

Public Works (1898) Department.

Railway Branch.

G.O., No. 831 Rg.

DATED 20th June 1898.

[Despatch Abstract.]

Wrt 8 arnings, Nagpuram-Mulpet Rg.

Pres. Financial Deptt, recording with remarks
letter from the Accountant General, Madras,
stating that Rs. 27,288 the ——— for the half
year ending 31st Decr 97, have been finally
adjusted to the credit of the Tanjore District
Board, Commd to the Agent, S.D.R., for
information.

[illegible]

BACK PAPERS.

FURTHER PAPERS.

No. Date.

No. Date.

[G.]
53
1,000-5-5-98.

Financial Department



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

From the Accountant-General, Madras, No. 1914, dated 16 May 1898:—

With reference to Government order R.No. 638, Financial, dated the 11th June 1896, I have the honour to report that Rs. 27,288 being the net earnings of the Mayaveram-Muttupett Railway for the half year ending 31st December 1897 communicated in Government Order No. 462 R.P.W., dated 24th March 1898 have been adjusted in the Transfer books of this office for March 1898 ~~Final~~ to the credit of the Tanjore District Board.

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Order:—No. 504, dated 3rd June 1898

Recorded, with the remark that the total capital outlay up to the end of June 1897 is shown as 24.71 lakhs in G.O. No. 462 Ry., dated 24th March 1898 (G.O. R. No. 494, Financial, dated 27th April 1898) while that for the second half-year is entered as .22 (acct. No. V page 2) making a total of 24.93 lakhs. The share to be transferred to Local funds should apparently be Rs 27,384 as follows:—

Total

Total outlay up to end of December 1897
G.O.No.462 Ry. dated 20th March 1898

Rs
24,91,854

Provincial share.....
G.O.No.1013 Financial dated 8-12-97...

Rs
12,54,720

Balance-Local share of outlay-----

Rs
12,57,134

Total net earnings.....
G.O.462 Ry., dated 24th March 1898.....

Rs
54,279

Local share of net earnings =

$\frac{12,57,134}{24,91,854} \times 54,279 = 27,384$

(True Extract)

S.S. Rohu

for Chief Secretary

8-6-98

To
The Public Works Department ✓
" Local and Municipal Department
" Accountant-General, Madras.

Mk.
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Government (1897) of Madras. FINANCIAL.

Recd.

Enclosures

1897.

Regd.

Spare copies

G.O., No. 1013, 6th December 1897.

DECEMBER.

Mayavaram-Mutupet Railway.

Informing the Accountant-General that the half-yearly profits of the — may be distributed between Provincial and Local funds in the manner suggested by the Examiner of Guaranteed Railway Accounts.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., Nos. 877, 878, Financial, dated 16th December 1896.

ABSTRACT.—Passing orders on the budget estimate of the Mâyavaram-Mutupet Railway and the Tanjore Railway Guarantee Fund for 1897-98.

G.O., No. 445, Financial, dated 4th June 1897.

ABSTRACT.—Stating that this Government has no objection to the entire expenditure on the Mâyavaram-Mutupet Railway for 1897-98 and future years, including Rs. 32,060 on the Peralam station, being debited to "37. Construction of Railways—Provincial" as hitherto, but that all the outlay thus incurred should be fully recovered from the Tanjore District Board, no portion being retained against Provincial.

G.O., R. No. 1417, Financial, dated 25th October 1897.

ABSTRACT.—Recording Proceedings of the Public Works Department forwarding to the Government of India and the Secretary of State copies of the Capital and Revenue Accounts of the Mâyavaram-Mutupet Railway for the half-year ended the 30th June 1897 with a brief note thereon by the Consulting Engineer for Railways.

READ—also the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 8th November 1897, No. 3474.

With reference to G.O., No. 877, Financial, dated 16th December 1896, paragraph 5, directing that the net profits of the Mâyavaram-Mutupet Railway should be divided in certain proportion between Provincial and Local funds, I have the honour to state that I asked the Examiner of Guaranteed Railway Accounts, Madras, to distribute the profits for the first half of 1897 shown in the table printed with G.O., No. 677 R., dated 17th September 1897. That officer replies, that for the purpose of calculating interest on capital outlay, it is the practice in the Public Works Department to add half the outlay incurred during the half-year to the expenditure recorded up to the beginning of that half-year and to treat the total thus arrived at as the amount on which interest should be charged, but that this principle cannot obviously be applied in this present case, as the expenditure during the half-year ended June 1897 consists of two separate and distinct items of outlay—one incurred during the first three months of the period and the other during the next three months—and the former has a claim to a larger share of the net earnings than the latter. He suggests, therefore, the proportions of three-fourths and one-fourth as equitable for the two quarters and proposes that the profits for the first half of 1897 should be distributed in the same proportion as the following totals of outlay:—

	Provincial.		Local.		Total.
	RS.	A. P.	RS.	A. P.	RS. A. P.
Expenditure to 31st December 1896	12,24,840	3 7	12,24,840	3 7	24,49,680 7 2
Three-fourths of the outlay (Rs. 19,759-5-5) from 1st January to 31st March 1897	7,409	12 1	7,409	12 0	14,819 8 1
One-fourth of the outlay (Rs. 2,489-3-3) from 1st April to 30th June 1897	....	....	622	4 10	622 4 10
Total ..	12,32,249	15 8	12,32,872	4 5	24,65,122 4 1

In the next and future half-years, he adds, that the proportion may be calculated as below:—

Half-year ending December 1897.

	Provincial.		Local.		Total.
	RS.	A. P.	RS.	A. P.	RS. A. P.
Capital outlay to 30th June 1897	12,34,719	14 4	12,37,209	1 6	24,71,928 15 10
Half of capital outlay during half-year, December 1897 (say Rs. 10,000)	....	....	5,000	0 0	5,000 0 0
Net earnings for half-year, December 1897, to be divided in proportion of	12,34,719	14 4	12,42,209	1 6	24,76,928 15 10

Half-year ending June 1898.

	Provincial.		Local.		Total.
	RS.	A. P.	RS.	A. P.	RS. A. P.
Capital outlay to 31st December 1897	12,34,719	14 4	12,47,209	1 6	24,81,928 15 10
Half of capital outlay during half-year, June 1898 (say Rs. 10,000)	....	....	5,000	0 0	5,000 0 0
Net earnings for half-year, June 1898, to be divided in proportion of	12,34,719	14 4	12,52,209	1 6	24,86,928 15 10

I beg to enclose his replies * Nos. 510 and 558, dated 13th October and 1st November 1897, for reference and request that Government will state how it desires the half-yearly profits of the railway in question should be distributed between Provincial and Local funds.

*To be kindly returned.

ENCLOSURES.

From Major E. A. WALLER, R.E., Examiner, Guaranteed Railway Accounts, to the Accountant-General, dated Madras, 13th October 1897, No. 510.

With reference to your letter, No. 3113, dated 8th instant, I have the honour to give below the capital expenditure on the Mâyavaram-Mutupet Railway to the end of June 1897 under the funds from which the outlay was met:—

	Provincial.		Local.		Total.
	RS.	A. P.	RS.	A. P.	RS. A. P.
To 31st December 1896	12,24,840	3 7	12,24,840	3 7	24,49,680 7 2
From 1st January to 31st March 1897	9,879	10 9	9,879	10 8	19,759 5 5
" 1st April to 30th June 1897	....	....	2,489	3 3	2,489 3 3
Total ..	12,34,719	14 4	12,37,209	1 6	24,71,928 15 10

2. The net earnings of the line for the half-year ending 30th June last were Rs. 57,216-7-9, and I would suggest that the amount be divided between the Provincial Government and the Tanjore Local Board in the proportion of Rupees 12,32,249-15-8: 12,32,872-4-5. The proportion being arrived at as under:—

	Provincial.		Local.		Total.
	RS.	A. P.	RS.	A. P.	RS. A. P.
Expenditure to 31st December 1896	12,24,840	3 7	12,24,840	3 7	24,49,680 7 2
Three-fourths of the outlay (Rs. 19,759-5-5) from 1st January to 31st March 1897	7,409	12 1	7,409	12 0	14,819 8 1
One-fourth of the outlay (Rs. 2,489-3-3) from 1st April to 30th June 1897	....	....	622	4 10	622 4 10
Total ..	12,32,249	15 8	12,32,872	4 5	24,65,122 4 1

3. In the next and future half-years the proportion may be calculated as below:—

Half-year ending December 1897.

	Provincial.	Local.	Total.
Capital outlay to 30th June 1897	RS. A. P. 12,34,719 14 4	RS. A. P. 12,37,209 1 6	RS. A. P. 24,71,928 15 10
Half capital outlay during half-year, December 1897 (say Rs. 10,000) .. .. .	....	5,000 0 0	5,000 0 0
Net earnings for half-year, December 1897, to be divided in proportion of	12,34,719 14 4	12,42,209 1 6	24,76,928 15 10

Half-year ending June 1898.

	Provincial.	Local.	Total.
Capital outlay to 31st December 1897	RS. A. P. 12,34,719 14 4	RS. A. P. 12,47,209 1 6	RS. A. P. 24,81,928 15 10
Half capital outlay during half-year, June 1898 (say Rs. 1,000) .. .. .	....	5,000 0 0	5,000 0 0
Net earnings for half-year, June 1898, to be divided in proportion of	12,34,719 14 4	12,52,209 1 6	24,86,928 15 10

and so on, the Provincial proportion remaining constant at Rs. 12,34,719-14-4, which is the Provincial share of capital outlay to end of the official year 1896-97, all outlay subsequent to that date being provided from Local funds.

From A. GRANT, Esq., Officiating Examiner, Guaranteed Railway Accounts, to the Accountant-General, dated Madras, 1st November 1897, No. 558.

In reply to your letter, No. 3321, dated 23rd ultimo, I have the honour to state that, when ascertaining the capital expenditure to the end of a given half-year for the purpose of calculating interest, it is the practice in this department to add half the outlay incurred during the half-year to the expenditure recorded up to the beginning of that half-year and to treat the total thus arrived at as the amount on which interest should be charged.

2. In the case in question, the expenditure during the half-year ended June 1897 consists of two separate and distinct items of outlay—one incurred during the first three months of the period and the other during the latter three months.

The principle referred to above cannot obviously be applied, and the proportions of three-fourths and one-fourth suggested appear equitable, as the expenditure incurred during the earlier portion of the half-year has a claim to a larger share of the net earnings than the outlay of the latter half of the same period.

ORDER—No. 1013, Financial, dated 6th December 1897.

The Accountant-General will be informed that the half-yearly profits of the Mayavaram-Mutupet Railway may be distributed between Provincial and Local funds in the manner suggested by the Examiner of Guaranteed Railway Accounts.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Accountant-General.
" Local and Municipal Department.
" Public Works Department.

Ed. A. F. Eccleston.

Order thereon, dt 23 Dec. 1897
No. 1184 R.
Communicated to the Agent S.I. Ry for
(True Extract)
Sd/ C. J. R. Scovell
H. J. Under Secretary

To
The Agent S.I. Ry
" S.I. Ry Accts.
" Comdg. Insp. f. Ry

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Proceedings of the

Department

may 1898
read the following

Letter from the Government of India, P. H. Department,
N^o 1531 G, dated 3rd June 1898.

I am directed to invite attention to Public Works Department, N^o 1629 G, dated 6th March 1897, requesting with reference to the orders contained in the Resolution quoted on the margin, the submission of Finance and Commerce Department Resolution N^o 5474-Ex, dated 29th December 1896, of an annual statement showing the increases and decreases of expenditure on permanent and temporary appointments under Government sanctioned by Local Governments, Administrations, etc, and to request that the following points may be observed when preparing the returns for the year 1897-98 and future years:—

- (1) All increases or decreases of expenditure whether sanctioned by the Government of India or by the Local Govt, etc should be included in the returns sent up.
- (2) Superior and subordinate appointments under each class of establishment, permanent and temporary, should be shown in separate statements.
- (3) All temporary appointments whether superior or subordinate should be shown in forms similar to those marked B which accompanied the letter of the 6th March 1897, quoted above.
- (4) All appointments on pay exceeding Rs 100 per mensem should be enumerated in detail and not lumped with others. The sanctioning authority and the number and date of the order being quoted in each case.
- (5) In the case of temporary appointments on pay exceeding Rs 250 per mensem the name of the officer or subordinate should be given.
- (6) All reductions of expenditure on permanent and temporary appointments whether sanctioned formally or not should be included in the returns.
- (7) In the case of railways the several appointments sanctioned and abolished should be classified under the following heads:—

Management.

Public Works (1898) Department.

Copy

Locomotive

Stores

Medical

Audit and Accounts, etc.

I am also to request that the returns may be submitted to this office by the 1st September of each year.

Order thereon: - 1st 833 Regi dated 20th June 1898.

Communicated to the Consulting Engineer for Railways and to the Examiners Guaranteed Railway and Public Works accounts.

/ True Extract /

Offy: Under Secretary.

To: The Consulting Engineer for R.G.
" Examiners G.R. Assets.
" - do - P. W. Accounts.