

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2880	Press
B.P. No.		Mis.
Dated	27-10	195
		6876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
27th October 1876. No. 2,830.*

No. 444. Read the following Circular from the Government of India in the Public Works Department, (Account—State Railways,) dated Simla, 17th October 1876, No. 21 R:—

Charges for supervision for work done by one Department for another on State and Guaranteed Railways.

Read again—

Public Works Department Resolution Nos. 105—10 A—SR, dated 16th February 1876.

Public Works Department Resolution Nos. 66—72 A—GR, dated 16th February 1876.

RESOLUTION.—It is believed that the ruling in paragraph 15 of the General Instructions, appended to the forms of half-yearly accounts of State and Guaranteed Railways, to the effect that “no portion of the sanctioned supervising charges, including those sanctioned for workshops, should be debited to work done by the Locomotive Department for its own or other Departments of the Railway” has been in many cases understood to prohibit the debit to another Department of any charge for supervision for work done for that Department by a manufacturing Department.

2. The Government of India desire it to be understood that such is not the intention of the ruling in question. A debit for supervision should always be made to the Department supplied, but this debit, which should take the form of some fixed percentage on the cost of the work, should not diminish the sanctioned supervising charges of the manufacturing Department, except in the cases provided for in the remaining part of the paragraph above quoted. The debit should instead be cleared by a credit to Abstract K, Sundries, of the Revenue Account.

3. The following examples are given in illustration of the above ruling:—

Assuming first, that a work has to be done by the Locomotive Department for the Engineering Department which does *not* necessitate the entertainment of any extra supervising establishment, and supposing that the cost of this work were as follows:—

	RS.
I.—Labor	570
II.—Materials	840
III.—Proportion of general charges	10
(A) Total working charges	1,420
IV.—Supervision at 10 per cent. on cost	142
(B) Total cost	1,562

then the total cost (B) Rupees 1,562 would be a charge to the Engineering Department; and the total (A) Rupees 1,420, and its component items I, II and III would be adjusted through the workshop account. But as regards item IV Supervision, it must be credited to Revenue in Abstract K, Sundries, since it represents not any extra supervising establishment, but portion of the general superintendence of the Locomotive Department.

Assuming next in another case, that work is required to be done by the Locomotive for the Engineering Department, and that it entails the entertainment, say, of an Assistant Foreman on Rupees 180 per mensem, the pay of this Foreman would appear as a charge in the salary bills, and would be shown under General Superintendence in Abstract B of the Revenue Account.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT. 200576
7726
State Railways.

To
The Governments of Madras and Bombay.
The Consulting Engineers at Calcutta, Lahore
and Lucknow.
The Resident at Hyderabad.
The Chief Commissioners, Central Provinces
and British Burmah.
The Director of State Railways.
The Financial Department.
The Accountant General, Public Works Dept.

Circular No. 21 Railway.

Dated SIMLA, October 17, 1876.

Received

No. 2880 of 27th Oct/76
Recorded; and com-
municated to the Consulting
Engineer for Railways and
to the Examiner of Railway
Accounts for information
and guidance in continuation
of G.O. No. 605 dated 8th March
1876.

AMW

C.E. for Rys - 21
Ex. Ry. Accts. - 7
Depd - 7-11-76

Charges for supervision on work done by one
Department for another on State and Guaranteed
Railways.

Proceedings of the Madras Government, Public Works Department.
27th October 1876. No. 2,320.

Supposing that the cost of the work were Rupees 3,410, thus made up:-

I.—Labor	Rs.
II.—Materials	1,250
III.—Proportion of general charges	1,500
(C) Total	3,100
IV.—Supervision—	
Special	100
General	100
Being balance to make up	310
i.e., 10 per cent. on Rs. 3,100	

then, (C) and (D) are treated as (A) and (B) in the former case; but in item No. IV the amount of the special establishment, viz., the extra Foreman at Rupees 150 entertained specially for this work, should be deducted at the foot of Abstract B. under the head "Credits received for work done in workshops for other Departments" in the charges of which its amount was included. The remaining Rupees 150 would, as in case No. 1, be credited to revenue in Abstract K, Sundries, since it represented supervision for which no extra expenditure had been incurred by the Locomotive Department.

Governments of Madras and Bombay
Consulting Engineers at Calcutta, Lahore and Lucknow
The Resident at Hyderabad
Chief Commissioners, Central Provinces and British Burmah
Director of State Railways.

Order.—Ordered, that this
Resolution be communicated, for
information and guidance, to the
authorities noted in the margin.

Ordered also, that a copy be forwarded to the Financial Department and to the
Accountant-General, Public Works Department, for information.
(Signed) W. A. CROMMELIN, Major-General, R.E.,
Offg. Secy. to the Govt. of India.

No. 445.

ORDER THEREON, 27th October 1876, No. 2,320.

RAILWAY, No. 31.

Information; and communicated to the
Consulting Engineer for Railways and
to the Examiner of Railway Accounts for
information and guidance in continuation of G.O., No. 605, dated 8th March 1876
(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways
" Examiner of Railway Accounts
E. L. S. T. A. S. S.
S. S. S. S.

Oct. of 1870 Madras.

PUBLIC WORKS.

To Hon. Cons. Eng. for M^{rs}

For

For

For

For

28-1-72
27th Dec 1870. 2880

Nos. 1166/113-

Supervision on work done
by me Dept. for another
on State & Guaranteed
Railways. Circular of
the Govt of India re-
garding charges for—
reimbursed and commuted
to the Chief Eng. for
P. & T. & S. & S. & S. & S.