9. Paragraph 16.—An explanation regarding the treatment of Port Canning landing charges should be furnished.

10. Paragraph 17.—The Government of India observes with satisfaction the large reduction effected in the inefficient balance. The farther progress made should be reported.

EASTERN BENGAL RAILWAY.

11. Paragraph 26.—The river service expenses should be included in the accounts of each half-year.

12. Paragraph 27.—See remarks on paragraph 12.

13. Paragraph 28.—The question whether *all* stores shall be purchased from Capital, and how the actual consumption shall be distributed between Revenue and Capital, will be disposed of separately.

14. Paragraph 29.—See remarks on paragraph 10, as to the inclusion and method of charging the expenses of home management.

15. Paragraph 30.—Adjustment of payments in the case of Ham *versus* the Eastern Bengal Railway Company, may now be effected under the orders recently passed upon the case.

16. Paragraph 33.—Mr. Kellner's favorable Report of the general state of the accounts of this Railway is received with much satisfaction by the Government of India.

EAST INDIAN RAILWAY.

17. Paragraph 35.—The Consulting Engineer should report whether the expectations of the Railway Officers with regard to adjustment of outstandings have been fulfilled. The Government of India desires that attention may be drawn to the importance and absolute necessity of a correct adjustment of accounts between Revenue and Capital at the end of each half-year at least.

18. Paragraph 36.—Every endeavour should be made to keep down the amount of these outstandings. Arrangements have lately been made in the Military Department for early settlement of claims due by Government. The outstandings by private Firms and Companies seem needlessly large.

19. Paragraph 37.—The delay in the audit and recoupment of Revenue charges has been great. If there are any removable causes, which operate prejudicially, they should be represented; for the working expenses should be recouped to the Company within two months at most from their being incurred.

20. Paragraph 38.—Income Tax should be paid over to Government.

21. Paragraph 39.—See remarks on paragraph 13.

22. Paragraph 40.—The question regarding the place at which the earnings of the Upper Division shall be paid in, is now before the Financial Department.

23. Paragraph 41.—The charges for stores appear to have been large. The necessity for such large purchases should be closely considered.

24. Paragraph 42.—The cash balance also seems to be very large, and the necessity for it should be reported on by the Consulting Engineer.

25. Paragraph 43.—The Agent would appear to have ordered payments to the amount of ten lakhs of Rupees in one year, without authority. This circumstance requires to be explained, and the Consulting Engineer should report on it also.

Proceedings of the Madras Government, Public Works Department,
17th February 1866.

26. Paragraphs 44 to 47.—The present system evidently needs to be modified, and the plan recommended in paragraph 46 seems convenient. So long as pre-audit is kept up, the personal accounts of disbursers should be debited for all cheques paid to them by the Agent, and on their producing accounts with proofs of payments, they should be relieved, and heads of service debited.

27. Paragraph 49.—The Governor General in Council hopes that continued progress is being made in the reduction of the inefficient balance.

ORDER.—Ordered, that copies of the above Resolution, and of Mr. Kellner's Report, be forwarded to the Government of Bengal, and the Accountant General, Public Works Department, for information and guidance, and to the Financial Department for information.

Also, that copies be forwarded to the Governments marginally noted, for information-

Madras.	N. W. Provinces.
Bombay.	Punjab.

(Signed) C. H. DICKENS, Lieut.-Colonel, R. A.,
Secretary to the Government of India.

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

No. 411. ORDER THEREON, 17th February 1866, No. 579.

RAILWAY, No. 31.

Communicated to the Consulting Engineer for Railways for information.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Consulting Engineer for Railways, with one Enclosure.

Exd. S. T. Augustin.

REPORT on the appropriation audit of the accounts of Railways in Bengal to the 30th June 1865.

The appropriation audit of the books of the Railways in Bengal commenced on the 25th February 1865, with but one Examiner, Mr. Robinson. On the 19th ultimo, a second Examiner was appointed under the sanction of Government in the Financial Department.

2. The accounts audited are as follow :—

E. I. Railway.—Construction and Revenue Accounts from 1st July 1864 to 30th June 1865. The Construction Books for the half-year ended 30th June have not yet been finally closed, in consequence of which the audit has not been quite completed.

E. B. Railway.—Construction Account from 1st January 1864 to 30th June 1865. Revenue Account from 1st July 1864 to 30th June 1865.

C. and S.-E. Railway.—Construction and Revenue Accounts from 1st July 1864 to 30th June 1865.

It will be seen, therefore, that seventy-eight monthly accounts have been audited in the course of these eight months.

3. As before explained, the entries in the books of the several Railway Companies of all transactions with the Government were, in the first instance, checked with the relative entries in the Returns from the Accountant General to the Government of India. The Cash books were then examined with the authorizations, receipts, and evidences of payment, also with the audit certificates; and the transactions were followed into the Journal and Ledger. Lastly, the Balance sheets and printed accounts for each half-year were verified with the books. The process of audit, in short, is precisely that followed by the Examiners of the Audit Board in England, and by Auditors of Public Joint-Stock Companies' Accounts.

4. The examination of every entry of payment with its corresponding voucher, though involving necessarily a very great amount of labour, was steadily pursued, as it was thought right that the audit, at its commencement, should be as complete as possible. This process will, however, no longer be necessary under the Resolution of Government in the Public Works Department, No. 477A, dated 30th May 1865, and the labour of audit will thereby be considerably abridged.

5. The result of the audit in the case of each Railway will now be briefly stated.

Calcutta and South-Eastern Railway.

6. During the year ended 30th June 1865, the Government advances to this Railway for Construction Account amounted to Rs. 1,75,000, and the actual expenditure of the Railway to Rs. 1,35,731-15-3, as follows :—

	Rs.	A.	P.
Engineer Department Establishment ...	5,694	9	0
Agent's Establishment	12,388	1	0
Store-keeper's Establishment	369	10	4
Permanent-way and ballasting	1,796	14	4
Fencing	392	11	1
Calcutta Station	11,521	14	0
Ballygunge Station	333	9	9
Chappahattee „	1,103	8	6
Canning „	36,331	0	2
Station Furniture	2,641	10	7
Bridges and Culverts	1,353	6	11
Permanent Jetty	46,923	0	0
Temporary „	2,489	2	3
Carriages and Wagons	10,507	4	3
Telegraph	127	13	7
Miscellaneous	1,757	11	6
	1,35,731	15	3

7. The gross earnings of the Railway during the year under review, amounted to Rs. 91,263-10-11, those of the year ended 30th June 1864 to Rs. 71,550-1-10, the working expenses being, for the year ended 30th June 1865, Rs. 1,13,184-11-7, and for the previous year Rs. 97,349-6-3.

8. The loss on the revenue for the year ended 30th June 1865 was Rs. 21,921-0-8, but of this sum the deficit for the half-year ending 31st December 1864 was Rs. 17,067-12-3, and that of the succeeding half-year, Rs. 4,853-4-5. The total deficit on Revenue Account up to 30th June 1865 was Rs. 56,085-2-7, as shown in the following Statement, which gives the result of the operations of each half-year since the commencement of the Railway :—

Period.	Working Expenses.	Gross Earnings.	Gross Receipts.	Receipts handed over to Government.	Working Expenses refunded by Government.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1st half of 1862	18,973 2 10	16,853 9 7	13,989 9 0	13,857 11 0	
2nd „ of „	16,694 15 6	10,926 2 1	12,724 1 7	12,854 6 7	
1st „ of 1863	20,597 10 6	20,121 3 8	19,117 11 1	19,114 9 1	
2nd „ of „	41,434 3 10	27,206 11 8	21,643 0 1	21,643 0 1	
1st „ of 1864	55,915 2 5	44,343 6 2	35,162 13 7	33,909 12 4	32,070 10 6
2nd „ of „	50,017 12 0	32,949 15 9	38,312 5 11	39,253 14 5	1,05,420 7 8
1st „ of 1865	63,166 15 7	58,313 11 2	55,401 7 8	55,425 13 5	82,969 3 3
	2,66,799 14 8	2,10,714 12 1	1,96,351 0 11	1,96,059 2 11	2,20,460 5 5
Revenue Loss	.....	56,085 2 7			
Cash in hand	.....	.....	.....	287 3 0	
Paid for stamped Cheques ...	.....	.....	.....	4 11 0	
Balance	.....	.....	.....	.....	46,339 9 3
Total ...	2,66,799 14 8	2,66,799 14 8	1,96,351 0 11	1,96,351 0 11	2,66,799 14 8

9. The difference between the gross receipts and gross earnings represents, for the most part, dues by mercantile and trading firms, and private persons, for carriage of merchandize, stores, and parcels. The outstandings on this account on 30th June 1865 amounted to Rs. 10,864-9-6, and a further sum of Rs. 21,479-0-1 was due from Capital to Revenue Account.

10. But neither the books of the Railway Agent, nor the half-yearly printed statements reveal the full extent of the deficit on Revenue Account, inasmuch as the cost, freight, and insurance on stores imported from England, and expended for revenue purposes, are not included in the working expenses. This important omission should be rectified in future, though the present practice is in accordance with the instructions of the Home Board, by whom the Home expenditure for Stores and Establishments is added to the Indian expenditure in the accounts rendered to the shareholders. The same practice, it is understood, obtains at Madras; but there can be no question whatever that English stores, when received by Railway Companies in India, should be brought on their books by credit to London and debit to "Stores," the actual expenditure being charged off to Construction or Revenue, as the case may be. This is done by the East Indian Railway and the Eastern Bengal Railway. It is clear that the total charges against traffic earnings for each half-year should, as far as possible, be determined in India before closing the half-year's account, and the omission of so large an item as English stores has the effect of making the net revenue appear more than it really is. The charges for Establishment, &c., of the Home Board, should also ratably be charged to the Revenue Account. A certain proportion might be determined by the Home Board, and communicated to the Agent in India, in sufficient time to admit of the charge being included in the working expenses of the half-year by a transfer credit to London account.

11. There is a discrepancy between the returns of the Accountant General to the Government of India, and the Railway Agents' books, amounting to Rs. 2,874-13, owing to deductions of Income Tax from the bills for working expenses. The Government Accountant debits the full amount of the bills to the Railway Company, crediting the deductions to Income Tax Account. The Railway Agent credits only the net sum received. The proper course for the Agent is to deduct the Income Tax from the bills as they are paid, and to carry the deductions to credit of Income Tax Account. That Account would be debited, and Government credited for the Income Tax deductions made by the Consulting Engineer, the Government account being further credited for the net amount of working expenses recouped to the Company.

12. The sale proceeds of fuel and stores are credited in the books of the Railway Agent, but not paid into the Government Treasury. Strictly speaking, all such receipts should be paid over to Government, but practically there is little difference either way, for the money thus available for expenditure reduces, *pro tanto*, the drawings of the Railway Agent on the Government Treasury.

13. It is the practice of the Calcutta and South-Eastern Railway to deposit sums received from the Government on account of interest to Shareholders in India, in the Oriental Bank, whilst moneys belonging to Construction and Revenue are lodged in the Bank of Bengal. The Oriental Bank also holds a sum of money representing deposits and shares forfeited in the early formation of the Company. I shall be glad to be favoured with the orders of Government on the subject. The question as to the mode of appropriation of fines is also one which might be considered and settled for the guidance of the Railway Companies and Government Officers.

14. The books of this Railway contain several entries similar in character to what used to be known in the Public Works Department as "Demands payable." This is, to some extent, unavoidable in the Revenue Account, which must be credited with the gross earnings, whether realized or not, and debited

with the working expenses, whether paid or not; for in no other way could the net profit on the operations of each half-year be determined. In the Eastern Bengal Railway, the expenditure for June and December of each year is paid as far as practicable on the last days of those months, thus bringing the payments into the accounts of the half-year to which they belong, and greatly reducing the entries under Suspense Account, or "Demands payable." The same expedient might, with advantage, be adopted in the Calcutta and South-Eastern Railway.

15. The rent of the Offices of the Railway Agent is charged to Capital Account, but should be apportioned to Capital and Revenue, respectively, on the principles observed in the apportionment of the cost of the Agent's Establishment. This will be done in future.

16. The through traffic rates of this Railway include Port Canning landing charges; a certain proportion of the traffic earnings is, therefore, credited to "Port Canning landing charges," which is debited with two-thirds of the pay of the coolies employed in landing goods, and the difference between the two sides of the account represents the net profit. The arrangement is said to be merely tentative, but it is not apparent why the entire cost of the coolies is not charged to landing charges.

17. It is satisfactory to find that the Inefficient Balance of this Company has been greatly reduced during the year under review. On the 31st December 1864, the unaudited expenditure amounted to Rs. 13,71,152, and on the 30th June 1865 to Rs. 10,69,820, showing a reduction of Rs. 3,01,332; further reductions have been since effected.

18. The state of the books of account of this Railway is satisfactory, as was indeed to be expected from the long experience of Mr. Farr, the Chief Accountant, whose ready co-operation in the conduct of the appropriation audit I have much pleasure in acknowledging. The record of transactions with the Government corresponds with the record in the books of the Government. The usual checks are applied in verifying the traffic earnings along the line, the expenditure is properly vouched and recorded, and the several books of account are neatly and correctly kept, though they might be reduced in number and simplified. The plan of the Construction books is not so satisfactory as that of the Revenue books, but the charges for Construction are now so small as to render it hardly worth while to make any change in the form of the books. In the Revenue Account, however, the cash transactions are spread over five books, whilst one Cash-book would perhaps suffice, and more intermediate journal entries are employed than seems necessary in carrying the expenditure to the final heads of service. There is a difficulty also in checking the record of expenditure with the authorizations, but this is a matter which lies more immediately in the province of the Consulting Engineer, who checks the expenditure with the authorizations in the Post Audit Statements. It is a very important point however, and after experience of the procedure in the Madras and Bombay Railways, I shall endeavour to submit a plan for a uniform classification of Railway charges, so that the authorizations, the actual expenditure, and apportionments shall all follow the same arrangement. For the present, the only practical suggestion I have to offer, is the insertion in the Ledger against each head of service of the amount sanctioned, and of the date of the proceedings in which the sanction is recorded. This expedient is adopted in the Post Office and other Public Departments in England, and it would afford an easy and ready means of check to the Railway Account Officers, as well as to the Government Officers engaged in the appropriation audit.

E. B. Railway.

19. The Construction Accounts of this Railway have been examined from 1st January 1864 to 30th June 1865. The Government advances for construc-

tion during this period, including Customs duty, amounted to Rs. 7,06,089, the miscellaneous receipts to Rs. 15,028, the payments from Revenue funds for establishments and stores apportioned to Capital to Rs. 1,10,085. These, with the Cash and Inefficient Balances on 1st January 1864, amounted to Rs. 9,93,624. The actual expenditure in India amounted to Rs. 9,08,308-3-11 as detailed below:—

Works.	Amount. Rs.	A.	P.
Alteration of carriages, &c.	57,461	5	9
Barracks, Narkuldangah	1,409	2	0
Brassey, Paxton and Wythes, for constructing the Line	2,82,027	0	4
Ditto ditto, extra works	21,521	6	2
Bungalows	847	6	0
Ballasting and boxing up the line	12,243	10	2
Deepening tanks	5,190	7	5
Construction of 4th Class Stations	18,581	5	8
Ditto of 2nd Line Telegraphs	9,787	9	9
Lengthening siding at Stations	19,564	9	1
Lengthening girders of canal bridges	8	3	9
General Store Ware-house	5	8	0
Gorai Branch	20,306	9	3
I. B. Nelson, for construction of Locomotive Workshops and roads, approach roads to Nyhauttee Station, ballasting, &c.	1,84,658	9	5
Pointsmen's huts	150	0	0
Repairs of approach roads	6,275	14	8
Repairs of damages caused by Cyclone of 5th October 1864	87,767	4	11
Roofing landing stages	3,744	15	6
Total	7,31,550	15	10
Establishments.			
Agency Establishments	52,795	3	7
Engineering "	46,422	2	1
Medical "	5,220	6	11
Locomotive "	11,159	3	0
Total	1,15,596	15	7
Miscellaneous.			
Engineering expenses, contingent on Construction	173	1	8
Furnishing and gas fitting	39,874	8	10
Surveys	3,233	0	6
Law charges	830	1	0
Locomotive stores consumed	165	6	10
Miscellaneous expenses	6,162	13	4
Rent	123	2	8
Stationery and Printing	31	0	0
Stores for equipment of line	3,268	7	1
Permanent-way	124	10	9
Stores landing charges	58	6	0
Travelling expenses	54	0	0
Exchange	634	2	1
Duty	246	8	0
Advertising	48	12	0
Passage money	1,195	15	5
Contingent expenses, Bagur Khall Workshops	721	4	4
Collecting materials and stores	4,215	0	0
Total	61,160	4	6
Grand Total	9,08,308	3	11

ABSTRACT.

	Half-year ended June 1864.	Half-year ended December 1864.	Half-year ended June 1865.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Works	3,66,552 13 1	1,35,086 13 11	2,29,911 4 10	7,31,550 15 10
Establishments	33,207 2 2	34,373 15 10	48,015 13 7	1,15,596 15 7
Miscellaneous	10,743 3 0	22,030 2 5	28,286 15 7	61,160 4 6
Total ...	4,10,503 2 3	1,91,491 0 2	3,06,314 2 0	9,08,308 3 11

20. The Revenue Accounts have been audited from 1st July 1864 to 30th June 1865. The gross earnings during this period amounted to Rs. 12,30,991-2-3, and the working expenses to Rs. 5,90,125-5-9, leaving a net profit on the operations of the year of Rs. 6,40,865-12-6, or (at the exchange of 1*s.* 10*d.*) £58,746, being 3·67 per cent. on the paid-up Capital. The net profit in the second half of the year under review, *viz.*, from 1st January to 30th June 1865, was £37,093-18-2$\frac{3}{4}$, or 4·63 per cent. upon the paid-up Capital.

21. These results contrast favourably with those of prevous periods, and with the opinion lately expressed by the *Economist*, respecting the financial prospects of Indian Railways. Adopting the figures given in Mr. Danvers' latest Report, the *Economist* arrives at the conclusion that the average net profit of Guaranteed Indian Railways does not exceed 1$\frac{1}{2}$ per cent. per annum upon the Capital raised; thus:—

Lines.	Capital raised to 30th April 1865.	Net profits and losses for year ended 30th June 1864.	Profits per cent. on Capital.
	£	£	
East Indian	23,942,973	372,947	1·14
Eastern Bengal	1,600,000	41,025	2·50
Madras	7,639,230	112,067	1·47
Sindh	1,978,310	6,657	0·34
Indus Flotilla	332,905	34,653	10·41
Punjab Railway	1,974,157	4,763	0·16
Delhi	1,047,489		
Calcutta and South-Eastern	454,000	(loss) 1,881	
Great Southern of India	885,500	13,717	1·55
Great Indian Peninsula Railway	12,361,623	154,817	1·25
Bombay, Baroda, and Central India Railway (not given)	.....	.....	.....
Total	52,216,187	738,825	1·41

22. It will be observed that this Statement gives the Capital up to 30th April 1865, and the net profits up to 30th June 1864, possibly because no later Revenue Accounts were available, either to the *Economist*, or to Mr. Danvers at the time of writing his Report. I am able, however, to give the net profits of three Indian Railways for the year ending 30th June 1865, as below:—

Lines.	Capital raised to 30th June 1865.	Net profits for year ended 30th June 1865.	Profits per cent. on Capital.
	£	£	
East Indian Railway	20,912,161*	773,871	3·70
Eastern Bengal Railway	1,600,000	58,716	3·67
Madras Railway	7,672,134	172,796	2·25

23. The Revenue Accounts of the other Indian Railways for the year ended 30th June 1865, would probably also show progress, as compared with those of the previous year, and there is but little doubt that, as the lines are opened and traffic developed, the rate of net profits will approach, and eventually exceed, the rate of guaranteed interest.

24. I trust I shall be pardoned for this digression, but the facts are interesting and important, and I take the earliest opportunity of putting them forward.

25. To return to the Eastern Bengal Railway. The working expenses for the year ended 30th June 1865 were 48·77 per cent. of the gross receipts. The percentage on gross earnings for the first half of the year was 53·66, and for the second half 43·89. This favourable result is due partly to the comparatively large expenditure in Construction during the half-year ended 30th June 1865; for it is obvious, as the cost of the engineering and general establishments of the Railway is apportioned to Capital and Revenue according to their respective gross expenditure in each half-year, that an unusually heavy expenditure in Construction must influence the proportion of engineering and general charges debitable to Revenue. But apart from this, the favourable result of the Revenue Account for the half-year ended 30th June 1865, is due mainly to the development of the merchandize traffic, consequent upon the reduction of rates on staple goods, and also to the increase in the coaching traffic from 3rd and 4th class passengers; the increase in the former case being 85·5 per cent., and in the latter 19·4 per cent., upon the receipts of the previous half-year. The increase in the working expenses is only 15·7 per cent. But it is not necessary to pursue any further these statistical details, as a careful and minute analysis is submitted periodically by the Consulting Engineer to the Government.

26. There are discrepancies between the books and the printed Half-yearly Revenue Accounts, in respect of traffic earnings, owing to the accounts excluding receipts on account of the Telegraph, and also the proportion of earnings due to the River Company, for the use of a Steamer from Kooshtea to Dacca and Naraingunge. The earnings from this service, excluded from the account for the half-year ended 30th June 1865, amounted to Rs. 12,831-13-4, and the sums due to the River Company (also excluded

* The Capital subscribed by the East Indian Railway Company up to 30th June 1865, was as follows:—

Main line	£ 20,912,161
Jubbulpoor line	,, 3,159,830
Total	£ 24,071,991

The profits per cent. of the Main line should obviously be calculated on the Capital raised for that line, as has been done in the present instance.

from the account) exceeded that sum. These transactions would not have made any appreciable difference in the net revenue for the half-year, and should have been included in the printed account. They were omitted because the contract provided for the division of earnings between the two Companies at the end of six months' working. The arrangement with the River Company was to run the Steamer *Nepaul* between Kooshtea and Dacca, the Company to receive $\frac{5}{7}$ths of the earnings at through rates, (a revenue of Rs. 11,000 per month being guaranteed in any case) to be supplied with coals for the Steamer at seven annas a maund, to have its stores carried by the Railway at cost price, and officers, crew, and mechanics, free. The arrangement proved apparently more advantageous to the River Company than to the Railway, and ceased on the 16th July last. The effect of the subsequent arrangements for the service between Kooshtea and Dacca will appear in the accounts of the current half-year.

27. As in the case of the other Railways in Bengal, the realizations from sale of stores are not paid into the Government Treasury by the Eastern Bengal Railway. A sum of Rs. 14,809, being the sale proceeds of screw-pile piers, though credited in the accounts, remains to be paid over to the Government.

28. During the year under review, it has been found necessary to make temporary loans from Capital to Revenue Account. These loans amounted to Rs. 62,000, of which Rs. 12,000 had been repaid up to 30th June 1865. Though opposed to the rules prescribed by the Government of India, this expedient was adopted, owing to the insufficiency of the Revenue Advance Fund to meet the current working expenses, inclusive of the cost of stores. The Government of India have lately sanctioned* an addition of half a lakh of Rupees to the Standing Revenue Advance, but even this increase will probably be found insufficient, unless the rule heretofore observed in the East Indian Railway Company, and lately adopted at Madras,† of providing stores from Capital, and debiting the proportion chargeable to Revenue at the end of each month, be followed also by the Eastern Bengal Railway. The Revenue Advance Fund is intended to enable the Railway Agent to meet the current working expenses, which are re-coupled on the post-audits of the Consulting Engineer. It cannot serve any useful purpose to increase the advance so as to provide for stores, and it is undoubtedly the most simple and convenient plan, whilst construction and working are proceeding simultaneously, to pay for all stores common to both out of Capital, adjusting the actual consumption on Revenue Account at the end of each half-year to debit of Revenue and credit of Capital.

* Resolution, Public Works Department, No. 629 R, dated 11th August 1865.

† Proceedings, Madras Financial Railway Department, dated 12th July 1865.

29. The value of Europe stores and materials is invariably passed through the books of the Agent, and the actual consumption charged to Capital and Revenue respectively. The expenses of the Home management are not however included in the Agent's accounts, as they should be.

30. A sum of Rs. 10,373-9-11, was paid during the year from Revenue funds for damages and costs in the case of Ham *versus* the Eastern Bengal Railway. This sum is held under Suspense Account.

31. The entries on Interest Account are somewhat complicated. When the interest payable to shareholders in India is received from the Government, it is carried to debit of "Interest Cash Account" and credit of "Government Interest Account." On the Consulting Engineer's passing the Interest Warrants, a transfer entry is made debiting "Shareholders' Interest Account" and crediting "Interest Warrant Account," which is Dr. to "Interest Cash Account" for the actual payments to shareholders.

32. Another peculiarity in the books of this Railway is, the employment of personal heads for the exhibition of expenditure that should be carried to final heads of service. Thus, the payments to Messrs. Brassey, Paxton, and Wythes, and Mr. Nelson, for construction of the line, and various other works appear in the books and in the Balance Sheet to the personal debit of those Contractors, instead of to debit of the works, for the execution of which the

payments were made. This course is not, however, followed in respect of charges for maintenance, which are adjusted to the proper heads of service.

33. But these are only minor exceptions to an, otherwise, excellent system of account. The books of this Railway are kept with remarkable neatness and precision, and the entire management of the accounts reflects much credit on the Chief Accountant, Mr. Calder, and his intelligent Native Assistants. The cost of the Accounts Establishment is moderate, being under 1,500 Rs. a month, exclusive of the Traffic Audit Establishment, of which the cost is 485 Rs. per month. These Establishments are examples of the practicability of working a good system of accounts with a few well-selected Native Accountants, under efficient European superintendence.

E. I. Railway.

34. The Construction Accounts have been examined from 1st July 1864 to 30th June 1865. The Government advances during this period, inclusive of Customs duty, amounted to Rs. 53,72,728-2-0; the sale proceeds of stores and materials to Rs. 24,86,685-11-9; the advances re-paid, and other miscellaneous receipts to Rs. 26,12,212-12-5. These, together with the cash balance on 1st July 1864, amounted to Rs. 1,05,35,331-3-7. The expenditure during the same period was, as detailed below, Rs. 86,79,295-11-4, leaving a cash balance in the Bank of Bengal, on 30th June 1865, of Rs. 18,56,035-8-3.

DETAIL OF EXPENDITURE.

Heads of Account.	Amount.		
	Rs.	A.	P.
New Line from Burrakur to Luckeeserai	82,888	13	7
Armenian Ghât Extension Works	1,273	14	10
Bulpoor Cutting	630	7	9
Bridge over the Hooghly	2,566	8	5
Six stalls to Engine-shed, Patna	2,100	0	0
Temporary watering arrangements	12	9	6
Stores and materials	20,16,015	12	5
Agency, Engineering, and other Establishments, freight and general charges, including Contingencies	56,87,290	4	5
Addition to Engine-shed	1,092	0	0
Buxar Station	3,040	0	0
Completing Bungalows, Jamalpoor	2,642	10	3
Dinapoor Branch Road	27,953	1	9
Burrakur Extension Works	87,578	13	5
Protective measures to bridges	15,563	3	1
Repair of damages caused by Cyclone of 5th October 1864 ...	13,432	11	9
General Works	7,28,939	6	3
Wooden fencing round Bungalows, Jamalpoor	3,749	3	2
Seetapoor Cutting	2,526	2	9
Total ...	86,79,295	11	4

The Revenue Accounts from 1st July 1864 to 30th June 1865 have been audited. The gross earnings, working expenses, and net revenue during this period were as follow :—

	Half-year ended 31st December 1864.	Half-year ended 30th June 1865.	Total for year ended 30th June 1865.
Gross earnings	67,94,695	89,25,429	1,57,20,124
Working expenses	35,41,015	37,92,789	73,33,804
	32,53,680	51,32,640	83,86,320
Deduct Ferry expenses for half-year ended 31st December 1864, and add for subsequent half-year	(—) 5,658	(+) 61,575	(+) 55,917
Net Revenue ...	32,48,022	51,94,215	84,42,237

It will be seen that the net revenue for the year ended 30th June 1865, was Rs. 84,42,237, or £773,871 (at the exchange of 1*s.* 10*d.* the rupee) being 3·70 per cent. upon the paid up Capital of the Main Line. The net revenue for the six months ended 30th June last, *viz.*, Rs. 51,94,215 or £476,136 was 4·55 per cent. upon the paid up Capital. The ratio of working expenses to gross earnings was—

For the half-year ended 31st December 1864 ...	...	52·11	per cent.
„ „ „ 30th June 1865 ...	...	42·49	„
„ year „ 30th June 1865 ...	...	16·65	„

35. But these results may possibly be modified by the adjustment of any sums hereafter found due by Revenue to Construction Account. The Construction Accounts to the 30th June 1865 not having been closed, it is impossible to say what claims may arise, though every care has been taken to include in the Revenue working expenses for the half-year, all charges for Stores and Establishments paid from Construction Funds on account of Revenue. It is essential to a correct representation of the accounts that the adjustment of transactions, as between Capital and Revenue, if not made on the monthly post-audits, should at least not be postponed beyond the close of the half-year. But in the East Indian Railway no systematic adjustment of this sort has been made for some years past, and, in consequence, there are considerable outstandings in the Construction Books against Revenue, and *vice versâ*. A Statement prepared from the Revenue Books is appended, showing the unadjusted debits and credits on Construction Account to 30th June 1865. A similar Statement should be prepared from the Construction Books of the outstandings on Revenue Account, and any differences between these Statements should be checked and rectified. The differences are considerable, and could only have arisen through the absence of a systematic and concurrent adjustment between Capital and Revenue. The Construction Books to 31st December 1864 show a larger sum due by Revenue to Construction, than is shown in the Revenue Books. The Revenue Balance Sheet, on the other hand, exhibits very large outstandings due by Construction to Revenue for carriage of stores and the like. Thus the sum of Rs. 21,44,298-5-3 is shown under "Bills Receivable" as due by Construction to Revenue for freight of Construction stores. These charges were debited to "Bills receivable" and credited to "Traffic Account" up to 31st December 1864; but since the 1st January 1865 they have been held in balance amongst the outstandings to be recovered from Construction Funds. The Revenue Balance Sheet also shows a sum of Rs. 1,74,141-13-9 as due by Construction Account, Upper Division, and a further sum of Rs. 1,76,079-5-7 as due by the Jubbulpoor line, for the proportion of the cost of Establishments chargeable to those lines respectively. It is right to add that these outstandings occurred for the most part prior to the 1st March 1863, when the new system of audit was commenced by the Railway Company; that they are now in course of adjustment; and that the Railway account officers expect to complete the adjustment before the close of this year.

36. The Balance Sheet shows a balance due to Traffic Account, Lower Division, on 30th June 1865, of Rs. 13,99,248, of which upwards of two lakhs were due by Government, about six and a quarter lakhs by tradesmen and others, three lakhs and a quarter for freight of Construction stores from 1st January to 30th June 1865, and the remainder represents the cash balances at stations along the line. In the Upper Division the sum of one lakh is due to Traffic Account by Government, and three and half lakhs by tradesmen and others. These outstandings practically constitute debts to the Government, and should be recovered without delay. A list is appended showing that the sums due by some Joint Stock Companies and Associations are considerable.

37. Payments to a large amount have been made from Capital funds to meet Revenue expenditure, and though such expenditure is re-couped to the Railway Company by the Government on the Consulting Engineer's post-audits, the advances from Capital funds, amounting to more than thirteen lakhs of Rupees, have not been refunded. In the Upper Division almost the whole of the working expenses up to April 1865 were drawn from Capital funds, and no re-payment has as yet been made. Apart from the irregularity of these proceedings, the standing advance allowed by the Government to the Railway Company for meeting working expenses should obviate recourse to any other funds, seeing that the standing advance is nine lakhs, and the working expenses, on an average, about six lakhs and a quarter per month. Promptitude and punctuality in the submission and audit of the monthly bills for working expenses are all that is necessary to their being re-couped to the Company within a month or two of their being incurred, but when the adjustments are only made after intervals of five or six months, the Revenue advance fund must necessarily be supplemented from other sources. The working expenses of this Railway for June 1865 have not been re-couped up to the present date, (the working expenses for May were passed by the Deputy Consulting Engineer for payment on the 13th September last) so that, in point of fact, the Railway Company have had to provide the working expenses of five months from the standing advance. The Railway Chief Auditor, and the Consulting Engineer will doubtless arrange to obviate a recurrence of such delay.

Standing advance, Upper Division ...	Rs.	5,00,000
„ Lower „	„	4,00,000
Total ...	„	9,00,000

38. The accounts exhibit a balance of Rs. 38,301 as due by the Railway Company to 30th June 1865 on account of Income Tax; the amount should be paid over to the Government.

39. A sum of Rs. 11,844 remains in balance under "Fine Account;" the orders of Government are solicited as to whether the disposition of fines, and the like, rests entirely with the Railway Officers.

40. The plan of bringing down the earnings of the Upper Division for payment into the Calcutta Treasury, besides being attended with risk and inconvenience, will cause a considerable charge on the Railway Company. But as the whole subject is at present under consideration of the Government, any further remarks, in this place, seem unnecessary.

41. The statement in para. 34 of this Report, shows that the charges for stores and materials amounted during the year to Rs. 20,16,015-12-5. These are covered by the usual sanction, though the amount appears considerable. The general stores in hand on 30th June 1865 represented no less a sum than Rs. 77,59,598.

42. The very large amount of cash balance in hand on the same date (Rs. 18,56,035) would also seem to call for remark. With the existing facilities for obtaining funds from the Government at any time, it cannot be necessary for the Railway Company to retain so large a cash balance.

43. The effect of the pre-audit system in this Railway has been beneficial. The Revenue expenditure for the most part is pre-audited, the exceptions to this rule being rare; but Construction charges to a considerable amount are paid without pre-audit, on the authority of the Agent. The sums thus paid to Contractors, Engineers, and other servants of the Company, amounted, during the year under review, to about ten lakhs of Rupees.

44. The practice still continues of writing up the Cash book from the audit abstracts, and of carrying charges to the final heads of service in anticipation of payment. As a rule, charges for establishments throughout the line are, in the first instance, audited by the Chief Auditor. The contents of the pay sheets are then recited in audit abstracts, which the Chief Auditor sends with the pay sheets to the Chief Paymaster, and which form the basis of the Cash book. The payments are made as follows:—

1st.—To tradesmen, contractors, and others in the Lower Division by cheques in their favour, on the Bank of Bengal.

2nd.—To establishments, in the Lower Division, by cheques in favour of the Treasurer, on the Bank of Bengal.

3rd.—To tradesmen in the Upper Division by cheques in their favour, and for establishments by cheques in favour of the Paymaster of the Division, on the Allahabad Branch of the Bank of Bengal.

The Treasurer remits the amounts of the cheques in his favour to the District Paymasters along the line (in the Lower Division). The Chief Paymaster advises the District Paymasters of the sums to be paid, forwarding at the same time the pay sheets and vouchers. The District Paymasters render to the Chief Accountant a monthly Account Current of their receipts and payments, returning the pay sheets with the acquittances of the payees, and with the amount of any unpaid charges. These are credited to "Audited Expenditure Unpaid" in the Cash book. The Paymaster of the Upper Division follows much the same course; he submits a monthly account of his receipts and payments, together with the pay sheets, and amount of unpaid charges, which is likewise credited to "Audited Expenditure Unpaid." It will thus be seen that, whilst the audited charges are debited in the first instance to the final heads of service in the Cash book, the sums unpaid and refunded are credited to the general head of "Audited Expenditure Unpaid," so that it is impracticable to arrive at the net expenditure under each head of service, except by a laborious examination of the subsidiary register in which the details are recorded. The sums carried to the head of "Audited Expenditure Unpaid," from November 1863 to 30th June 1865 amounted to Rs. 56,730. The amount remaining unclaimed is Rs. 31,091.

45. The objections to the practice just described are,—*first*, that the Cash book records audited charges, and not cash payments, against the heads of service; *secondly*, that the actual payments are not clearly and systematically exhibited at any later stage of the accounts; *thirdly*, that the intervals between the transmission of the pay sheets, after audit, to the District Paymasters, and their return to the Central Office, are such as to cause serious embarrassment and delay in their examination with the Cash book. Obviously, if the pay sheets are to be audited before payment, and if the fact of payment is to be certified in the pay sheets by each payee, (including menial servants and labourers) the record must be made either on the audited charge, or be indefinitely postponed until arrival of the proofs of payment, unless the course be adopted, which has lately been abolished in this Railway, *viz.*, of carrying the advances to the Divisional and District Paymasters to their personal accounts in the first instance, and debiting the heads of service on receipt of the completed vouchers. The method of accounting should either be modified to this extent, or some arrangement should be made for an accurate adjustment of the unpaid charges, so that the accounts shall exhibit actual payments.

46. Perhaps the most convenient course, without sacrificing existing checks, would be to require heads of Departments, and other drawers of pay sheets, to send requisitions to the Central Office for the amounts of their respective pay sheets; the requisitions would be examined by the Chief Auditor, and if found to be reasonable and proper, the necessary funds would be provided, as now, to Divisional and District Paymasters, and debited to their personal accounts. The payments would then be made, the

acquittances of the payees being taken on the pay sheets at the time of payment. At the end of the month, or bi-monthly, or weekly, the Paymasters would submit their Accounts Current, with the pay sheets, and unexpended balances, on which the final audit and adjustment would be effected in the Central Office.

47. If it be considered indispensable, however, to maintain the present system of pre-audit, the funds remitted to the Divisional and District Paymasters should be debited to their personal accounts, and the final heads of service should be debited for the actual payments only.

48. The books of this Railway generally are susceptible of improvement. The Journal is extremely bulky and inconvenient for reference, and a change might be made with much advantage, by the use of Abstract Books for recording and classifying the details of expenditure. The monthly totals of each classification need only then be carried into the Journal, a reference being made in the entries to the abstracts in which the details are recorded. The primary facts would thus be easily traced, and the Journal greatly condensed without any sacrifice of perspicuity. These, and other changes in the accounts, have already been commenced by the Railway Chief Auditor, and they could not be in better hands. The task of re-modelling the accounts of a Railway, extending over upwards of eleven hundred miles, demands great caution, but considerable improvements may be looked for ere the next Report on the appropriation audit.

49. The Inefficient Balance of the East Indian Railway which was stated in my last Report at about six crores and a quarter, stood on the 30th June 1865 at a little over four crores of rupees. Further reductions are being effected through bills submitted for the audit of the Consulting Engineer.

50. There are several other points noticed in the accompanying Memorandum by Mr. Robinson, who has been more immediately engaged in the audit of the East Indian Railway accounts. Mr. Robinson has done his work with much industry and intelligence, and I have no doubt that his services will be found still more useful to the Government in the position to which he has been transferred at Bombay. We are both greatly indebted to Mr. Roberts, the Chief Auditor, to Mr. Stansfield, the Chief Accountant, and, indeed, to all the Officers of the Railway, for the valuable help they have invariably afforded us in the conduct of the appropriation audit.

51. In conclusion, I would beg leave to observe that the work of the past eight months must be regarded as, in some measure, experimental, but with the experience that has been gained, I trust that the results of the appropriation audit will, in the future, be more and more satisfactory to the Government, and to the Railway Companies.

52. The Balance Sheets of the several Railways, and the Statements referred to in this Report, are herewith forwarded.

CALCUTTA;
The 25th October, 1865.

G. W. KELLNER,
Asst. Acctt. Genl., P. W. Dept.

APPENDIX I.

Memorandum by MR. J. ROBINSON, *dated 19th October* 1865, *to Assistant Accountant General, Public Works Department.*

I beg herewith to submit a Report of the audit of the East Indian Railway Accounts from its commencement up to June 1865.

2. On the 25th February last, I entered upon my duties in accordance with your instructions to that effect. I first commenced with the examination of the Cash books, by comparing the receipts and disbursements with vouchers, audit certificates, and authorizations, and from thence proceeded to examine the Journals and Ledgers. I have not been able to carry out your instructions in full, but the principal points noticed in your Note of the 28th March last, have received my careful attention, as the difficulties I have encountered are so well known to you, and have been communicated to the Accountant General, I shall make no allusions as to the cause of any departure from your instructions, but will proceed to state the results of my audit.

3. As I had to overtake four months' arrears in the Capital Accounts, and eight months' in the Revenue, I allotted certain portions of each day to arrear and current work, and owing to the assistance I have received, together with the above arrangement, the arrears were soon brought up, and current work kept well in hand.

4. *Construction Accounts—Cash books.*—The thorough examination of these accounts was commenced from November 1864, but owing to the Company having altered the preparation of the Balance Sheet, it was necessary for me to go back to July 1864; the examination of the entries from July to October was not so minutely done as the remaining period, still the appropriation audit may be said to embrace the accounts of the year ending 30th June 1865, and with the exception of the four months above noticed, the Cash books have undergone thorough scrutiny, the Pay Sheets have been examined with the audit certificates, and unaudited charges noticed; they have been checked with the entries in the books, and followed to the sanctioned heads in the Ledgers. I have also seen that all monies received from Government have been duly brought to debit in the Company's books. The Pay Sheets have averaged 237 monthly, and comprise many vouchers.

5. The Returns from the Civil Accountant General have been checked, and they agree with the Company's books with one exception, *viz.*:—

December 1864.—Shares paid in India	...	...	Rs.	11,552 10 11
,, Entry in Ledger	...	...	,,	11,552 11 0

6. I find that the objections taken by me on the year's accounts for want of sanction and non-production of vouchers amounts to Rs. 11,03,798-11-11, *vide* extract of audit certificates (Appendix A.)

7. The share and interest accounts are correct, with the trifling exception noticed in para. 5.

8. The Balance Sheet for the half-year ending December 1864 has been examined, that for June 1865 is not yet prepared, as the books for the latter half-year are not completed; an extract of the former is appended (Appendix B).

9. It will be observed that a large number of accounts, many of them of long standing, remain unclosed. The accounts with Government might be amalgamated into one account.

10. Income tax should invariably be paid to Government as it is received.

11. The various extensions accounts might be amalgamated; since the commencement of the audit, this has been partially carried out, and will no doubt be entirely so.

12. The adjustments between this account and Revenue, and between Government and the Company, require prompt attention.

13. As the monthly accounts are sent to you, it is necessary that I should notice a difference of Rs. 2,21,848-13-0 between the closing and opening accounts respectively of January and February 1865, this sum was the balance at debit of B Extension in December 1864, and which was transferred to D (that is, the current letter) in February. This has been since adjusted.

14. Owing to the pressure put on the Office through the delay in posting the certificates passed by the Consulting Engineer, the Cash book has not been closed to a later date than the 22nd September 1865.

15. *Revenue Accounts.*—Like the Construction Accounts, these books have been carefully audited, the audit of the Cash books embraces the year from 1st July 1864 to 30th June 1865. I have seen that receipts on earnings have been paid to Government, that working expenses re-couped, agree with the Civil Accountant General's Returns, and that, with the exception of Rs. 2,19,836-4-5 objected to, as per extract of audit certificates (Appendix A), all sums have been paid on proper authority, and duly vouched for.

16. The Half-yearly Revenue Statements, which exhibit only the earnings (not cash receipts) and expenditure, have been examined and are correct; the gross expenditure is not entered in these printed sheets, but only so much as has been passed by the Consulting Engineer. The monthly average number of Revenue Pay Sheets is 1,102.

17. *General Observations.*—The books (Cash, Journals, and Ledgers) of the Construction and Revenue Accounts have been completely examined for the year, with the exception of the Construction, Journal, and Ledger for June, which, as before remarked, are still under preparation. With reference to the Statements of Objections, I would observe that arrear vouchers are being passed daily, the statement exhibits the audit as it was on 1st October, it will be necessary to prepare periodically, statements shewing what arrears are passed, subsequent to the date of granting certificates of any month. The Agent's (so-called) Cash books are chiefly compiled from the audit certificates, and not from payments, and as refunds are not credited to the head against which they were debited, but only to a general head of "audited expenditure unpaid," it follows that no creditable statement can be prepared from the Cash books of any branch or *head* of expenditure. In June 1865, the amount of unpaid salaries, &c., which had been shown as disbursements, but which was actually cash in hand, was Rs. 29,883.

18. Many improvements have lately been made by the Chief Auditor in the Cash books, formerly a statement was prepared from the Treasurer's Cash book, from this again other Cash books were compiled for Construction and Revenue Accounts, and from these again the classified Cash books were made out; at present but one compiled Cash book is in use for Construction and Revenue, which is prepared from the Audit Statements, but though this last plan saves labour, it does not improve the system; improvements have been made in the form of Certificates also.

19. It seems to me necessary that bills should be enfaced with the amount for which they are passed; at present they bear only an Audit Departmental stamp; any such plan would do away with the Certificates.

20. Perhaps, if the Cash book was made a Cash Journal and prepared in Tabular form, it would save much labour, the necessity of re-writing each day the sanctioned heads of account would be avoided, and the examination of the disbursements more readily effected. The forms of the Revenue and Construction Books differ without any apparent reason; other differences of system also occurred, but, with the exception of dealing with rents, there is now but little variance. In the Upper Division, the Deputy Agent kept a Cash book, his disbursements were passed through the *Cash* book of the Lower Division, but on representing the matter the plan was altered.

21. On various occasions cash has been drawn from Capital funds to meet Revenue expenditure; in December 1864, the amount as per Construction Books was upwards of 13 lakhs, and as the sanction of Government was not obtained for the transfer, the loan should not have been made.

22. The only lapse that occurred in paying over the weekly earnings to Government was between the 6th and 22nd March 1865. The earnings of the Upper Division have been brought down to Calcutta at considerable expense; by reduction of premium on bills, or some other plan, the money might be retained up there at a saving to the Company and the State, particularly as the latter is paying heavily for sending treasure to the frontier.

23. Great improvements can be made in the system of accounts, more particularly in the Ledgers; owing to the plan in force of indiscriminate use of the term "Sundries," it is difficult to trace the debits or credits of a transfer entry without referring to a Journal. Latterly, the Accountant has taken to post the Ledgers principally from daily transactions, consequently the labor of compiling the Ledgers is very great.

24. Owing to the dilatory way in which adjustments have been made, the transfers between the Construction and Revenue Books are not complete, and the entires in the one have no corresponding account in the other.

25. An alteration in the present form of account might interfere with the Consulting Engineer's audit, but as this functionary's examination is not based on facts, but only on pre-audits, it would, perhaps, be sufficient if a copy of the Audit Register of this Office was sent to him when required; the Register could be so framed as to contain, with but little labour, all the information required by the Consulting Engineer.

26. As all store charges pass through the Cash books, I have omitted any mention of them; the non-examination of these accounts (which are kept up at Howrah) is the chief point in which I have departed from your instructions.

27. The books show that the net Revenue paid during the current and previous half-years were as follows:—

	Net Revenue.	Revenue paid to Government.
December 1863.	Rs. A. P.	Rs. A. P.
Bengal	14,16,250 2 $2\frac{1}{2}$	14,16,250 2 $2\frac{1}{2}$
North Western Provinces	5,52,805 12 $4\frac{1}{4}$	
June 1864.		
Bengal	27,17,298 6 11	27,17,298 6 11
North Western Provinces	8,80,006 5 0	
December 1864.		
Bengal and North Western Provinces ...	32,48,021 8 10	32,48,021 8 10
June 1865.		
Bengal and North Western Provinces ...	51,95,312 0 10	
Total ...	1,40,09,694 4 $1\frac{3}{4}$	73,81,570 1 $11\frac{1}{2}$

It will be seen that there is due to Government the large sum of Rs. 66,28,124-2-$2\frac{1}{4}$, out of which Rs. 14,32,812-1-$4\frac{1}{4}$ is owing by the North Western Provinces for the half-years ending December 1863 and June 1864.

28. I beg to point out the excessive cost of the Audit Department for the half-year, *viz.*, Rs. 77,537, being exclusive of any English payments, an increase of Rs. 14,162-5-4 over the previous half-year.

29. The Revenue earnings show an increase of Rs. 1,742-10-$3\frac{3}{4}$ per open mile, or Rs. 0-7-$9\frac{3}{4}$ per train mile, whilst the working expenses have increased Rs. 145-9-$7\frac{3}{4}$ per open mile, and decreased 0-2-$7\frac{1}{4}$ per train mile; the increase of the former is owing to the extension of the line from Burrakur to Searsole, $20\frac{1}{2}$ miles, whilst the trains have performed an increase of nearly 3 lakhs of miles. I find that a sum of Rs. 1,32,282-2-$7\frac{1}{2}$ has been paid by London Direction from Capital Funds, and not yet audited and paid to the latter.

30. The Fine Account shows a Capital lying idle of Rs. 11,844-9-11.

31. Owing to the non-adjustment of the Capital Accounts, there is a balance standing at the debit of Revenue of Rs. 1,29,466-5-11, for cash and stores supplied to the latter.

32. These appear to be the chief points I have noted, and if there are any statements required, I beg you will kindly inform me that I may at once supply the omission.

APPEN

CALCUTTA AND SOUTH-EASTERN

EXTRACT FROM THE TRIAL BALANCE SHEET FOR

LEDGER HEAD.	PARTICULARS.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Capital, old account	Balance borrowed from Capital Funds...	69,979 13 8		
General Revenue	„ excess expenses over earnings on 30th June...	34,164 1 11		
Bank of Bengal Revenue ...	„ in hand, cash	6,579 7 10		
Cash ...	„ „ „	1,253 1 3		
Stations ...	„ „ „ not received, due to earnings	8 6 9		
Personal ...	„ due to revenue earnings	14,871 3 6		
Workshop ...	„ cash not accounted for	8 0 0		
Petty cash ...	„ standing imprest	25 0 0	1,26,889 2 8	
				1,26,889 2 8

EARNINGS.

	Rs. A P.		Rs. A. P.			
Revenue — Coaching ...	25,400 14 6	Station earnings	23,208 7 3	Realized from Stations	23,185 15 0	23,185 15 0
Merchandize ...	5,041 8 1	Due by Capital ...	3,172 14 9	Credit Stations and Debit Personal Account	4 8 6	..... 4 8 6
Minerals ...	517 14 9					
Estate ...	60 0 0	Received by Bank transfer ...	61 14 0	Difference of opening and closing balance of Station cash	17 15 9	..... 17 15 9
Telegraph ...	164 6 0	Received by Personal Accounts	6,435 7 9			
Hire of Plant ...	1,088 12 9	Cash, rent ...	60 0 0			
Canning Landing Charges	676 7 8	In suspense ...	11 4 0	Earnings of Stations	23,208 7 3	
				„ from Capital ...	3,172 14 9	
				„ paid through Bank	61 14 0	61 14 0
				„ due by Personal Accounts	6,435 7 9	..... 6,435 7 9
				„ cash	60 0 0	60 0 0
				„ in suspense ...	11 4 0	
General Revenue ...	32,949 15 9	Total ...	32,949 15 9	Total ...	32,949 15 9	

Cash ...	Received on Personal Account, and paid to Government	...	11,477 7 9	
„ ...	„ „ Suspense „ „ „	...	21 12 0	
„ ...	„ from Capital old account for earnings of the last half-year,	...	1,344 6 11	
„ ...	„ „ No. 1 new „ „ „ „ ...	.....	2,160 14 3	38,312 5 11
Bank Revenue	„ „ „ 1 old „ in refund of payments	.....	23,054 4 3	
„ „ ...	„ „ „ 1 new „ „ „	... ..	1,499 15 8	
Capital ...	„ „ value of stores used during the half-year	.....	.....	24,554 3 11
Suspense ...	Charged to expenses of the half-year unpaid	.....	.....	971 6 3
Secretary of State ...	Received from Government in refund of working expenses	.....	.....	12,581 7 7
Bank Revenue	„ for sale of value	.....	.....	1,05,420 7 8
„ „ ...	„ Income Tax not transferred to the Collector	.....	.....	277 8 6
„ „ ...	„ from the Eastern Bengal Railway Company for repairs of plant	.....	.....	1,011 3 0
	Value of English stores used and not passed through the Revenue Account	.....	.....	14 0 0
General Revenue	Loss during the half-year excess expenses over traffic earnings ...	.....	.....	309 3 1
	Total ...	.....	.....	17,067 12 3
				3,33,886 12 10

DIX B.

RAILWAY COMPANY, "LIMITED."

THE HALF-YEAR ENDING 31ST DECEMBER, 1864.

LEDGER HEAD.	PARTICULARS.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Bank of Bengal ...	Cash received on earnings and paid over to Government	.....	38,312 5 11	
	Difference between opening and closing cash balance	.....	941 8 6	
„ „ Revenue	Paid for fuel used in the previous half-year	.....	.....	39,253 14 5
„ „ „	„ to Capital Account in liquidation of advances ...	.....	.....	1,197 0 5
„ „ „	„ suspense charges of the last half-year ...	.....	.....	36,606 3 7
	„ repairs to plant	.....	.....	11,717 1 1
	Value of stores (English) used	.....	.....	14 0 0
„ „ „	Credit to Personal Accounts for cash received	.....	.....	309 3 1
Fuel	„ to fuel for sales	.....	.....	11,477 7 9
		.....	.....	277 8 6

		Expenses, Revenue.	Expenses, Capital.	
	EXPENSES—			
	Advertising and printing	305 7 0		
	Stationery	533 10 3		
	Law and Arbitration	237 4 0		
	Medical	337 4 3	643 1 3	
	Travelling expenses and allowances	8 0 0		
	Traffic Audit Office	1,074 3 6		
	Store Department Establishment	243 14 6	465 1 0	
	Office expenses	8 15 6		
	Agent's Establishment	4,869 11 0	11,332 13 4	
	Miscellaneous	1 6 0		
	General charges ...	7,619 12 0	12,440 15 7	
Expense...	GENERAL REVENUE—			
	Clothing Account	22 4 0		
	Tickets and Ticket printing	129 7 7		
	Compensation and allowances	8 12 9		
	Repairs	223 13 10		
	Guards	1,550 13 5		
	Lighting Stations and Signals	307 2 0		
	Officers and Clerks	4,582 10 1		
	Police Jemadars and Pointsmen	1,245 15 10		
	Peons, Porters, and Coolies	1,091 9 7		
	Stores consumed	257 4 1		
	Carriage and Wagon Account	2,476 3 8	71 6 6	
	Electric Telegraph	1,183 6 10		
	Traffic ...	13,079 7 8		
	Fuel, Coke, and Coal	6,825 12 7		
	Tallow, Grease, and Waste	709 6 6		
	Repairs	3,624 2 6		
	Salaries and Wages	7,262 9 6		
	Pumping-engine and water	400 14 8		
	Loss on rent of Driver's barracks	145 12 0	8,237 8 10	
	Locomotive ...	18,968 9 9		
	Maintenance—Way, and Station Works	9,684 15 0		
	Canning Landing Charges	664 15 7		
	General Revenue, Total	50,017 12 0	20,749 14 11	70,767 10 11
	Balance as per detail ...	.....	.....	1,62,246 11 1
				3,33,866 12 10

Ledger Head.	Details of Balance.	Amount.	Total.
		Rs. A. P.	Rs. A. P.
General Revenue ...	Loss on Revenue at close of the half-year ...	.....	*51,231 14 1
	Revenue earnings in Personal Accounts not yet adjusted, *viz.*, due by—		
	Canning Municipal Commissioners	62 1 9	*
	Captain Cowie	0 13 0	
	Borradaile and Co.	7,849 11 0	
Personal ...	J. Janssen and Co.	126 11 6	
	Sieveking and Sturmer	1,708 9 0	
	Commissary of Ordnance	4 8 6	
	Graf, Banzigar and Co.	81 6 3	
	Less at Credit, *viz.*	9,833 13 0	
	Master Attendant	0 1 3	
			† 9,833 11 9
Stations ...	Unrealized earnings in Station Account	.....	† 26 6 6
Petty cash ...	Cash in hand	* 25 0 0	
Cash ...	Ditto	311 8 9	
Bank Revenue ...	Ditto	30,647 10 4	
			30,984 3 1
Capital, old account..	Due on loans received	.....	† 69,979 13 8
Fuel ...	Value in Store...	.....	† 190 9 11
	Total ...	.....	1,62,246 11 1

* These two items have been shown in one lump sum in the next half-year's account; items marked † have been thrown into a separate statement of Ledger transactions.

Calcutta and South-Eastern Railway Company "Limited."

SUBSIDIARY LEDGER TRANSACTIONS.

Dr.	Total.		Cr.	Total.
Rs. A. P.	Rs. A. P.	Cash Ledger.	Rs. A. P.	Rs. A. P.
311 8 9		Balance on 31st December 1864.		
53,850 3 8		Receipts.		
		Payments to Bank of Bengal	53,924 9 5	
	54,161 12 5	Balance in hand	237 3 0	
				54,161 12 5
		Income Tax Account.		
		Balance on 31st December 1864 ...	2,033 11 0	
3,168 7 0		Expenses...	1,134 12 0	
	3,168 7 0	To balance.		
				3,168 7 0
		Suspense Account.		
12,581 7 7		Balance on 31st December 1864 ...	12,686 1 7	
		Bank of Bengal Revenue Account ...	11 4 0	
12 6 0		„ „ Account	37 4 9	
208 14 0		Earnings.		
		Income Tax.		
		Expenses...	12,402 5 10	
		Government Statistics	25 0 0	
~~13,381~~ 1 4		Fuel	1,021 12 9	
	26,183 12 11	Balance.		
				26,183 12 11
		Government Account.		
30,000 0 0		Standing Imprest	30,000 0 0	
	30,000 0 0	Balance.		
				30,000 0 0
		Working Expenses.		
3,142 3 4		Balance on 31st December 1864.		
55,425 13 5		Treasury receipts and payments for working expenses	82,969 3 3	
81,090 13 0		Ditto for refund to Capital	56,689 10 6	
	1,39,658 13 9	Balance as per Railway Co.'s Books.		1,39,658 13 9

	Rs. A. P.
Short credit by Railway formerly ...	1,198 2 0
Ditto ditto current ...	1,676 11 0
Balance as above ...	81,090 13 0
Balance as per Government account ...	83,965 10 0

CALCUTTA AND SOUTH-EASTERN RAILWAY COMPANY "LIMITED."

SUBSIDIARY LEDGER TRANSACTIONS.—*Continued.*

DR.	TOTAL.		CR.	TOTAL.
Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
		FUEL ACCOUNT.		
190 9 11		Balance on 31st December 1864.		
8,816 3 0		Bank Account	1,408 10 11	
1,021 12 9		Suspense.		
...		Expenses	8,203 13 10	
		Balance	416 0 11	
	10,028 9 8			10,028 9 8
		SUSPENSE COMPENSATION ACCOUNT.		
4,718 15 6		Bank of Bengal Revenue Account ...	7,973 8 9	
3,254 9 3		Balance.		
	7,973 8 9			7,973 8 9
		CAPITAL OLD ACCOUNT.		
		Balance on 31st December	69,979 13 8	
56,689 10 6		Bank of Bengal Revenue Account.	...	
13,290 3 2		Balance.		
	69,979 13 8			69,979 13 8
		CAPITAL OLD ACCOUNT No. 1.		
20,261 15 9		Balance on 31st December 1864.		
...		Bank of Bengal Account	1,012 0 6	
...		„ „ Revenue Account ...	19,249 15 3	
	20,261 15 9			20,261 15 9
		CAPITAL No. 1 NEW ACCOUNT.		
20,573 3 9		Expenses.		
100 8 0		Bank of Bengal Revenue Account ...	1,677 6 10	
		„ „ Account	504 5 6	
2,987 0 8		Earnings.		
		Balance	21,479 0 1	
	23,660 12 5			23,660 12 5
		SUNDRY PERSONAL ACCOUNTS.		
9,833 11 9		Balance on 31st December 1864.		
14,436 11 8		Earnings.		
...		Bank of Bengal Account and Cash		
		Ledger	13,561 14 7	
51 0 9		Bank of Bengal Revenue Account.		
105 0 4		Government Statistics.		
...		Balance	10,864 9 6	
	24,426 8 1			24,426 8 1

CALCUTTA AND SOUTH-EASTERN RAILWAY COMPANY "LIMITED."

SUBSIDIARY LEDGER TRANSACTIONS.—*Continued.*

DR.	TOTAL.		CR.	TOTAL.
Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
		STATIONS LEDGER.		
26 6 6		Balance on 31st December 1864.		
40,414 7 3		Earnings.		
		Cash Ledger	40,313 1 10	
		Balance	127 11 11	
	40,440 13 9			40,440 13 9

CALCUTTA AND SOUTH-EASTERN RAILWAY COMPANY "LIMITED."

STATEMENT OF TOTAL TRANSACTIONS FOR THE HALF-YEAR ENDING 30TH JUNE, 1865.

DEBTOR ENTRIES.

EARNINGS AS PER REVENUE LEDGER.

	Rs.	A.	P.
Passengers, carriages, horses, and dogs	38,929	12	5
Merchandize, minerals, goods, and cattle	13,356	2	1
Parcels and luggage	1,349	13	6
Estate account	439	8	0
Telegraph receipts	299	6	0
Hire of plant	540	6	8
Canning Landing Charges—			
Shipping charges and cargoes ...	3,345	12	0
Carriage of goods	52	14	6
Total earnings of the half-year ...	58,313	11	2

EARNINGS CLASSIFIED AS PER REVENUE STATEMENT.

	No.	Rs.	A.	P.	Receipts per open mile.	Receipts per Train mile.
Coaching.						
1st Class Passengers ...	3,546	3,839	9	9		
2nd „ „ ...	10,355	4,465	0	0		
3rd „ „ ...	44,055	10,430	1	6		
4th „ „ ...	110,963	19,772	2	5		
	168,919	38,506	13	8		
Excess fares	.....	281	2	9		
Parcels and luggage ...	.....	1,349	13	6		
Carriages, horses, and dogs	.....	141	12	0		
		40,279	9	11	1,438	8 11 1 6 1·3
Merchandize,	Mds. Srs.					
For Railway purposes ...	4,726 0	308	10	0		
„ the Public	338,725 18	12,187	3	7		
	343,451 18	12,495	13	7	446	4 5 0 6 3
Minerals.						
For Railway purposes ...	220 0	10	11	3		
„ the Public	23,968 0	797	13	3		
	24,188 0	808	8	6	28	14 0 0 0 4·8
Telegraph receipts ...	.....	299	6	0	10	11 0 0 0 1·8
Sundries.						
Estate rents	.....	439	8	0		
Hire of Plant	.....	540	6	8		
Cartage of goods	.....	52	14	6		
Ware-house rent and demurrage	.....	51	12	0		
		1,084	9	2	38	11 9 0 0 0·3
Canning Landing Charges—						
Shipping charges on cargoes	.....	3,345	12	0	119	7 10 0 1 8·1
		58,313	11	2		

No. of miles of open line 28

„ „ Mixed trains 29,152

„ „ Goods „ 2,800

31,952

SOURCES OF RECEIPT OF EARNINGS.

	Rs.	A.	P.
Stations	40,414	7	3
Capital Account	2,987	0	8
Borradaile, Schiller and Co. ...	3,944	10	7
Arthur Shanks	306	8	3
T. C. Mitter and Co.	606	4	3
T. H. Sieveking	1,388	4	6
Schoene, Kilburn and Co. ...	736	4	9
Eastern Bengal Railway Co.	540	6	8
Sieveking and Sturmer ...	472	4	9
Graf, Banzigar and Co. ...	405	12	3
Mackinnon, Mackenzie & Co.	947	3	6
Camin, Lamouroux and Co.	1,663	1	6
Doyal Kissen Hauldar	187	9	0
Apcar and Co.	26	7	9
Pehmollier and Co.	3,281	13	6
Estate Account	439	8	0
In suspense	12	6	0
Revenue, Telegraph	23	10	0
	58,313	11	2

CASH TRANSACTIONS.

	Rs.	A.	P.	Total. Rs.	A.	P.	Grand Total. Rs.	A.	P.
Cash Ledger.									
Balance brought forward	311	8	9						
Received from Stations	40,313	1	10						
„ „ Schoene, Kilburn & Co. ..	736	4	9						
„ „ Municipal Commissioners	62	1	9						
„ „ J. Borradaile	5,858	0	7						
„ „ Eastern Bengal Railway Company.	413	14	11						
„ „ Sieveking and Sturmer	2,024	0	0						
„ „ Borradaile, Schiller & Co.	1,666	6	7						
„ „ Commissary of Ordnance	4	8	6						
„ „ Graf, Banzigar and Co. ..	496	11	6						
„ „ Mackinnon, Mackenzie and Co.	947	3	6						
„ „ Arthur Shanks	58	5	9						
„ „ Camin, Lamouroux & Co.	704	0	6						
„ „ Doyal Kissen Hauldar	105	7	9						
„ „ Apcar and Co.	26	7	9						
„ „ Estate Account	439	8	0						
Total at debit of Cash Ledger..	54,161	12	5						
Bank of Bengal Account.									
Amount received from Cash Ledger above	53,924	9	5						
„ from Capital for earnings	1,516	6	0						
„ from Suspense for ditto	11	4	0						
Telegraph earnings	23	10	0						
Total as per Bank Account ...	...			55,475	13	5			
Government of India Account.									
Received from Government to re-pay in part the amount received from Capital...	...			56,689	10	6			
Received from Government for working expenses	82,989	3	5						
Bank of Bengal, Revenue Account.									
Amount received for working expenses as above—									
Amount of balance brought forward ...	50,647	10	4						

Received from the following accounts for fuel sold :—

	Rs.	A.	P.
Sieveking and Sturmer ...	780	9	2
Apcar & Co.	212	14	3
Cash receipt	21	14	0
Borradaile, Schiller & Co. ...	393	5	6
	1,408	10	11

Received from ditto in refund of expenses	364	1	9			
Municipal Commissioners	100	3	0			
Refund from Calcutta Yard	2	0	0			
„ „ Capital	20,927	6	1			
Sale of damaged goods retained in suspense, pending adjustment	7,973	8	9			
Apcar & Co. refund of disbursement ...	12	0	0			
Rent from Drivers' Barracks	200	0	0			
From Suspense Account	37	4	9			
Total at debit of Bank of Bengal, Revenue Account	.....			1,44,642	0	10
						2,56,807 8 9
Loss on Revenue transactions of the half-year	.....			.....		4,853 4 5
Income Tax due to Government on the half-year's transactions—						
From Bank of Bengal, Revenue Account (included in expenses)	925	14	0			
„ Suspense „ „ „	208	14	0			
				1,134	12	0
Due on account of expenses to several accounts as per contra—						1,134 12 0
Suspense	18,288	13	4			
Capital	3,543	10	1			
Fuel	8,203	13	10			
				25,036	5	3
						25,036 5 3
Other balances as per last half-year's Statement	.....			.....		51,256 14 2
Items not admitted on audit as per Balance Sheet	.....			.....		18 12 2
Total Debtor ...	.....			.....		3,39,107 8 9

N. B.—This Statement excludes the value of English stores used on Revenue Account, as such have not been passed through the Revenue Books.

A sum of Rs. 115-14 realized in a former half-year on account of damaged rice sold, is still in the Bank of Bengal, Revenue Account.

CALCUTTA AND SOUTH-EASTERN RAILWAY COMPANY "LIMITED."

STATEMENT OF TOTAL TRANSACTIONS FOR THE HALF-YEAR ENDING 30TH JUNE, 1865.

CREDITOR ENTRIES.

HEADS OF EXPENSE.	EXPENDITURE AS SANCTIONED BY CONSULTING ENGINEER.	TOTAL GROSS EXPENDITURE.	EXPENDITURE AS DIVIDED.		SOURCES OF EXPENDITURE.				TOTAL.			
			REVENUE EXPENSES ADJUSTED.									
			Revenue portion.	Capital portion.	Direct cash Expenditure.	Suspense, demands payable.	Due to Capital.	Fuel used.		Cost per mile open.	Cost per train mile.	Percentage of working expenses.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
MAINTENANCE:—												
Contract charges	.....	....	1,919 4 9									
Superintending and Office Establishment	.....	....	667 15 5									
Wages of Inspectors and Platelayers	.....	....	1,525 10 11									
Wages of Sirdars, Waymen, and Coolies	.....	....	3,054 7 8									
Materials and freight of ditto	.....	....	2,154 8 2									
Sundry charges	.....	....	549 4 9									
LOCOMOTIVE DEPARTMENT:—	13,979 0 0	9,871 3 8	9,871 3 8	.....	6,412 4 6	1,355 0 8	1,243 15 0	.....	9,011 4 2	352 8 8	0 4 11·3	15·63
Superintendence and Office Establishment			846 3 0									
Enginemen and Firemen's wages			6,612 5 1									
Wages of Laborers and Cleaners			392 13 2									
Coal, Coke, and Fire-wood	23,964 0 0	22,784 7 11	8,745 0 7	366 9 9	9,897 4 0	1,827 13 11	357 5 7	8,108 9 10	20,171 1 4			
Oil, Tallow, and Waste			843 2 7									
Repairs of Engines and Tenders			3,580 0 4									
Pumping Engines and water columns			352 11 5									
Rent of bungalow for Enginemen, &c.			40 0 0	.....	40 0 0	.....	.....	.....	40 0 0			
TRAFFIC DEPARTMENT:—			22,415 4 2	.....	.....	.....	.....	.....	.....	800 8 8	0 11 2·6	35·49
Superintendence and Office Establishment			622 3 7	.....								
Salaries of Station Masters, Guards, &c.			6,411 5 7	.....	5,496 13 10	1,338 14 5	.....	.....	7,033 12 2			
Wages of Porters, Bearers, and Greasers (carrying)			2,841 14 4	.....	2,286 3 10	345 11 7	.....	.....	2,651 15 5			
" " " (coaching)			732 14 1	.....	614 7 9	108 6 4	.....	.....	722 14 1			
Wages of Jemadars, Pointsmen, &c.			1,809 7 5	.....	1,180 15 8	288 8 9	.....	.....	1,469 7 5			
Grease, Waste, &c.			792 11 6	.....	588 1 6	.....	183 10 0	.....	771 11 6			
Clothing			250 0 0	.....	206 0 0	.....	50 0 0	.....	250 0 0			
Oil, for lighting Stations, Signals, &c.	16,800 0 0	18,561 0 2	294 12 6	.....	206 12 6	.....	88 0 0	.....	294 12 6			
Cost of Tickets and Ticket printing			117 4 6	.....	68 13 3	14 3 3	34 8 0	.....	117 4 6			
" stores			389 3 2	.....	313 13 6	.....	75 9 8	.....	389 3 2			
Repairs of Carriages and Wagons			3,417 5 4	43 7 2	2,833 2 5	387 4 8	189 7 6	.....	3,460 14 8			
Petty repairs			116 11 6	.....	109 15 0	5 13 6	0 8 4	.....	116 1 4			
Electric Telegraph expenses			1,445 15 9	.....	1,125 3 3	283 12 3	33 0 3	.....	1,442 15 9			
Cartage of goods			45 11 6	.....	45 11 6	.....	.....	.....	45 11 6			
Compensation	208 14 9	195 2 6	195 2 6	.....	195 2 6	.....	.....	.....	195 2 6			
			18,712 1 6	.....	.....	.....	.....	.....	.....	668 4 11	0 9 4·4	29·60
CANNING LANDING CHARGES:—												
Boat hire, Lascars' Wages, &c.	2,402 14 11	2,402 14 11	2,402 14 11	.....	2,180 8 11	222 6 0	.....	.....	2,402 14 11	85 13 1	0 1 2·4	3·30
GENERAL CHARGES:—												
Agent's Establishment			7,263 12 5		14,616 6 7	2,861 13 7	1,046 7 10	.....	18,524 12 0			
Stores-keeper's do.	18,609 13 6	19,745 0 4	275 10 9	11,997 7 8	533 15 7	99 0 0	38 12 4	.....	671 11 11			
Medical charges			210 1 6		427 6 3	117 0 0	2 1 4	.....	546 7 7			
Legal expenses	350 4 0											
Advertising and printing	.....	241 3 0	241 3 0	.....	241 3 0	.....	.....	.....	241 3 0			
Stationery	.....	652 6 8	652 6 8	.....	526 2 0	.....	126 4 8	.....	652 6 8			
Miscellaneous expenses			82 2 6	.....	19 14 0	62 4 6	.....	.....	82 2 6			
Office	108 14 0	111 3 0	6 14 6	.....	5 6 6	1 8 0	.....	.....	6 14 6			
Travelling			22 2 0	.....	20 12 0	1 6 0	.....	.....	22 2 0			
Rates and taxes	.....	1,012 8 0	1,012 8 0	.....	.....	1,012 8 0	.....	.....	1,012 8 0			
			9,764 13 4	.....	.....	.....	.....	.....	.....	348 11 10	0 4 10·6	15·46
Engineering	8,240 0 0	*5,876 0 9	.....	5,876 0 9	6,879 0 4	1,389 0 9	17 5 4	.....	8,285 6 5			
Workshops	3,630 0 0	*2,287 0 5	.....	2,287 0 5	3,145 0 3	502 1 4	165 0 6	95 4 0	3,907 6 1			
Grand Total Expenses	87,988 13 2	83,740 3 4	63,166 15 7	20,573 3 9	59,604 5 7	12,402 5 10	3,543 10 1	8,203 13 10	83,754 3 4	2255 15 2	1 15 7·3	100
Demands payable of the previous half-year disbursed	.....	12,581 7 7	.....	.....	12,581 7 7	.....	.....	.....	12,581 7 7			
Payment to capital account in liquidation of stores	.....	1,071 14 3	.....	.....	1,071 14 3	.....	.....	.....	1,071 14 3			
Advance to Mr. Sturmer	.....	51 0 9	.....	.....	51 0 9	.....	.....	.....	51 0 9			
Purchase of fuel	.....	9,837 15 9	.....	.....	8,816 3 0	1,021 12 9	.....	.....	9,837 15 9			
Compensation suspense; part payment	.....	4,718 15 6	.....	.....	4,718 15 6	.....	.....	.....	4,718 15 6			
Government Statistics	.....	105 0 4	.....	.....	80 0 4	25 0 0	.....	.....	105 0 4			
Bank of Bengal Revenue Account as per contra	.....	37 4 9	.....	.....	.....	37 4 9	.....	.....	37 4 9			
" Account as per contra	.....	11 0 0	.....	.....	.....	11 4 0	.....	.....	11 4 0			
Refunds as per contra	.....	14 0 0	.....	.....	.....	.....	.....	.....	.....			
Earnings as per contra paid over to Government in part	.....	55,425 13 5	.....	.....	55,425 13 5	.....	.....	.....	55,425 13 5			
Rent paid, excluded from expenses	.....	200 0 0	.....	.....	200 0 0	.....	.....	.....	200 0 0			
Paid to Capital Account in refund of advance	.....	56,689 10 6	.....	.....	56,689 10 6	.....	.....	.....	56,689 10 6			
Total	.....	2,24,484 10 2	.....	.....	1,99,239 6 11	13,497 11 4	3,543 10 1	8,203 13 10	2,24,484 10 2			
BALANCE.												
Cash in Bank of Bengal to be paid to Government	.....	.....	.....	.....	.....	.....	.....	.....	50 0 0			
" " " Revenue Account	.....	.....	.....	.....	.....	.....	.....	.....	58,443 15 10			
" hand, petty	.....	.....	.....	.....	.....	.....	.....	.....	25 0 0			
Loss on Revenue earnings	.....	.....	.....	.....	.....	.....	.....	.....	56,085 2 7			
Disallowed on audit by Accountant General, P. W. D.	.....	.....	.....	.....	.....	.....	.....	.....	18 12 2			
Total Debtor	.....	.....	.....	.....	.....	.....	.....	.....	3,39,107 8 9			

CALCUTTA,
23rd September, 1865.

* The Revenue portion of these charges have been divided off to Locomotive, Traffic, &c., in the third cash column.

APPENDIX C.

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE, 1865.

REVENUE.

Balance Dr.	Debits: Since 31st December 1864.	Debits: For the month of June 1865.	Indian.	Ledger Folio.	Credits: For the month of June 1865.	Credits: Since 31st December 1864.	Balance Cr.
Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.
	7,28,238 8 7	7,28,238 8 7	142	Revenue Account of 30th June 1865	7,28,238 8 7	7,28,238 8 7	
	3,71,446 9 0	3,71,446 9 0	6	Passenger Traffic	63,915 3 9	3,71,446 9 0	
	3,20,121 13 4	3,20,121 13 4	25	Goods „	46,241 0 5	3,20,121 13 4	
	19,747 6 6	19,747 6 6	46	Parcel „	3,994 4 0	19,747 6 6	
	2,879 3 0	2,879 3 0	64	Electric Telegraph Account	341 15 0	2,879 3 0	
	866 7 3	866 7 3	84	Demurrage Account	72 14 9	866 7 3	
	2,920 1 0	2,920 1 0	91	Rent „	342 10 9	2,920 1 0	
	18,909 3 9	18,909 3 9	121	Special Train „	17,989 13 9	18,909 3 9	
	14,65,129 4 5	14,65,129 4 5			8,61,136 7 0	14,65,129 4 5	
				STATION LEDGER.			
30,705 12 7	4,27,752 15 1	60,348 6 4	3	Calcutta Station	90,424 1 5	4,13,304 14 1	
2 9 9	18,797 2 9	3,330 1 3	12	Dum-Dum „	3,328 13 3	18,796 8 9	
1 0 0	4,896 15 6	896 13 3	17	Bailghuriah „	895 11 3	4,895 15 6	
7 15 6	5,177 1 0	988 4 0	22	Sodepoor „	988 7 9	5,175 7 3	
218 11 3	23,698 15 0	3,995 10 9	28	Barrackpoor „	3,881 9 4	23,492 5 3	
	2,933 1 3	427 13 9	36	Echapoor „	427 13 6	2,958 13 6	0 2 0
4 10 0	8,349 1 0	1,329 12 9	42	Samnuggur „	1,337 12 0	8,352 13 0	
207 15 6	17,009 1 11	2,931 0 3	53	Nychauttee „	2,857 4 9	16,810 12 5	
71 10 6	6,873 2 0	1,092 11 0	62	Kanchraparah Station	1,134 12 6	6,888 5 6	
	2,221 9 0	423 4 6	71	Muddunpoor „	423 4 6	2,222 0 3	0 7 3
16 5 3	13,778 0 6	2,676 6 0	77	Chogdah „	2,676 8 3	13,764 2 9	
16 4 7	15,684 9 9	2,870 5 3	87	Ranaghat „	2,877 1 3	15,674 10 0	
	2,191 9 0	402 10 6	97	Arrunghauttee „	402 10 6	2,219 13 3	1 0 6
40 0 9	17,101 11 9	3,075 12 6	102	Buggoolah „	3,105 11 6	17,081 5 3	
24 1 6	8,089 15 3	1,475 5 6	112	Kissengunge „	1,475 11 0	8,080 5 0	
	1,489 11 3	243 15 3	121	Muttearie „	243 15 3	1,490 9 0	0 7 9
17 10 6	12,372 0 0	2,176 2 6	132	Ramnuggur „	2,198 7 0	12,361 7 3	
8 12 9	8,933 6 3	1,478 13 6	142	Chooadangah „	1,488 11 0	8,927 15 9	
30 13 0	12,157 15 9	1,768 11 6	152	Allumdangah „	1,773 15 6	12,145 7 3	
2 10 6	4,065 10 9	679 7 9	162	Paradah „	695 8 0	4,073 11 0	
867 1 2	88,958 3 4	14,772 3 10	167	Kooshtee „	14,866 15 6	88,313 11 8	
332 11 6	5,808 5 0	2,418 10 0	181	Naraingunge	2,820 14 6	5,475 9 6	
2,310 2 3	6,721 4 0	4,763 0 0	186	Dacca	3,254 7 9	4,411 1 9	
34,886 14 10	7,15,061 7 1	1,14,565 5 11			1,43,580 3 3	6,96,917 12 11	2 1 6
				PERSONAL.			
	48,690 2 11	16,480 3 6	1	Agency Bills	16,480 3 6	48,690 2 11	
3,712 6 7	3,712 6 7	2,227 3 8	6	Alteration of Goods shed suspense			
	2,700 0 0	.....	7	Advances on account of construction of new Wagons ...	.....	2,700 0 0	
3,687 5 8	7,00,651 1 9	1,53,651 6 9	21	Bank of Bengal	1,84,216 14 8	7,11,766 8 1	
	11,000 0 0	11,000 0 0	28	Begg, Dunlop, and Co., on account of Steamer "Nepaul" ...	12,831 13 4	12,831 13 4	1,831 13 4
10,373 9 11	9,623 9 11	.....	31	Berners, Sanderson and Fergusson			
			33	Bills payable 30th June 1865, but paid subsequently ...	5,327 7 9	5,327 7 9	5 327 7 9
	2,03,741 7 6	80,089 15 2	44	Capital Account	89,816 4 4	1,55,882 12 9	2,16,198 10 0
			56	Carrick, Locomotive Superintendent, Henry...	.....	30 0 0	
2,972 9 7	7,11,678 9 8	1,56,559 13 5	45	Cash Account	1,66,483 4 1	7,13,482 15 1	
345 14 9	502 8 0	.....	51	Chief Resident Engineer	88 14 9	1,100 6 9	
2,500 0 0	2,500 0 0	.....	55	„ „ on account of sanctioned works ...			
4,799 3 8	1,642 3 0	368 15 0	71	Duty	1,043 12 4	1,043 12 4	
	33,388 11 11	8,790 12 4	92	Engineering Department Bills	8,790 12 4	43,233 11 10	
84,395 15 2	1,48,879 8 0	39,717 13 9	97	„ „ Maintenance, store, suspense ...	42,175 7 8	72,257 7 7	
2,18,354 10 5	.....	.....	101	English stores for the maintenance of the line	5,526 11 3	49,650 12 5	
	50 0 0	.....	111	Fine Account	99 12 8	234 13 4	1,404 0 7
			153	Fire Insurance Fund	8,181 13 1	8,181 13 1	24,545 7 3
24,993 2 1	1,57,765 8 2	46,707 2 0	132	General Store Suspense	45,199 8 0	1,51,697 14 4	
3,56,134 13 10	20,86,525 13 5	5,15,593 5 7		Carried over	5,86,262 11 9	19,78,112 7 7	2,49,307 6 11

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.—*continued.*

REVENUE.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1864.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.		PERSONAL.—*contd.*	Rs. A. P.	Rs. A. P.	Rs. A. P.
3,56,134 13 10	20,86,525 13 5	5,15,593 5 7		Brought forward	5,86,262 11 9	19,78,112 7 7	2,49,307 6 11
46 13 6	200 0 0	50 0 0	136	General Store-keeper	80 4 3	195 1 0	
7,859 2 8	10,887 5 9	7,140 11 1	141	Government of India, Commissariat Department	2,367 3 3	4,086 14 9	
130 0 0	.....	.....	146	,, ,, Post Master General			
3,81,851 12 4	7,11,766 8 1	1,84,216 14 8	143	,, ,, Revenue Account	63,114 14 6	5,82,035 1 10	
	2,36,204 14 11	.....	147	,, ,, Revenue Advance Account	.....	.....	2,00,000 0 0
459 7 9	459 7 9	459 7 9	145	,, ,, Unadjusted Net Revenue Account ...	4,04,660 13 7	4,04,660 13 7	4,04,660 13 7
	4,208 2 7	714 4 7	149	Hill, John Traffic Superintendent			
16,176 14 0	16,176 14 0	8,670 0 0	151	Income Tax Account	1,437 11 3	4,290 7 10	1,437 11 3
474 0 3	651 1 3	529 2 0	159	Insurance Investment Account	.....	177 1 0	
			161	,, Interest Account	.....	337 3 11	
49,695 4 3	1,17,142 9 1	33,321 1 11	155	Jones, Assistant Engineer, W. H.	40,791 13 4	1,06,459 1 2	
30 0 0	30 0 0	.....	172	Locomotive Store suspense			
	69,202 5 8	22,859 15 3	185	,, Superintendent	23,512 15 3	69,532 14 5	
266 7 9	206 7 9	206 7 9	177	,, Carriage and Wagon Department Bills			
	60,472 1 1	17,868 12 8	190	Mackenzie, Lyall, and Co.	17,868 12 8	60,472 1 1	
	9 8 11	.....	191	Maintenance Bills	.....	39 8 5	
	4,035 7 7	.....	201	Military Secretary to the Governor General	.....	4,535 7 7	
500 0 0	811 9 3	.....	197	Murdoch, Chief Resident Engineer, A. W.	.....	311 9 3	
500 0 0	636 4 6	.....	221	Nicholson, Assistant Engineer, W.	.....	636 4 6	
572 4 7	2,000 0 0	500 0 0	235	Pearce, Resident Engineer, Sydney	628 14 11	1,817 10 8	
	12 7 9	.....	231	Petty cash	.....	22 5 9	
			237	Private Secretary to the Governor General			
	10 0 0	.....	233	Profit and Loss Account	0 0 7	0 0 7	
119 14 9	119 14 9	119 14 9	323	Rent Suspense	.....	.....	2 14 1
1,902 15 7	4,36,627 14 9	1,37,582 10 10	251	Revenue Advance Fund Cash	1,56,464 7 8	5,06,264 1 5	
	131 14 0	22 3 1	275	Salaries, &c., unpaid	251 7 1	671 13 7	1,911 10 5
3,374 0 1	4,708 15 2	1,487 4 2	271	Stationery and Printing	4,510 13 4	4,510 13 4	
1,387 3 11	801 6 7	156 7 4	277	Statistic Department, Suspense			
968 12 7	3,491 9 1	445 6 10	273	Stores for the maintenance of the line, Suspense ...			
			291	Transport charges	1,104 15 11	5,703 6 0	
	539 8 8	.....	295	Tickets, Suspense	479 15 8	479 15 8	
	0 6 0	.....	298	Traffic Canvasser	553 8 8	553 8 8	
	53,788 11 8	17,311 5 8	294	,, Department Bills	.....	82 10 0	
45 11 1	100 0 0	100 0 0	300	,, Receipts for the year 1864 realized in 1865 ...	17,311 5 8	53,788 11 8	
	1,250 0 0	.....	301	,, Superintendent	.....	271 8 0	
			351	Winser, James	54 4 11	54 4 11	
					.....	1,250 0 0	
8,22,435 10 11	37,73,209 6 0	9,49,355 7 11			13,21,457 2 3	37,91,353 0 2	8,57,320 8 3

EXPENDITURE.

				MAINTENANCE OF WAY AND WORKS—			
	3,638 3 4	1,268 9 6	301	Salaries of Engineers and others	3,638 3 4	3,638 3 4	
	1,806 2 7	536 0 1	305	Engineer's Office Establishments	1,806 2 7	1,806 2 7	
	270 4 2	270 4 2	304	Passage money	270 4 2	270 4 2	
	11,146 3 11	3,589 10 10	310	Wages of Inspectors, Plate-layers, &c.	11,146 3 11	11,146 3 11	
	36,247 12 0	13,274 8 7	315	Native labour, Sirdars and coolies, &c.	36,247 12 0	36,247 12 0	
	3,011 4 3	1,003 8 9	320	Wages of Gate-keepers	3,011 4 3	3,011 4 3	
	556 10 11	197 5 4	325	Repairs of Stations, Bungalows, Culverts, &c. ...	556 10 11	556 10 11	
	5,006 5 9	.....	350	,, of approach roads	5,006 5 9	5,006 5 9	
	3,709 13 5	1,625 13 4	340	Permanent Way materials	3,709 13 5	3,709 13 5	
	2,251 9 9	945 14 10	345	Stores, &c.	2,251 9 9	2,251 9 9	
	173 10 2	81 15 2	330	Petty Miscellaneous charges	173 10 2	173 10 2	
	465 6 9	223 2 9	335	Carriage of materials	465 6 9	465 6 9	
				LOCOMOTIVE CARRIAGE AND WAGON DEPARTMENT—			
	6,291 14 3	1,380 2 3	1	Salaries of Superintendent and Office expenses ...	6,291 14 3	6,291 14 3	
.....	74,575 5 3	24,398 11 7		Carried over	74,575 5 3	74,575 5 3	.....

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.—*continued.*

REVENUE.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1865.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.		EXPENDITURE.—*contd.*	Rs. A. P.	Rs. A. P.	Rs. A. P.
	74,575 5 3	24,398 11 7		Brought forward	74,575 5 3	74,575 5 3	
				LOCOMOTIVE WORKING CHARGES—			
	6,703 4 8	1,868 12 5	5	Foremen's wages and Office expenses	6,696 5 11	6,703 4 8	
	32,211 13 5	11,478 8 10	10	Enginemen and Firemen's wages paid in India ..	32,211 13 5	32,211 13 5	
	2,130 0 0	660 0 0	15	,, ,, ,, England ...	2,130 0 0	2,130 0 0	
	3,729 2 10	1,315 4 3	17	Cleaners, Coalmen, and Watermen's wages	3,729 2 10	3,729 2 10	
	49,413 7 11	17,314 10 0	21	Coal consumed	49,413 7 11	49,413 7 11	
	3,314 13 2	1,100 1 11	26	Oil, tallow, and waste, &c.	3,314 13 2	3,314 13 2	
	1,352 7 3	555 11 5	29	Materials and stores	1,352 7 3	1,352 7 3	
	653 0 0	653 0 0	9	Passage money	653 0 0	653 0 0	
	2,909 5 8	2,909 5 8	8	Ballasting	2,494 4 4	2,909 5 8	
				REPAIRS OF LOCOMOTIVES—			
	506 14 10	178 7 1	31	Foremen's wages and Office expenses	506 14 10	506 14 10	
	4,423 1 6	1,490 11 8	35	Mechanics' and workmen's wages	4,423 1 6	4,423 1 6	
	2,724 14 8	1,545 5 3	39	Materials and stores	2,724 14 8	2,724 14 8	
				REPAIRS OF CARRIAGES AND WAGONS—			
	615 3 2	140 9 11	41	Foremen's wages and Office expenses	615 3 2	615 3 2	
	3,519 10 3	1,082 5 4	45	Mechanics' and workmen's wages	3,519 10 3	3,519 10 3	
	5,032 13 5	1,232 8 5	48	Materials and stores	5,032 13 5	5,032 13 5	
				PUMPING ENGINES—			
	595 5 7	196 6 9	61	Wages	595 5 7	595 5 7	
	3,724 4 7	1,300 13 9	65	Materials and stores	3,724 4 7	3,724 4 7	
				COACHING EXPENSES—			
	22,127 15 3	7,247 3 2	131	Salaries of Station Masters, Clerks, Guards, &c. ...	22,127 15 3	22,127 15 3	
	5,606 9 1	1,938 9 2	134	Porters', Bearers', and Greasers' wages	5,606 9 1	5,606 9 1	
	1,838 15 0	1,645 7 0	175	Advertising, Printing, and Stationery...	1,838 15 0	1,838 15 0	
	569 0 0	344 0 0	141	Clothing account	569 0 0	569 0 0	
	4,975 15 11	1,609 12 6	137	Oil, grease, waste, &c.	4,975 15 11	4,975 15 11	
	3,233 15 4	1,328 11 1	139	Stores	3,233 15 4	3,233 15 4	
	159 9 11	47 5 3	143	English stores	159 9 11	159 9 11	
				MERCHANDIZE TRAFFIC EXPENSES—			
	7,544 5 7	2,586 7 10	177	Salaries of Clerks, Guards, &c.	7,544 5 7	7,544 5 7	
	8,735 1 4	3,436 7 5	179	Porters', Bearers', and Greasers' wages	8,735 1 4	8,735 1 4	
	427 0 0	307 0 0	190	Clothing account	427 0 0	427 0 0	
	2,487 15 11	804 14 3	182	Oil, grease, waste, &c.	2,487 15 11	2,487 15 11	
	2,402 13 1	1,580 10 1	186	Advertising, Printing, and Stationery	2,402 13 1	2,402 13 1	
	1,664 14 10	680 9 6	184	Stores	1,664 14 10	1,664 14 10	
	79 12 11	23 10 7	188	English stores	79 12 11	79 12 11	
	1,872 9 0	664 9 0	191	Compensation for loss, damage, &c....	1,872 9 0	1,872 9 0	
	413 14 11	.....	181	Hire of Wagons, &c.	413 14 11	413 14 11	
				TRAFFIC WORKING CHARGES—			
	1,215 2 5	1,215 2 5	130	Ballasting	1,215 2 5	1,215 2 5	
				GENERAL CHARGES—			
	5,890 8 0	2,150 13 2	204	Salary of Traffic Superintendent and Office expenses	5,890 8 0	5,890 8 0	
	63 14 6	13 4 0	209	Petty miscellaneous charges, Traffic Department ...	63 14 6	63 14 6	
	10,801 1 2	3,609 12 1	206	Salary of Police Superintendent, and wages of Police and Pointsmen	10,801 1 2	10,801 1 2	
	823 14 10	271 1 6	229	Oil, &c., for lighting Stations	823 14 10	823 14 10	
	680 5 9	212 0 0	219	Travelling expenses in the Traffic Department ..	680 5 9	680 5 9	
	1,064 7 8	772 9 8	215	Salary of Ticket Printers, and cost of Tickets ...	1,064 7 8	1,064 7 8	
	18,788 9 4	6,350 5 11	201	Agent's Office expenses	18,788 9 4	18,788 9 4	
	4,038 6 10	1,553 7 1	232	Salaries and wages, &c., Store Department... ...	4,038 6 10	4,038 6 10	
	2,650 7 10	718 5 5	235	Medical allowance	2,650 7 10	2,650 7 10	
	6,763 0 8	2,593 12 9	221	Electric Telegraph	6,763 0 8	6,763 0 8	
	639 3 9	288 14 3	223	Advertising and Printing	639 3 9	639 3 9	
	344 4 10	145 3 2	239	Exchange account	344 4 10	344 4 10	
	954 6 9	334 1 3	218	Petty miscellaneous charges	954 6 9	954 6 9	
	102 1 8	102 1 8	211	Furnishing account	102 1 8	102 1 8	
	135 0 0	25 0 0	225	Rates and taxes	135 0 0	135 0 0	
	2,187 6 6	2,187 6 6	242	Stationery and Printing issued	2,187 6 6	2,187 6 6	
	510 7 11	411 12 11	227	Law charges	510 7 11	510 7 11	
	950 0 0	950 0 0	231	Passage money	950 0 0	950 0 0	
	60 0 0	60 0 0	228	Funeral expenses	60 0 0	60 0 0	
	8,181 13 1	8,181 13 1	241	Insurance account	8,181 13 1	8,181 13 1	
	3,29,120 3 9	1,25,811 13 11			3,28,688 3 8	3,29,120 3 9	

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.—*continued.*

REVENUE.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1865.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.		SUMMARY.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	7,28,238 8 7	7,28,238 8 7	...				
	7,36,890 11 10	7,36,890 11 10	...	Revenue Ledger	7,28,238 8 7	7,28,238 8 7	
34,886 14 10	7,15,061 7 1	1,14,565 5 11	...	Station „	1,32,897 14 5	7,36,890 11 10	
8,22,435 10 11	37,73,209 6 0	9,49,355 7 11	...	Personal „	1,43,580 3 3	6,96,917 12 11	
	3,29,120 3 9	1,25,811 13 11	...	Expenditure „	4,04,660 13 7	37,91,353 0 2	2 1 6
8,57,322 9 9	62,82,520 5 3	26,54,862 0 2			9,16,796 4 8		8,57,320 8 3
					3,28,688 3 8	3,29,120 3 9	
					26,54,862 0 2	62,82,520 5 3	8,57,322 9 9

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.

CAPITAL.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1865.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.
1,194 1 3	.....	.....	136	Advertising			
62,286 2 7	32,663 12 0	15,614 13 7	174	Alteration and re-fixing of carriages and wagons, painting of rolling-stock, &c.			
7,749 2 3	.....	.....	333	Ball account			
12,243 10 2	11,682 1 11	8,267 8 8	261	Ballasting and boxing up the line			
40,409 2 0	.....	.....	333	Barracks at Narcoldangah for Enginemen and others ...			
67,03,829 15 7	.....	.....	154	Brassey, Paxton, and Wythes			
21,521 6 2	.....	.....	...	Ditto ditto extra works			
8,717 1 6	709 8 6	10 13 4	168	Bungalows, &c.			
2,26,655 13 11	20,809 1 10	7,052 7 2	36	Calcutta Office salaries			
625 8 3	.....	.....	138	Carriages of materials by rail			
3,828 0 0	.....	.....	248	Clothing account			
4,215 0 0	4,215 0 0	.....	298	Materials and stores			
2,313 8 11	.....	.....	334	Construction of experimental Stations			
21,882 2 2	21,823 2 2	1,934 15 0	...	Ditto of 4th class „			
9,787 9 9	9,787 9 9	9,346 0 0	340	Ditto of 2nd line of Telegraphs			
721 4 4	221 7 0	154 15 0	345	Contingent expenses for the Bagaree Khall Workshops ...			
5,190 7 5	.....	.....	257	Deepening tanks			
71,33,170 0 3	1,01,911 11 2	42,381 8 9		Carried over ...	.....	.....	.....

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.—*continued.*

CAPITAL.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1865.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.
71,33,170 0 3	1,01,911 11 2	42,381 8 9		Brought forward ...	.....	.....	.....
5,30,075 1 9	193 8 0	.....	171	Duty			
1,72,804 10 5	5,619 6 10	1,898 6 10	249	Engineers' Office Establishments, &c.			
12,892 13 7	.....	.....	186	Engineering expenses, contingent upon construction ...			
20,980 0 2	.....	.....	283	English stores for the equipment of the line			
661 15 2	320 0 11	134 15 3	63	Exchange account			
85,034 5 10	15,829 12 5	10,283 13 2	45	Furnishing account			
4,552 11 0	.....	.....	169	Ganges survey	.....	1,839 2 0	
3,210 0 0	940 0 0	.....	201	Gas fittings			
5 8 0	.....	.....	41	General Store Warehouse			
			348	Gorie survey expenses			
82,602 5 6	82,602 5 6	8,372 8 6	...	Ditto Branch	.....	64,323 11 6	
50,946 7 8	.....	.....	306	Horse, conveyance, and lodging allowance			
5,505 13 8	.....	.....	151	Instrument allowance			
6,851 14 10	108 0 1	108 0 1	122	Law charges			
			339	Lengthening the sidings at Buggoolah			
19,564 9 1	19,564 9 1	18,011 4 0	...	Ditto ditto Stations	.....	520 1 6	
8 3 9	8 3 9	8 3 9	...	Ditto girders of canal bridge			
12,604 1 9	.....	.....	322	Locomotive stores consumed			
5,492 11 9	.....	.....	172	Machinery account			
			342	Marillier and Edwards, Gorie Extension			
24,979 1 9	2,426 5 2	667 10 7	...	Ditto ditto fourth class Stations	.....	6,295 0 0	
9,457 14 10	1,692 12 11	496 14 4	158	Medicalinspection, &c.	.....	8,550 0 0	
			108	Miscellaneous expenses			
2,34,355 9 5	36,090 15 6	.....	331	Nelson, J. B.			
9,154 4 9	902 7 7	902 7 7	116	Passage money			
3,268 7 1	.....	.....	243	Permanent-way			
2,867 14 11	1,346 12 8	604 5 11	255	Petty miscellaneous charges			
3,660 7 6	150 0 0	.....	316	Pointsmen's huts			
2,714 14 1	.....	.....	242	Postages			
5,500 0 0	.....	.....	115	Purchase of boats for landing stages			
1,151 9 6	.....	.....	202	Rates and taxes			
49,281 10 5	23 2 8	23 2 8	72	Rent			
22,154 15 2	.....	.....	215	Ditto, &c., brick-fields			
6,275 14 8	5,006 5 9	.....	341	Repairs of approach roads			
87,767 4 11	87,767 4 11	16,079 13 4	259	Ditto of damages caused by the Cyclone of 5th October 1864			
3,744 15 6	44 15 6	.....	266	Roofing landing stages			
5,23,265 15 3	14,068 3 8	5,609 5 2	59	Salaries of Engineers and others			
71,665 9 7	5,092 12 1	2,111 15 10	228	Ditto of Locomotive Department			
3,537 11 10	.....	.....	296	Ditto of Traffic Department			
16,308 9 9	.....	.....	81	Stationery and Printing			
8,445 3 7	.....	.....	246	Stores furnishing for the equipment of the line			
819 8 0	.....	.....	303	Ditto landing charges			
28,861 10 2	.....	.....	169	Survey beyond the Ganges			
			110	Survey of the Jumoona near Jaffergunge			
3,158 11 7	3,158 11 7	8 0 0	...	Survey of 1863-64	.....	564 12 3	
77,716 8 1	.....	.....	69	Ditto expenses			
3,525 5 10	.....	.....	319	Traffic stores consumed			
20,528 14 5	.....	.....	335	Travelling expenses			
			18	Consolidated Stock, India	.....	.....	73,745 9 10
			19	Ditto, England	.....	.....	27,216 6 0
93,71,042 2 9	3,84,868 7 10	1,08,302 7 9		Carried over ...	.....	77,092 11 3	1,00,961 15 10

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.—*continued.*

CAPITAL.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1865.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.
93,71,042 2 9	3,84,868 7 10	1,08,302 7 9		Brought forward ...	.....	77,092 11 3	1,00,961 15 10
1,00,961 15 10	.....	.....	21	Government of India Capital Account			
34,769 6 7	2,33,521 15 8	44,465 10 3	8	Ditto Advance „	1,00,368 15 0	2,51,835 11 0	
			28	Ditto in respect of expenditure	44,465 10 3	2,33,521 15 8	91,36,602 5 1
8,99,736 10 4	2,36,204 14 11	.....	23	Ditto advance on account of interest ...			
	53 2 9	.....	337	S. Pearce, Jessore Survey	.....	1,997 12 3	
18,960 0 0	28,960 0 0	.....	...	„ Jaffergunge „	.....	594 0 0	
10,620 0 0	10,620 0 0	1,980 0 0	223	J. B. Nelson advance account	.....	10,000 0 0	
13,046 10 3	13,046 10 3	311 3 0	224	J. Newson	.....		
450 0 0	450 0 0	.....	...	J. Winser			
	4,000 0 0	.....	229	Construction of shed for erection of new Wagons, suspense			
	5,867 4 2	1,900 4 6	222	Calcutta and South-Eastern Railway	.....	4,000 0 0	
	6,376 10 8	2,836 2 2	245	Locomotive Carriages and Wagons Department Bills ...	1,900 4 6	7,146 9 9	
235 15 3	235 15 3	.....	247	Engineering Department Bills	2,836 11 2	6,376 10 8	
			338	Gorie siding, suspense			
	14,159 10 10	.....	214	Income Tax account			
			105	Sale of screw-piles	132 4 0	318 0 0	318 9 0
			...	Ditto materials, &c.			
			107	Profit on sale of timber, suspense	.....	14,809 10 10	14,809 10 10
			222	Engineering instruments	.....	499 5 11	499 5 11
					.....	.....	1,559 9 10
1,12,038 1 4	76,045 1 10	13,706 8 8	316	Capital charges reimbursed from Revenue	.....	.....	26,770 14 9
			225	Interest on loans account	.....	.....	27,513 2 5
			343	Nett Revenue ditto	.....	2,36,204 14 11	8,99,736 10 4
			282	General stores, suspense	22,226 14 3	61,583 10 8	
			272	Materials and stores sent from England for construction of line	.....	3,300 12 6	3,32,562 12 3
			125	Furnishing account, suspense	.....	1,710 0 0	
1,264 5 11	1,017 4 4	1,017 4 4	281.	English Stationery	555 6 9	555 6 9	
1,090 4 5	545 7 3	545 7 3		Ticket, suspense	61 8 0	61 8 0	
3,61,757 9 0	3,70,441 0 8	12,982 3 8	270	Stores from England	15,269 4 3	77,607 13 5	
51,415 6 10	43,030 2 7	11,337 10 7	280	Transport of stores from England	2,981 0 2	2,981 0 2	
			275	Home Establishment stores	12,982 3 8	3,70,441 0 8	5,91,299 7 0
			277	Ditto machinery and tools	.....	.....	3,441 0 0
			285	Ditto transport of stores	10,857 10 11	42,550 2 11	56,352 7 0
	191 10 5	115 9 10	279	Revenue charges paid in England	1,172 11 8	1,172 11 8	2,271 13 1
			61	Salaries and wages paid in England	2,090 2 5	5,864 5 9	29,083 7 4
			62	Subsistence allowance paid in England	47 8 8	166 6 4	190 2 8
			325	Advances in England, on account Indian salaries and wages...	1,340 8 0	2,135 9 0	8,038 9 3
2,16,198 10 0	1,55,882 12 9	89,816 4 4	320	Revenue Account	80,089 15 2	2,03,741 7 6	
38,445 12 1	2,73,480 5 9	1,00,002 8 0	4	General Cash Account...	89,940 8 9	2,40,729 3 7	
1,12,32,032 14 7	18,58,998 9 11	3,89,319 4 4			3,89,319 4 4	18,58,998 9 11	1,12,32,032 14 7

EASTERN BENGAL RAILWAY COMPANY.

SUMMARY OF LEDGER POSTINGS AND BALANCES FOR THE MONTH OF JUNE 1865.—*continued.*

CAPITAL.

BALANCE DR.	DEBITS. Since 31st December 1864.	DEBITS. For the month of June 1865.	INDIAN.	LEDGER FOLIO.	CREDITS. For the month of June 1865.	CREDITS. Since 31st December 1864.	BALANCE CR.
Rs. A. P.	Rs. A. P.	Rs. A. P.		INTEREST ACCOUNT.	Rs. A. P.	Rs. A. P.	Rs. A. P.
			109	General Interest Account	.....	.....	425 14 8
			166	Transfer fees	2 8 0	5 0 0	61 4 0
	132 4 6	.....	107	Interest on overdue calls	.. ...	.....	699 7 6
	1,843 10 2	.....	197	Ditto Warrants' 30th June 1864			
18,672 5 9	1,843 10 2	.....	198	Ditto ditto, 31st December 1864	.....	1,843 10 2	
*784 12 7	1,848 10 2	2 8 0	160	Shareholders' Interest Account	.....	1,843 10 2	18,270 8 2
			162	Government of India's Interest Account	.....	1,975 14 8	
			165	Interest Cash Account...			
19,457 2 4	5,668 3 0	2 8 0			2 8 0	5,668 3 0	19,457 2 4

* Bank of Bengal Certificates attached.

CALCUTTA,
9th August, 1865.

Chief Accountant.

Agent.

EAST INDIAN RAILWAY COMPANY.

MEMO. SHEWING THE CORRECTNESS OF THE BALANCE SHEET AS COMPARED WITH THE APPORTIONMENT STATEMENT.

	Rs.	A. P.	Rs.	A. P.
Capital expenditure since 31st December 1864	3,84,863	7 10		
Rs. A. P.				
Less credits since 31st December 1864 ... 77,092 11 3				
Deduct transfer to Personal account, furnishing account	1,839	2 0	75,253	9 3
			3,09,614	14 7
Less English stores used in constructing 4th class Stations			3,300	12 6
			3,06,314	2 1
Expenditure sanctioned per Apportionment Statement for January and February 1865			33,483	15 11
March ,, ...			77,353	9 1
April ,, ...			42,708	7 1
May ,, ...			44,465	10 3
June ,, ...			1,08,302	7 9
			3,06,314	2 1

APPENDIX D.

EAST INDIAN RAILWAY COMPANY.

Dr. REVENUE BALANCE SHEET FOR THE HALF-YEAR ENDING 30TH JUNE 1865. Cr.

	Rs.	A.	P.
Damage caused by Cyclone	389	0	0
Post Audit Retrenchment	2,566	13	6
Government Retrenchment	8,138	8	6
A. W. Francis, Electric Telegraph Department	17	8	0
W. Bourne, Howrah District, Advance Account	20,691	10	5
Coke, Coal, and Patent Fuel	5,201	0	8
Stores for the Traffic Department	12,914	14	10
Stores for the Electric Telegraph Department	17	8	6½
Advance for Stores	1,640	0	6
D. W. Campbell, Locomotive Superintendent, Advance Account	61,403	11	7
R. Long, Resident Engineer, Advance Account	12,892	9	9
D. Murray, General Store-keeper, Advance Account	1,571	11	4
P. D. Nichol, Locomotive Superintendent, Advance Account	15,495	13	8
J. Perry, Beerbhoom and Rajmahal District, Advance Account	54,523	4	5
R. W. Pearce, Carriage Superintendent, Advance Account	56,173	6	3
L. Stokes, Locomotive Superintendent, Advance Account	61,518	8	5
Thomson and Fox, Contractor	8,664	0	0
J. Carmichael, Electric Telegraph Department	224	0	0
A. C. Bell, General Store-keeper, Advance Account	306	11	9
J. C. Batchelor, Traffic Manager	5	4	0
Estate of J. Bradbury	32	0	0
Government Promissory Notes	1,34,091	13	6
Traffic Account, Lower Division	13,99,248	0	4½
Traffic Account, Upper Division	8,63,542	1	8
Bills Receivable	21,44,298	5	3
Construction Account, Upper Division	1,74,141	13	9
Jubbulpoor Line Account	1,76,079	5	7
Government of India,—Lower Division	21,88,044	3	1½
Government of India,—Upper Division	69,22,824	4	11
G. R. Boyce, District Engineer, Upper Division	56,547	8	9
C. Stephenson, Deputy Agent, Upper Division	11,155	9	3¾
J. F. Strong, Resident Engineer, Upper Division	20,494	13	4
G. Michael, Resident Engineer, Upper Division	8,000	0	0
Unaudited charges, Upper Division	90	8	2
J. Smith, Fitter, Upper Division	2	2	11
G. M. Barton, Deputy Agent, Upper Division	15,56,548	15	1
W. Phillips, District Engineer, Upper Division	27,805	5	1
Indian Branch Railway Company	11	12	3
Special Advance Account	2,22,596	3	8
Traffic Department Uniform Account	178	2	0
Steam Packet Account	37,555	9	8½
Cash Balance	1,62,07,635	12	6¾
	8,51,180	1	4
Carried over	1,70,58,815	13	10¾

	Rs.	A.	P.
J. C. Batchelor, Traffic Manager, Advances Account	55,999	9	11
D. W. Campbell, Locomotive Superintendent, Floating Account	1,843	2	6
G. H. W. Conroy, Officiating General Store-keeper, Advance Account	27	0	0
J. F. Cockburn, Raneegunge District, Advance Account	48,241	1	9
C. H. Denham, District Engineer	18	8	0
Deposit Account on Account of rent	120	0	0
A. W. Francis, Officiating Superintendent, Electric Telegraph Department, Advance Account	55,948	14	9
R. Heenan, Bhaugulpoor and Monghyr District	2,508	8	11
J. A. Campbell	101	10	6
B. Gower	107	15	5
T. M. Vigors, Rajmahal District, Advance Account	37,096	8	2
D. H. Chill, Pay Master, Hulloinr and Barrh District	155	9	3
Income Tax Account, Upper Division	807	7	7
Guards Deposit Account	12,822	0	3
J. C. Batchelor, Traffic Manager, Floating Account	743	10	6
R. W. Pearce, Carriage Superintendent, Floating Account	20	0	0
G. H. W. Conroy, Officiating General Store-keeper	10	2	0
Fire Insurance Fund	1,66,993	2	3
London,—Direction Account	1,08,950	5	5
London,—Upper Division	20,516	0	6½
Fine Account	11,844	9	11
Income Tax Account	37,493	15	3
Construction Account, Lower Division	13,72,755	9	3
Government of India, Advance Account, Upper Division	4,00,000	0	0
Government of India, Special Advance Account	5,00,000	0	0
Government of India, Advance Account, Lower Division	95,427	12	9
R. Cockburn, Medical Officer, Upper Division	418	6	5
Outstanding Account on 31st December 1857	591	0	0½
,, ,, ,, 1859	1,862	3	2
,, ,, ,, 1860	15,510	14	0½
,, ,, ,, 1861	2,690	11	11
,, ,, ,, 1862	1,39,342	3	7
,, ,, ,, 1863	9,778	12	1
,, ,, ,, 1864	1,60,594	5	9
,, ,, 30th June 1860	308	11	0
,, ,, ,, 1861	15,625	11	4
,, ,, ,, 1862	1,00,758	12	0
,, ,, ,, 1863	9,38,896	6	2
,, ,, ,, 1864	33,907	0	0
,, ,, ,, 1859, Upper Division	12,996	1	0
,, ,, ,, 1860, ,,	0	9	7
,, ,, ,, 1861, ,,	95	8	0
,, ,, ,, 1862, ,,	49,336	13	10
,, ,, ,, 1863, ,,	67,879	10	1
,, ,, ,, 1864, ,,	7,44,578	5	9
,, ,, 31st December 1859, ,,	0	0	1¼
,, ,, ,, 1860, ,,	125	15	8½
,, ,, ,, 1861, ,,	31	14	0
,, ,, ,, 1862, ,,	49,812	6	2
,, ,, ,, 1863, ,,	3,70,714	15	6
Carried over	56,46,410	10	0¼

Dr. EAST INDIAN REVENUE BALANCE SHEET FOR THE

		Rs.	A.	P.
Brought forward	...	1,70,58,815	13	10¾
Total	...	1,70,58,815	13	10¾

CALCUTTA,
20th October, 1865.

RAILWAY COMPANY.
HALF-YEAR ENDING 30TH JUNE 1865.—*continued.*

Cr.

		Rs.	A.	P.
Brought forward	...	56,46,410	10	0¼
Revenue Account for the half-year ending 30th June 1859, Upper Division	...	1,63,796	10	3
" " 31st Dec. 1859, "	...	1,96,941	0	7¾
" " 30th June 1860, "	...	2,37,903	8	8½
" " 31st Dec. 1860, "	...	2,69,889	15	10
" " 30th June 1861, "	...	4,06,415	11	11
" " 31st Dec. 1861, "	...	5,34,503	2	5
" " 30th June 1862, "	...	3,94,458	3	10
" " 31st Dec. 1862, "	...	3,75,245	11	5
" " 30th June 1863, "	...	6,82,958	15	9
" " 31st Dec. 1863, "	...	5,52,805	12	4¼
" " 30th June 1864, "	...	8,80,006	5	0
D. W. Campbell, Locomotive Superintendent, Upper Division	...	82,423	6	5
P. D. Nechal, " " "	...	2,49,499	5	5
E. Smith, Traffic Manager, Upper Division	...	45,534	12	6
C. C. Downes, Principal Store-keeper, Upper Division	...	3,240	6	5
A. V. Seymour, Officiating Store-keeper, Upper Division	...	608	6	3
J. Carmichael, Deputy Superintendent, Elec. Tel. Dept., Upper Division	...	12,350	12	4
G. Sibley, Chief Engineer, Upper Division	...	20	0	0
M. Betagh, District Engineer, "	...	8,051	1	1
J. Collett, " "	...	4,112	12	1
W. H. R. Curll, " "	...	355	12	0
A. G. Murray, " "	...	491	10	6
H. L. Smith, " "	...	12,907	13	0
H. Figg, " "	...	33,439	9	3
R. Hiddlestond, " "	...	3,073	3	0
T. O. Snowe, " "	...	1,073	15	6
Deposit Account, Upper Division	...	38	14	10
N. St. L. Carter, Traffic Manager, Upper Division, Floating Account	...	1,207	11	11
J. F. Strong, Resident Engineer, Jumna Bridge Account	...	2,400	0	0
C. Cleworth, Offg. Locomotive Supdt., Upper Division, Floating Account	...	1,060	3	4
G. M. Barton, Deputy Agent, Floating Account, Upper Division	...	3,539	1	6
Dr. J. Irving, Medical Officer	...	2	0	10
Outstanding Account on 30th June 1865	...	10,57,636	2	3
Revenue Account for the half-year ending 30th June 1865	...	51,94,215	0	10
Total	...	1,70,58,815	13	10¾

EAST INDIAN RAILWAY COMPANY.

STATEMENT TO ACCOMPANY THE HALF-YEARLY BALANCE SHEET OF THE REVENUE ACCOUNT OF THE EAST INDIAN RAILWAY COMPANY ENDING JUNE 1865.

MONTH.	BALANCE ON THE 1ST JANUARY 1865.	RECEIVED FROM GOVERNMENT.	MISCELLANEOUS RECEIPT.	TOTAL.	EXPENDED.	PASSED.	OBJECTIONABLE ITEMS.	REMARKS.
1865.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
January ...	8,60,599 10 9	6,85,523 8 2	15,14,804 15 2	.....	20,61,898 2 7	20,61,076 12 10	821 5 9	
February ..	.....	7,04,677 0 1	14,28,457 13 8	.....	20,82,873 9 0	20,80,810 6 4	2,063 2 8	
March ...	.....	5,84,571 0 3	49,59,536 12 5	.....	56,82,322 4 4	56,75,221 3 11	7,101 0 5	The objectionable items are chiefly sums paid for which vouchers have not been produced. J. R.
April ...	.....	*	14,03,836 1 7	.....	20,03,566 3 0	20,00,034 4 7	3,531 14 5	
May ...	.....	17,52,734 5 0	24,23,192 9 10	.....	40,43,882 10 7	39,85,097 9 3	58,785 1 4	
June ...	.....	8,97,860 11 10	19,22,755 5 1	.....	24,12,826 15 0	22,72,637 12 3	1,40,189 2 9	
		46,25,366 9 4	1,36,52,583 9 9	1,91,38,549 13 10	1,82,87,369 12 6	1,80,74,878 1 2	2,12,491 11 4	
		1,36,52,583 9 9						
		8,60,599 10 9						
		1,91,38,549 13 10						

Cash Balance on 1st January 1865 ...	.....	8,60,599 10 9	
„ corrections on „ ...	.....	8,155 13 2	
		8,68,755 7 11	
„ Receipts during the half-year...	.....	1,82,77,950 3 1	
		1,91,46,705 11 0	
Cash expenditure	1,82,87,369 12 6		
Deduct objectionable items ...	2,12,491 11 4	1,80,74,878 1 2	
Cash in hand on 30th June 1865	8,51,180 1 4		
Corrections as per list	2,20,647 8 6	10,71,827 9 10	

* This blank was owing to the large cash balance in hand, and, therefore, no money was drawn from Government, vide my Note of the half-year's accounts.

I hereby certify that I have compared the printed Revenue Statement of the East Indian Railway Company for the half-year ending 30th June 1865, and that I pass the same with the exception of the amount above noted as objectionable, *viz.*, Rs. 2,12,491-11-4.

JOHN ROBINSON,
Auditor.

EAST INDIAN RAILWAY COMPANY.

REVENUE RECEIPTS. AMOUNT OF TOTAL TRANSACTIONS OF REVENUE FOR THE HALF-YEAR ENDING 30TH JUNE 1865. REVENUE PAYMENTS.

1865.	PROCEEDS OF SALES.	GOVERNMENT TRAFFIC.	EARNINGS.	ADVANCES AND OTHER MISCELLANEOUS RECEIPTS.	CONSTRUCTION ACCOUNT.	BALANCES.	1865.	GOVERNMENT TRAFFIC.	CAPITAL ACCOUNT.	SUNDRIES.	BALANCE.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
January...	.....	6,85,523 8 2	14,83,669 12 6	31,735 3 11	.....	8,60,599 10 9	January...	15,29,440 12 0	.....	5,32,457 6 7	
February..	60 0 0	7,04,677 0 1	14,25,131 5 11	3,650 7 0	.....		February...	14,84,653 10 5	.....	5,98,017 14 7	
March ...	138 10 0	5,84,571 0 3	48,59,537 8 8	69,599 9 0	.....		March ...	40,45,185 0 7	.....	6,37,137 8 0	
April ...	.....	.....	14,03,080 1 7	756 0 0	6,07,041 10 6		April ...	17,60,350 8 3	.....	2,42,235 15 0	
May ...	.....	17,52,734 5 0	23,35,184 7 8	888 7 0	21,00,000 0 0		May ...	18,75,434 5 6	2,07,041 10 6	19,00,506 10 7	
June ...	.....	8,97,860 11 10	18,38,130 4 6	83,681 5 1	18,12,883 11 6		June ...	13,70,294 10 0	4,12,883 11 6	6,29,648 9 6	8,51,180 1 4
	198 10 0	46,25,366 9 4	1,34,82,493 8 7	1,89,366 1 2	45,20,525 6 0	8,60,599 10 9		1,30,65,540 9 9	6,20,525 6 0	45,41,203 12 9	8,51,180 1 4
	46,25,366 9 4							6,20,525 6 0			
	1,34,82,493 8 7							45,41,203 12 9			
	1,89,366 1 2										
	9,20,525 6 0										
	1,82,77,950 3 1										
Balance...	8,60,599 10 10						Balance...	1,82,87,369 12 6			
								8,51,180 1 4			
Total ...	1,91,38,549 13 10						Total ...	1,91,38,549 13 10			

EAST INDIAN RAILWAY COMPANY.

CONSTRUCTION, MAIN LINE.

MONTHS, 1865.	GROSS CASH EXPENDED.	EXPENDED WITHOUT PRE-AUDIT.	PRE-AUDITED EXPENDITURE.	VOUCHERS PRODUCED FOR	UNVOUCHED FOR	SHARES.	INTEREST.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
January	3,89,300 15 7	66,101 2 2	3,23,199 13 5	3,89,259 12 4	41 3 3	490 14 6	6,465 2 5
February	9,67,896 4 6	76,100 3 3	8,31,496 1 3	9,07,570 12 3	325 8 3	.....	55,589 12 5
March	3,64,227 0 6	34,892 1 3	3,29,334 15 3	3,63,743 6 9	483 9 9	1,745 7 1	2,963 0 5
April	3,10,932 3 9	5,184 10 3	3,05,747 9 6	3,10,181 3 2	751 0 7	1,429 1 4	44,682 5 1
May	10,03,371 7 6	2,84,611 8 4	7,18,759 15 2	9,925,89 10 10	10,781 12 8	13,112 10 7	884 7 10
June	15,33,966 10 6	2,59,506 14 6	12,74,459 12 0	14,18,029 13 6	1,15,936 13 0	54 8 8	642 12 3
Total ...	45,09,694 10 4	7,26,696 7 9	37,82,998 2 7	43,81,374 10 10	1,28,319 15 6	16,832 10 2	1,11,227 8 5

REVENUE, MAIN LINE.

January	Rs. A. P. 20,61,898 2 7	.....	Rs. A. P. 20,61,898 2 7	Rs. A. P. 20,61,076 12 10	Rs. A. P. 821 5 9		
February	20,82,873 9 0	.....	20,82,873 9 0	20,80,818 4 1	2,055 4 11		
March	56,82,322 4 4	.....	56,82,322 4 4	56,75,221 3 11	7,101 0 5		
April	20,03,566 3 0	.....	20,03,566 3 0	20,00,034 4 7	3,531 14 5		
May	40,43,882 10 7	.....	40,43,882 10 7	39,85,097 9 3	58,785 1 4		
June	24,12,826 15 0	.....	24,12,826 15 0	22,72,637 12 3	1,40,189 2 9		
Total ...	1,82,87,369 12 6	.....	1,82,87,369 12 6	1,80,74885 14 11	2,12,183 13 7		

CONSTRUCTION, JUBBULPOOR LINE.

January	Rs. A. P. 3,57,498 4 11	Rs. A. P. 5,036 15 5	Rs. A. P. 3,52,461 5 6	Rs. A. P. 3,57,498 4 11	Rs. A. P.		Rs. A. P.
February	5,98,645 10 11	5,269 11 1	5,93,375 15 10	5,98,645 10 11			
March	4,10,969 2 0	300 0 0	4,10,669 2 0	4,10,960 2 0			
April	1,99,287 2 7	.....	1,99,287 2 7	1,99,287 2 7	.....	.....	3,496 5 8
May	5,10,189 7 2	500 0 0	5,10,089 7 2	5,09,026 15 2	1,162 8 0	.....	95 7 3
June	8,29,980 9 3	10,000 0 0	8,19,980 9 3	8,17,127 8 7	12,853 0 8		
Total ...	29,36,570 4 10	21,106 10 6	29,16,463 10 4	29,22,554 12 2	14,015 8 8	.....	3,531 12 11

NOTE.—Cash Columns 2 and 5 are amounts objected to as per head of Column.
J. R.

I hereby certify that the above is a true copy of the certificates granted by me on the Cash Books, and represents the amount passed by me up to this date.

CALCUTTA,
21*st July*, 1865.

JOHN ROBINSON,
Auditor.

EAST INDIAN RAILWAY COMPANY.

BALANCE ON 30TH JUNE 1865 OF TRAFFIC ACCOUNT AS PER LEDGER.

	HALF-YEAR ENDING 31ST DECEMBER 1864.			HALF-YEAR ENDING 30TH JUNE 1865.			
	Rs.	A.	P.	Rs.	A.	P.	Rs. A. P.
Lower Division	7,49,329	3	6½	11,74,053	8	5½	
Upper Division	9,02,591	11	1	11,49,187	10	9	
				16,51,820	11	7½	23,23,241 3 2½
Gross Earnings, Revenue ...	67,04,607	9	3	89,25,429	0	0	
Steam Ferry ...	45,982	5	7	1,35,274	5	3	
				68,40,677	14	10	90,60,703 5 3
				84,92,498	13	5½	1,13,83,944 8 5½
Cash realised Account, Lower Division	42,46,992	14	9				
Cash realised Account, Upper Division	17,28,641	5	6				
Cash realised Credited Bills receivable	1,76,157	0	10				
Cash realised Steam Ferry Traffic Account	39,567	2	6				
Cash realised Steam bills receivable	666	10	8				
				61,87,665	8	3	64,55,729 8 9
							26,70,133 9 11
							1,74,104 1 9
							1,17,956 10 1
Cash paid to Government Account, Lower Division ...	41,16,687	6	10				.....
				71,98,439	12	1	
Cash paid to Government Account, Upper Division ...	17,80,589	11	5				
				25,80,884	7	8	
				58,47,277	1	3	97,88,324 3 9

CALCUTTA,
1*st November*, 1865.

REPORT by Mr. KELLNER on the appro
tion audit of the accounts of Railway
Bengal to the 30th June 1865, with
penalties.

Dated 25th October, 1865.

Calcutta:
PUBLIC WORKS DEPARTMENT PRESS.
1866.

No. 99 A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Account.

FORT WILLIAM, JANUARY 23, 1866.

Appropriation Audit of Railway Accounts in Bengal.

Read the undermentioned papers:—

Public Works Proceedings No. 592 A, dated 3rd October 1864, making proposals for appropriation audit of Railway expenditure.

Financial Department Proceedings No. 4178, dated 24th December 1864, approving of these proposals.

Public Works Resolution Nos. 477—81 A, dated 30th May 1865, regarding appropriation audit of Railway expenditure in Bengal.

Public Works Resolution Nos. 482—9 A, dated 30th May 1865, regarding Railway appropriation audit throughout India.

Read also—

The annexed Report by Mr. G. W. Kellner, Assistant Accountant General, Public Works Department, on the appropriation audit of the accounts of Railways in Bengal to the 30th June 1865.

RESOLUTION.—The Governor General in Council observes with satisfaction the progress made in the introduction of the system of appropriation audit on the Railways in Bengal under Mr. G. W. Kellner, the Assistant Accountant General of the Public Works Department.

2. In reviewing the Report the points requiring notice may best be remarked on in connection with the paragraphs of Mr. Kellner's Report in which they are referred to.

CALCUTTA AND SOUTH-EASTERN RAILWAY.

3. Para. 9 of Report.—The sum of Rs. 21,479, due from Capital to Revenue Account, should be at once adjusted.

4. Para. 10.—The value of stores imported from England and expended for Revenue purposes, should unquestionably be debited to the Revenue Account. The expense of the Home Board should also be ratably charged to Revenue, as proposed. On the whole the fairest way of apportioning general charges seems to be to divide them in the ratio of Capital expenditure to the sum of Revenue working expenses and receipts.

5. Para. 11.—The correct mode of adjusting Income Tax deductions is that pointed out, and the discrepancy noticed should be corrected.

6. Para. 12.—The sale proceeds of fuel and stores should be paid into the Government Treasury, in accordance with the contract and in view to financial regularity.

7. Para. 13.—The deposits and forfeited shares in the Oriental L... should be paid to Government. Fines should be paid to Government, and deducted from the charges of the Department in which they occur.

8. Para. 14.—The course followed on the Eastern Bengal Railway should be adopted as far as possible on all the Railways. A separate enquiry on this subject is about to be made, *vide* No. 54 R of the 10th instant.

9. Para. 16.—An explanation regarding the treatment of Port Canning landing charges should be furnished.

10. Para. 17.—The Government of India observes with satisfaction the large reduction effected in the inefficient balance. The further progress made should be reported.

EASTERN BENGAL RAILWAY.

11. Para. 26.—The river service expenses should be included in the accounts of each half-year.

12. Para. 27.—See remarks on para. 12.

13. Para. 28.—The question whether *all* stores shall be purchased from Capital, and how the actual consumption shall be distributed between Revenue and Capital, will be disposed of separately.

14. Para. 29.—See remarks on para. 10 as to the inclusion and method of charging the expenses of home management.

15. Para. 30.—Adjustment of payments in the case of Ham *versus* the Eastern Bengal Railway Company, may now be effected under the orders recently passed upon the case.

16. Para. 33.—Mr. Kellner's favourable Report of the general state of the accounts of this Railway is received with much satisfaction by the Government of India.

EAST INDIAN RAILWAY.

17. Para. 35.—The Consulting Engineer should report whether the expectations of the Railway Officers with regard to adjustment of outstandings have been fulfilled. The Government of India desires that attention may be drawn to the importance and absolute necessity of a correct adjustment of accounts between Revenue and Capital at the end of each half-year at least.

18. Para. 36.—Every endeavour should be made to keep down the amount of these outstandings. Arrangements have lately been made in the Military Department for early settlement of claims due by Government. The outstandings by private Firms and Companies seem needlessly large.

19. Para. 37.—The delay in the audit and recoupment of Revenue charges has been great. If there are any removable causes, which operat prejudicially, they should be represented; for the working expenses should be recouped to the Company within two months at most from their being incurred.

20. Para. 38.—Income Tax should be paid over to Government.

21. Para. 39.—See remarks on para. 13.

22. Para. 40.—The question regarding the place at which the earnings of the Upper Division shall be paid in, is now before the Financial Department.

23. Para. 41.—The charges for stores appear to have been large. The necessity for such large purchases should be closely considered.

24. Para. 42.—The cash balance also seems to be very large, and the necessity for it should be reported on by the Consulting Engineer.

25. Para. 43.—The Agent would appear to have ordered payments to the amount of ten lakhs of Rupees in one year, without authority. This circumstance requires to be explained, and the Consulting Engineer should report on it also.

26. Paras. 44 to 47.—The present system evidently needs to be modified, and the plan recommended in para. 46 seems convenient. So long as pre-audit is kept up, the personal accounts of disbursers should be debited for all cheques paid to them by the Agent, and on their producing accounts with proofs of payments, they should be relieved, and heads of service debited.

27. Para. 49.—The Governor General in Council hopes that continued progress is being made in the reduction of the inefficient balance.

ORDER.—Ordered, that copies of the above Resolution, and of Mr. Kellner's Report, be forwarded to the Government of Bengal, and the Accountant General, Public Works Department, for information and guidance, and to the Financial Department for information.

Also, that copies be forwarded to the Governments marginally noted, for information.

Madras. | N. W. Provinces.
Bombay. | Punjab.

Lieut.-Col., R. A.,
Secy. to the Govt. of India.

To Secretary to Government of Madras
& the Department
Railway Branch

1866

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Govt Gen[l] for February

ACCOUNT.

To

Vuderection Offg Govt of Bengal

Public Works Department.

Railway Branch.

No. 89. A.

Dated January 23, 1866.

Received Jan[y] 29 "

E/1

Appropriation Audit of Railway Accounts in Bengal.

No. 579 - 17th Feby 1866.

Witte on Oder

No 579

Comm[d] to the

Com Engineer for

Railways for information

Fort St George
17th Feby 1866

2 to Com Engr for Rep
with 1 Encl

12

Accts 17/2/66

22-2-66