  
Chennai, Madras 16 Oct 1874  
#1107

From The General Superintendent  
P.W. Stores and Workshops

To The Traffic Manager  
Madras Railway  
Salt Cotan

Despatched 16 October 1874

Forwards for delivery  
at Salem.  
to the Vice President, Local  
Fund Board, Salem 100  
manrotes 4 to

Signed J. M. Frainger  
General Supt. P.W. Stores

True copy  
Signed J. M. Frainger  
General Supt. P.W. Stores &  
(True copy)

Off Controller of P.W. Accounts

For the Agent & Manager

No. 1033

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE.

Madras, 20 November 1874

From

The Agent and Manager of the M. R. Co.

To

Mr. Col. J. H. M. Stewart, R.E.

Consulting Engineer for Railways.

Sir,

With reference to your letter of the 9th inst. to 1064, I have the honour to enclose you a copy of the Chief Auditor's letter to 1066 of this date, in which he strongly advocates the extension of the Credit Note system to all the Government Departments. The question is one that affects the Accounts Department of the Railway, more than any other, but the Chief Manager is of the same opinion as the Chief Auditor, and judging from the satisfactory manner in which the Credit Note system has worked for some time past in transactions between the Military Department and the Railway, there is I think no doubt that its extension to all Departments would be advantageous.

\* 14 enclosures  
herewith returned.

I have the honour to be,  
Sir,

Your most Obedient Servant,  
J. H. M. Stewart.

For the Agent & Manager

P. W. 1874 Dept.

No: 6758

From

The Dist. Engr.

Presidency

Dated 28 Octo: 1874.

Recd. 29--

E. I. No: 4299

El. No: 3457. 3-12-74.

Submitting  
a letter from the  
Controller. J. W. A.  
regarding the  
Credit Note system  
of payments to  
Railway Companies.

Mr. 2387/74.

Referred

Referred to the  
Consulting Engineer for  
Report in communication  
with the Railway Authorities,  
whether any change in the  
arrangements under which  
stores are now booked by the  
M. Stores & Workshops is con-  
sidered desirable.

Considered (C. H. S.)  
Very truly yours

30/11/74

Ad. S. H. M.

172

Recd. to C. H. S. 29 Oct/74

N<sup>o</sup> B/1066

Madras Railway Company  
Chief Auditor's Office  
Madras 20<sup>th</sup> November 1874

To  
The Agent and Manager  
Madras Railway Company.

Dear Sir,

Referring to the correspondence on the Credit Note System, I beg to remark that this plan for the speedy adjustment of Accounts is one which originated with the Government of India, and before we had made a trial of it, we ourselves had some misgivings whether it would work without "friction"; but after some months trial, I am bound to say it works well in all respects; that it has every convenience which the old system had; and in addition it has the advantage of prompt settlement of Accounts.

It is now of great importance to the Railway Company that the practice in the settlement of Accounts with Government Officers should be uniform; and not adjusted, as at present, partly under the old, and partly under the new plan.

As, therefore, the Credit Note System is found to work well in practice, and has the approval of the Government of India, of the Home Government and, I believe, of the Madras Government also, its

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

Dated 20<sup>th</sup> Nov 1874  
Recd. 21<sup>st</sup> Nov.

No. 1033

Regarding the splendour  
of the Credit Note.  
agreed to all the  
Government Officers.  
interests.

Mr. 9007/194

adoption should be pressed on all Government Officers with open accounts with the Railway. So important do we consider the change effected by the Credit Note System, that we look forward to its adoption in a modified form with all the merchants and Traders who have accounts with us.

Yours faithfully  
Jd/ Fitzgerald Church  
Chief Auditor  
(True Copy)

J. H. Nellis  
for the Agent & Manager

125. 79 Dec 1874  
13. 1. 1920  
17/10/20

Railway Department.

CONSULTING ENGINEER'S OFFICE.

No. 6

From

DEPUTY 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.

Fort Saint George.

Sir,

enclosures

In returning the papers in which were forwarded for report with your endorsement dated the 3<sup>rd</sup> instant, I have the honour to submit for the consideration of Government a letter from the Agent of the Madras Railway Company, giving cover to a report by the Chief Auditor upon the expediency of extending the 'Credit Note' system to the Stores and Workshops branch of the Public Works Department.

2. The papers embodied in the

Nos. 1952 & 1118. Proceedings of the Government under

date

No. 1033 - 20<sup>th</sup>  
November 1874

date the 6<sup>th</sup> August 1873 and the 29<sup>th</sup>  
April 1874 leave no room for doubt  
that it was the intention both of the  
Government of India and of the  
Home Government to extend the  
system in question to all Depart-  
ments of Government having open  
accounts with the Railway Com-  
panies; and, for the reasons stated  
by Mr. F. Church, I considered it  
of essential importance that the  
mode of settling accounts with all  
Government Departments should be  
uniform, and that every Department  
should therefore be obliged to adopt  
the "Credit Note" system.

I have the honour to be,  
Sir

Your most obedient servant

Madras

23<sup>rd</sup> November

1874

W. R. R. R.

W. R. R. R.  
D. R. R. R.

Cons. Engineer for Railways

127  
 3457 is *Continue*  
 It seems ineffectual to ~~continue~~  
 in favor of the Public Works and Transport  
 about day departure from the orders of  
 Government in respect to the ~~orders~~  
 systems of payment for cartage by Rail.  
 = may. which conformity with those orders  
 will accordingly be required.

*W. B. G.*

40/4

To J. E. G. Secretary  
 " Comdr. P. W. D.  
 " Comdr. E. G. G. and R. G.  
 " Comdr. E. G. G. and R. G.

26-11-74

192-173

P. W. 1874 28/1/74  
 No. 1387  
 RAILWAY DEPARTMENT

From  
 The Consulting Engineer  
 for Railways,  
 To  
 The Secretary to Government,  
 P. W. Department,  
 Fort Saint George.

Dated 23/1/1874  
 Recd. 24/1/1874

3. 4. No. 678

26. Nov 24. 57. 9-12-74.

submitting letter

from the report No 13

regarding the railway

of extending the order

note system of payments

to all the land depots

W. B. G.

6258/7387  
Sect. of 1187-4 Madras.

PUBLIC WORKS.

To The Dy. Super  
Residency

Date

Recd.

Encl 4

G. O. of Secy 1874, No. 3487

Nos. 172-173.

Credit note system of  
payments to all Govt. Dep'ts.

Considering it is  
expedient to continue in  
favor of the P.W. Store Dept.  
any departure from the  
orders of Govt. in respect to  
the credit note system  
of payment for carriage  
by Railway -