

1895
Public Works (190) Department.

CONCERNS BOTH BRITISH INDIA
AND INDIAN STATES.

RAILWAYS.

G.O., No. 339 R

1895,
DATED 13 - 5 - 190

Includes G O No 208 R of 26-3-1895,

[Despatch Abstract.]

Capital and Revenue accounts, of the
Th. G. F. Ry for the first half of 1894

Forwarding Requesting to pass orders
on certain points raised in the note by the
Examiner, Guaranteed Railway Accounts, in
connection ~~the~~ with the preparation of the —

Indexed

BACK PAPERS.

[illegible]

FURTHER PAPERS.

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

1948
17/3/95
% CR for factors
of report.

Please see the
note attached.

N.
CR
Sum 22/

No. 29. R. Stat.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Railway Statistics.

*All communications
should be addressed to
the Secretary.*

To

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

Simla, the 7th March 1895.

Sir,

With reference to the Revenue Account of the Kolar Gold-fields railway for the half-year ended the 30th June 1894, which was forwarded to the Director General of Railways under letter No. R.29 A dated the 3rd October 1894, from ⁸⁶³⁶ the Agent and Manager, Madras Railway Company and notes thereon by the Consulting Engineer for Railways, Madras, which were received with your No. 558 R. and 607 R dated respectively the 17th October and 8th November 1894, I am directed to forward copy of a note by the Director General of Railways on the same and to invite attention to the points noticed therein.

I have the honour to be,

Sir,

Yours most obedient servant,

M. P. Burt
C. P. B. Under Secretary.

Document accompanying:-

Copy of note by the Director General of Railways
on the Capital and Revenue Accounts of the Kolar
Gold-fields railway for the first-half of 1894.

f105
18

Simla
Dec: 18. 3. 55

No. 34 Statistics.

Simla, the 15th February 1895.

NOTE BY THE DIRECTOR GENERAL OF RAILWAYS.

Kolar Gold-fields railway.

Revenue Account for the half-year ended the 30th June 1894.

The above account and the note thereon have been examined and the following points are noticed:

Account. With the exception of the abstract revenue account, abstracts H.I, and K, and the statements of open mileage, train-mileage, interest, net Revenue Account and abstract of principal commodities, no other statements have been furnished, and those that are furnished are generally incomplete, out of place and not in accordance with the standard forms circulated under Public Works Department Circular No. XX Railway of 1883. Under clauses 2 and 13 (c) of the Agreement between the Government of His Highness the Maharajah of Mysore and the Madras Railway Company for the maintenance and working of the Kolar Gold-fields railway, a full statement of accounts should have been furnished by the Madras Railway Company.

Checked by J. P. 1892
S. P. 1892

30/12/95
J. P. 1895

2. Accounts, Statement No. 7 The total expenditure should apparently have been shown as Rs. 26,89,118-6-10 instead of as Rs. 26,89,118-5-6, dependent figures change accordingly.

3. Accounts, Abstract H. Season tickets The actual number issued should have been shown instead of their equivalents, the latter being given in footnotes.

Note by the Consulting Engineer for Railways.

Paragraph 2- The actual length of mileage open (10) has been shown instead of the mean mileage worked during the

half

half-year (1-66).

On 5.1
2105/95

A.R.

Note by Government Examiner Railway Accounts Madras, on Government of India's No. 59 R. Stat. dated 7th March 1895 enclosing a note by the Director General of Railways regarding the accounts of the Kolar Gold Fields Railway.

1. The points brought to notice in the Director General's note on the accounts of the Kolar Gold Fields Railway have been discussed with the Auditor of the Madras Railway with the following results:

(a) The Auditor, while expressing every desire to meet the wishes of Government in the matter, pointed out that the agreement provides for the submission of a Complete account to the Mysore Government and not for the publication of any set form of half yearly account to the Government of India and that the account published was prepared more for the information of the other Contracting party than to comply with the requirements of the Government of India.

(b) The Auditor, however, stated that he was quite willing to submit Complete Capital and Revenue accounts in State Railway form if such a course should be considered necessary and provided that all necessary information regarding Capital outlay be duly furnished to him from time to time by the Mysore Government.

2. (a). In Course of the discussion the questions also arose whether, as in terms of the Contract the State Line practically forms an integral part of the Madras Railway, any separate published account was necessary or whether the balance payable to the Mysore State should not be shown as a charge on the Madras Railway net revenues under the Head of Rent of Leased Lines as is done in similar Cases on the Great Indian Peninsula Railway.

(b.) The Company's present mode of procedure is to exclude the earnings of the State Line from its own revenue account and to deduct the agreed percentage for the working cost of the State Line from its own working charges.

(c.) The Auditor pointed out that in adopting this course he followed the procedure obtaining on the Bombay Baroda & Central India and Southern Mahratta Railways but stated that he is quite willing to deal with the question in any other manner required by Government in future.

3 (a) In addition to the foregoing points discussed with the Company's Auditor, a further point also requires settlement, viz the extent of the Local Government's Control.

(b.) As Government Examiner, I was unable to

to certify the recently completed half yearly account of the State Line for the reasons that the Mysore State had no claim on my services and my certificate would have been practically a pledge by the Government of India that its Examiner had thoroughly checked the whole of the State Railway income and certified that it had been dealt with strictly in terms of the working agreement.

(c.) If such an examination be contemplated, I would venture to point out that it would necessitate additions to my establishment and the special allocation ^{of the cost of such additions} ~~thereof~~ as well as of a portion of the cost of my own salary and office expenses against the working expenses of the State Line.

(d.) I would further beg to point out that the agreement makes no provision, as in the case of the South Indian Railway and other Lines, for the State Line being charged a fixed rate per mile for ordinary Government Control.

4. Under the foregoing circumstances, it seems necessary to ask for the definite orders of the Government of India on the following points: -

(a) How are the earnings and expenditure of the State Line to be dealt with in the accounts of

of the Madras Railway.

(b) Is a separate half yearly account necessary for the State Line and, if so, should it not more properly be furnished by the Madras State in State Railway forms, containing only details regarding Capital, and net revenue compared with interest charges.

(c) Is a separate analysis of working necessary or should the whole transactions be treated as pertaining to the Madras Railway.

(d) To what extent is the Local Government responsible in respect of Control over the State Line.

(i) It may probably be assumed that the Control of this Government covers all executive questions relating to Railway working and to public safety.

(ii) As regards financial questions it is, however, doubtful whether the Local Government is concerned in anything but the watch of Imperial Interest through the medium of the Madras Guaranteed Railway Company.

(e) What amount, if any, is to be levied in respect of Government Control.

(f) If any charge is to be levied for Government control will it be payable out of the State Railway net revenue or paid by the Madras

Railway

Railway and included in its percentage for working expenditure.

22.3.95

Signature
SR

N^o 208. R. 726 March 1895

Simla
works Calcutta.

N^o 208. R. dated 26th March 1895

Sir,
With reference to the note by
the Director General of Railways
on the Revenue Account of the Kotah
Ghat Road Railway for the half-year
ended 20th June 1894, received with
your letter No 59. R. dtl dated
7th March 1895 I am directed to
forward the accompanying note
by CR and to submit orders on
the following points raised therein.

- (1) How are the earnings and expenditure
of the Kotah Ghat Road Railway to
be dealt with in the accounts of
the Madras Railway?
- (2) Is a separate half-yearly account
necessary for the Kotah Ghat Road
Railway, and if so should it not
more properly be furnished by the
Mysore State in State Railway form
containing only details regarding
Capital and net revenue compared
with interest charges.
- (3) Is a separate analysis of working

necessary, or should the whole transactions be treated as pertaining to the Madras Railway.

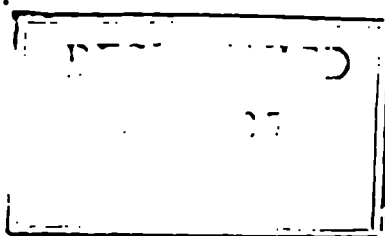
(4) To what extent is the Madras Government responsible in respect of control over the state line?

(5) What amount, if any, is to be levied in respect of Government Control

(6) If any charge is to be levied for Government Control will it be payable out of the Kotar Gold field Railway net revenue, or should it be paid by the Madras Railway and included in its percentage for working expenditure -

2. It is understood that the Madras Railway are willing to submit the accounts in question in any manner that may be desired by the Government of India, and that until its orders on the subject are received the present practice will be continued -

M. S. P.
24/2/95



17/5

P. C. No. 2105

No. 1172 of 5 April 1895

Copy forwarded

to C. M. with reference to his letter No. $\frac{C-29}{325}$ of 3.4.95

W. C. 7/4

(2) A. S.

Checked by P.
Accountant General
20/4

recuse
transac
to the
(4) To
House
of con
(5) Who
leaves
(6) If
for
pay
Rail
to
and
for
2.
Ra
ac
me
the
un
re
b

1 D.R.
W.C.

MADRAS Railway Company

No. 829
425

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE.

Madras, 2nd May 1895

From

The Agent and Manager. M. R. C.

To

The Consulting Engineer for Railways.
Madras.

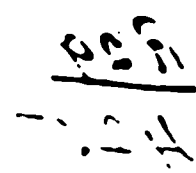
Sir,

With reference to your
indorsement No. 1172 of the 5th ultimo
on copy of a communication from the
Government of India regarding the
Revenue account of the Polar Gold
Fields Railway for the half year ending
30th June 1894, I have the honor to
forward herewith for your information
copy of a letter addressed to me by
the Acting Chief Auditor on the subject.
I shall be glad if you will advise me
what action you wish to be taken
on the question relating to Season
tickets raised in the closing para of
the Acting Chief Auditor's letter.

I have the honor to be,
Sir,
Your most obed^t Servant

[Signature]
Agent & Manager

[Signature]



212

[illegible]

۱۰۰

How much better!

۱۰۰ - ۱۰۱

Marras Railway Company
Chief Auditor's office,
Marras, 29 April 1895.

The Agent and Manager
Madras Railway Company

Dear Sir

at Sir
Your Endorsement at No R 29th dated 6th instant
on copy of letter from Government of India
Public Works Dept. at 59th R dt of 7th March 1895

I beg to acknowledge receipt of the note
N^o 34 by the Director General of Railways dated 15th
February 1895 on the Thabar Gold Fields Railway in
Revenue account for June 1894 which accompanied
the above.

the above.

The desire of the Government of India that the accounts may be prepared in accordance with the State Railway forms shall be complied with in future.

Yours faithfully,
J. H. Lawrence

The difference of $\$1.24$ mentioned by the Director General is noted; it did not affect the accounts of the N. G. H. Railway.

the accounts of the G. O. S. Railway.
Season Tickets. The equivalent instead of the
 actual number of season tickets issued are shown
 in the body of Abstract H in accordance with
 para. 59 of the note by the Director General of
 Railways No. 305 Statistics dated 23rd August 1891
 on the Capital and Revenue accounts of the M. & C.
 Railway forwarded with Memoirs G. O. No. 2241 R dated
 16th September 1892. and I shall be glad if you will
 ascertain whether it is now decided that our former
 practice should be reverted to.
 (True Copy)
 Ours faithfully
 W. S. Wankle

reverted to
1 True Copy 1

cause faithful
E. L. Wacker

Wm. H. Wadsworth

ENCL
 LITER NO. *R29*
 FROM *415*
 1926. 15
 21/5/25
At 9u

No. 339 R

Government of Madras.

PUBLIC WORKS DEPARTMENT,
 RAILWAY BRANCH.

To

THE SECT. TO THE GOVT. OF INDIA,

P. W. DEPARTMENT.

Coty 13th May 1895.

SIR,

In continuation of
 my letter No. 208 R, dated
 26. March 1895. I am
 directed to state, with
 reference to the Director
 General's remarks against
 Abstract H, "Season tickets"
 in his note no 34 Stat,
 dated 15. Feb 1895 received
 with Govt of India letter
 No. 59 R Stat, dated 7th
 March 1895, that the
 equivalents instead of the
 actual number of season
 tickets issued are shown
 in the body of Abstract
 H in accordance with para
 59 of the note by the Director
 General of Railways No.
 351 Stat, d. 23. Dec-1892.
 on the Capital & Revenue
 Accounts of the Madras
 Railway forwarded with
 Govt of India PWD letter
 No. 403 R, d. 30. Aug-1892.
 I am therefore to enquire
 which

which procedure should
be followed.

11/5

OK

Send in 13.5.95

No. 339 R. dated 13.5.95

21/5

17/5

No. 225 R. Stat.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Railway Statistics.

All communications
should be addressed to
the Secretary.

To

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

Simla, the 10th June 1895.

Sir,

I am directed to acknowledge the receipt of Madras Government letter No. 200 R. dated the 25th March 1895 regarding the preparation of the accounts of the Kolar Gold Fields railway and to reply as follows to the questions raised therein:-

- (1) The present mode of preparing the accounts of the Madras railway may be continued, that is to say the earnings of the Kolar Gold Fields railway should be excluded from the accounts of the Madras railway while the expenditure abstracts should show under main and sub-heads the total expenditure on the Madras railway including the Kolar Gold Fields railway and at foot of each abstract the deduction in lump for the Kolar Gold Fields railway share of expenditure, leaving the balance as the expenditure on the Madras railway to be incorporated in Form VIII.
- (2) A separate half-yearly account is required for the Kolar Gold Fields railway. It should be

furnished

4643

P.W. Current No 4643

furnished by the Madras Railway Company and need contain only statements I, V, VI, VIII, XIII, XIV, XVII, XVII A, XVII B, XVIII and abstracts H. and I, capital figures being obtained from the Durbar.

Letter No 225 R Stat

of 10 June 1895 from the
Govt of India.

- (3) A separate Analysis of Working is not required. The transactions of the line will be included in the Analysis of Working of the Madras railway.
- (4) As regards the control of the Kolar Gold Fields railway the responsibility of the Government of Madras is the same as in the case of the Madras railway.
- (5) No charge need be made on account of Government control.

Done: 17.6.95

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]

Lieut. Col. R. E.

Secretary.

Documents accompanying:-

Nil.

CS+

S.D.

No 1965
22.6.95

Copy forwarded to the

Examiner Railway
Accounts Director for
information.

AM for informa-
tion and guidance.

[Signature]

File
10/6

pr ER
17-6-95

18.6

No. 335 R.Stat.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Railway Statistics.

All communications
should be addressed to
the Secretary.

To

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

Simla, the 9th August 1908.

Sir,

I am directed to acknowledge the receipt of your letter No.335 R., dated the 13th May 1908, in regard to the entry "Season tickets" in abstract H, of the Capital and Revenue Accounts.

2. In reply I am to explain that the entries in the Accounts of the Madras railway for the 2nd half of 1901, are in accordance with rule, and that the remark in paragraph 5 of the Director General of Railways' note thereon purported to point out that, for the purposes of the comparison made in paragraph 3 of the note on the Accounts by the Consulting Engineer, for Railways, Madras, the equivalents of the season tickets, as exhibited at foot of the abstract should have been taken, instead of the actual number of such tickets issued. Thus, paragraph 3 of the Consulting Engineer's note should have shown the number of (say) 1st class passengers carried as 5,447½ i.e., 7,647½ single tickets + 1,100, the equivalent of 14 season tickets not, as the note shows, 7,661½, being the total of 7,647½ single tickets and 14 season tickets.

3. It will thus be seen that as pointed out in the Director General of Railways' note on the Revenue Accounts

of

No. 6236

of the Kolar Gold fields railway for the 1st half of 1905,
the actual number of season tickets issued should have
been shown in the body of abstract H, of those Accounts,
and their equivalents, as entered at foot.

I have the honour to be,

Sir,

Your most obedient servant,

Recd: 14.8.95

J. H. M. M. M.

Under Secretary.

Documents accompanying:-

Nil.

W. H. B.

V. H. Current No 6236

Letter No 335 R Stat del
9th August 1895 from the
Govt of India. & 339 R
of 13 May to the Govt of India

No 2674
21.8.95

Copies forwarded to the
Examiner Railway Accounts
for information

AM for information and
reference.

From

for ER
14-8-95

S.A.

21/8

Government of Madras.

Public Works Department

(Railway Branch).

161 of 94.

No 339.R ~~13.5.95~~

CASE.

Capital and Revenue
Accts, Kolar Gold Fields
Railway, 1st half of 1894.