Public Works (1898) Department.

Print

G.O., No. 215. Ry

Dated 7th Feby 1898.

Includes.
G.O. No. 1051-52 Ry dd 30-11-97

Print 80/2

For Approval 8/2/98

[Despatch Abstract.]

Allocation of the balance of remuneration

Govt. of India passing orders on the —— received by the Madras Railway for the audit of the Construction accounts of the Nilgiri Ry. and the entertainment of Students of the College of Engineering as apprentices in the Erambur workshop, Communicated to the Agent

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1051-2	Ry.	30-11-97				

FURTHER PAPERS.

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

RAILWAY.

Government {1898} of Madras.

PUBLIC WORKS.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 215 Ry., 7th February 1898.

FEBRUARY.

Allocation of the Balance of Remuneration

Government of India letter passing orders on the — received by the Madras Railway for the audit of the Construction accounts of the Nilgiri Railway and the entertainment of students of the College of Engineering as apprentices in the Perambur Workshop, communicated to the Agent.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following papers:—

G.O., No. 1051 Ry., dated 30th November 1897.

Read the following paper:—

From—The Agent and Manager, Madras Ry.
To—The Consulting Engineer for Rys.
Dated—Madras, 22nd November 1897, No. 10026/1077.

With reference to G.O., No. 587 R. of the 23rd August last, I have the honour to inform you that, as the ruling of the Government of India was opposed to the instructions previously received from my Board, I referred the subject to them for their further orders. I now enclose copy of my letter,* No. 2326 of the 16th September last, and the reply received thereto paragraph 11 of letter No. 962 of the 22nd ultimo, and beg to request that the Government of India be asked, in accordance with the Board's wishes, to reconsider their ruling and be pleased to ratify the sanction of the Board as conveyed in their letters, Nos. 942 and 920. In these letters authority was given to credit the amounts referred to in the correspondence to the Provident Institution.

* Extract paragraph 10.

On English Railways the amounts under these two headings would be paid direct to the individual officers concerned and upon whom the extra duties fell, and I am afraid if it is once felt that outside duties are not to benefit the staff either directly, or indirectly through the funds in which the staff are interested, there will be but little disposition on the part of departments to undertake outside work.

Enclosures.

Extract para 10 of letter—From the Agent and Manager, Madras Ry.
To—The Secretary to the Board of Directors, Madras Ry.
Dated—16th September 1897, No. 2326.

As to allocation of sundry amounts received by the Company as remuneration for work undertaken by departments.

10. In this office letter, No. 502, dated the 26th May 1897, a copy of which was sent to you with letter No. 2312, I applied to the Consulting Engineer for an authoritative ruling of the Government as to the allocation of the balance of sundry amounts received by the Company as remuneration for certain extraneous work undertaken by departments. The ruling sought was that the balance of payments received by the Company from the Government of India or the Madras Government should be credited to Revenue, and that sums received from other sources should be credited to the Provident Institution. The various sources of income to be thus dealt with are detailed in this letter. In reply I have received copy of a letter from the Government of India, in which that Government, while approving of the application of the proposed rule to three of the items, takes exception in regard to the other two, viz., (3) and (5), and requests that the present practice of crediting the balance to the Provident Fund may be discontinued. The former of these two items refers to the money paid to us for auditing the Nilgiri Railway accounts, and the latter to the premia paid by the Engineering students trained at Perambur works. The present practice of crediting the amounts derived from these sources to the Provident Institution was sanctioned by the Board in their letters, Nos. 942 and 920, respectively.

It is not understood on what grounds the Government have pronounced a ruling so directly opposed to the decision of the Board, and directed these amounts to be credited to Revenue. It is urged that the investments of the Provident Institution funds do not yield the same returns as they did a few years ago, the rates of interest on Government and other valuable securities having been reduced, and we are glad to receive every additional contribution which can be reasonably claimed by the institution towards its expenses. It may be further explained that the amounts in question can scarcely be considered as coming under the head of earnings which require to be credited to Revenue Account under the Company's contract inasmuch as they are obtained by the efforts of the individual officers, who are willing to undertake these remunerative duties purely for the benefit of the Provident Institution. The Company's revenue is not in need of these contributions, and if the Government of India cannot be induced to reconsider their ruling, I fear that there will be no encouragement for our officers to continue to undertake self-imposed duties of this nature.

I enclose, for the information of the Board, a copy of G.O., No. 587 R., dated 23rd August 1897, embodying the letter from the Government of India, and await their further instructions before giving effect to the ruling of the Government.

Extract para. 11 of letter—From the Secretary to the Board of Directors, Madras Ry.
To—The Agent and Manager, Madras Ry.
Dated—22nd October 1897, No. 962.

Allocation of amounts received as remuneration for work undertaken by departments.

11. The Board have had under consideration the question referred to in paragraph 10 of No. 2326, viz., the allocation of sundry amounts received by the Company as remuneration for work undertaken by departments, and respecting which you applied to the Consulting Engineer for an authoritative ruling of Government. It is observed from the letter from the Government of India, embodied in G.O., No. 587, dated 23rd August 1897, that, while approving of the present practice with regard to three of the items mentioned, they take exception to the Provident Fund being credited with the balance of the other two, viz.:—

(3) The audit of the Construction accounts of the Nilgiri Railway, and—
(5) The entertainment of students of the College of Engineering as apprentices in the Perambur Workshops.

The Board do not consider that such amounts should properly be credited to Revenue, inasmuch as they are, as pointed out, obtained by the voluntary efforts of individual officers who are willing to undertake these duties purely for the benefit of the Provident Institution. The Board trust that the Government of India will, on reconsideration, be pleased to ratify the sanction of the Board as conveyed in their letters, Nos. 942 and 920, respectively, and allow the amounts in question to be credited to the funds of the Provident Institution.

Order—No. 1051 Ry., dated 30th November 1897.

The Government of India will be addressed.

From—The Joint Secretary to the Govt. of Madras, P.W. Dept., Ry. Branch.
To—The Secretary to the Govt. of India, P.W. Dept.
Dated—Madras, 30th November 1897, No. 1052 Ry.

With reference to Government of India letter, No. 415 A.R., dated Simla, the 4th August 1897, in which orders were passed on the allocation of certain miscellaneous receipts of the Madras Railway Company, I am directed to forward copies of the marginally-noted correspondence and to enquire if the Government of India will, on reconsideration, with the protest now put before them, be disposed to alter the ruling passed in its letter under reply.

Letter from the Agent and Manager, Madras Railway, dated 22nd November 1897, No. 10026/1077, with two enclosures.

Read also the following paper:—

From—The Secretary to the Govt. of India, P.W. Dept.
To—The Joint Secretary to the Govt. of Madras, P.W. Dept., Ry. Branch.
Dated—Calcutta, 28th January 1898, No. 94 A.R.

I am directed to acknowledge the receipt of your letter, No. 1052 R., dated 30th November 1897, forwarding copy of correspondence and inquiring whether the Government of India will, on reconsideration of the case, be disposed to alter the ruling passed in their letter, No. 415 A.R., dated 4th August 1897, regarding the allocation of the balance of the remuneration received by the Madras Railway for—

(1) the audit of the Construction accounts of the Nilgiri Railway, and
(2) the entertainment of students of the College of Engineering as apprentices in the Perambur Workshops.

2. In reply, I am to say that, under the circumstances, the Government of India are pleased to agree to the net gain accruing from these sources being credited to the Provident Fund of that Railway.

Order—No. 215 Ry., dated 7th February 1898.

Communicated to the Agent and Manager, Madras Railway, with reference to his letter, No. 10026/1077, dated 22nd November 1897.

(True Extract.)

FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent and Manager, Madras Railway.
" Examiner of Railway Accounts.
" Consulting Engineer for Railways.

Exd. T. K. Narayana Aiyangar.

215 R

P. W.
1115
1895

No. 920. Madras Railway Company,
61 New Broad Street,
London, E.C., *21st June 1895.*

Sir,

Receipt of Letters, &c.

I am directed by the Board to acknowledge the receipt of your letters carrying Nos. 2,197 to 2,200 with their enclosures, Indent No. 744, and Bill of Exchange for £112 0s. 2d. on account of Mr. Moss and others.

Fifty copies of Eighty-sixth Report and Proceedings at Annual Meeting forwarded.

2. Fifty copies of the Eighty-sixth Report of the Directors were forwarded to you by parcel post on the 29th ulto. for information, and for distribution among the Shareholders in India, and by the mail of the 14th inst. a similar number of copies of the Report of the Proceedings at the Annual General Meeting of Proprietors, held on the 5th idem, were sent to you.

Bill of Exchange for Rs. 1,371 sent.

3. By the mail of the 7th inst. I forwarded to you a Bill of Exchange on the National Bank of India for Rs. 1,371 9a. 9p., the equivalent at 1 7/16d. the rupee of the sum of £76 15s. 11d., collected for the half-year ending 30th June on account of the Provident Institution from members of the Home Staff, as per particulars transmitted therewith. I am to take this opportunity of informing you that instead of remitting half-yearly, as hitherto, the contributions of the Home Staff to the Provident Fund, the Board will for the future, until further notice, hold at your credit monthly, commencing from the end of July next, the sum of £12 16s. 3d. on the above account, and this sum can be deducted regularly from your home remittances. This will allow of the Home Staff being credited month by month with the equivalent of their contributions to the Fund in the proportions given in my letter above referred to.

Mr. Moss' arrival reported.

4. Adverting to para. 7 of No. 911 I beg to inform you that Mr. L. S. Moss, Agent and Manager, whose departure from India on 3 months' privilege leave granted him by the Board is advised in para. 7 of No. 2,197, has arrived in this country and reported himself.

Mr. West officiating as Agent and Manager.

5. The Board note that you assumed charge of the office of Agent and Manager on the 4th May, on which date you handed over charge of the Office of Chief Engineer to Mr. E. W. Stoney.

Re Barefoot and Miller's home payments.

6. With reference to paras. 19 and 20 of No. 916, I wrote to you on the 10th ulto. stating that, so soon as the Board were advised that the necessary recoveries had been made from Messrs. Barefoot and Miller, the increased home payments on their account should be made as requested.

Payment to Walter Ward.

7. In continuation of para. 5 of No. 919, I am to inform you that the monthly payment of £5 to Walter Ward on account of his father, Mr. R. B. Ward, was made up to and inclusive of the 4th June.

Draft on Agent and Manager for Rs. 902.10.11.

8. I informed you on the 31st ulto., with reference to para. 3 of No. 919, that I had drawn on the Agent and Manager at sight in favor of the National Bank of India for Rs. 902 : 10 : 11, being the amount of furlough pay, &c., due to Mr. Ross Chisholm to that date, as advised in the Acting Chief Auditor's letter, referred to in para. 10 of No. 2,189.

Limit of expenditure on Locomotive Engines.

9. I am directed to forward for your and the Locomotive Superintendent's information and guidance, copy of a correspondence that had recently taken

the Officiating Agent and Manager,
Madras Railway,
Madras.

place between the Board and their Consulting Engineer as to fixing a limit of expenditure on Locomotive Engines. I may here explain that a limit of outlay on repairs of Locomotives is in force on the East Indian Railway, but in view of the opinion of this Company's Consulting Engineer, who objects to a money limit, the Board would wish the Locomotive Superintendent to act on the general lines indicated by Mr. Hayter, with the object of substituting more powerful and modern Engines for the older weak and obsolete types, so as to secure working economy and reduce the number and variety of types.

10. In renewing the boiler of a locomotive, it is more than probable that the outlay would exceed £1,000, the engine being almost certainly less powerful than would now be supplied. The sooner such engines are got rid of the b[illegible] for working expenses, and the Board desire that Mr. Phipps should d[illegible] fully decide upon the engines to be condemned, and prepare, for t[illegible]nction of Government and the Board, a programme of renewals at a c[illegible]ul half-yearly or yearly rate.

Memorial from Upper Subordinates *re* Privilege Leave.

11. The Board have had under consideration t[illegible] memorial forwarded with your No. 2,123, to extend to subordinates dr[illegible]g Rs. 200 and upwards, the concession as to privilege leave made in th[illegible] case of Foremen and covenanted subordinates.

12. It is observed that the p[illegible]sent memorial is signed by Europeans and Eurasians, and not by Nati[illegible]s; it would appear therefore that the Board are asked to extend to all Europeans and Eurasians drawing Rs. 200 and upwards the previous concession, but it is not explained why the limit is put at Rs. 200. Would not this limit exclude Drivers and Guards, as well as some mechanics, and ought they to be excluded? There still remains the larger question, What of the natives of India drawing pay at and above the limit, whatever it may be, and what are the present rules which govern their leave? Before coming to a decision on the above subject the Board are desirous of ascertaining clearly what is required in India, and they desire therefore that you will furnish them with further and full information in the direction indicated.

Reserved 2nd Class accommodation for Europeans and Eurasians in Mail trains.

13. In para. 14 of No. 2,185 you refer for the orders of the Board copy of Government Order No. 820 Financial, dated 5th October 1894, and correspondence between the Consulting Engineer to the Government of Madras and your office, on the subject of reserved second class accommodation for Europeans and Eurasians in mail trains. The Board are averse to the increase in the vehicle mileage which would result from the adoption of the above proposal.

14. They are willing, under the circumstances, to leave it to the Agent and Manager to decide in individual cases as they occur, what concession may be made in favor of the Junior Port Officers or other Europeans or Eurasians when travelling by mail trains on this line, although no provision in this respect is contained in the Contract.

Agreement for working Kolar Goldfields Railway.

15. I have submitted to the Board the papers and correspondence referred to in para. 16 of No. 2,189, including the letter from the Government of India No. 534 R.C., dated 4th June 1894, according sanction to the agreement for working the Kolar Gold Fields State Railway, on the understanding that the words "&c." in clause 6 (*c*) of the agreement were intended to cover the carriage of Government mails and postal servants on duty on the same terms as those

21. The Board observe that no decision h
no outlay will be incurred on the first name expenditur arrived at, and that
decided upon by the Committee, and apr ailway, als l the scheme has been
e use of R e Government.

Re branch line to Arcot Town.

22. In reply to para. 13 of No. rate, becau oard desire me to say that this
Company are certainly prepared t n are pro he short branch to Arcot Town as
part and parcel of the Madras
necessary capital for its cons em, and would propose to provide the
powers, *i.e.*, by the issue am, Sir t. debentures. of the Company's sterling borrowing

Revised Rules for extra staff on N. West Railway in the event of mobilization.

23. Adverting t and 16 of No. 895, I am directed to inform you
that the Board hav communication from the India Office transmitting
a revised set of f ulating the conditions under which volunteers from
other railwa be accepted for temporary service on the North-Western
Railway in eve of mobilization. I forward herewith for the information
of yours nd H s of Departments six copies of the revised rules.

Letters to Secretary of State *re* Nilgiri and East Coast Railways, and replies thereto sent.

tr By ail of the 31st ulto. I forwarded for your information prints of
letters, No 7,852 and 7,853, dated 20th May 1895, addressed by the Board
the Secreta of State for India, in the latter of which enquiry was made
whether any ecision had yet been come to in respect of the Board's proposal to
take over th e Nilgiri Railway from the Debenture-holders, and to complete and
extend it to Ootacamund. From the other letter on the subject of the East
Coast Railway you will have observed that the Board, while expressing their
willingness to accept whatever distribution of the working of the line might be
decided upon by the Government of India, advocated the placing in the hands
of this Company the management and working of the same from Madras to
the northernmost limit of that Presidency. By the mail of the 14th inst. I
sent you copies of two communications from the India Office in repl to th
above letters, in which the Board are informed that a despatch
awaited from the Government of India containin ered the repre-
Nilgiri Railway, and that the Secretary of S East Coast Railway, is unable to see
sentations of the D
sufficient ground for dissenting from the view taken by the Government of
India, namely, that the southern portion of the East Coast Railway, the working
of which may be placed in the hands of the Madras Railway Company, should
not extend north of Vizianagram.

Terms for working Ennur Section.

25. The Board have considered the various proposals, referred to in
paras. 14 to 19 of No. 2,197, as to the terms for working the Madras-Ennur
Section. They understand that the Government have decided to retransfer its
Salt Depots from Ennur to the old ground near the Salt Cotaurs Goods Station
at Madras, and this change will deprive the Section of the salt traffic expected,
and will no doubt affect the estimate prepared some time ago, and render
the prospects of the branch uncertain until the line is extended through to
the north.

26. The Board believe that the terms arranged with the Nizam's State
Railway for working the Bezwada Extension—C on your list—will best meet the
interests of the Madras Railway, that is "that the Company shall be paid for
working the Ennur Railway the same proportion of the gross receipts of the
Ennur Railway in any half-year (less cost of maintenance) as is expended in the

working of the Madras Railway, *plus* the actual expenditure incurred on the maintenance of way and works of the Ennur Railway, also *plus* 5 per cent. of the gross earnings of the Ennur Railway for the use of Rolling Stock."

27. Maintenance should be kept separate, because the risks of injuries from floods, &c., in the early life of the branch are properly thrown on the owners of the line.

I am, Sir,

Your obedient Servant,

(Sd.) Julian Byrne

Secretary.

P. W.
1813
1896

No. 942. MADRAS RAILWAY COMPANY,

61 NEW BROAD STREET,

LONDON, E.C., *9th October* 1896.

SIR,

Receipt of letters, &c.

I am directed by the Board to acknowledge the receipt of your letters Nos. 2,263 to 2,274, with their enclosures, together with the following Bills of Exchange, viz. :—

£94 14 4 on account of Mr. Moss' furlough pay, &c.
5 0 0 on account of Boiler-maker A. C. Scriven, and
114 1 6 on account of Mr. Moss' furlough pay, &c.

The £5 has been paid to Mrs. Scriven, as requested in para. 11 of No. 2,269.

Quarterly Statement forwarded.

2. A statement, showing the sums paid in this country on account of officers and servants in India for the quarter ending 30th September 1896, is forwarded herewith.

Monthly payments on account, Messrs. Winter and Byron.

3. With reference to para. 12 of No. 2,269, I have to advise you that the monthly payments on account of Messrs. Winter & Byron were reduced on the 3rd inst. to £66 and £68 respectively, and these will be the amounts paid to the end of the current year.

Grant of subsistence allowance to Foreman R. B. Ward.

4. Locomotive Foreman R. B. Ward, to whom the grant of six months' leave is advised in para. 10 of No. 2,263, duly reported his arrival in England. The Board have granted him subsistence allowance from the 25th June, at the rate of £14 0*s.* 6*d.* per month, being the equivalent, at the contract rate of exchange, of Rs. 153, the half of his salary, less Rs. 22, the amount of his subscription to the Provident Institution, which sum you will pay monthly to his credit with that Fund, and to which you refer in para. 4 of No. 2,265. The last home payment on Ward's account was made on the 4th July.

Mr. Sandford's privilege leave and return to duty.

5. Mr. J. R. Sandford, Assistant Engineer, to whom the grant of three months' privilege leave is advised in para. 7 of No. 2,265, duly reported his arrival in this country. He returned to duty on the 24th ulto.

Mr. F. W. Read's arrival on furlough.

6. Mr. F. W. Read, Traffic Manager, to whom the grant of sixteen months' furlough, from the 24th July, is advised in para. 6 of No. 2,265, has reported his arrival in this country.

Mr. Wilkinson's arrival on leave.

7. Mr. W. A. Wilkinson, Assistant Traffic Manager, to whom the grant of three months' privilege leave is advised in para. 10 of No. 2,269, has also arrived and reported

on the 21st Au[illegible] of the

the 4th idem, and requesting to be allowed [illegible] the expiration of the twelve months' leave granted to him on [illegible] last.

The Board accepted Mr. Lefébure's resignation as from the 1st August, from which date his furlough allowance ceased, and he was informed that, under the circumstances, the Board waived their right to demand a refund of his furlough pay up to the 31st July.

Had it been known that Mr. Lefébure had no intention of returning to duty, furlough should not have been granted to him, and he should have been given six months' notice of the termination of his engagement, under Clause 10 of his agreement, if it was considered desirable that his services should not be retained.

Audit of Nilgiri construction accounts.

[illegible] to be Officers leave.

10. With reference to Clause 10 of the Furlough regulations, the Board desire that for the future all officers leaving India, either on furlough or sick leave, may be called upon to sign a declaration of their intention to return to duty at the expiration of such leave, and engaging in the event of their not returning, to refund the money paid to them during their absence from India, if called upon to do so.

[illegible]uction of store [illegible]nces.

11. The Board have perused with great interest the memorandum, received with your No. 2,263 and noticed in para. 12, prepared by the Chief Auditor, on the important subject of the reduction of store balances, and they are glad to learn that this question continues to receive careful attention in all Departments, and that the report promised at the end of next year will show further material reductions.

Monthly debit to Revenue on account Home expenses.

12. I have submitted to the Board copy of the Chief Auditor's letter of the 10th July last, referred to in para. 9 of No. 2,265, enquiring whether the Board approve of a monthly debit to Revenue of a proportion of the cost of the Home Establishment.

This is a question which must of course be settled by the Government authorities in India, but the Board think you should make a proposal in the direction indicated.

The Home allowance, which on an average slightly exceeds £3,000 half-yearly, except when there is a charge for stamps and commission on Debentures, necessarily varies from month to month, but it is thought that a debit to Revenue of £500 per mensem might safely be made, leaving the adjustment for the last month in each half-year.

Summaries of increases and decreases of Revenue.

13. With your letter of the 29th July you submitted, with the usual estimate of revenue receipts and working expenses during the half-year ending 30th June last, short summaries of important increases and decreases both in receipts and expenditure. These particulars have been perused with interest, and the Board desire that they may be continued. It does not appear necessary to make any alteration or addition thereto. You refer to this subject in para. 6 of No. 2,267.

Revised estimate for lighting trains with Pintsch's gas sanctioned.

14. On the explanation given by the Locomotive Superintendent in his letter to you of the 15th June last, received with your No. 2,267, and referred to in para. 10, the Board sanction the revised estimate of Rs. 2,25,281 for completing the lighting in trains on this railway by Pintsch's Oil Gas.

Mr. Woodliffe's resignation.

15. Replying to para. 13 of No. 2,269, I am to inform you that the Board consent to Mr. Woodliffe's agreement being cancelled to enable him to take up the

appointment offered to him by the Southern Mahratta Railway, but unless he can be spared by the Chief Auditor he must not be allowed to leave before a successor has been appointed. The Board are making the necessary enquiries for a Fourth Assistant Auditor, and hope soon to advise you of the result. They desire that Mr. Woodliffe may be called upon to refund the cost of his passage to Madras, as he was appointed so recently as the 26th July 1894.

Audit of Nilgiri construction accounts.

16. The Board approve of what has been done, as reported in para. 12 of No. 2,267, to meet the wishes of the Nilgiri Railway Company in respect of the monthly audit of their construction accounts. The details obtained by Mr. Wake, after personal enquiry and discussion with the Agent and Chief Engineer of that Company, are clearly given in Mr. Dunsterville's Memorandum of the 25th July; and on the recommendation of the Chief Auditor, the Board agree to the terms proposed by the Nilgiri Railway Company, as set forth in paras. 6 and 7 of the Memorandum.

It is understood that the accounts are to be compiled in Madras, and not at Coonoor, and that the present arrangement applies only to the auditing and compiling of the construction accounts.

The balance of the proposed remuneration, after payment of the subordinate establishment, may be credited to the Provident Fund, as suggested by the Chief Auditor.

I am, Sir,

Your obedient Servant,

(Sd.) Julian Bayne

Secretary.

(Form No. 11.)

[500—18-9-96.]

(For the use of the Government Accountant only.)

No. 60

MADRAS RAILWAY.

Government Accountant's Diary.

Date.	Reports, &c., from the Government Accountant.	Examiner's Orders or Remarks.	Decision of the Consulting Engineer where necessary.	Remarks.
		Ga. 242 D 7-5-97		
1897. Apl. 26	With reference to this office diary No. 4 of 14th January last begs to report that a remuneration of Rs 1350 has been received from the Agent & chief Engineer, Nilgheri Ry. for the audit of the Company's accts from Apl to Decr 96 at the rate of Rs 150 per mensem & credited to the madras Ry. Prov: Fund from which the salary	Chief Auditor, Rese fees from the N. Ry Co are miscell: receipts of the madras Ry which should in ordinary Course be credited to Rev: abst K, unless Govt specially authorises their being carried to Prov. Fund. (Sd) E.A. Waller CR Govt: Examiner Please refer to the last portion of para graph No 16 of Boards letter No 948 of the 9th Oct: 1896. The whole remuneration is to be accordingly credited to the Prov: Institution which bears the expense of the Subordinate establishment, viz one clerk specially engaged & an allowance to the Chief Clerk who checks and arranges the Accs. (Sgnd) F. Dumbleton Chief Auditor M.R.C. Rayapuram 10th May 97 Chief Auditor No 5849 of 13-5-97	The Boards orders are to dispose of miscellaneous receipts otherwise than by credit to Revenue cannot be acted on until confirmed by Govt: Please arrange therefor to obtain Govt orders sanctioning Boards action (Sgnd) E. Awdry C.R. 13/5/97

(Form No. 11.)
[500—18-9-96.]
(For the use of the Government Accountant only.)

MADRAS RAILWAY.

Government Accountant's Diary.

No.

Date.	Reports, &c., from the Government Accountant.	Examiner's Orders or Remarks.	~~Decision of the Consulting Engineer where necessary.~~	Remarks.
189 .	of the clerk engaged for the purpose viz R 25 is met monthly. (Sd) R. T. Moonelaal G. A Govt Ex: If you are unable to accept the Boards' orders in the matter, I would ask you to kindly take the matter up: So far as I am concerned, the Boards' orders are quite sufficient authority. (Sgnd) F. Dunsterville. Chief Auditor. 11. 5. 97	Chief Auditor If the Coy wish to credit certain miscellaneous receipts to Provident Fund in-stead of to Rev: it rests with them and not with me to take the necessary steps to obtain Govt. Sanction for this: just in the same way Capl: estimates which are first sanc-tioned by the Board are subsequently submitted by the Agent for Govt sanction and the same procedure should be followed in this case. Will you therefore kindly arrange with Agent for early action being	being taken to obtain Govt. sanction, as it will cause difficulty and ~~[illegible]~~ delay if I have to send back Accts: for correction which show Receipts credited to Provident Fund without Govt: sanction. (Sd) E. A. Waller C R 21. 5. 97	

Fo No. 4.

Office of the Consulting Engineer for Railways,

Madras, ______________ 189 .

To

AGENT and MANAGER, M. R.

No. Reply No. , dated

Reminders.

Subject.

C. R.

Sir,

I have the h. to forward in original for favour of return Extract from Govt. accountants Diary No. 61 and 73 with remarks of your Auditor and the Govt. Examiner of Ry. Accts.

2_ With regard to the letter the credit to ~~of the~~ Prov. fund of 65/- is sanctioned under the orders contained in para 4 of Govt of India letter No. 415 AW of 4/8/97, being a transaction analogous to ~~that~~ the one mentioned in para 2(i) of that letter.

3. As regards ~~the fraud of the boring referred to in Extract~~ Extract No. 61 of the diary, ~~the instructions contained in~~ I am to observe that

~~The letter quoted above direct that the net gain on the recovery from the N. Rys. for audit of the construction acct. of that line should be credited to them.~~

~~4 This observe that the Genl. question has been referred by you to your Board but until some other arrangement is proposed by them and accepted by the Govt. of India I shall be glad if you will~~ instruct your Auditor to carry out ~~arrange~~ ~~that~~ ~~the orders of the Govt. of India~~ ~~are carried out~~

the grant of bonuses of this nature to the permanent staff requires the sanction of the Consulting Engineer which is now given.

Office.
Bring up this when S.K. submits another diary on the subject

J.W.F. 15/10/97

CR before issue

EAW 18/10/97

For No. 4.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,

Madras, 21-10-1897.

To

AGENT AND MANAGER, M. R.

No. 3282 Reply No. , dated

Reminders.

This revised draft may issue

J.W.F.

Despatched on 21-10-97

Subject.

SIR,

I have the honour to forward in original for favour of return Extracts from Govt. Accountant Diary Nos. 61, 73 and 162, with remarks of the your Auditor and the Govt. Examiner of Ry. accts.

2. As regards No. 61 I am to observe that the grant of bonuses of this nature to the permanent staff requires the sanction of the Consulting Engineer which is hereby given.

3. The credit to the prov. fund of Rs 65 referred to in extract No. 63 is hereby sanctioned under the orders contained in para 4 of Govt. of India letter No. 415 AR d 4/8/97 being a transaction analogous to that referred to in para 2(i) of that letter P.T.O.

4. The sum of Rs 500 dealt with in extract 162 should not have been credited to the Prov Fund. this course being in direct opposition to the orders laid down in the Govt. of India letter quoted above.

5. I am aware that the Genl. question has been referred by Govt to your Board but until some other arrangements are proposed by them and accepted by the Govt. of India I shall be glad if you will instruct your Auditor to carry out the orders of the Govt. of India.

[illegible]
20/10/97

C. R's No: 502 dated 8.10.97
to E. R.

Chief Auditor's letter to C. R.
No: A 3/ 140/4267 d/ 5-10-97)

(Form No. 1.)

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

EXAMINER, GUARANTEED RAILWAY ACCOUNTS' OFFICE,

No. 696

Madras, 18th November 1897.

C. No. 5062
Recd. 18/11/97

From

THE EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

MADRAS,

To

The Consulting Engineer
for Railways
Madras.

SIR,

With reference to paragraph 3 of your letter No. 3282 dated 21st ultimo to the Agent and Manager, Madras Railway, I have the honor to point out that the credit of the sum of Rs 65 to the Provident Fund appears incorrect as in the analogous case referred to the Government of India have ruled, in their letter quoted by you to the Agent and Manager, that the Revenue account should be credited with such recoveries.

Flag S

I cannot find ? then extract in the papers [illegible] 19/Nov

Flag A

It was sent to Agent with letter No. 3282 dated 21-10-97. Please see flag. S. F.
[illegible] 19/11/97

I have the honour to be,

Sir,

Your most obedient Servant,

A Grant ~~Major, R.E.,~~
Offg. *Examiner, Railway Accounts,*
Madras.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To

No.———

Dated———————189 .

No. of Enclosures———

SUBJECT.

FORM No. 10.

Railway Department.

Reminders.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWA

Madras, 20 November 189 7

To

The Acct.

No. 3579 Reply No. , dated

SIR,

I have the hon
to state that under the ar
contained in para 4 of Govt
India letter No. 415 RR, dated
the 4th August 1897, the sum
accorded in para 3 of this off
letter No 3282 dy 21.10.97
the credit to the Provident F
of Rs 65/ is incorrect, and
request that the amount be
credited to the Revenue acc
instead.

No 3580 dy 20/11/97

Copy to C.R.

20/11/97

20/11/97

Print

3 S.P 14

Extract from the Agent's letter to the Board, Madras Railway, No.2326 dated the 16th September 1897.

X X X X X X

X X X X X

As to allocation of sundry amounts received by the Co. as remuneration for work undertaken by Departments.

10. In this office letter No.502 dated the 26th May 1897, a copy of which was sent to you with letter No.2313, I applied to the Consulting Engineer for an authoritative ruling of the Government as to the allocation of the balance of sundry amounts received by the Company as remuneration for certain extraneous work undertaken by Departments. The ruling sought was that the balance of payments received by the Company from the Governmentof India or the Madras Government should be credited to Revenue, and that sums received from other sources should be credited to the Provident Institution. The various sources of income to be thus dealt with are detailed in this letter. In reply I have received copy of a letter from the Government of India, in which that Government, while approving of the application of the proposed rule to three of the items, takes exception in regard to the other two, viz, (3) and (5) and requests that the present practice of crediting the balance to the Provident Fund may be discontinued. The former of these two items refers to the money paid to us for auditing the Nilgiri Railway Accounts, and the latter to the premia paid by the Engineering students trained at Perambur works. The present practice of crediting the ~~accounts~~ amounts derived from these sources to the Provident Institution was sanctioned by the Board in their letters, Nos. 942 and 920 respectively. Retain

It is not understood on what grounds the Government have pronounced a ruling so directly opposed to the decision of the Board, and directed these amounts to be credited to Revenue. It is urged that the investments of the Provident Institution funds do not yield the same returns as they did a few years ago, the rates of interest on Government and other valuable securities having been reduced, and we are glad to receive every additional contribution which can be reasonably claimed by the Institution towards its expenses. It may be further explained that the amounts in question can scarcely be considered as coming under the head of earnings which require - to be credited to Revenue Account under the Company's Contract inasmuch as they are obtained by the efforts of the individual officers, who are willing to undertake these remunerative duties purely for the benefit of the Provident Institution. The Company's Revenue is not in need of these contributions, and if the Government of India cannot be induced to reconsider - their ruling , I fear that there will be no encouragement for our officers to continue to undertake self-imposed duties of this nature.

I enclose for the information of the Board, a copy of G.O. No.587 R., dated 23rd August 1897, embodying the letter from the Government of India, and await their further instructions before giving effect to the ruling of the Government.

X X X X X X

Extract from Madras Railway Board's letter to the Agent No. 962 of 22-10-1897.

4 S.P

Allocation of amounts received as remuneration for work undertaken by Departments.

11. The Board have had under consideration the question referred to in para. 10 of No. 2,326, viz., the allocation of sundry amounts received by the Company as remuneration for work undertaken by Departments, and respecting which you applied to the Consulting Engineer for an authoritative ruling of Government. It is observed from the letter from the Government of India, embodied in G.O. 587 dated 23rd August 1897, that while approving of the present practice with regard to three of the items mentioned, they take exception to the Provident Fund being credited with the balance of the other two, viz.:—

(3) The audit of the construction accounts of the Nilgiri Railway, and—

(5) The entertainment of students of the College of Engineering as apprentices in the Perambur workshops.

The Board do not consider that such amounts should properly be credited to Revenue, inasmuch as they are, as pointed out, obtained by the voluntary efforts of individual officers who are willing to undertake these duties purely for the benefit of the Provident Institution. The Board trust that the Government of India will, on reconsideration, be pleased to ratify the sanction of the Board as conveyed in their letters Nos. 942 and 920 respectively, and allow the amounts in question to be credited to the Funds of the Provident Institution.

(A. & M. 4)

No. 10026.

1P.77

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

Madras, 22nd November, 18 97.

C. No. 5151
Read 24/11/97

From

The *Agent and Manager.*

Madras Railway.

To

Print

The *Consulting Engineer for Railways.*

Madras.

Sir,

Dlag A

With reference to G. C. No.587 R of the 23rd August last, I have the honor to inform you that as the ruling of the Government of India was opposed to the instructions previously received from my Board, I referred the subject to them for their further orders. I now enclose copy of my letter No.2526 of the 16th September last and the reply received thereto, para 11 of letter No.962 of the 22nd Ultimo, and beg to request that the Government of India be asked in accordance with the Board's wishes to reconsider their ruling and be pleased to ratify the sanction of the Board as conveyed in their letters Nos.942 and 920 . In these letters authority was given to credit the amounts referred to in the correspondence to the Provident Institution.

Dlag B & K

On English Railways the amounts under these two headings would be paid direct to the individual officers concerned and upon whom the extra duties fell and I am afraid

* Extract para 10.

afraid if it is once felt that outside duties are not to bene
the staff either directly or indirectly through the funds in
which the staff are interested, there will be but little dis-
-position on the part of Departments to undertake outside work

I have the honor to be,

Sir,

Your most Obedient Servant,

A. Edmunds

Agent & Manager.

P.D.

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

No.

Dated

Recd.

(R.) Form No. 3.

P. W. DEPARTMENT

Ry: Branch

18/-

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Print

5 R

READ the following

Letter from the Agent & Man: M Ry } H. E. No. 10026/1077 d/ 22d Nov/ with enclosures

The Government of India will be addressed.

F W R

21/11/97

H. E. No. 1052 R dated 30/11/97

R Form No. 12.

No. 1052 dd

Government of Madras.

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

To

The Secy. to the Govt. of India,

P. W. Department.

Madras, Nov. 30th 1897.

Sir,

With reference to Govt of India letter No 415 A/R dated Simla the 4th August 1897 in which orders were passed on the allocation of certain Miscellaneous Receipts of the B N R C, I am directed to forward copies of the Municipality noted in the margin and to enquire if the Govt of India will, on reconsideration with the papers now put before them, still be disposed to alter the ruling passed in its letter under reply.

I have &c.

R.

Letter from the Govt of Madras; Railway Dy: No. 10026/1077, dt 22nd Nov: 1897, with two enclosures.

Documents accompanying

Papers noted on the margin

Despatched 30/11/97

215R

Public Works (1898) Department.

Railway

CURRENT No. 188

Print soon

215 R/97 Feb/98

Read again

Progs. Madras Govt. P.W.D. No. 1051-52 R of 30-11-97

Read also

Letter from the Govt of India P.W.D. No 94 A.R. of 28 Jany 98

From The Govt of India

Order

Communicated to the Agent and Manager Madras Railway with reference to his letter No. 10026/1077 of 22nd November, 1897.

No. 94 A-R.

Dated 28th January 1898.

Received } 4. 2. 98

Registered }

Enclosures

Spare copies

SUBJECT.

Remuneration received by the M. Ry for the audit of the construction accounts of the N. Ry and the entertainment of Students of the College of Engineering as apprentices in the Perambur Workshop.

Passing orders re: the allocation of the balance as the —.

To

The Agent & Manager M. Ry

" Examiner of Ry Accts

Mily Engr for Rys.

Desp. 9-2-98

1/3/98

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

All communications should be addressed to the Secretary.

No. 94-A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway

Print 78.

TO

THE JOINT SECRETARY TO THE GOVERNMENT OF MADRAS,
PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH

Calcutta the 28th January 1898

SIR,

I am directed to acknowledge the receipt of your letter No. 1052-R, dated 30th November 1897 forwarding --- copy of correspondence and inquiring whether the Government of India will, on reconsideration of the case be disposed to alter the ruling, passed in their letter No.415-A/R dated 4th August 1897, regarding the allocation of the balance of the remuneration received by the Madras Railway for

(1) the audit of the construction accounts of the Nilgiri Railway, and

(2) the entertainment of students of the college of Engineering as apprentices in the Perambur work-shops.

2. In reply I am to say that under the circumstances the Government of India are pleased to agree to the net

gain

gain accruing from these sources being credited to the Provident Fund of that Railway.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Secy. to the Govt. of India

Documents accompanying :-

Nil

RAILWAY.

Government {1897} of Madras.

PUBLIC WORKS.

Recd. } 1897. Enclosures

Regd. } Spare copies

G.O., No. 587 R., 23rd August 1897.

AUGUST.

Allocation of certain Funds

Government of India letter passing orders regarding the allocation of the balance of the remuneration received for certain extraneous work undertaken by the departments of the Madras Railway for the public, after the actual cost of the work has been met, communicated to the Agent and Manager of that Railway and to the Examiner, Guaranteed Railway Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following papers :—

G.O., No. 1498 R., dated 15th June 1892.
G.O., No. 453 R., dated 10th July 1897.

Read also the following papers :—

From the Acting Agent and Manager, Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 26th May 1897, No. 10026/502.

I have the honour to address you on the subject of the disposal of certain miscellaneous moneys received by the Company as remuneration for extraneous work executed by some of the departments.

2. The Audit department is authorized to prepare periodically for Government (1) a statement of the rail-borne traffic; also of (2) salt returns; (3) to audit the construction accounts of the Nilgiri Railway Company; and it undertakes (4) the collection of income-tax from the Company's staff. The Locomotive department is empowered (5) to entertain students of the College of Engineering as apprentices in the Perambúr Workshops.

3. In return for these several services, the departments referred to receive remuneration in the shape of payments to meet additional clerical staff, commission, fees or premia. After deducting the actual expenses incurred, the unexpended balance of these receipts is credited either to Revenue or the Provident institution, as the case may be, in accordance with the decision of the Board, which has hitherto been recognised as sufficient.

4. In dealing however with (3), the Government Examiner has pointed out that it is necessary for the action of the Board in this matter to be confirmed by Government. It is proposed, therefore, to save needless references between the Government Examiner and the Chief Auditor, to lay down an authoritative ruling in the disposal of the balances of these receipts, viz., that the balance of all payments received by the Company from the Government of India or the Government of Madras for any services rendered, such as for (1) and (2), be credited to Revenue, and that sums received from all other sources be credited to the Provident institution. If this proposal meets with your approval, I request that you will be so good as to convey to me the sanction of Government to adopt this procedure in all future cases, and to apply this ruling in dealing with (3), viz., the audit of the Nilgiri Railway accounts, in regard to which an early reply is now awaited.

5. I desire to add that sanction to credit the Provident institution with the balance in the case of (4) is recorded in No. 16 of Minutes of official meeting held on 29th January 1892; and in the case of (5), in Consulting Engineer's letter, No. 2449, dated 30th July 1895.

From the Officiating Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department, dated 19th June 1897, No. 413 R.

I am directed to forward, for the orders of the Government of India, an application from the Agent and Manager, Madras Railway, for sanction to the Provident fund of that line being credited with the balance of the remuneration received for certain extraneous work undertaken by the various departments of the Railway for the public, after the actual cost of the work has been met.

As the receipts are of an exceptional nature and the amounts involved are inconsiderable, this Government is of opinion that there is no objection to their being carried to the credit of the Provident fund; but as the Company's contract requires that earnings of whatsoever kind should be credited to Revenue account, it appears necessary that the approval of the Government of India should be obtained to the general rule proposed by the Agent and Manager for dealing with these receipts, and I am accordingly directed to submit the application for sanction.

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, 4th August 1897, No. 415 A./R.

I am directed to acknowledge the receipt of your letter, No. 413 R., dated 19th June 1897, forwarding, for the orders of the Government of India, a representation from the Agent and Manager, Madras Railway, regarding the allocation of the balance of the remuneration received for certain extraneous work undertaken by the various departments of the Railway for the public, after the actual cost of the work has been met.

2. The sources from which these receipts are derived are stated to be as follows :—

(1) the preparation of statements of rail-borne traffic;
(2) the preparation of salt returns;
(3) the audit of the construction accounts of the Nilgiri Railway;
(4) the collection of income-tax from the Company's staff; and
(5) the entertainment of students of the College of Engineering as apprentices in the Perambúr Workshops.

3. The Agent proposes that an authoritative ruling be laid down for the disposal of the balance of these receipts, viz., that the balance of all payments received by the Company from the Government of India or the Government of Madras, such as (1) and (2), be credited to Revenue, and that the balance of sums received from all other sources be credited to the Provident fund.

4. In reply, I am to say that the proposal to credit the net gain accruing from (1) and (2) above to Revenue is correct. Orders to this effect regarding (1) were very recently issued in Public Works Department letter, No. 177 A.E., dated 25th June 1897.

5. As regards (4), I am to say that as the Government of India in their letter, No. 1649 G., dated 4th June 1892, sanctioned the credit to the Provident fund, these orders may be allowed to stand.

6. In regard to (3) and (5), the Government of India consider that, in accordance with the generally accepted practice, the net gain should be credited to Revenue and not to Provident fund as proposed by the Agent, and I am to request that the practice of crediting the balances from these sources to the Provident fund may now be discontinued.

Order—No. 587 R., dated 23rd August 1897.

Communicated to the Agent and Manager, Madras Railway, and to the Examiner, Guaranteed Railway Accounts.

(True Extract.)

(Signed) F. J. E. SPRING,
Offg. Joint Secy. to Govt.,
Railway Branch.

To the Agent and Manager, Madras Railway.
" Examiner, Guaranteed Railway Accounts.

Exd. T. K. Narayana Aiyangar.