Public Works (1897) Department.

G.O., No. 658-59R

DATED 15 September 1897

[Despatch Abstract.]

Station Accounts: Ordered that the Govt of India be addressed on the subject of the proposed introduction of a monthly instead of the present weekly System of —.

Station Accounts: Forwarding with remarks Copies of letters from the Accts Madras & S.I. Rys: soliciting the proposed introduction of a monthly instead of the present weekly System of —.

[P.W. (Ry) 1897]

Indsrl.

Public Works (1897) Department.

G.O., No. 658-59R

DATED 15 September 1897

[Despatch Abstract.]

Station Accounts: Ordered that the Govt of India be addressed on the subject of the proposed introduction of a monthly instead of the present weekly System of —.

Station Accounts: Forwarding with remarks Copies of letters from the Accts Madras & S.I. Rlys: Regarding the proposed introduction of a monthly instead of the present weekly System of —.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

RAILWAY.

Government {1897} of Madras.

PUBLIC WORKS.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 658 R., 15th September 1897.

SEPTEMBER.

Station Accounts

Ordered that the Government of India be addressed on the subject of the proposed introduction of a monthly instead of the present weekly system of —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Railway), to the Officiating Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, the 19th April 1897, No. 240 A.R.

I am directed to forward a memorandum on the monthly system of station accounts now in force on the North-Western Railway and on the changes involved in converting the weekly into the monthly system, and to request that copies may be furnished to the several railways under your control for their consideration.

From the Officiating Consulting Engineer for Railways, dated Madras, 8th May 1897, No. 1605.

I have the honour to enclose, for your perusal, a copy of a memorandum upon the subject of a successful experiment in the substitution of a monthly in lieu of the old weekly system of station accounts upon the North-Western Railway. The change appears to me to be a most beneficial one, as is illustrated by the statement of saving of work as exhibited in paragraph 42 and of staff as shown in paragraph 43. You will readily understand that the full benefits of the change cannot be realized until lines with which there is exchange of traffic shall have adopted the same system.

2. I shall be glad if, after perusal of the memorandum and discussion of the system with your departmental experts, you can let me know whether it commends itself to you as fit for recommendation to your Board for adoption on the line under your control.

(Signed) F. J. E. SPRING,
Offg. Consulting Engineer for Railways.

To the Agent and Manager, Madras Railway.
" Agent, South Indian Railway.
" Engineer-in-Chief, Nilgiri Railway.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 7th June 1897, No. 600.

In reply to your letter, No. 1605, dated 8th May 1897, I have the honour to enclose a copy of letter, No. A./12353/1219, dated 4th June 1897, from the Chief Auditor, and to inform you that a system of monthly accounts has, as far as is possible, been in force on this railway for many years past.

ENCLOSURE.

COPY of letter from the Chief Auditor, South Indian Railway, to the Agent, South Indian Railway, dated 4th June 1897, No. A./12353/1219.

Monthly system of Station Accounts on North-Western Railway.

Your No. 8632/1569 of 12th ultimo.

In reply to the above, I beg to inform you that for many years we have had a system of monthly station accounts in force on this line.

Our system differs in some respects from that detailed in the enclosure received with your above.

As, on the North-Western Railway, the work at stations is increased by our having to prepare weekly approximate and audited statements of traffic earnings and weekly division sheets for Foreign Railways, and until these are ordered to be submitted monthly instead of weekly, the system of station accounts cannot be a *bonâ fide* monthly one.

From the Acting Agent and Manager, Madras Railway, to the Consulting Engineer for Railways, dated Madras, 19th August 1897, No. 10096—B./860.

Adverting to your letter, No. 1605, dated the 8th May last, on the proposed substitution of monthly for the present weekly system of the station accounts, I have the honour to inform you that both the Chief Auditor and the Acting Traffic Manager are in favour of the proposed change. I have also sought the views of my Board on the subject, and, in their reply, paragraph 11 of letter, No. 958, dated the 16th July last, I am informed that they consider the change desirable. It will of course be useless for isolated companies to change their present system unless all the railways agree to adopt monthly division sheets. In the event of the change being decided upon, it is hoped that ample time will be allowed to admit of the details of the arrangement being completed.

2. The Chief Auditor hopes to make some reduction, but points out that he has not such an elaborate staff as specified in page 5 of the North-Western Railway report. less than half the number employed on weekly accounts being so engaged on the Madras Railway.

3. The Acting Traffic Manager is of opinion much saving in staff cannot be effected, but points out that the change would facilitate work as well as result in a large saving of stationery. I may, however, add that every effort will be made to effect any reduction possible.

4. I shall be glad to hear further from you on the subject.

From the Agent and Chief Engineer, Nilgiri Railway, dated 25th August 1897, No. 1477.

ORDER—No. 658 R., dated 15th September 1897.

The Government of India will be addressed.

[Here enter No. 659 R., dated 15th September 1897.]

(True Extract.)

Under Secretary to Government,
Railway Branch.

To the Consulting Engineer for Railways.
" Agent and Manager, Madras Railway,
" Agent, South Indian Railway,
" Agent and Chief Engineer, Nilgiri Railway.
} with copy of letter to India.

Exd. W. D'Moss.

RAILWAY.

Government {1897} of Madras.

PUBLIC WORKS.

Recd.
Regd. } 1897.

Enclosures
Spare copies

Letter, No. 659 R., 15th September 1897.

SEPTEMBER.

Station Accounts

Forwarding, with remarks, copies of letters from the Agents, Madras and South Indian Railways, regarding the proposed introduction of a monthly instead of the present weekly system of —.

No. 659 R., 15TH SEPTEMBER 1897.

PUBLIC WORKS DEPARTMENT.

Railway.

LETTER—from

F. J. E. SPRING, ESQ., C.I.E.,
Offg. Joint Secretary to the Government of Madras,
Public Works Department,
Railway Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT,
SIMLA.

SIR,

With reference to your letter, No. 240 A.R., dated 19th April 1897, forwarding, for the consideration of the several railways under the control of this Government, a memorandum on the proposed introduction of a monthly instead of the present weekly system of station accounts, I am directed to forward the accompanying copies of letters * from the Agents, Madras and South Indian Railways.

2. It will be observed that the South Indian Railway Company have had the monthly system in force on this line for many years; but their system is said to differ in some respects from that proposed in the enclosure to your letter under reply.

3. The Madras Railway Company and their Board of Directors consider the change desirable if adopted by all railways in India. It is reported that no reduction in the Madras Railway staff is practicable at present.

4. There is reason, however, to hope that when the approximate and audited statements of traffic and division sheets for Foreign Railways are ordered to be submitted monthly instead of weekly, some saving may be found possible by a reduction of establishment in both the Railway Audit offices.

I have the honour to be,
Sir,
Your most obedient servant,

Offg. Secretary to Government,
Railway Branch.

OOTACAMUND,
15th September 1897.

Exd. W. D'Moss.

* No. 600, dated 7th June 1897, from Agent South Indian Railway, with enclosure.
No. 10096—B/800, dated 19th August, from Agent and Manager, Madras Railway, with enclosure.

Public Works (1897) Department.

CURRENT No. 4276
1

Order

From The Govt of India
P.W.D.

No. 240 A R.

Dated 19th April 1897

Received 30. 4. 97

Enclosures

Spare copies

SUBJECT.

Memorandum on the monthly System of station accounts that has been introduced on the N.W.Ry.

Forwarding for communication to the several Rys under his control copies of — for their consideration.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement of the Monthly System of Station Accounts in force on the North-Western Railway and on the changes involved in converting the Weekly into the Monthly system.

1. The Monthly system of Accounts was introduced on the North-Western Railway on the 1st of November 1894, at 39 stations on the Main Line, Kiamari to Sukkur, as an experimental measure. The result of the experiment being favourable, the system was extended to the whole of the line, on the Peshin Section and the Hyderabad-Amarkote Railway, from the 8th September 1895 and on the remainder of the line from the 6th October 1895.

2. The system is working satisfactorily at all stations. No cases of fraud have come under notice since its introduction, which can in any way be connected with it.

3. Considerable reduction of expense has been effected in clerical labour in the Audit Office and in stationery at stations.

4. At present, owing to the necessity for the preparation of Weekly Division Sheets for all description of traffic except Parcels, certain Foreign Coaching Returns have still to be submitted by stations weekly, but all local Coaching Returns (except the return of Government Passengers) and all Goods Returns are submitted monthly.

5. The audit of the month's accounts is completed on the dates previously fixed for the completion of the audit of the Weekly Accounts, which was three weeks after close of the week for Coaching, and four weeks after for Goods; the dates now fixed are—Coaching by the 21st, and Goods by the 28th, of the following month.

Station Records and Returns.

6. The preparation of the Accounts at stations has been affected to the following extent:—

The Monthly system, being merely an extended form of the Weekly system did not involve any change in the general principles affecting the method of keeping the accounts, but certain alterations were necessary as will appear from the following notes, in which the changes in the preparation of each form are detailed.

Coaching.

7. *Ticket Collector's Reports.*—No change has been made; these continue to be submitted daily with the collected tickets.

8. *Summary of Trains and Parcels Cash Book.*—The Standard Form S. N. 23, A is followed, in which the bookings under each head for each day up to the end of the month are entered. As a Weekly Approximate Traffic Return has to be submitted to Government, the Summary is totalled to date at the end of each week, and furnishes figures for the Approximate Return of traffic—*vide* paragraph 14.

9. *Local Returns.*—The Local Returns S. N. 28, 30, 31, 31B, 32, 34 and 34B are submitted prepared for each month; there is no other alteration in their preparation, but non-issued tickets and unsold half tickets are sent in to Audit at the end of the month in support of the monthly Classification.

The Return of Government Passengers S. N. 29 continues to be submitted weekly, as the Commissariat Department seemed to expect their Bill weekly, and, as other Returns had to be submitted weekly, this was also continued, each ticket has to be entered whether the Return is prepared weekly or monthly. The weekly totals are carried forward to the end of the month. Returns for parts of weeks to complete the month are submitted.

10. *Foreign Returns.*—The Foreign Returns S. N. 28A, 29A and 31A.C. are submitted weekly in accordance with Code rule, as Foreign Railways have accepted Monthly Division Sheets for Parcels traffic only. The totals of the Weekly Returns are carried forward to the end of the month. Broken periods of a week falling in two different months are treated as separate weeks.

For Parcels traffic S. N. 34 A. & C.—Monthly Returns are submitted and included in Audit Office in a separate Monthly Division Sheet.

11. *Balance Sheets.*—S. N. 27 not meeting the requirements, an amended form of Balance Sheet has been prepared. The principal change made being in the introduction of space for entry of 31 days, cash remittances instead of 7.

12. *Submission to Audit—Parcel Way Bills.*—To prevent delay in the audit of the accounts these are submitted to Audit weekly, and for broken periods at the beginning and end of each month, on the second day following the close of the week or period to which they relate, arranged in station "from" order, with S. N. 26 in which the total number is entered in the number column. All the Monthly Coaching Returns must be despatched from the station three days after the close of the month to which they refer. The Weekly Returns are submitted as prescribed in the Code.

13. *Test Balances.*—As a precaution against errors and delay in submitting accounts, stations are required to post the Returns for the Audit Office (with the exception of the Passenger Classification statements), daily and at the close of each week the several Returns are totalled in pencil and the summary of Trains Cash Book in red ink and the amounts balanced with the Cash Remittances, Outstanding, &c., as in Coaching Balance Sheet. The fact of the total having been agreed is noted at the foot of the Summary (S. N. 23 A) and initialled by the Stationmaster or Chief Booking Clerk.

14. *Approximate Return of Traffic.*—As Government requires the submission of the Weekly Approximate Return, special forms had to be introduced for submission by stations. These forms are despatched from stations every Monday morning. A copy of the Coaching form is attached, it explains itself, but special instructions were issued to stations. It is found, however, stations do not notice that the number of passengers is only for the week, while the amount is for the period of the month to date, and the Station Staff having no ready means (as in the Balance Sheet) of proving the amounts, do not always submit this Return prepared accurately; this is unavoidable. It is a question whether the Weekly Approximate Statement might not be abolished when a Monthly system of Accounts has been instituted.

Telegraph.

15. No change has been made in Telegraph Returns except that in the Returns of Telegraph Cash Transactions (Form L. T. 9) the totals are carried from one part to another till the end of the month.

Goods.

16. *Summaries Abstracts and Demurrage Returns S. N. 46, 46A.C., 48, 60 & 60A.C.*—These are all prepared on the standard forms, but for the month instead of for the week. They are required to be posted daily by the Station Staff. The Local Inwards Goods accounts are kept open for six days after the close of the month to admit of the inclusion of all Local Invoices relating to the month.

17. *Balance Sheet, S. N. 56.*—A new form has been introduced as explained for Coaching.

18. *Submission to Audit.*—The Inwards Goods Invoices are submitted to Audit Office in the same manner and on the same dates as fixed for Parcels Way Bills, except Invoices for the last period of each month which are sent to Audit Office seven days after the close of the month.

The Foreign Abstracts and Summaries and Local Outward Abstracts and Summaries are submitted on the third day after close of the month. The other Goods Returns on the seventh day after close of the month. To assist in the early settlement of debits

against stations, a departure from Code rule in respect to Goods Outstanding Lists was necessary. With the Weekly system these are submitted in support of the opening balances, but it has been considered necessary with Monthly Balance Sheets they should be received in support of the closing balances, and to allow time for copying, &c., at stations they may be despatched up to the fourteenth day after close of month.

19. Railway Material Returns, S. N. 37 continue to be submitted weekly as prescribed in the Code. They do not affect the Station Accounts.

20. *Test Balances.*—In the Goods Accounts this is a most important matter and stations are required to prove the correctness of their outstanding balance weekly (but large stations, where the staff is more experienced, are permitted to make these balances twice or three times a month). The form prescribed is attached. This is no extra work to stations, as they had to do it weekly under the Weekly system, and it is a safeguard against error and delay to Accounts. At stations where the Goods traffic is so small that the whole of the transactions of the month can be compared and checked within an hour or two, the test balance is not insisted upon.

To assist stations in the preparation of their test balances and the Approximate Return they are required at the end of each week in the month to total up the items in the Outwards and Inwards Books to date. They are advised to use red ink for these totals, but where the entries are few and the totals would not be useful they are not required to be made.

21. Last Invoice Advice Note S. N. 41 is exchanged by stations monthly.

Approximate Returns.

22. As in Coaching a Weekly Approximate Statement of traffic is submitted every Monday morning, Standard Form S. N. 46, 46A and 46C being used for the purpose. This information comprises:—

(1) A statement of the total of the Goods Outwards Local Bookings to each station during the week.

(2) A statement of the total of the Goods Outwards Bookings to Foreign stations, showing Home Line proportion separately.

(3) A statement of the total of the Goods Inwards Forein Bookings from each station, showing Home Line proportion separately.

Audit Office.

Coaching.

23. In the audit of Station Coaching Returns the following are the points of difference between the procedure in force now and that when the Weekly system was the rule.

24. Tickets and Ticket Collector's Reports continue to be received and checked daily, the highest numbers of Tickets Collected being compared monthly with the Local Passenger Classification (S. N. 28).

25. The statement of uncollected tickets (T. A. 22) laid down in paras. 2 A and 81 of Chapter II, Volume IV, Public Works Department Code, is issued monthly.

26. Parcel Way Bills are submitted to Audit weekly and are audited at once. Error Sheets (T. A. 1.) are issued weekly for errors discovered in the audit of the Returns and Way Bills received weekly, and monthly for errors discovered in the monthly Returns.

27. Division Sheets for Parcels traffic are issued monthly 10 to 14 days after date.

28. As Division Sheets for Coaching traffic other than Parcels have to be issued weekly, a Weekly Proportion Book for all other description of Coaching traffic is prepared from the Station Returns to verify the Division Sheets issued, and this is summarised Monthly and proved with the Traffic Book.

29. The T. A. 6 Registers of Foreign Way Bills not accounted for is posted monthly.

Goods.

30. Goods Invoices are received in Audit weekly and are examined at once, each batch is completely audited and Error Sheets in connection therewith advised to stations before the next batch is received.

31. The comparison of audited Invoices with Abstracts and of Abstracts with Summaries is made monthly, and to carry this out without in any way interfering with the progressive audit of Invoices received weekly, the work of the audit clerks has had to be adjusted so as to effect this.

32. Error Sheets (T.A.1) are issued weekly to each station for errors discovered in audit of Invoices, and monthly, for errors discovered in audit of the monthly Returns.

33. The Division Sheets issued to Foreign Lines are posted from audited Invoices as heretofore, but agreement is made between the weekly Division Sheets and the Station Abstracts monthly when the Abstracts come in, and in order to effect this agreement each weekly Division Sheet is abstracted as follows :—

East Indian Railway.

Stations.	Week Ending.									
	Debits.		Proportions.			Total.			
	To pay.	Paid.	East Indian Railway.	North-Western Railway.		To pay.	Paid.	East Indian Railway.	North-Western Railway.

The total for the month in above should agree with the "Proportion Register," which is posted from the audited station Summaries, and any errors discovered are adjusted in the last Division Sheet for each month before issue.

34. In the T.A. 6 Registers Invoices not accounted for are posted monthly.

Rolling Stock Returns.

35. The Return of Foreign Railway vehicles interchanged remains weekly, as the question of making this monthly has not been raised, and the change, if made, would not reduce work.

Statistics.

36. The only change in the posting of Statistical details is, that Forms St. 6 and 7 (Registers of Coaching and Goods traffic) are now posted monthly instead of weekly, the details for the Commodity Register are totalled and abstracted monthly, and the Station-to-Station Returns, Coaching and Goods, are posted monthly.

Bookings.

37. The Balance Sheets being monthly, both parts of the Traffic Book are posted monthly, the weekly Division Sheets from Foreign Lines being summarised to make monthly totals.

38. The Audited Traffic Return (St. 1) is monthly, as is also the Advice of Audit (T.A 2).

Out-door Audit by Inspectors of Accounts.

39. No increase in the number of these has been found necessary. All stations are fully examined once a quarter, the principal ones being further subjected to an additional minor inspection during the quarter, as required by the rules.

Reduction of Work.

40. The extent to which the monthly system of Station Accounts has reduced work at stations and in Audit Office may be stated as follows :—

Stations.

41. A considerable saving of work is effected in Coaching having only one Local Classification and one Balance Sheet, and in Goods having only one Balance Sheet and outstanding List to prepare for each month.

42. A comparison of work in compilation of Accounts and audit requirements under the weekly and monthly system at a fairly large station (Larkana) deduced from the accounts compiled for the month of February 1895, gave the following results :—

—	Coaching.				Goods.			
	Compilation.		Copying.		Compilation.		Copying.	
	Number of words.	Number of figures.	Number of words.	Number of figures.	Number of words.	Number of figures.	Number of words.	Number of figures.
Weekly	1,972	15,874	1,271	12,591	2,469	24,629	551	5,109
Monthly	1,606	9,156	926	5,581	1,262	21,612	239	2,390

Audit Office.

43. To show where the reduction in Audit Establishment has been principally effected, the following detail is appended :—

—	Number of Clerks employed under system.		Reduction.
	Weekly.	Monthly.	
Checkers of Invoices and abstracts	24	22	2
Local passenger classification checkers	17	12	25
Goods and coaching balance sheet checkers	20		
Posters of Traffic books, goods and coaching	3	2	1
Posters of St. 6 and 7 : registers of coaching and goods traffic ..	6	2	4
Posters of station-to-station registers	20	8	12
		Total ..	44

44. If Foreign Railways would accept monthly Division Sheets, there would be further reduction of work.

45. As pointed out in paragraph 14 the Weekly Approximate Return causes extra work and expense, which is a matter for consideration.

46. At present the system cannot be said to be really monthly, so many Weekly Returns have to be received and issued ; a complete change to a monthly system would much facilitate matters and further reduce expense.

Test Current Outstandings.

on _____ 189 .

Page No.	Amount.	Page No.	Amount.	Page No.	Amount.

Test Skeleton Inward Summary.

to date (_____ 189 *).*

Station from.	To Pay.	Undercharge.

All communications should be addressed to the Secretary.

No. 240 A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
RAILWAY.

To

The Joint Secretary to the Government of Madras,

Public Works Department.

Railway Branch

Simla, the 19th April 1897.

Sir,

I am directed to forward a Memorandum on the Monthly system of station accounts now in force on the North Western Railway and on the changes involved in converting the Weekly into the Monthly system, and to request that copies may be furnished to the several Railways under your control for their consideration.

I have the honour to be,

Sir,

Your most obedient servant,

Aitchison.

offg: Dy. Secy. to the Govt. of India.

Rcd 20/4/97

Documents accompanying:-

Memorandum on the Monthly system of station accounts that has been introduced on the North Western Railway.

10. *Foreign Returns.*—The Foreign Returns S. N. 28A, 29A and 31A.C. are submitted weekly in accordance with Code rule, as Foreign Railways have accepted Monthly Division Sheets for Parcels traffic only. The totals of the Weekly Returns are carried forward to the end of the month. Broken periods of a week falling in two different months are treated as separate weeks.

For Parcels traffic S. N. 34 A. & C.—Monthly Returns are submitted and included in Audit Office in a separate Monthly Division Sheet.

11. *Balance Sheets.*—S. N. 27 not meeting the requirements, an amended form of Balance Sheet has been prepared. The principal change made being in the introduction of space for entry of 31 days, cash remittances instead of 7.

12. *Submission to Audit—Parcel Way Bills.*—To prevent delay in the audit of the accounts these are submitted to Audit weekly, and for broken periods at the beginning and end of each month, on the second day following the close of the week or period to which they relate, arranged in station "from" order, with S. N. 26 in which the total number is entered in the number column. All the Monthly Coaching Returns must be despatched from the station three days after the close of the month to which they refer. The Weekly Returns are submitted as prescribed in the Code.

13. *Test Balances.*—As a precaution against errors and delay in submitting accounts, stations are required to post the Returns for the Audit Office (with the exception of the Passenger Classification statements), daily and at the close of each week the several Returns are totalled in pencil and the summary of Trains Cash Book in red ink and the amounts balanced with the Cash Remittances, Outstanding, &c., as in Coaching Balance Sheet. The fact of the total having been agreed is noted at the foot of the Summary (S. N. 23 A) and initialled by the Stationmaster or Chief Booking Clerk.

14. *Approximate Return of Traffic.*—As Government requires the submission of the Weekly Approximate Return, special forms had to be introduced for submission by stations. These forms are despatched from stations every Monday morning. A copy of the Coaching form is attached, it explains itself, but special instructions were issued to stations. It is found, however, stations do not notice that the number of passengers is only for the week, while the amount is for the period of the month to date, and the Station Staff having no ready means (as in the Balance Sheet) of proving the amounts, do not always submit this Return prepared accurately; this is unavoidable. It is a question whether the Weekly Approximate Statement might not be abolished when a Monthly system of Accounts has been instituted.

TELEGRAPH.

15. No change has been made in Telegraph Returns except that in the Returns of Telegraph Cash Transactions (Form L. T. 9) the totals are carried from one part to another till the end of the month.

GOODS.

16. *Summaries Abstracts and Demurrage Returns S. N. 46, 46A.C., 48, 60 & 60A.C.*—These are all prepared on the standard forms, but for the month instead of for the week. They are required to be posted daily by the Station Staff. The Local Inwards Goods accounts are kept open for six days after the close of the month to admit of the inclusion of all Local Invoices relating to the month.

17. *Balance Sheet, S. N. 56.*—A new form has been introduced as explained for Coaching.

18. *Submission to Audit.*—The Inwards Goods Invoices are submitted to Audit Office in the same manner and on the same dates as fixed for Parcels Way Bills, except Invoices for the last period of each month which are sent to Audit Office seven days after the close of the month.

The Foreign Abstracts and Summaries and Local Outward Abstracts and Summaries are submitted on the third day after close of the month. The other Goods Returns on the seventh day after close of the month. To assist in the early settlement of debits

against stations, a departure from Code rule in respect to Goods Outstanding Lists was necessary. With the Weekly system these are submitted in support of the opening balances, but it has been considered necessary with Monthly Balance Sheets they should be received in support of the closing balances, and to allow time for copying, &c., at stations they may be despatched up to the fourteenth day after close of month.

19. Railway Material Returns, S. N. 37 continue to be submitted weekly as prescribed in the Code. They do not affect the Station Accounts.

20. *Test Balances.*—In the Goods Accounts this is a most important matter and stations are required to prove the correctness of their outstanding balance weekly (but large stations, where the staff is more experienced, are permitted to make these balances twice or three times a month). The form prescribed is attached. This is no extra work to stations, as they had to do it weekly under the Weekly system, and it is a safeguard against error and delay to Accounts. At stations where the Goods traffic is so small that the whole of the transactions of the month can be compared and checked within an hour or two, the test balance is not insisted upon.

To assist stations in the preparation of their test balances and the Approximate Return they are required at the end of each week in the month to total up the items in the Outwards and Inwards Books to date. They are advised to use red ink for these totals, but where the entries are few and the totals would not be useful they are not required to be made.

21. Last Invoice Advice Note S. N. 41 is exchanged by stations monthly.

APPROXIMATE RETURNS.

22. As in Coaching a Weekly Approximate Statement of traffic is submitted every Monday morning, Standard Form S. N. 46, 46A and 46C being used for the purpose. This information comprises :—

(1) A statement of the total of the Goods Outwards Local Bookings to each station during the week.

(2) A statement of the total of the Goods Outwards Bookings to Foreign stations, showing Home Line proportion separately.

(3) A statement of the total of the Goods Inwards Forein Bookings from each station, showing Home Line proportion separately.

AUDIT OFFICE.

Coaching.

23. In the audit of Station Coaching Returns the following are the points of difference between the procedure in force now and that when the Weekly system was the rule.

24. Tickets and Ticket Collector's Reports continue to be received and checked daily, the highest numbers of Tickets Collected being compared monthly with the Local Passenger Classification (S. N. 28).

25. The statement of uncollected tickets (T. A. 22) laid down in paras. 2 A and 81 of Chapter II, Volume IV, Public Works Department Code, is issued monthly.

26. Parcel Way Bills are submitted to Audit weekly and are audited at once. Error Sheets (T. A. 1.) are issued weekly for errors discovered in the audit of the Returns and Way Bills received weekly, and monthly for errors discovered in the monthly Returns.

27. Division Sheets for Parcels traffic are issued monthly 10 to 14 days after date.

28. As Division Sheets for Coaching traffic other than Parcels have to be issued weekly, a Weekly Proportion Book for all other description of Coaching traffic is prepared from the Station Returns to verify the Division Sheets issued, and this is summarised Monthly and proved with the Traffic Book.

29. The T. A. 6 Registers of Foreign Way Bills not accounted for is posted monthly.

Goods.

30. Goods Invoices are received in Audit weekly and are examined at once, each batch is completely audited and Error Sheets in connection therewith advised to stations before the next batch is received.

31. The comparison of audited Invoices with Abstracts and of Abstracts with Summaries is made monthly, and to carry this out without in any way interfering with the progressive audit of Invoices received weekly, the work of the audit clerks has had to be adjusted so as to effect this.

32. Error Sheets (T.A.1) are issued weekly to each station for errors discovered in audit of Invoices, and monthly, for errors discovered in audit of the monthly Returns.

33. The Division Sheets issued to Foreign Lines are posted from audited Invoices as heretofore, but agreement is made between the weekly Division Sheets and the Station Abstracts monthly when the Abstracts come in, and in order to effect this agreement each weekly Division Sheet is abstracted as follows :—

East Indian Railway.

Stations.	Week Ending.								
	Debits.		Proportions.		Total.				
	To pay.	Paid.	East Indian Railway.	North-Western Railway.	To pay.	Paid.	East Indian Railway.	North-Western Railway.

The total for the month in above should agree with the "Proportion Register," which is posted from the audited station Summaries, and any errors discovered are adjusted in the last Division Sheet for each month before issue.

34. In the T.A. 6 Registers Invoices not accounted for are posted monthly.

Rolling Stock Returns.

35. The Return of Foreign Railway vehicles interchanged remains weekly, as the question of making this monthly has not been raised, and the change, if made, would not reduce work.

Statistics.

36. The only change in the posting of Statistical details is, that Forms St. 6 and 7 (Registers of Coaching and Goods traffic) are now posted monthly instead of weekly, the details for the Commodity Register are totalled and abstracted monthly, and the Station-to-Station Returns, Coaching and Goods, are posted monthly.

Bookings.

37. The Balance Sheets being monthly, both parts of the Traffic Book are posted monthly, the weekly Division Sheets from Foreign Lines being summarised to make monthly totals.

38. The Audited Traffic Return (St. 1) is monthly, as is also the Advice of Audit (T.A 2).

Out-door Audit by Inspectors of Accounts.

39. No increase in the number of these has been found necessary. All stations are fully examined once a quarter, the principal ones being further subjected to an additional minor inspection during the quarter, as required by the rules.

Reduction of Work.

40. The extent to which the monthly system of Station Accounts has reduced work at stations and in Audit Office may be stated as follows :—

Stations.

41. A considerable saving of work is effected in Coaching having only one Local Classification and one Balance Sheet, and in Goods having only one Balance Sheet and outstanding List to prepare for each month.

42. A comparison of work in compilation of Accounts and audit requirements under the weekly and monthly system at a fairly large station (Larkana) deduced from the accounts compiled for the month of February 1895, gave the following results :—

—	Coaching.				Goods.			
	Compilation.		Copying.		Compilation.		Copying.	
	Number of words.	Number of figures.	Number of words.	Number of figures.	Number of words.	Number of figures.	Number of words.	Number of figures.
Weekly	1,972	15,874	1,271	12,591	2,469	24,629	551	5,109
Monthly	1,606	9,156	926	5,581	1,262	21,612	239	2,390

Audit Office.

43. To show where the reduction in Audit Establishment has been principally effected, the following detail is appended :—

—	Number of Clerks employed under system.		Reduction.
	Weekly.	Monthly.	
Checkers of Invoices and abstracts	24	22	2
Local passenger classification checkers	17	12	25
Goods and coaching balance sheet checkers	20		
Posters of Traffic books, goods and coaching	3	2	1
Posters of St. 6 and 7 : registers of coaching and goods traffic ..	6	2	4
Posters of station-to-station registers	20	8	12
		Total ..	44

44. If Foreign Railways would accept monthly Division Sheets, there would be further reduction of work.

45. As pointed out in paragraph 14 the Weekly Approximate Return causes extra work and expense, which is a matter for consideration.

46. At present the system cannot be said to be really monthly, so many Weekly Returns have to be received and issued ; a complete change to a monthly system would much facilitate matters and further reduce expense.

NORTH-WESTERN RAILWAY.

E. X. R. 195.

Approximate Return of Coaching Traffic for †

Head of accounts.	Number of passengers for the week or period.	Amount to date. Home line proportion.	Amount to date. Foreign Railway proportion.	Total.	Remarks.
Ordinary passengers (Local)					
Do. do. (Foreign)					
Government do. and Luggage (Local).					
Do. do. do. (Foreign).					* Rs. on account of Total Military Baggage, Horses, Carriages and Dogs not apportioned and included in Home line proportion.
Excess Fares					
Parcels Local Inward "To Pay".					
Do. Outward "Paid"					
Do. Foreign Inward Home and Foreign proportion inclusive.					
Parcel Foreign Outward Home and Foreign proportion inclusive.					
Luggage and Specie Forwarded (Local).					
Do. do. do. (Foreign) Home and Foreign Railway proportion inclusive.					
Horses, Carriages and Dogs Local Forwarded.					
Horses, Carriages and Dogs Foreign Forwarded Home and Foreign Railway proportion inclusive.					
Left Luggage and Demurrage					
Excess in booking					
Audit and Cash office debits					
Platform tickets					
Total					
Telegraph					
Sundries					
Grand Total					

† Here enter week ending or the broken period of the week, as the case may be.

Station _____

Dated _____

Booking Clerk.

Station Master.

NORTH-WESTERN RAILWAY.

T. S. 362.

MONTHLY SYSTEM.

Goods Inwards Weekly Test Balance to date ( ) for the month of 189 .

Particulars.	Detail. Rs.	A.	P.	Total amount. Rs.	A.	P.
DR.—						
Balance brought forward from last month						
Amount of "To Pay" Invoices and Undercharges *to date*, as per skeleton Summary at back						
Demurrage, as per original monthly Return in hand total to date.						
Outward Paid traffic, Local and Foreign						
Special Cash collections, Sundries—						
Old items, *vide* last test balance						
Current week's items :—						
Audit Debits—						
Old items, *vide* last test balance						
Current week's items :—						
Special debits on account of goods delivered on receipts *to date, etc., viz.* :—						
Previous items of month, *vide* last test balance						
Current week's items :—						
Excess collected on Inwards Invoices *to date, viz.* :—						
Previous amount, *vide* last test balance						
Current week's items :—						
TOTAL DEBITS						
CR.—						
Cash on account of Inwards "To Pay" Invoices and Goods delivered on receipts *to date, viz.* :—						
Old amount, vide last test balance						
Amount of current week, vide Summary of Goods Cash Book						
Special credits on account of—						
(1)—Overcharge Sheets *to date, viz.* :—Old items, *vide* last test balance						
Current week's items :—						
(2)—Goods re-booked *to date, viz.* :—Old items, *vide* last test balance						
Current week's items :—						
(3)—Other special credits, *viz.* :—Goods delivered on receipt *to date*, Audit, Credit, etc.—						
Old items, *vide* last test balance						
Current week's items :—						
Current test outstandings on date, *vide* list at back						
TOTAL CREDITS						

8

Test Current Outstandings.

on _____ 189 .

Page No.	Amount.	Page No.	Amount.	Page No.	Amount.

Test Skeleton Inward Summary.

to date (_____ 189 *).*

Station from.	To Pay.	Undercharge.

All communications should be addressed to the Secretary.

No. 240 A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
RAILWAY.

To

The Joint Secretary to the Government of Madras,

Public Works Department.
Railway Branch

Simla, the 19th April 1897.

Sir,

I am directed to forward a Memorandum on the Monthly system of station accounts now in force on the North Western Railway and on the changes involved in converting the Weekly into the Monthly system, and to request that copies may be furnished to the several Railways under your control for their consideration.

I have the honour to be,

Sir,

Your most obedient servant,

Offg: Dy. Secy. to the Govt. of India.

Rcd 20/4/97

Documents accompanying:-

Memorandum on the Monthly system of station accounts that has been introduced on the North Western Railway.

Form No. 9

Office of the Consulting Engineer for Railways,

Madras, 8th May 1897.

To

AGENT and MANAGER, M. R.
S. I. Ry.
& Rys = clg N. Rly.

No. 1605 Reply No. 5800 d 19.8.97 from A.M.
6004 d 26.8.97 from A;
1477 d 25.8.97 from ENR

Sir,

I have the honour to enclose for your
favourable a copy of a memorandum upon the subject of
a successful experiment in the substitution of a monthly
in lieu of the old weekly system of station accounts
upon the N.W.Ry. The change appears to me to be a
most beneficial one, as is illustrated by the statement
of saving of work as exhibited in form 42 and of
staff as shown in form 43. You will readily
understand that the full benefit of the change cannot
be realised until lines with which there is exchange of
traffic shall have adopted the same system.

I should be glad if after perusal of the
memorandum and discussion of the system with your
Departmental experts, you can let me know whether
it commends itself to you as fit for recommendation
to your Board for adoption on the lines under your
control.

I have &c.
27/8/97

Remembrancers.

No 1605 of 23/8/97 to Secy
issued 23/8/97

Despatched on 27/8/97

Subject.

Copy of letter No. A/12353/1219 dated 4th June 1897 from the Chief Auditor, South Indian Railway to the Agent.

Monthly system of station accounts on North Western Railway.

Your No. 8632/1569 of 12th ultimo.

In reply to the above, I beg to inform you that for many years we have had a system of monthly station accounts in force on this Line.

Our system differs in some respects from that detailed in the enclosure received with your above.

As on the North Western Railway, the work at stations is increased by our having to prepare weekly approximate and audited statements of traffic earnings and weekly division sheets for Foreign Railways, and until these are ordered to be submitted monthly instead of weekly, the system of station accounts cannot be a bona fide monthly one.

True copy,
A.G. Kelly.
Captain, R.E.,
Agent.

South Indian Railway,
Agent's Office,
Trichinopoly,
7th June 1897.

Enc. No. 1 to No. 2543 1897.
From A 600 : 7.6.97

No. 600

South Indian Railway Co., Ld.

AGENT'S OFFICE,

Trichinopoly, 7th June 1897.

From

THE AGENT,
SOUTH INDIAN RAILWAY,

To

THE CONSULTING ENGINEER
FOR RAILWAYS,
MADRAS.

Sir,

In reply to your letter No. 1605 dated 8th May 1897; I have the honor to enclose a copy of letter No. A/12353/1217 dated 4th June 1897 from the Chief Auditor, and to inform you that a system of monthly accounts has, as far as is possible, been in force on this railway for many years past.

I have the honor to be,
Sir,
Your most obedient servant,
A.D.G. Shelley.
Captain, R.E.,
Agent.

1 Enclosure.

Recd
await the reply
7/6 12/6

2543
9/6/97

From

The Agent,

South Indian Railway,

Trichinopoly.

To

The Consulting Engineer for

Railways,

Madras.

Dated

Received 189

No.

Enclosure.

636 5737 54

Copy of an extract from a letter from the Agent and Manager, Madras Railway to Board, No. 2310, dated 26th May 1897.

× × × × ×

Monthly system of station accounts. 10. I enclose, for the information of the Board, Copy of a letter from the Consulting Engineer, No. 1605, dated the 8th instant, with the memorandum referred to, on the subject of the introduction of a monthly, instead of the present weekly, system of station accounts. I also enclose copies of letters from the acting Traffic Manager and the Chief Auditor, from which it will be seen that both these officers are in favour of the proposed change; but, as the Chief Auditor points out, until all Railways agree to adopt a monthly division sheets, it is useless for isolated Companies to alter their present system. No date can at present be fixed for making the change, but I shall be glad to be informed of the views of the Board on the proposal in order that I may communicate them to the Consulting Engineer. It is not anticipated that a large saving will be effected by the introduction of the monthly system of station accounts.

× × × × ×

Copy of an extract from a letter from the Board of Directors of the, Madras Railway, N°958 of 16.7.97

Monthly Station Accounts approved

---

11. The proposed introduction of a monthly instead of the present weekly system of station accounts appears to the Board desirable, and it is hoped that it will be generally adopted. This subject is referred to in para. 10 of N° 2310.

(A. & M. L.)

No 1009b
B/700

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, 19th August 1897.

RECEIVED
20 AUG. 1897
SECRETARY T. OF MADRAS

From

The Ag. Agent and Manager,
M. R. Coy:

To

The Consulting Engineer for Railways,
Madras.

Issued 23/8/97.

Sir,

Adverting to your letter No. 1605 dated the 8th May last, on the proposed substitution of monthly for the present weekly system of the Station Accounts, I have the honour to inform you that both the Chief Auditor and the Acting Traffic Manager are in favour of the proposed change. I have also sought the views of my Board on the subject, and in their reply, para: 11 of letter No. 958 dated the 16th July last, I am informed that they consider the change desirable. It will of course be useless for isolated Companies to change their present system unless all the Railways agree to adopt monthly division sheets. In the event of

the

G. No. 2635
Recd. 28/8/97

MADRAS RAILWAY.

From The Agent and Manager.

To The Consulting Engineer for Railways.

Dated

Recd.

No.

The Nilgiri Railway,

No. 1477.

Coonoor 25th August 1897.

FROM

THE AGENT AND CHIEF ENGINEER,

NILGIRI RAILWAY,

COONOOR.

CONSULTING ENGINEER FOR RAILWAYS
RECEIVED
27 AUG. 1897
MADRAS.

To

The Consulting Engineer
for Railways
Madras.

Sir,

In reply to your No: 1805 dated 8th May 1897 I have the honor to state that the proposal appears to apply only to lines open for traffic.

I have the honor to be
Sir
Your most obedient servt.

File forwarded with reference to S.I.R. & M.R. & Rly.
Dt. 30/8/97

AGENT & CHIEF ENGINEER.

C.W. 3737
Received 27/5/97

No. 658 R dy 15/9/97.

PUBLIC WORKS DEPARTMENT,

IRRIGATION BRANCH.

Part A A/-

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Letter from the Govt of India P. No. dated } H.E. No. 240 A.R. dy 19 April 97

Letter from the Com. of Rys S.W. Rys to the Agent-Secretary S. I. Rys & Agent & Ch. Engr Nil Rys } — " — " — 1665 dy 8 May 97

Letter from the Agent S. I. Railway dated } — " — " — 600 dy 7 June 97

Letter from the Agent & Manager Madras Ry } — " — " — 1009 6/800 dy 17 August 97

Letter from Agent & Ch. Engr Nilgiri Ry } — " — " — 1477 dy 25 do —

RESOLVED that Government

of India be addressed

To
The Com. of Rys for Rys
— " — Agent & Manr. Madras Rly
— " — Agent S. I. Rly
— " — Agent & Ch. Engr Nilgiri Rly

with copy of letter to India.

dy 8/10/97

7/10
2/3 K

A/-

No. 658 R dated 15/9/97.

658-9

E. I. Form No. 1—1,000—2-2-97.

B. Form No. 12.

A/-

No. 659. R

Government of Madras.

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

To

The Secy. to the Govt. of India,

P. W. Department.

Simla

Ootacamund the 15th September 1897.

Sir,

With reference to your letter No: 240 A.R. dated 19th April 1897, forwarding for the consideration of the several railways under the control of this Govt. a memorandum on the proposed introduction of a monthly instead of the present weekly system of statistical accounts, I am directed to forward the accompanying copies of letters from the Agent Madras R. D. Railway, from which it will be observed that the South Indian Railway Co

9/9/97

× No. 600 of 7th January from Agent S. I. Ry with encls.

— 10096 / 1800 of 19th August from Agent S. M. Ry with Encls.

2

P.S.

Company have had the monthly
on their line
System in force, for many
~~years; on other Lines experi-~~
years; but other systems is said
to differ in some respects
from that proposed in the
Enclosure to your letter under
reply. ~~and that~~ The Madras
Railway Company & their
Board of Directors commend
the change desirable if
adopted by all railways
in India. It is reported
that no reduction in the
Madras Ry staff is prac-
ticable at present. ~~but it~~
There is reason however to hope
~~is hoped~~, that when the
~~working~~ approximate results
& division sheets for Foreign Rys
Statements of traffic are or-
dered to be submitted monthly
instead of weekly some saving may be found possible
~~there will be some saving~~
~~shown~~ by a reduction of
Establishment in both
the Railway Audit Offices.

Copy to A.M. & A.

7/1

3/9 Papers noted on the
margin

15/9/97

Payments accompanying

A.R.
When does he
come from?
7/1

E.R. I gather the 4 firms paying 4%, 4½ & 5%
of the Commission are those producing
the most satisfactory results. Some saving
might be shown in the Audit Offices, where
the returns of Foreign Rys are examined
instead of passed. This is also indicated
in the 2nd para. This is about one
anticipated, but the Madras Ry staff
be another 4 years do not appear

Leave is asked for the last week in
Sept & I think best that I should
7/1
3/9

I thanks the Lord para thereto stand
C.R. 5/9/97