

(1) Number of pages 24

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 464 (Ry) Press
MIS.

Dated 9 2 1877.

Not to be folded or roughly handled

Read the following papers:—

No. 286. From Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 16th January 1877, No. 31.

REFERRING to the Proceedings of Government marginally* noted, I have the

* Also letter No. 2,554, dated 7th December 1876, with statement.

† No. 2,974, dated 19th Oct. 1874.

" 3,367, " 30th Nov. "

" 726, " 15th Mar. 1875.

" 1,297, " 7th May "

" 1,482, " 28th " "

honor to submit† letter No. 2,527, dated 23th November 1876, from the Agent of the South Indian Railway, giving cover to a statement showing the cost of the steam barge *John Chappian* and the expense incurred in bringing her out to Tuticorin.

2. In the letter from the Government of India, No. 926 R., dated 17th April 1875, sanction was accorded to an expenditure of Rupees 60,000 for the purchase in England of a steam barge, but the final cost of the barge chargeable to Capital is now stated to be Rupees 87,065-9-1.

3. It will be seen, however, that the prime cost of the barge was £6,069-5-2, or Rupees 63,331-6-3 only. The additional expenditure incurred was in connection with the voyage of the barge to India, insurance, canal and customs dues, for amount paid to Commander in India, and for dismantling the barge on arrival at Tuticorin, &c., making a total of Rupees 23,734-2-10.

4. From this should, however, be deducted a sum of Rupees 1,762-8-0, the value

RS.	A.	P.
87,065	9	1
60,000	0	0
27,065	9	1
1,762	8	0

* Total... 25,303 1 1

of the coal which was landed from the boat on arrival at port of destination and taken into stores. This reduces the excess expenditure to Rupees 25,303-1-1,* to which the sanction of the Government of India is solicited. Of this amount it is proposed that the cash expenditure in

India (about Rupees 4,000) be met by a transfer in the current year's budget from the allotments, Rupees 16,000, for large bridges, District 10, Southern Extension, mileage 8-30.

From W. S. BETTS, Esq., Agent of the South Indian Railway, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Negapatam, 28th November 1876, No. 2,527.

Your letter No. 9 of the 5th September last. I herewith forward copy of a letter from the Chief Auditor, in which he reports that the expenditure upon the steam barge amounts to Rupees 86,798-9-1.

The cash expenditure in this country is under Rupees 4,000, and I propose therefore that that amount be transferred in the current year's Budget from the allotment (Rupees 16,000) for large bridges, District No. 10, Southern Extension, mileage 8-30.

Since writing his letter the Chief Auditor informs me he has ascertained that the value of the coal landed from the barge and taken into stores is Rs. 1,762-8-0; this will not affect the transfer referred to in the preceding paragraph.

*Proceedings of the Madras Government, Public Works Department,
9th February 1877. No. 464.*

Will you please let me have a reply to the inquiry as to the head of account to which the revenue charges for watching, &c., should be debited.

From the Chief Auditor, to the Agent of the South Indian Railway, dated Negapatam, 21st November 1876, No. G.—3,501.

With reference to your letter No. 11,732/5,490 of the 6th instant, I have the pleasure to hand you a statement showing the cost of the steam barge *John Chapman* and the expenses incurred in bringing it out to Tuticorin, a portion of which only has been finally dealt with in our accounts. The amount, Rupees 86,798-9-1, should be slightly decreased by the value of the coal which was taken out of the boat on arrival at port of destination. I have not yet been advised of the quantity or of the disposal of the same. The cost of landing it, however, is included in the sums entered in the statement.

The cost of up-keep and the staff employed to look after the barge has yet to be disposed of, as all expenditure on this account has hitherto been passed to a Suspense Account. The following figures represent the expenditure on this account to the end of October:—

	Rs.	A.	P.
June	82	11	9
July... ..	54	15	7
August	63	0	0
September	60	3	6
October	49	8	0

This expenditure is chargeable to Revenue, but no provision has been made in the estimates sanctioned for the current half-year. Will you please ascertain under what abstract of the Revenue Account it is considered desirable this expenditure should appear. The barge was obtained for the purpose of landing stores, and the working expenses thereof would therefore seem to be properly debitable to Abstract E, Unclassified Expenditure, or to Abstract G as a special item.

*Statement of Expenditure incurred in connection with the Building, &c., of the Steam Barge
"John Chapman."*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Amount paid Messrs Richardson for building barge	...	...	...	...	...	...	5,740	16	8
" paid Mr. J. B. Winter on account of superintendence, &c.	...	...	...	...	...	...	328	8	6
							6,069	5	2
Expenses incurred in connection with voyage of barge to India. Insurance.	...	...	...	528	17	0			
Coal—									
England	106	9	5						
Gibraltar	57	0	0						
Port Said	146	4	0						
Aden	162	0	0						
				471	13	5			
Cost of lee boards, &c., at Plymouth	...	...	...	117	18	0			
Pilotage and customs clearance... ..	...	...	...	20	11	3			
Canal dues, &c.	...	...	...	71	14	9			
Commander Ross for wages, &c., paid in England as per agreement	...	...	...	650	19	9			
							1,861	14	2
							7,930	19	4

*Proceedings of the Madras Government, Public Works Department,
9th February 1877. No. 464.*

*Statement of Expenditure incurred in connection with the Building, &c., of the Steam Barge
"John Chapman"—(Continued).*

	£7,930-19-4 =	...	Rs.	A.	P.	Rs.	A.	P.
Amount paid Commander in India	...	...	...	...	...	82,757	14	6
Do. fares of crew, Erode to Madras	...	...	...	...	...	3,380	0	0
Expenditure incurred in dismantling, &c., barge on arrival at Tuticorin	...	...	...	...	...	53	6	0
Labor	...	...	249	4	6	571	1	10
Stores	...	...	321	13	4			
Pilotage at Tuticorin	...	...	...	...	...	36	2	9
						86,798	9	1

No. 1,607.

FORWARDED to the Examiner of Railway Accounts for report.

MADRAS, (Signed) J. H. M. SHAW-STEWART, Lt.-Col., R.E.,
1st December 1876. Consulting Engineer for Railways.

From W. S. BETTS, Esq., Agent of the South Indian Railway, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Negapatam, 7th December 1876, No. 2,554.

SINCE writing my letter No. 2,527 of the 28th ultimo, the Chief Auditor reports that further charges have to be debited to the cost of the steam barge, and he has therefore prepared the accompanying statement, which I will thank you to substitute for that which was sent to you with my letter above referred to.

2. The amended figures increase the cost of the vessel to Rupees 87,065-9-1, or, after crediting the account with the value of coal, &c., taken from the barge, to Rupees 85,303-1-1.

*Statement of Expenditure incurred in connection with the Building, &c., of the Steam Barge
"John Chapman."*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Amount paid Messrs Richardson for building barge	...	...	...	...	...	...	5,740	16	5
" paid Mr. J. B. Winter on account of superintendence, &c.	...	...	...	...	...	...	328	8	6
							6,069	5	2
Expenses incurred in connection with voyage of barge to India. Insurance	...	...	...	528	17	0			
Coal—									
England	106	9	5						
Gibraltar	57	0	0						
Port Said	146	4	0						
Aden	162	0	0						
				471	13	5			
Cost of lee boards, &c., at Plymouth	...	...	...	117	18	0			
Pilotage and customs clearance	...	...	...	20	11	3			
Canal dues, &c.	...	...	...	71	14	9			
Commander Ross for wages, &c., paid in England as per agreement	...	...	...	650	19	9			
							1,861	14	2
							7,930	19	4

*Proceedings of the Madras Government, Public Works Department,
9th February 1877. No. 464.*

*Statement of Expenditure incurred in connection with the Building, &c., of the Steam Barge
"John Chapman"—(Continued).*

	£7,930-19-4 =		RS. A. P.	RS. A. P.
Amount paid Commander in India	...	...	...	82,757 14 6
Do. fares of crew, Erode to Madras	...	...	...	3,630 0 0
Expenditure incurred in dismantling, &c., barge on arrival at Tuticorin	...	...	...	63 6 0
Labor	...	...	...	578 1 10
Stores	...	...	256 4 6	
Pilotage at Tuticorin	...	...	321 13 4	
			...	38 2 9
				87,065 9 1

(Signed) J. SMITH,
Chief Auditor.

(Signed) R. K. WILLIAMS,
Dy. Govt. Exr. of Railway Accounts.

No. 1,669.

FORWARDED to the Examiner of Railway Accounts, in continuation of this office
No. 1,607, dated 1st December 1876.

MADRAS,
12th December 1876.

(Signed) C. J. SMITH, Major, R.E.,
for Consulting Engineer for Railways.

No. 287. Endorsement of the Consulting Engineer for Railways, dated Madras,
3rd February 1877, No. 86.

Memorandum from Major P. LAMBERT, R.E., Examiner of Railway Accounts, to
Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer
for Railways, dated Madras, 1st February 1877, No. 134.

IN reply to Consulting Engineer's memorandum No. 127, dated 26th January
1877, has the honor to report that, in the opinion of the Examiner, the cost of
working expenses of the steam barge *John Chapman* is properly debitable to Capital.
The purchase of the steam barge has been sanctioned as a Capital charge, and the
total cost of the purchase, as it stands to the Company in India, will have to be
debited, in the first instance, to the Stores Suspense Account. The barge will then
become an item of the railway stores, and it is usual to debit to the Stores Suspense
Account, as the cost of stores obtained from England, their prime cost in England
plus the cost of carriage to the General Stores in India. The cost of working expenses
for bringing out the steam barge can, it is thought, be looked upon as the cost of
carriage of the barge, and be included in the value at which it will be brought upon
the books of the Company. The debit to Revenue for use of stores has always been
taken as the value of stores at the rates at which they are issued from the General
Stores, and it does not seem fair to charge Revenue with any portion of the cost of an
item of stores, which may be incurred before the receipt of such item in this country.
In the case of the steam barge no debit will be raised against Revenue for the use
of it beyond the actual cost of up-keep, unless it becomes unserviceable or is disposed
of at a disadvantage, when the loss on the original cost would form a charge against
Revenue.

*Proceedings of the Madras Government, Public Works Department,
9th February 1877. No. 464.*

SUBMITTED for the information of Government with reference to memorandum
No. 158, dated 24th January 1877.

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

No. 288. ORDER THEREON, 9th February 1877, No. 464.

RAILWAY, No. 22-A.

ORDERED to be forwarded for the
sanction of the Government of India.

(Here enter No. 465, dated 9th February 1877).

(True Extract.)

Lieut.-Colonel, R.E.,
Joint Secretary to Government.

To the Consulting Engineer for Railways.

Exd. E. C. Shunker.
Spare Copies

PUBLIC WORKS DEPARTMENT,
FORT ST. GEORGE, 9th February 1877.

No. 289.

No. 465.

FROM

THE JOINT SECRETARY TO THE GOVERNMENT OF MADRAS,

Public Works Department, Railway Branch,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

Public Works Department.

RAILWAY, No. 22-B.

To the Government of India, dated 19th
October 1874, No. 2,975.
From the Government of India, dated 12th
November 1874, No. 2,835-R.
To the Government of India, dated 15th
March 1875, No. 727.
From the Government of India, dated 17th
April 1875, No. 926-R.
To the Government of India, dated 28th
May 1875, No. 1,483.

SIR,—Adverting to the correspondence quoted in the margin, I am directed to forward the accompanying papers explaining the causes which have led to the sanction of Rupees 60,000 for a Steam Barge for the South Indian Railway being exceeded by Rs. 25,303, and, under the circumstances, to request that the additional outlay may be passed.

I have the honor to be,

Sir,

Your most obedient servant,

Lieut.-Colonel, R.E.,
Joint Secretary to Government.

Exd. E. C. Shunker.

Spare Copies

5

From the Consulting Engineer for Railways
No 86 dated 3^d February 1877.

FOR ORDERS.

This answers the general and remarks thereon
in the original paper is exactly His Grace the foreman
By 11/2

Columbiana St. Col. R. B.
Sack to York

FOR ORDERS

C No. 427

1200

South Indian Railway

Statement of Expenditure incurred in connection with the building of the Steam Barge "John Chapman"

Amount paid Messrs Richardson for building Barge	£ 5740.16.5
" paid Mr. E.B. Winter on acc of Superintendence	328 8 6
	<u>6069 5 2</u>

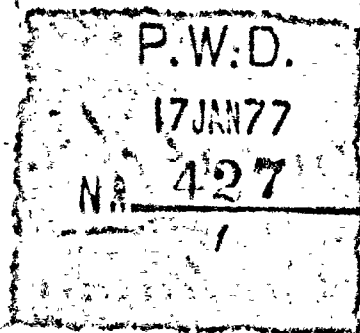
Expenses incurred in connection with Voyage of Barge to India

Insurance	£ 528 17 0
Coal	
England	£ 106 9 5
Gibraltar	57 0 0
Port Said	146 4 0
Aden	<u>162 0 0</u>
Cost of Life Boards &c at Plymouth	471 13 5
Pilotage & Customs Clearance	117 18 0
Canal dues &c	20 11 3
Commander Ross for wages &c paid in England as per Agreement	71 14 9
	<u>650 19 9</u>
	1861 14 2
	<u>£ 7930. 19. 4. =</u>
	Rs 82757 14 6

Amount paid Commander in India	3630 0 0
do fares of crew from Madras	63 6 0
Expenditure incurred in dismantling Barge on arrival at Tuticorin	578 1 10
Labor	256 4 6
Stores	321 13 4
Pilotage at Tuticorin	36 2 9
	<u>Rs 87065 9 1</u>

W. Williams
by Govt Secy of Ry Accts

James Smith
Chief Engineer
England



RAILWAY DEPARTMENT.

CONSULTING ENGINEER'S OFFICE,

Madras, *16 Jan'y.* 1878.

No. *31*

From

LIEUT. COLONEL J. H. M. SHAW-STEWART, R.E.,

Consulting Engineer for Railways,

To

MAJOR-GENERAL G. W. WALKER, R.E.,

Secretary to Government,

Public Works Department,

Fort Saint George.

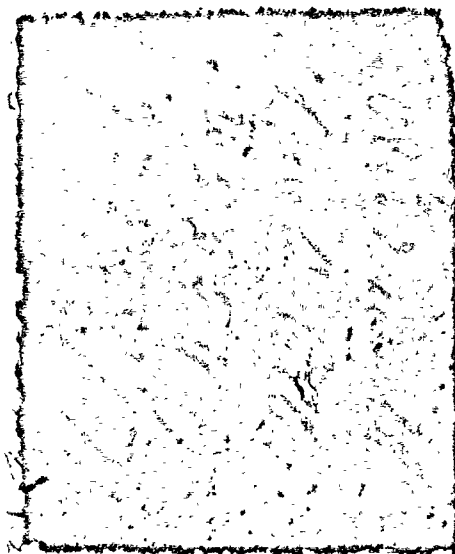
SIR,

* Also letter No. 2554
of 27 Decr 76.
with atts

* No. 2974 Oct 19 1874
" 3367 Nov 30 " do
" 426 March 15 1875
" 1297 May 7 " do
" 1482 " 28 " do

Referring to the Proceedings
of Government marginally noted,
I have the honour to submit letter
No. 2527, dated 28 November 1876,
from the Agent of the South Indian
Railway giving cover to a state-
ment showing the cost of the
Steam barge "John Chapman"
and the expense incurred in bring-
ing her out to Tuticorin.

In the letter from the
Government of India No. 926 B,
dated 17 April 1875 sanction was
accorded to an expenditure of
Rs 60,000 for the purchase in
England



Cor 7-2-77.

England of a steam barge but the final cost of the barge chargeable to Capital is now stated to be Rs 87,065.9.1.

It will be seen however that the prime cost of the barge was Rs 6,069.5.2 or Rs 63,331.6.3 only.

The additional expenditure incurred was in connection with the voyage of the barge to India, Insurance, Canal and Customs dues, for amount paid to Commander in India, and for dismantling the barge on arrival at Tuticorin, Rs 1,762.8.0, making a total of Rupees 23,734.2.10.

From this should however be deducted a sum of Rs 1,762.8.0 The value of the coal which was landed from the

87,065.9.1
60,000.0.0
27,065.9.1
1,762.8.0
25,303.1.1

boat on arrival at port of destination and taken into stores. This reduces the excess expenditure to Rs 25,303.1.1 to which the sanction of the Government of India is solicited. Of this amount it is proposed that the cash expenditure in India (about Rs 4,000) be met by a transfer in the current year's Budget from the allotments Rs 16,000 for large bridges, district 10, Southern Extension mileage 8.30.

I have the honour to be,
Sir,
Your most Obedt. Servant,
C. Smith Major RE
for Comdant Railway

2819-10-74. no 2974 & 2975
 " 30-11-74. 3367
 " 15-3-75. 726 & 727
 " 7-5-75. 1257
 " 28-5-75. 1482 & 1483.

P.W.D.
 17 JAN 77
 No 427

C.E. No 158 of 24 Jan 77

N. 256.

Cir: 19-1-77
 from the report of the
 J. O. R. with 2 estimates
 showing the cost of the
 steam barge John Chapman
 and the expenses incurred
 in carrying her out to the
 ...
 Dated 16 January 1878
 Received
 No. 31
 Enclosed
 submitted to the
 ...

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

NO / Encl. herewith
 GOVERNMENT OF MADRAS
 P. W. DEPARTMENT.
 RAILWAY BRANCH,
 EXAMINER'S OFFICE.
 MEMO. No. 134

In reply to Consulting
 Engineer's Memorandum No 127 dated
 26th January 1877, has the honor to
 report that, in the opinion of the
 Examiner, the cost of working expenses
 of the Steam Barge John Chapman
 is properly debitable to Capital. The
 purchase of the Steam Barge has been
 sanctioned as a Capital charge,
 and the total cost of the purchase as it
 stands to the Company in India, will
 have to be debited in the first instance
 to the Stores Suspense Account. The
 Barge will then become an item of
 the Railway Stores, and it is usual to

to debit to the Stores Suspense Account,
as the cost of stones obtained from
England, their prime cost in England
plus the cost of Carriage to the General Stores
in India. The cost of working expenses
for bringing out the Steam Barge can,
it is thought, be looked upon as the
cost of Carriage of the Barge, and be in-
cluded in the value at which it will
be brought upon the Books of the Company.
The debit to Revenue for use of stores
has always been taken as the value of
stones at the rates at which they are
issued from the General Stores, and
it does not seem fair to charge Revenue
with any portion of the cost of an item
of stones, which may be incurred before
the receipt of such item in this country.
In the case of the Steam Barge, no debit
will be raised against Revenue for the
use

use of it beyond the actual cost of
up keep, unless it becomes unserviceable
or is disposed of at a disadvantage,
when the loss on the original cost
would form a charge against
Revenue.

Madras, } T. Darubachetty, Esq.,
1st February } Examiner, Railway Accounts,
1877 } Madras.
To The Consulting Engineer,
for Railways,
Madras.
E. S.
H. S.

C.2 h. 158724-1-77 in }
orig. with file — }

P.W.D.
RAILWAY DEPARTMENT.

No. 1870

From

The Consulting Engineer
for Railways,

To

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

Dated

Received

No.

ENCLOSURES.

Whereas that
the cost of working
expenses of the Steam
barges is debitable
to Capital

Cin 7-2-77.

286-88

Reports that the
cost of working of the
Steam Barges
is debitable to
Capital.

No 134

Received
2.11.77

To the Secretary to
Government for Railways

From the Consulting Engineer
for Railways

No. 464

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following:—

From the Cons. Eng. for
Railways

(H.C. No. 31 of 16th Jan. 1877)
(No. 86 of 3rd Feb. 1877)

Ordered to be forwarded
for the sanction of the
Government of India.

Is it an amount
with the existing
that such amount
working expenses
an amount to Capital

(H.C. No. 45 of 9 Feb. 1877)
No 465
The Secretary to the
Government of India M.S.

If the amount
is correct, it is
to be included in the
estimate for 1877-78

Sir
According to the
correspondence quoted in

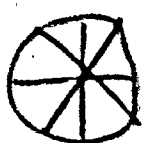
* To the Govt of India No. 297 of 19th Dec. 1874
From do do No. 2835 of 12th Dec. 1874
To do do No. 374 of 15th March 1875
From do do No. 426 of 17th April 1875
To do do No. 1483 of 28th May 1875

the margin I am directed
to forward the account
paying papers explaining
the causes which have led
to the sanction of Rs. 6,000
for a Steam Barge for the
South Indian Railway

Cons. Eng. for Rys.
Dated 1st Mar/77.

being preceded by Rs 25,000;
and, under the circum-
stances, to request that
the additional outlay
may be passed.

mm

1877

Gt. of 1877 Madras.
PUBLIC WORKS.

To the Comdant for M.

Dated

Issued

Recd.

Encl.

G. O., *9th Feb* 1877, No. *4648/15*

Nos. *286-288*

Steam Range for the
South Indian Railway
Passing Order
that the excess outlay
incurred on the —, be
forwarded for the sanction
of the Government of India

But in Reg.

H. A. 19-1-77