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(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT.

G.O. No.	51-52	(Ry)	Press
B.P. No.			Mis.
Dated	10-1-		1876.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
10th January 1876.*

No. 101. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 7th January 1876, No. 12:—
From R. G. MACDONALD, Esq., Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 31st December 1875, No. 1,463.

I HAVE the honor, with reference to the orders* of Government quoted in the margin, to submit for transmission to Government the replies† of the Agents of the Madras and South Indian Railways to the inquiry of the Government of India whether they accept certain changes proposed to be made in the standard forms of half-yearly accounts of Guaranteed Railways.

2. It will be observed that both Companies deprecate changes in the prescribed forms, and it would appear that their representations upon this subject deserve much consideration. The South Indian Railway will, however, adopt the alterations if it be desired to introduce them. The Madras Railway authorities have mentioned in detail what changes they are prepared to make and which of the alterations they think should not be pressed.

3. I attach a memorandum giving my views with regard to the different alterations in detail, and referring to certain of the objections raised by the Madras Railway Officers.

Memorandum of alterations proposed to be made in the Standard Forms of half-yearly accounts of Guaranteed Railways. Government of India letter, No. 266 A.—G.R., dated 8th September 1875; and G.O., No. 2,766, dated 24th September 1875.

Form No. IV.—The alteration, which is little more than a verbal one, is considered an improvement. The figures do appear in Statement No. V. only in Indian currency.

2. Form No. VI.—In this case also the alterations proposed appear to be improvements. That they are necessary is evident from the fact that there was considerable discussion between the Accountant of the Madras Railway and the Examiner before it was decided to what date the expenditure entered in the left hand column should be brought down.

3. Form No. IX. A.—The introduction of a separate head for "New Minor Works" appears a preferable arrangement to the plan now in force of charging them all to "miscellaneous," &c., under "repairs of bridges" whether they relate to bridges, stations, staff quarters, or any other head. There does not seem any reason why the new head should be placed 5th instead of 6th, as proposed by the Madras Railway, but there is no objection whatever to this view. "Maintenance by contract" governs only its own two sub-heads, and neither the heads that follow nor those which precede. The excision from the notes follows upon the adoption of the new head.

4. Form No. IX. B.—The substitution of the term, "for haulage of trains" for "hire of locomotives," appears to be an improvement. The transfer of payments for "hire of locomotives" to Abstract G seems also to be supported by good reasons. In ordinary circumstances there would be no charge for "hire of locomotives;" but in the case of a special train passing from the home to a foreign line, the engine power would be supplied by the latter, and the home line charged for it as haulage. This would seem quite fair, as the train belongs to the home line; and the locomotive department is charged only for services which it usually performs to all home

*Proceedings of the Madras Government, Public Works Department,
10th January 1876.*

trains. But if from any cause a Railway Company is short of locomotives, and hires from another Company, it would not be fair to charge the locomotive department with the hire of the engines, seeing it pays their running expenses and keeps them in repair. If it were charged with the hire it would be placed to that extent in a worse position than if the locomotives belonged to the Railway Company instead of being hired.

5. *Form No. IX. D.*—It appears proper to transfer to Form IX. G “hire of vehicles” on the same grounds as “hire of locomotives.” The traffic department pays the same charges on account of vehicles running on the line whether they belong to the home or a foreign Company; and it does not appear fair that it should be debited with expenditure due simply to the line not being fully equipped. But with reference to “mileage of foreign stock,” it is not so clear that it should be charged to Form IX. G. It should not, for the reasons just mentioned, be debited to the Traffic Department; but the fact of foreign vehicles, not those that are hired for a length of time, but those that arrive loaded with through traffic and return immediately, running on the line saves the carriage and wagon department to a certain extent in repairs, and it appears open to question whether that department should not bear the payments for “mileage of foreign stock.”

6. *Form No. IX. E.*—The asterisk is evidently intended to be placed against “contingencies” under the second main head. The personal contingent charges will, it is understood, consist of carriage hire, allowances for house-rent and other charges paid to the members of the staff.

7. *Form No. IX. G.*—The proposal to transfer to this form the payments for hire of locomotives and of vehicles and for mileage of foreign stock has been discussed in paragraphs 4 and 5. The charge for rent of stations is one that results from the Company not possessing stations of its own at the junctions, and it is beyond the ordinary expenditure appertaining to any department. It may therefore, as other similar items, be with propriety placed in Schedule G.

8. *Form No. X. I.*—If “coal” be substituted for “minerals,” granite, laterite, &c., will have to be entered as general merchandize. This is perhaps of little importance. The omission of the rate per animal per mile against live stock is considered an improvement. Formerly it was not clear whether the tariff rate or the rate actually earned should be shown. Now it will be plain that the rate earned per ton mile of live stock carried is to be entered.

9. *Forms Nos. X. K and XI., XII., XIII., and XIV.*—The alterations appear to be improvements. If in the foot-notes of Form XIV. a rule were laid down for the conversion of hours of shunting into miles, uniformity in this respect might be attained.

10. *Forms Nos. XV. and XVI.*—The additions will conduce to a clearer understanding of the forms.

From F. CHURCH, Esq., Chief Auditor, to R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, dated Madras, 21st October 1875, No. 1,504.

With reference to the Government Examiner's letter, No. 1,032, dated 11th instant, embodying G.O., No. 2,766, dated 24th September last, and enclosing copy of the draft forms of half-yearly accounts, the following observations are offered on the further proposed alterations therein:—

2. In Statement No. 4, the words “as per account No. V.” in addition to the heading in the 2nd column is considered unnecessary, as the figures do not appear in that statement and will not agree without being converted into English money.

3. In Statement No. VI., the words “from commencement of operations” do not appear to be required; in the next column the word “following” is unobjectionable.

4. In Abstract A, the introduction of the fresh heading “new minor works” if done departmentally should be “5th” and not “6th,” unless done by contractors. The introduction of this new head is also unobjectionable.

5. In Abstract B, the introduction of the sub-head “for haulage of trains” under 7th “payments to other lines” may be allowed to stand; but the head “hire of locomotives”

*Proceedings of the Madras Government, Public Works Department,
10th January 1876.*

proposed to be omitted appears to be specially applicable to this department, and ought on no account to be removed.

6. In Abstract D, the items “hire of vehicles” and “mileage of foreign stock” proposed to be removed from this abstract are charges properly applicable to the traffic department, and there seems to be no reason why they should be removed to “special and miscellaneous expenditure.”

7. The asterisk in Abstract E does not point out the column to which it applies. It is taken to refer to contingencies, but it is not known of what the “personal contingent charges” referred to may consist. If “all other office contingencies” are to be omitted, this column will be a blank in the accounts of the Madras Railway.

8. With regard to bringing the following items, “hire of locomotives,” “hire of vehicles,” “mileage of foreign stock,” and “rents of stations, &c., jointly occupied” under Abstract G, it is submitted that this abstract must be considered as supplementary to Abstract E, general charges, and should include such charges only as cannot be allocated departmentally. There are five primary Abstracts, A, B, C, D and E, embracing the management and working of the Guaranteed Railways, to which all expenditure according to circumstances should be assigned. But necessarily there must be other charges not connected directly with working which form supplementary charges to general management. But it is not considered advisable to include “hire of locomotives,” &c., among these.

9. The substitution of “coal” for “minerals” is unobjectionable. The removal of the words “rate per animal per mile” in Abstract I has not been supplied by any other rate. Is it to be understood that the rate per ton per mile is to be given?

10. To the introduction of the word “rent” for “use,” and of the two items “profits of workshops for work done for State Railways,” &c., and “unpaid or unclaimed salaries” in Abstract K no objection is raised; however, it is again pointed out that the proper mode of dealing with the latter and with all departmental credits is to place them to the accounts against which they were originally charged, as is done on this line at the present time.

11. The proposed changes in XIII. and XIV. are unobjectionable. The addition of the words “including allowances and office expenses” in the heading of the Form No. 15 and the showing of the debt of each railway separately in Form No. XVI. are in order.

12. With reference to the proposed alterations and additions in the accompanying forms, and the elaborate notes which accompany them, it may be remarked that uniformity in the statements of the accounts of the various railways can only be attained by simplicity of form, and avoidance, as far as practicable, of details; and it is moreover essentially necessary whenever alterations in the structure of forms, statements, &c., are deemed necessary that a proper supply of the new forms should be furnished, as it has been found quite impracticable on the present occasion to consult departments on the subject, and it is by no means improbable that just and sound objections may hereafter be taken to charges, which the audit department may regard as unobjectionable.

13. Above all things it is important, if uniformity in accounting is ever to be attained, to urge on the Government of India the necessity of repressing consistently with a due regard to the perspicuous exhibition of the accounts of a railway, all changes which are not of vital necessity.

From R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, to R. G. MACDONALD, Esq., Examiner of Railway Accounts, dated Madras, 10th November 1875, No. 3,962.

In reply to your letter of the 9th instant, No. 1,203, I have the honor to inform you that I concur in the views expressed by the Chief Auditor in his letter, No. 1,504, of the 21st ultimo.

*Proceedings of the Madras Government, Public Works Department,
10th January 1876.*

From W. S. BETTS, Esq., Agent of the South Indian Railway, to R. G. MACDONALD, Esq.,
Examiner of Railway Accounts, Madras, dated Negapatam, 22nd December 1875,
No. 4,373.

Your letter No. 1,132 of the 28th of October last was handed to me a few days after my return from England, but the arrangements necessary to be made for the Prince's visit have occupied so much of my time, I have not been able, till to-day, to deal with the revised forms of Revenue Account.

2. If it be wished that the alterations noted in the accompanying forms should be made, we will adopt them; but I beg to point out, for the consideration of Government, that frequent changes in a system of accounts like those of a Railway Company are much to be deprecated.

3. When the forms of accounts introduced in 1869 were amended by the Government of India the following year, we were requested to consider the forms of accounts now issued as definitely "established for adoption." But these amended forms were altered in 1871, and a further revision was made in 1874.

SUBMITTED to Government with reference to Proceedings, No. 2,766, dated 24th September 1875.

2. The Agents of the Madras and the South Indian Railways deprecate changes in the prescribed forms of half-yearly accounts, but the latter promises to adopt the alterations now proposed if it be desired to introduce them. The Madras Railway authorities specify in detail what changes they are prepared to make, and which of the alterations they are of opinion should not be pressed.

3. I agree in the views expressed by Mr. Macdonald, and beg to submit them for the consideration of the Government of India.

(Signed) J. H. M. SHAW-STEWART, Lt.-Col., R.E.,
Consulting Engineer for Railways, Madras.

No. 102.

ORDER THEREON, 10th January 1876, No. 51.

RAILWAY, No. 8.

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

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 103.

(DOCKET No. 52, dated 10th January 1876.)

COPY of the above forwarded to the Government of India with reference to their Proceedings, No. 266 A.—G.R., dated 8th September 1875.

(True Extract.)

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

Ed. E. C. Shunker.
Spare Copies

urgent

No. 1463

EXAMINER RAILWAY ACCOUNTS' OFFICE

Madras, 31st December 1875.

From

THE EXAMINER RAILWAY ACCOUNTS,
MADRAS.

To

The Consulting Engineer,
for Railways,
Madras.

SIR,

I have the honor, with reference to

+ G.O. No. 2766 of 24th Sept 75
— 84 of 29th Dec 75.

the orders of Government quoted in the margin,
to submit for transmission to Government the

+ Letter No. 1504 of 21st Oct 75
from Chief Auditor, M.R.

replies of the Agents of the Madras and South Indian Railways to the inquiry of the Govern-

2. Letter No. 3962 of 10th Nov 75
from Agent & Manager, M.R.

ments of India whether they accept certain changes proposed to be made in the standard forms

3. Letter No. 4573 of 22nd Dec 75
from Agent, S.I. Railway.

of half-yearly accounts of Guaranteed Railways.

2. It will be observed that both Companies

deprecate changes in the prescribed forms;
and it would appear that their representa-

tions upon this subject deserve much considera-

-tion

tion. The South Indian Railway will, however, adopt the alterations if it be desired to introduce them. The Madras Railway authorities have mentioned in detail what changes they are prepared to make and which of the alterations they think should not be pressed.

3. I attach a memorandum giving my views with regard to the different alterations in detail, and referring to certain of the objections raised by the Madras Railway officers.

I have the honor to be

Sir

Yours most Obedient Servant

H. G. Macdonald
Examiner Railways Accounts,
Madras

W. B.

11/2/75

For the Examiner
to Mr. Macdonald
expressing views regarding
the standard forms of
accounts.

No. 1463

Dated 31st December 1875
Received 8th Dec 1875

W. B. Macdonald

For the Examiner

Railway Accounts,

From
The Examiner,

Madras

8072

Memorandum of alterations proposed to be made in the standard forms of half-yearly accounts of guaranteed Railways. Government of India letter No. 266 $\frac{A}{H}$ dated 8th September 1875. and G.O. No. 2766 dated 24th September 1875.

Form No. IV. The alteration, which is little more than a verbal one, is considered an improvement. The figures do appear in statement No. V. only in Indian currency.

2. Form No. VII. In this case also the alterations proposed appear to be improvements. That they are necessary is evident from the fact that there was considerable discussion between the Accountant of the Madras Railway and the Examiner before it was decided, to what date the expenditure entered in the left hand column should be brought down.

Form

3. Form No. IX A. The introduction of a separate head for "New minor works" appears a preferable arrangement to the plan now in force of charging them all to "Miscellaneous" or under "Repairs of bridges" which, in addition, relate to bridges, stations, staff quarters, or any other head. There does not seem any reason why the new head should be placed 5th instead of 6th, as proposed by the Manassas Railway; but there is no objection whatever to this view. "Maintenance by contract" governs only its own two subheads and neither the heads that follow nor those which precede. The excision from the notes follows upon the adoption of the new head.

4. Form No. IX B. The substitution of the term, "For haulage of trains" for "Hire of Locomotives" appears to be an improvement. The transfer of payments for "Hire of Locomotives" to Abstract G. seems also to be supported by good reasons. In ordinary

3
circumstances there would be no charge for "Hire of Locomotives"; but in the case of a special train passing from the home to a foreign line, the engine power would be supplied by the latter and the home line charged for it as haulage. This would seem quite fair as the train belongs to the home line; and the Loco. department is charged only for services which it usually performs to all home trains. But if from any cause a Railway Company is short of locomotives, and hires from another company, it would not be fair to charge the Locomotive department with the hire of the engines, seeing it pays their running expenses and keeps them in repair. If it were charged with the hire it would be placed to that extent in a worse position than if the locomotives belonged to the Railway Company instead of

3 of being hired.

4.5. Form No. IX D. It appears proper to trans-
fer to form IX, G. "Hire of vehicles" on the same
grounds as "Hire of Locomotives". The Traffic
department pays the same charges on
account of vehicles running on the line
whether they belong to the home or a foreign
company; and it does not appear fair
that it should be debited with expenditure
due simply to the line not being fully
equipped. But with reference to "Hire
of Foreign Stock", it is not so clear that it
should be charged to form IX, G. It should
not, for the reasons just mentioned, be
debited to the Traffic department; but the
fact of foreign vehicles, not those that are
hired for a length of time but those that
arrive loaded with through traffic and
return immediately, running on the line

Dated

4
-Dares the carriage & wagon department to a
certain extent in repairs, and it appears
open to question whether that department
should not bear the payments for "Hire
-age of foreign stock."

6. Form No. IX E. The asterisk is evidently
intended to be placed against "Contingencies"
under the second main head. The personal
contingent charges will it is understood con-
-sist of carriage hire, allowances for house rent
and other charges paid to the members of the
staff.

7. Form No. IX G. The proposal to transfer to this
form the payments for hire of locomotives and
of vehicles and ^{for} mileage of foreign stock has
been discussed in paragraphs 4 & 5. The charge
for rent of stations is one that results from
the company not possessing stations of its
own

3. own at the junctions, and it is beyond the
ordinary expenditure appertaining to any
department. It may, therefore, as other similar
items, be with propriety placed in schedule.
8. Form No. 8, I. If "Coal" be substituted for
"Minerals" granite, laterite &c. will have to
be entered as general merchandise. This is
perhaps of little importance. The omission
of the rate per animal per mile against
"live stock" is considered an improvement.
Formerly it was not clear whether the
tariff rate or the rate actually earned should
be shown. Now it will be plain that the
rate earned per ton mile of live stock car-
ried is to be entered
9. Forms No. 8 & 10, II, III, IV. The
alterations appear to be improvements. In
the footnotes of form XIV a rule was laid
down

down for the conversion of hours of shunting
into miles uniformity in this respect
might be attained.

10. Forms XV & XVI. The additions will con-
-duce to a clearer understanding of the forms.

H. G. Macdonald
Examiner Railway Accounts,
Malacca

H. G. Macdonald

N. 1574

Madras Railway Company
Chief Auditors Office
Madras 21st October 1875

Dear Sir,

With reference to the Government Examination letter N. 1032 dated 11th instant, embodying G.O. N. 2766 dated 24th September last and enclosing copy of the draft forms of half yearly accounts the following observations are offered on the further proposed alterations therein.

In Statement N. 4 the words "as per accounts N. V" in addition to the heading in the 2nd column is considered unnecessary, as the figures do not appear in that statement and will not agree without being converted into English money.

In Statement N. VI the words "from Commencement of operations" do not appear to be required; in the next column the word "following" is unobjectionable.

In Abstract A the introduction of the fresh heading "new minor works" if done departmentally should be "5th" and not "6th", unless done by Contractors. The introduction of this new head is also unobjectionable.

In Abstract B the introduction of the sub-head "For haulage of trains" under 7th "Payments to other Lines" may be allowed to stand, but the head "Hire of Locomotives" proposed to be omitted appears to be specially applicable to this Department and ought on no account to be removed.

In Abstract D the items "Hire of Vehicles" and "mileage of Foreign Stock" proposed

to be removed from the Abstract are charges properly applicable to the Traffic Department and ~~to be~~ ^{to be} no reason why they should be removed to ^{Special} and Miscellaneous Expenditure.

The asterisk in Abstract E does not point out the column to which it applies - It is later to refer to Contingencies, but it is not known of what the "personal Contingent Charges" referred to may consist. If all other Office Contingencies are to be omitted the column will be a blank in the accounts of the Madras Railway.

With regard to bringing the following items - "Hire of Locomotives", "Hire of Vehicles", "Hire of Foreign Stock" and "Rents of Stations &c jointly occupied" under Abstract G it is submitted that this abstract must be considered as supplementary to abstract E General Charges and should include such charges only as cannot be allocated departmentally. There are 5 primary abstracts A, B, C, D & E embracing the management and working of the guaranteed Railways to which all expenditure according to circumstances should be assigned. But necessarily there must be other charges not connected directly with working which form supplementary charges to General Management. But it is not considered advisable to include "Hire of Locomotives" &c among these.

The substitution of "Coals" for "minerals" is unobjectionable. The removal of the words "Rate per animal per mile" in Abstract J has not been supplied by any other rate. Is it to be understood that the Rate per ton per mile is to be given?

To the introduction of the word "Rent" for "use"; and of the two items "Profits of workshops for

work done for State Railways" &c and "Unpaid or Unclaimed salaries" in Abstract K no objection is raised; however it is again pointed out that the proper mode of dealing with the latter and with all departmental credits is to place them to the accounts against which they were originally charged, as is done on this Line at the present time.

The proposed changes in XIII & XIV are unobjectionable.

The addition of the words "including Allowance and Office Expenses" in the heading of the Form N^o 15 and the showing of the debt of each Railway separately in Form N^o XVI are in order.

With reference to the proposed alterations and additions in the accompanying Forms, and the elaborate notes which accompany them, it may be remarked that uniformity in the statements of the Accounts of the various Railways can only be attained by simplicity of form, and avoidance as far as practicable of details; and it is moreover essentially necessary whenever alterations in the structure of forms, statements, &c are deemed necessary that a proper supply of the new forms should be furnished, as it has been found quite impracticable on the present occasion to consult Departments on the subject, and it is by no means improbable that just and sound objections may hereafter be taken to charges which the Audit Department may regard as unobjectionable.

Above all things it is important, if uniformity in accounting is ever to be attained, to urge in the Government of India the necessity of repressing constantly with a due regard to the perspicuous

exclusion of the accounts of a Railway, all changes
which are not of vital necessity.

Yours faithfully
J. Fitzgerald Church
Chief Auditor

To The Agent and Manager.

(True Copy)

J. W. Nellis.
Agent and Manager.

J. W.

11/2/78.

14/12/75

No. 3962

Madras Railway Company,
AGENT & MANAGER'S OFFICE.
Madras, 10th November 1875.

From

The Agent and Manager
Madras Railway Company

To

The Committee of Railway accounts
Madras.

Sir,

In reply to your letter of the 9th
instant at 1203, I have the honour to
inform you that I concur in the views
expressed by the Chief Auditor in his
letter at 1501, of the 21st ultimo.

I have the honour to be
Sir

Your most obedient servt.
J. W. Nellis
Agent and Manager.

No. 4373

South Indian
GREAT SOUTHERN OF INDIA RAILWAY.

AGENT'S OFFICE,
NEGAPATAM, 22nd December 1875.

From

THE AGENT, *South Indian*
Great Southern of India Railway,

To

The Examiner of Railway Accounts
Madras.

SIR,

Your letter No 1132 of the 28th of October last was handed to me a few days after my return from England, but the arrangements necessary to be made for the Prince's visit have occupied so much of my time I have not been able, till today, to deal with the revised forms of Revenue Account.

It is wished that the alterations noted in the accompanying forms should be made we will adopt this; but I beg to point out for the consideration of Government that frequent changes in a system of accounts like those of a Railway Company are much to be deprecated.

When the forms of accounts introduced in 1869 were amended by the Government of India the following year, we were requested to consider the forms of accounts now issued as definitely "established for adoption." But these amended forms were altered in 1871, and a further revision was made in 1874.

I have the honour to be,

Yours
Your Most Obedt Servant
William St John

Agent

100/112/96

RAILWAY DEPARTMENT.

Consulting Engineer's Office,
Madras, 7 January 1876

No. 12

SUBMITTED

to

OF GOVERNMENT,

with reference to Proceedings No 2766
dated 24th September 1875.

The Agents of the Madras
and the South Indian Railways
deprecate changes in the prescribed
forms of half-yearly accounts, but
the latter promises to adopt the
alterations now proposed if the
desired to introduce them. The
Madras Railway authorities specify
in detail what changes they are
prepared to make, and which
of the alterations they are of opinion
should not be pursued.

I agree with the views
expressed

1876/12/25

expressed by Mr Macdonald, and
beg to submit them for the con-
sideration of the Government of
India.

Manthwaite
S. J. R. C.
S. J. R. C.
S. J. R. C.

So,

The Secretary of Government

W. L. G. Department

~~Port Lamb George~~

~~Exp - 13 - 12/4/61~~

with

date 6th of 1875.

Verifying with reference to the Doi No 266/89

48 Nov 52 At 10 past 76 to the
Copy of the above forwarded to the

for the Government of India

No 57. *Believe that these pictures are forwarded*

2505

210

From

*The Consulting Engineer
for Railways,*

*The Secretary to Government,
P. W. Department,
Fort St. George.*

Dated

Received

No. 12

Enclosures. 2

Schmitts color

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Business of Railway Accounts.

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Letter to the third-year

Account of

W. H. Baker

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RAILWAY INCIDENT

1876. 80:112

The Consulting Engineer

11/11
Sob. of 1876

PUBLIC WORKS

To

Cong. Sup. for Pys
Govt of India

Dated

Issued

Recd.

Encl.

G. O. 10 Jan. 1876, No. 8/15

Nos. 101-102
103

Forwards inspection of Standard Form & half
submitted to the Cong. Sup. for Pys Govt of India
for Cyp. in the P. & R. - Standard Form - Standard Form
revision of the Standard Form - Standard Form - Standard Form
form of the Standard Form - Standard Form - Standard Form
Accounts of the Standard Form - Standard Form - Standard Form
Division - Standard Form - Standard Form