11948.

Govt. of 18 Madras.

PUBLIC WORKS.

Dated 26-12-90

Rcd. Encl.

G.O., 20th Dec. 1890, No. 2039R.

Mayuvaram-Mutupet Railway.

Letter from the Govt stating the fund under which the — should be Classed & the dept^t by which the expenditure on the work should be accounted for Copy to the Examiner Gen: Ryl Accts

100/0

Rec 24/12

20TH DECEMBER 1890, No. 2039 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following paper:—

G.O., dated 24th October 1890, No. 1596 R., Public Works.

Read again the following paper:—

G.O., dated 21st August 1890, No. 1227 R., Public Works.

From the Accountant-General, Madras, to the Joint Secretary to Government, Public Works Department, Railway Branch, dated Fort St. George, 21st July 1890, No. 2313.

With reference to Proceedings of Government in the Financial Department, No. 450, dated the 30th of June 1890, I have the honor to request that you will be good enough to inform me whether the expenditure to be incurred in connection with the construction of the Máyavaram-Mútupet Railway is to be accounted for solely by the Public Works Department, and if so, whether the work will be classed in the accounts of the Public Works Department as *wholly Provincial*, or *wholly Local*, or *partly Provincial and partly Local*, according to the share contributed from each source.

2. I make this inquiry more especially with a view to ascertaining the mode in which the Public Works Department would wish to have the share contributable by the Local Fund Board adjusted. It seems to me that should the work be classed as *partly Provincial and partly Local*, it would be well for the Public Works Department to debit the Civil Department from time to time with the actual outlay chargeable to Local funds, and the adjustment in the civil books will then follow the procedure laid down in the note to rule 12, chapter 6 of the Civil Account Code.

3. If the work is to be classed as *wholly Provincial*, or *wholly Local*, the adjustment between Provincial and Local, in order to distribute the outlay between the two funds as required by Government, will be made in my books under *adjusting heads* on the Public Works Department furnishing me with the necessary information.

4. The favor of an early reply is requested.

No. 3190 C.

Referred to the Examiner, Public Works Accounts, for favor of opinion with reference to G.O., No. 972 R., dated 8th July 1890.

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

28th July 1890.

From the Examiner, Guaranteed Railway Accounts, Madras, to the Joint Secretary to Government, Public Works Department, Railway Branch, dated Madras, 6th August 1890, No. 1155.

Referring to your endorsement No. 3190 C., dated 28th July 1890, transferred by the Examiner, Public Works Accounts, Madras, to this office for disposal, I have the honor to enclose copy of the letter marginally noted for information, from which it will be seen that I have referred the matter at issue to the Accountant-General, Public Works Department, for orders. The required report will be submitted on receipt of a reply.

To Accountant-General, Public Works Department, No. 1114, dated 29th July 1890.

Enclosure.

From the Examiner, Guaranteed Railway Accounts, Madras, to the Accountant-General, Public Works Department, Simla, dated Madras, 29th July 1890, No. 1114.

Referring to Madras Government telegram No. 258,* dated 30th June 1890, to the Government of India, Public Works Department, requesting sanction to the assignment of funds for the Tiruválúr-Mutupet section of the Máyavaram-Mutupet Railway, I beg to inquire whether the Chief Auditor, South Indian Railway, should account for the expenditure on the undertaking which, it has been arranged, shall be met from joint grants from Local (Railway Guarantee) and Madras Provincial balances, to the Accountant-General, Madras, or whether accounts should be maintained and rendered in the regular way to you, through this office, as for a Provincial public work. In the latter case the English outlay on the work should, I presume, under Public Works Department Code, volume II, chapter XIV, section 5, be treated as remittances to India.

* Madras Government Proceedings Nos. 972-3 R., Public Works, dated 8th July 1890.

2. I may mention that an indent, amounting to Rs. 94,641, for English stores is now being sent forward to the Home Board, South Indian Railway, for compliance. At present the only grant for the work for 1890-91 is a cash allotment of a lakh of rupees paid over to the Agent, South Indian Railway, from Railway Guarantee balances at the disposal of the District Board, Tanjore, and I have accordingly, in the absence of adequate funds and of precise information of the incidence of the outlay, not countersigned the indent.

Order—dated 21st August 1890, No. 1227 R., Public Works.

Communicated to the Accountant-General, Madras, for information with reference to his letter No. 2313, dated 21st July 1890. The reply to the Examiner's reference to the Accountant-General, Simla, will on receipt be forwarded.

(True Extract.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Read also the following paper :—

From the Examiner, Guaranteed Railway Accounts, Madras, to the Joint Secretary to Government, Public Works Department, Railway Branch, dated Madras, 27th September 1890, No. 1429.

In continuation of my letter No. 1155, dated 6th August last, I have the honor to enclose copy of a reply to my letter No. 1114, dated 29th July last, from the Accountant-General, Public Works Department, No. 800 R., dated 13th instant. The letter from the Accountant-General, Public Works Department, does not dispose of the inquiry made by the local Accountant-General in his letter, herewith returned, No. 2313, dated 21st July last, to your address, regarding the classification of the Máyavaram-Mutupet Railway in the accounts of the Public Works Department, and I have therefore the honor to request that this point may be decided by Government.

Enclosure.

From the Officiating Accountant-General, Public Works Department (Railway), to the Examiner of Guaranteed Railway Accounts, Madras, dated Simla, 13th September 1890, No. 800 R.

With reference to your letter No. 1114, dated 29th July, on the subject of the accounts of the Tiruválúr-Mutupet Section of the Máyavaram-Mutupet Railway, I have the honor to state that, as the South Indian Railway is to construct the line and compile the accounts and as the Government audit will be exercised through you, the accounts should be submitted by you to this office and not to the Accountant-General, Madras.

2. As to the expenditure incurred in England, the mode of adjustment will depend on the manner in which the payments in England are treated in the Home accounts. The outlay will not be treated as a final charge in England, but whether it will be adjusted under Public Works Department Code, volume II, chapter XIV, section 5, or not depends on the arrangements made for the supply of stores. If the Board is employed to send out the stores, it is possible the payments may be treated in England as advances to the Company, in which case the advances will have to be adjusted between the two lines in India.

3. As regards funds, I would state that, if a grant has not already been formally allotted, you should address the Government of Madras on the subject.

Order—dated 24th October 1890, No. 1596 R., Public Works.

Ordered to be forwarded to the Government of India for favor of issue of the necessary orders on the various points raised.

(Here enter No. 1597 R., dated 24th October 1890.)

(True Extract.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Endorsement—dated 24th October 1890, No. 1597 R., Public Works.

Forwarded.

(By Order.)

(Signed) T. GRACEY, Lieut.-Colonel, R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

Read also the following paper :—

From the Deputy Secretary to the Government of India, Public Works Department (Account—Railway), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Calcutta, 4th December 1890, No. 646 A.R.

I am directed to acknowledge receipt of your docket No. 1597 R., dated 24th October last, forwarding for the orders of the Government of India copy of letter No. 2313, dated 21st July 1890, from Accountant-General, Madras, inquiring under which fund the Máyavaram-Mutupet Railway should be classed and the department by which the expenditure on the work should be accounted for, and in reply to state that as it would be advantageous to have the outlay recorded under Provincial, the line should be placed under 37. Construction of Railways, Provincial.

2. The accounts of the line will be maintained by the Public Works Department, the proportion of cost of construction debitable to Tanjore Local funds being adjusted through the head Deposits—Contributions.

Order—dated 20th December 1890, No. 2039 R., Public Works.

Communicated to the Examiner, Guaranteed Railway Accounts, with reference to his letter No. 1429, dated 27th September 1890.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.
" Financial Department.
" Accountant-General.

Exd. J. Moses.

Spare Copies

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated December, 20th.

Recd.

Encl.

G.O., 20th Dec. 1890, No. 2039 R.

DECEMBER.

Mayavaram-Mutupet Railway

Letter from the Government of India stating the fund under which the — should be classed and the department by which the expenditure on the work should be accounted for, communicated to the Examiner, Guaranteed Railway Accounts.

Fort Saint George
Accountant Generals Office
21st July 1890.

Legal Department

No 2313

From

J. W. Rawlins Esqr.
Accountant General

To

The Secretary to Government
Public Works Department,
Railway Branch.

Sir,

With reference to Proceedings of Government in the Financial Department, No. 450, dated the 30th of June 1890, I have the honor to request that you will be good enough to inform me whether the expenditure to be incurred in connection with the construction of the Mayavaram-Mutupet Railway is to be accounted for solely by the Public Works Department, and if so, whether the work will be classed in the Accounts of the Public Works Department as wholly Provincial, or wholly Local, or partly Provincial and partly Local, according to the share contributed from each source.

2. I make this enquiry more especially with a view to ascertaining the mode in which the Public Works Department would wish to have the share contributable by the Local Fund Board adjusted. It seems to me that should the work be classed as partly Provincial and partly Local, it would be well for the Public Works Department to debit the Civil Department from time to time with the actual outlay chargeable to Local Funds, and the adjustment in the Civil books will then follow the procedure

procedure laid down in the note to rule 12, Chapter 62 of the Civil Account Code.-

3. If the work is to be classed as wholly Provincial, or wholly Local, the adjustment between Provincial and Local, in order to distribute the outlay between the two Funds as required by Government, will be made in my books under adjusting heads on the Public Works Department furnishing me with the necessary information.-

4. The favor of an early reply is requested.

I have the honor to be,
Sir,
Your most obedient Servt.

J. Morrison
Accountt General.

E-1
P.W. 9182/90

NM

No. 3190 C dy 28th July 1890.
Referred to the Excanniner
P. Wks Accounts, for favor
of opinion with reference
to G.O. No. 972 R, dated
8th July 1890.

Signed T. Gracey Lt Colr.
offg. Secy. to Govt. P.W.D.
Ry. Branch.

(Form No. 2).

GOVERNMENT OF INDIA. P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS OFFICE,

No. 1155. Madras, 6th August 1890.

From F. Morrison Esqr
~~THE~~ EXAMINER, GUARANTEED RAILWAY ACCOUNTS,
MADRAS,

To
Joint
The Secretary to Government,
Public Works Department,
Railway Branch
Madras.

SIR,

Referring to your endorsement No. 3190 C dated 28th July 1890, transferred by the Examiner Public Works Accounts, Madras, to this office for disposal, I have the honor to enclose copy of the letter* marginally noted, for information, from which it will be seen that I have referred the matter at issue to the Accountant General, Public Works Department, for orders. The required report will be submitted on receipt of a reply.

I have the honor to be
Sir,
Your most obedient Servant,

F. Morrison
Examiner Railway Accounts,
Madras.

6.8.90

28/6/1890 Joint papers

* To Acctt. Genl. P. W. D., No. 1114 dated 29-7-90.

Copy.

(Form No. 2).

GOVERNMENT OF INDIA. P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS OFFICE,

No. 1114 *Madras,* 29th July 1890.

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,
MADRAS,

To

The Accountant General
Public Works Department
Simla.

SIR,

Referring to Madras Government telegram
+No. 258 dated 30th June 1890 to the Government of India,
Public Works Department, requesting sanction to the
assignment of funds for the Tiruvalur-Mutupet section
of the Mayavaram Mutupet Railway, I beg to enquire
whether the Chief Auditor, South Indian Railway, should
account for the expenditure on the undertaking which,
it has been arranged, shall be met from joint grants
from Local (Railway Guarantee) and Madras Pro-
vincial balances, to the Accountant General, Madras,
or whether accounts should be maintained and rendered
in the regular way to you, through this office, as for
a Provincial Public Work. In the latter case the English
outlay on the work should, I presume, under Public
Works Department Code Volume II chapter XIV section
5, be treated as remittances to India.

2. I may mention that an indent amounting
to Rs 94,641 for English stores is now being sent for-
ward to the Home Board, South Indian Railway for

+ M. G. Proceedings
Nos 972-3/R P. W 2/8-7-90.

for compliance. At present the only grant for the work for 1890-91 is a cash allotment of a lakh of rupees paid over to the Agent, South Indian Railway, from Railway Guarantee balances at the disposal of the District Board, Tanjore, and I have accordingly, in the absence of adequate funds and of precise information of the incidence of the outlay, not countersigned the indent.

I have &c.

(signed) F. Morrison

Govt. Examiner, Railway Accounts,
Madras.

PW Paid 7/4/91

(True Copy)

Chas E Hubbard.

Chief Accountant
Office of Examiner Railway Accounts,
Madras.

IR.

Memo No. 3191 C dt 28.7.90
To Ans. 9722 dt 28.7.90
B. No. 1227 R dt 21st Aug 1890.

Communicated
to the Accountant General
Madras for information with
reference to his letter No. 2313
dated 21st July 1890. The
reply to the Examiner's reference
to the Accountant General
Simla will on receipt be for-
warded. -

Ltd.
11/8/90 D.R.

P.W.D. No. 741

From

THE EXAMINER,

GUARANTEED RAILWAY ACCO UNTS.

M adra.

To

The Joint Secy: to Govt
P. W.D. Ry:
M

No. 1155

Dated 6th August 1890.

Recd. 7-8-90

No. of Enclosures 1

SUBJECT.

Encloses copy of No. 1114 dt 29.7.90
to A.G. P.W.D. enquiring the syst[em]
of accounts to be adopted for
the Tiruvalur-Muttupet
Section of the Mayavaram Mutt-
-upet Ry.

B

No. 1227 R dt 21st Aug 1890.

To
The Accountant General

DC 26 Pt
R 23.8.90
8/8.
Hm. 13/8. Hm 10/8

(FORM No. 2).

GOVERNMENT OF INDIA. P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS OFFICE,

No. 1429. Madras, 27th September 1890.

From F. Morrison Esqr
THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,
MADRAS,

To

The Joint Secretary to Government,
Public Works Department,
Railway Branch, Madras.

SIR,

T.B.
29.9.90

B.No. 1227 R dt 21-8-90

In continuation of my letter No. 1155 dated 6th August last, I have the honor to enclose copy of a reply to my letter No. 1114 dated 29th July last from the Accountant General, Public Works Depart-ment, No. 800 R dated 13th instant. The letter from the Accountant General, Public Works Department, does not dispose of the enquiry made by the local Accountant General in his letter, herewith returned, No. 2313 dated 21st July last to your address, regard-ing the classification of the Mayavaram-Muttupet Railway in the accounts of the Public Works Department, and I have therefore the honor to request that this point may be decided by Government.

I have the honor to be,

Sir,

Your most obedient Servant,

F. Morrison

Govt. Examiner of Railway Accounts

Madras

I.R.

No. 1227 R dy 21-8-90
" 3190 C - 28-7-90
" 972 R - 8-7-90

PWC No: 9182

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

The Joint Secy: to Govt:,
P. W. D. Dy: Branch,
Madras.

No. *1429.*

Dated *27th May* *September* 1890.

No. of Enclosures *2.*

Rg 29.9.90

SUBJECT.

Forwards copy of Accts: Genl's letter No 800 R dy 13.9.90 on the subject of the accts: of the Tiruvalur Mutupet Section.

Hm. 7-x-90.

No. 800 R

Accountant General.
Public Works Department.
Railway

To

The Examiner of
Guaranteed Railway Accounts,
Madras.

Simla the 13th September 90.

Sir,

With reference to your letter No. 1114 dated 29th July, on the subject of the accounts of the Tiruvalur mutupet Section of the Mayavaram mutupet Railway, I have the honor to state that, as the South Indian Railway is to construct the line and compile the accounts and as the Government audit will be exercised through you, the accounts should be submitted by you to this office, and not to the Accountant General, Madras.

2. As to the expenditure incurred in England, the mode of adjustment will depend on the manner in which the payments in England are treated in the Home accounts. The outlay will not be treated as a final charge in England, but whether it will be adjusted under Public Works Department Code Volume II, chapter XIV section 6 or not

not depends on the arrangements made for the supply of stores. If the Board is employed to send out the stores, it is possible the payments may be treated in England as advances to the Company, in which case the advances will have to be adjusted between the two lines in India.

3. As regards funds, I would state that, if a grant has not already been formally allotted, you should address the Government of Madras on the subject.

I have &c.

sd/ R. G. Macdonald

Offg: Accountant General.

/True copy/

sd/ [illegible]

Accountant,

Office of the Examiner, Ry: Accounts,

Madras

LR.

No. 1596 R

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 24th Oct 90

Read again the following

Progs: of the Madras Govt: P. W. Deptt:— } No. 1227 R dy 21st Aug 90

Read also the following

Letter from the Exr: Gr Rys &c:— } No. 1429 dy 27th Sept 90

Ordered to be forwarded to the Govt: of India for favor of issue of the necessary orders on the various points raised.

No 1597 R dy 24th Oct 90

Forwarded

[illegible]
14/11/90
D R

To The Accountant General

24/10

B.

No. 1596-97 R 24 Oct 90.

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

READ the following :—

Letter No. 800 R. 15th Sept. from the accountant General P.W.D.

Letter No. 2313 Dy 21st July 1890 from the

Letter No. 1429 Dy 17 R Sept. from the Superintendent Nasik Road.

FOR ORDERS.

It happens to me that the questions raised are purely accounts matters which must be settled by the accountant General P.W.D. under the orders of the Govt of India. I therefore think that the whole correspondence should be referred to the Govt of India for their favour of issuing the necessary orders in the various points raised.

[illegible]
6/10/90

Approved
[illegible]
13/10/90

[illegible]
14/10/90

[illegible]
30/10/90

[illegible]
31/10

[illegible]
7-X-90

FOR ORDERS.

All communications should be addressed to the Secretary.

No. 646 A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

To The Joint Secretary to the
Government of Madras,
Public works Department
Railway Branch.

Calcutta the 4th December, 1890.

Sir,

I am directed to acknowledge receipt of your docket no 1597 R dated 24th October last forwarding for the orders of the Government of India copy of letter no 2313 dated 21st July 1890 from Accountant General Madras inquiring under which fund the Mazavarum Mutapet Railway should be classed and the department by which the expenditure on the work should be accounted for and in reply to state that as it would be advantageous to have the outlay recorded under Provincial the line should be placed under 37 construction of Railways Provincial

2. The accounts of the line will be maintained by the Public works Department, the proportion of cost of construction debitable to Tanjore Local

Funds

W.C. No. 1194 S

Funds being adjusted through the head Deposits-
contributions -

I have the honourable,
Sir,
Your most obedient Servant,
Ag Begbie Lt Col RE
Dy. Secy. to Govt of India

21. 8. 90. 1227 R
24. 10. 90. 1596 R.

13. 12. 90

Document accompanying
Tel

A

No 2039 R

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 20th Dec 1890.

Read again

Progs: of the Madras Govt. P. W. Dept. } Nos. 1596 / 1597 R dy 24 Oct 90

Read also

Letter from the Govt. of India R.D. } No. 646 A. R dy 4 Dec: 1890

Communicated to the Examiner Guaranteed Railway Accounts with reference to his letter No. 1429 dated 27 September 1890. -

17/12/90

To
The Consulting Engr for Rys
- Exr Gl Rly Accts
- Financial Dept
- Accountant General

19/12