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MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 443 Press ~~Mis.~~

131-32

Dated 8 2 1870.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 8th February 1870.

No. 131. Read the following letter from the Officiating Secretary to the Government of India, Public Works Department, (Account—Railway,) to the Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Fort William, 25th January 1870, No. 24 A-R:—

Rules for Accounts of Railway Department relating to transactions with Guaranteed Railways.

Read:—

Financial Department, Resolution No. 4,378 of 30th October 1869.
Public Works Department, Nos. 350—6 A-R of 7th December 1869.

With reference to the foregoing Resolution of the Financial Department, directing that accounts of Government transactions in connection with Guaranteed Railways should be kept by the Railway Branch of the Public Works Department, the Governor-General in Council is pleased to lay down the following rules and forms for giving effect to this measure, and to direct that they be brought into operation with effect from the beginning of the year 1870-71.

2. It is not expected that the extra work arising from this arrangement will be such as to lead to any increase to the Account Establishments now authorized.

3. Any subsidiary instructions necessary for the purpose will be issued by the Accountant-General, Public Works Department, whose duty it will be to arrange that this new branch of the Departmental accounts is conducted with the same regularity and precision as is prescribed for all other parts thereof.

Order.—Ordered that a copy of this Resolution be forwarded to the Governments and Administration noted in the margin, and also to the Accountant-General, Public Works Department, for information and guidance, and that a copy be sent to Financial Department for information.

Bengal. Madras. Bombay. Punjab. Oudh.

(Signed) R. STRACHEY, Colonel, R.E.,
Offg. Secretary to the Govt. of India.

No. 132. Order thereon, 8th February 1870, No. 443.

RAILWAY, No. 9.

Communicated to the Consulting Engineer for Railways for information and guidance in continuation of G. O., No. 232, dated 20th January 1870.

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

To the Consulting Engineer for Railways, with three copies of the Rules.
" Controller of Public Works Accounts.
" Accountant-General.
" Financial Department.
" Revenue Department.

Exd. J. Wright.

RULES for Accounts of Railway Department relating to transactions with Guaranteed Railways.

1. The transactions relating to Guaranteed Railways, which appear in the Government Accounts, are as follows :—

IN RESPECT OF CAPITAL.

1.—Advances from the Treasury on Capital Account.
2.—Refunds to the Treasury on Capital Account.
3.—Capital subscribed in India.

IN RESPECT OF REVENUE.

4.—Revenue Advance Account.
5.—Revenue Account.
6.—Account of Interest on Revenue Balances.
7.—Guaranteed Interest Account.

2. For the purpose of properly recording these transactions, the following Registers and Accounts will be kept up in the Consulting Engineer's Office in respect of each Railway under his supervision.

3. I.—Abstract of Receipts in, and Payments from, Government Treasuries on account of Capital [Form No. I]. This form shows all the entries of the month in respect of the Capital Account. The advances shown therein should be checked by the return of Cheques [Form No. IX], and the payments into the Treasury by the Treasury Pass Book.

4. II.—Abstract of Receipts in, and Payments from, Government Treasuries on account of Revenue [Form No. II.]

5. III.—Register of Interest on Revenue Balances [Form No. III.] This will be posted half-yearly on a statement rendered by the Railway Company and checked by the Examiner.

6. IV.—Register of Guaranteed Interest payable on the paid-up Capital of the Company and of Interest paid in India [Form No. IV.] The entries on the left of this Register will be obtained half-yearly from the Accountant General, Public Works Department, and those on the right from the provincial Accountant General, the amounts being compared with the corresponding entries in the books of the Railway Company.

7. Journal [Form No. V.] The monthly entries in this will be as follows :—

Capital Advance Account *Dr.* to Treasury, for Advances.
Treasury *Dr.* to Capital Advance Account, for Refunds, &c., and for Shares paid in India.
Revenue Advance Account *Dr.* to Treasury, for Advances.
Treasury *Dr.* to Revenue Advance Account, for Refunds, &c.
Revenue Account *Dr.* to Revenue Advance Account, for expenditure passed by Consulting Engineer.
Treasury *Dr.* to Revenue Account, for gross Traffic Receipts paid in.

And there will be (half-yearly.)—

Guaranteed Interest *Dr.* to Treasury, for Guaranteed Interest paid to Shareholders.
Guaranteed Interest *Dr.* to Account Current, London, for amount transferred to London in liquidation of debt.
Treasury *Dr.* to Revenue Account, for Interest on Balances of Traffic Receipts paid into the Treasury.

8. The closing half-yearly entries are shown in the form.

9. The Ledger [Form No. VI.] contains the following heads :—

1.—Government.
2.—Grant (for Loss by Exchange).
3.—Revenue, Imperial (for Gain by Exchange).
4.—Treasury.
5.—Capital Advance Account.
6.—Revenue Advance Account.
7.—Revenue Account.
8.—Account Current, London.
9.—Guaranteed Interest.
10.—Balance.

10. There will be separate accounts for the heads detailed for each Railway, either in the same or in separate books as may be convenient.

11. These accounts will record the entries in the Government Treasury books arising out of its transactions in connection with Guaranteed Railway Companies, including those relating to the loss and gain by Railway exchange, which form a part of the accounts of the Public Works Department. For the purpose of obtaining the Journal entries of the latter, a Register will be kept of loss and gain by exchange [Form No. VII.]

12. This loss and gain are the loss and gain occurring during the financial year, and must be determined on the transactions which actually take place within that period. Those relating to the Capital Account may be at once obtained from Form No. I. With respect to the gain or net traffic earnings, if those earnings were simply the difference between the gross traffic receipts paid in, and the gross sums expended, the item could be at once obtained from the entries in the Government books relating thereto. But the actual net earnings can only be ascertained after certain adjustments are made in the Railway books.

13. It will therefore be necessary for the Railway Companies to prepare accounts of their Revenue transactions for the quarters ending 31st March and 30th September, on which the Consulting Engineers shall declare net profits, in accordance with the orders laid down on the subject, with this exception, that only such earnings as have been actually realized and paid into the Government treasury up to the end of the quarter shall be taken into account, no additional time being allowed for collection. These quarterly accounts should reach the Government of India in the Public Works Department and also the Accountant General, Public Works Department, by the 1st June and 1st December at latest.

14. The method of closing the books yearly is shown by the specimen entries.

15. In order to ensure complete accordance between the Consulting Engineer's books, and consequently those of the Railway Company, and the corresponding accounts of the provincial Accountant General, a monthly account will be exchanged between the latter and the Consulting Engineer [Form No. X.] This account should be exchanged by the 10th of the ensuing month at latest. Any discrepancies should be at once enquired into and adjusted.

16. The Consulting Engineer will also make the following returns to the provincial Accountant General :—

Requisition for Cash Advances [Form No. VIII.]
Return of Cheques drawn by Railway Company [Form No. IX.]
Advice of Monthly Audit of Revenue Accounts [Form No. XI.]

[The above are already in use under the Rules of 1866.]

17. The returns to the Accountant General, Public Works Department, will be as follows :—

Copy of Journal Entries for Month.
Advice of Monthly Audit of Accounts, Capital and Revenue [Forms Nos. XI & XII.]

18. The closing of the Consulting Engineer's books for the year must necessarily follow the declaration of the Revenue Account for the second half-year, and the profits of this account cannot be determined under present rules until the receipts of the succeeding two months have been realized, so that the account must be at least two months after date, but it is expected that it will always be rendered before the end of the third month after the close of the year.

19. The Consulting Engineer will continue to render to the Accountant General, Public Works Department—

Copy of Monthly Account of each Railway Company [Form No. XIII.]
Copy of Examiner's Audit Statement [Form No. XIV.]

He will also continue to keep up a Register of sums passed to Capital Account [Form No. XV.] and of sums disallowed therefrom and from the Revenue Account [Form No. XVI.]

20. An Annual Account will also be rendered by each Government to the Government of India [Form No. XVII.] This is to show the transactions between Government and the Railway Company in respect of the following accounts, for the financial year as compared with the estimates for the same period :—

1.—Advances from Treasury for Capital Expenses.
2.—Gross Payments into Treasury for Traffic Earnings.
3.—Advances for Working Expenses.
4.—Loss by Exchange.
5.—Gain by Exchange.
6.—Guaranteed Interest payable in India.

21. This account should be accompanied by a report explanatory of any differences between the estimated and actual transactions of the year.

FORM No. I.

_____ RAILWAY.

Receipts in and payments from Government Treasuries on account of Capital.

RECEIPTS.			Date.	PAYMENTS.	REMARKS.
Shares paid in India bearing Interest.	Payments on Capital Account not bearing Interest.	Total Receipts on Capital Account.		Construction Advances in Cash and Bills.	
Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	
5,000 0 0	...	5,000 0 0	April 4 ...	5,000 0 0	
...	...	...	„ 7 ...	20,000 0 0	
4,000 0 0	...	4,000 0 0	„ 9 ...	...	
2,000 0 0	...	2,000 0 0	„ 12 ...	15,000 8 0	
5,000 0 0	...	5,000 0 0	„ 15 ...	...	
6,000 0 0	...	6,000 0 0	„ 16 ...	...	
...	...	...	„ 17 ..	1,00,000 0 0	
...	825 8 0	825 8 0	„ 23 ...	...	
3,000 0 0	...	3,000 0 0	„ 25 ...	...	
...	...	...	„ 29 ...	10,000 0 0	
25,000 0 0	825 8 0	25,825 8 0	TOTAL ...	1,50,000 8 0	
			May ...		

FORM No. II.

_____ RAILWAY.

Receipts in and Payments from Government Treasuries on Account of Revenue.

Gross Traffic Earnings paid into Treasury.			Refunds, &c.		Total.		Date.	Advances for Working Expenses from Government Treasuries.			Remarks.
Rs.	A.	P.	Rs.	A. P.	Rs.	A. P.		Rs.	A.	P.	
500	4	0	...		500	4 0	April 3 ...	10,000	0	0	
8,000	0	0	150	8 0	8,150	8 0	„ 4 ...	10,000	0	0	
1,000	0	0	...		1,000	0 0	„ 5 ...	5,000	0	0	
2,000	0	0	...		2,000	0 0	„ 6 ...	...			
2,000	0	0	...		2,000	0 0	„ 7 ...	...			
4,000	0	0	250	8 0	4,250	8 0	„ 8 ...	...			
1,000	0	0	...		1,000	0 0	„ 9 ...	...			
5,000	0	0	457	12 0	5,457	12 0	„ 11 ...	10,000	0	0	
10,000	0	0	...		10,000	0 0	„ 12 ...	...			
10,000	0	0	...		10,000	0 0	„ 13 ...	...			
20,000	0	0	...		20,000	0 0	„ 14 ...	...			
5,000	0	0	...		5,000	0 0	„ 17 ...	...			
5,000	0	0	640	8 0	5,640	8 0	„ 18 ...	...			
10,000	0	0	...		10,000	0 0	„ 19 ...	...			
10,000	0	0	...		10,000	0 0	„ 20 ...	25,000	0	0	
10,000	0	0	...		10,000	0 0	„ 21 ...	...			
16,000	0	0	...		16,000	0 0	„ 22 ...	...			
19,000	8	0	...		19,000	8 0	„ 23 ...	...			
5,000	0	0	...		5,000	0 0	„ 24 ...	...			
8,000	0	0	...		8,000	0 0	„ 25 ...	...			
2,000	0	0	...		2,000	0 0	„ 26 ...	...			
5,000	0	0	...		5,000	0 0	„ 27 ...	...			
10,000	0	0	...		10,000	0 0	„ 28 ...	10,000	0	0	
4,000	0	0	...		4,000	0 0	„ 29 ...	...			
6,000	0	0	...		6,000	0 0	„ 30 ...	...			
1,78,500	12	0	1,429	4 0	1,80,000	0 0	TOTAL ...	1,00,000	0	0	
							May ...				

FORM No. III.

_____ RAILWAY.

Account of Interest on the net Revenue Balances during the half-year ending 30th June.

MONTHS.	Advances for Working Expenses.	Traffic Receipts paid into Government Treasuries.	Balance at the end of each month.	Interest for months.	Amount of Interest on Credit Balances.	Amount of Interest on Debit Balances.	Net Interest.
January ...	1,00,000	1,80,000	80,000	5 Months ...	1,666 10 8	...	
February ...	1,28,000	1,50,000	22,000	4 „ ...	366 10 8	...	
March ...	1,14,000	1,13,000	1,000	3 „ ...	...	12 8 0	
April ...	1,23,000	1,30,000	7,000	2 „ ...	58 5 4	...	
May ...	1,33,000	1,49,000	16,000	1 „ ...	66 10 8	...	
June ...	1,23,000	1,00,000	...	...	...	...	
				TOTAL ...	2,158 5 4	12 8 0	2,145 13 4

FORM No. IV.

_____RAILWAY.

Register of Payments on account of Guaranteed Interest.

Paid up Capital.	Guaranteed Interest payable thereon.		Payment of Guaranteed Interest in India.
		For half-year ending	
		TOTAL FOR THE HALF-YEAR ...	

FORM No. V.

A_____RAILWAY.

Journal 1869-70.

Rs. A. P.			Rs. A. P.
	OPENING BALANCES.		
30,000 0 0	REVENUE ADVANCE ACCOUNT *Dr.* TO SUNDRIES—		
	Government		10,000 0 0
	Revenue Account		20,000 0 0
	OPENING ENTRIES.		
	GOVERNMENT *Dr.* TO BUDGET GRANT—		
70,000 0 0	For Loss by Exchange		70,000 0 0
1,00,000 0 0			1,00,000 0 0
	APRIL 1869.		
	CAPITAL ADVANCE ACCOUNT *Dr.* TO TREASURY—		
1,50,000 8 0	For Advances made during the month		1,50,000 8 0
25,825 8 0	TREASURY *Dr.* TO CAPITAL ADVANCE ACCOUNT—		
	For Refunds	825 8 0	
	For Capital subscribed in India ...	25,000 0 0	25,825 8 0
	REVENUE ADVANCE ACCOUNT *Dr.* TO TREASURY—		
1,00,000 0 0	For Advances made during the month		1,00,000 0 0
1,80,000 0 0	TREASURY *Dr.* TO REVENUE ACCOUNT—		
	For gross Traffic Receipts paid into Treasury	1,78,500 12 0	
	For Refunds	1,499 4 0	1,80,000 0 0
	REVENUE ACCOUNT *Dr.* TO REVENUE ADVANCE ACCOUNT—		
98,000 0 0	For Expenditure passed by Consulting Engineer during the month		98,000 0 0
5,53,826 0 0	TOTAL ...		5,53,826 0 0
	MAY 1869.		
	CAPITAL ADVANCE ACCOUNT *Dr.* TO TREASURY—		
1,25,000 8 6	For Advances made during the month		1,25,000 8 6
15,211 0 0	TREASURY *Dr.* TO CAPITAL ADVANCE ACCOUNT—		
	For Refunds	211 0 0	
	For Capital subscribed in India ...	15,000 0 0	15,211 0 0
	REVENUE ADVANCE ACCOUNT *Dr.* TO TREASURY—		
1,28,000 0 0	For Advances made during the month		1,28,000 0 0
1,50,000 0 0	TREASURY *Dr.* TO REVENUE ACCOUNT—		
	For gross Traffic Receipts paid into Treasury		1,50,000 0 0
	REVENUE ACCOUNT *Dr.* TO REVENUE ADVANCE ACCOUNT—		
1,30,000 0 0	For Expenditure passed by Consulting Engineer ...		1,30,000 0 0
5,48,211 8 6	TOTAL ...		5,48,211 8 6

Rs.	A.	P.	MARCH 1870.	Rs.	A.	P.
			CAPITAL ADVANCE ACCOUNT *Dr.* TO TREASURY—			
6,05,801	9	6	For Advances made during the month	6,05,801	9	6
2,150	0	0	TREASURY *Dr.* TO CAPITAL ADVANCE ACCOUNT—			
			For Refunds ...			
			For Capital subscribed in India ... 150 0 0 / 2,000 0 0	2,150	0	0
4,93,000	0	0	REVENUE ADVANCE ACCOUNT *Dr.* TO TREASURY—			
			For Advances made during the month	4,93,000	0	0
5,32,000	2	8	TREASURY *Dr.* TO REVENUE ACCOUNT—			
			For gross Traffic Receipts paid into Treasury	5,32,000	2	8
			REVENUE ACCOUNT *Dr.* TO REVENUE ADVANCE ACCOUNT—			
4,69,000	0	0	For Expenditure passed by Consulting Engineer ...	4,69,000	0	0
21,01,951	12	2	TOTAL ...	21,01,951	12	2
			CLOSING ENTRIES.			
			GUARANTEED INTEREST *Dr.* TO TREASURY—			
12,500	0	0	For guaranteed Interest paid to Shareholders during the half year	12,500	0	0
			TREASURY *Dr.* TO REVENUE ACCOUNT—			
2,145	13	4	For Interest on Revenue Balances during the half year ...	2,145	13	4
			REVENUE ACCOUNT *Dr.* TO GUARANTEED INTEREST ACCOUNT—			
1,47,146	0	0	For net Revenue of the (half) year	1,47,146	0	0
1,34,646	0	0	GUARANTEED INTEREST ACCOUNT *Dr.* TO SUNDRIES—			
			Account London	1,23,425	8	0
			Revenue, Imperial (Gain by Exchange)	11,220	8	0
			SUNDRIES *Dr.* TO CAPITAL ADVANCE ACCOUNT—	8,37,616	2	0
7,67,814	12	6	Account London			
69,801	5	6	Budget Grant (Loss by Exchange)			
			BUDGET GRANT *Dr.* TO GOVERNMENT—			
198	10	6	For Saving	198	10	6
			GOVERNMENT *Dr.* TO ACCOUNT LONDON—			
6,44,389	4	6	To close the latter Account	6,44,389	4	6
			SUNDRIES *Dr.* TO GOVERNMENT—	7,18,190	10	0
7,06,970	2	0	Treasury			
11,220	8	0	Revenue, Imperial			
			SUNDRIES *Dr.* TO SUNDRIES—			
			For Closing Balances—			
14,000	0	0	Government	14,000	0	0
40,000	0	0	Revenue Account	40,000	0	0
54,000	0	0	Revenue Advance Account	54,000	0	0
26,04,832	8	4	TOTAL ...	26,04,832	8	4

FORM No. VI.

RAILWAY.

LEDGER 1869-70.

Government.

Dr.							*Cr.*
					Balance ...		10,000 0 0
1869 April	To Grant ...	.....	70,000 0 0	1870 March	By Grant ...	198 10 6	198 10 6
1870 March	„ Account Current, London...	.....	6,44,389 4 6		By Sundries ...	.....	7,18,190 10 0
	Balance ...	.....	14,000 0 0				7,28,389 4 6
			7,28,389 4 6				

Grant (for Loss by Exchange).

Dr.							*Cr.*
1870 March	To Capital Advance Account	69,801 5 6	69,801 5 6	1869 April	By Government	.....	70,000 0 0
	To Government (saving) ...	.....	198 10 6				
			70,000 0 0				70,000 0 0

Revenue, Imperial (Gain by Exchange).

Dr.							*Cr.*
				1870 March	By Guaranteed Interest ...	11,220 8 0	11,220 8 0
1870 March	To Government	.....	11,220 8 0				11,220 8 0
			11,220 8 0				

Dr. *Treasury.* *Cr.*

1869 April	To Capital Advance Account	25,825 8 0		1869 April	By Capital Advance Account	1,50,000 8 0	
	„ Revenue Account ...	1,80,000 0 0	2,05,825 8 0		„ Revenue Advance Account	1,00,000 0 0	2,50,000 8 0
May	To Capital Advance Account	15,211 0 0		May	By Capital Advance Account	1,25,000 8 6	
	„ Revenue Account ...	1,50,000 0 0	1,65,211 0 0		„ Revenue Advance Account	1,28,000 0 0	2,53,000 8 6
1870 March	To Capital Advance Account	2,150 0 0		1870 March	By Capital Advance Account	6,05,801 9 6	
	„ Revenue Account ...	5,32,000 2 8	5,34,150 2 8		„ Revenue Advance Account	4,93,000 0 0	10,98,801 9 6
	To Revenue Account ...	.....	2,145 13 4		By Guaranteed Interest ...	.....	12,500 0 0
	„ Government	.....	7,06,970 2 0				
			16,14,302 10 0				16,14,302 10 0

Dr. *Capital Advance Account.* *Cr.*

1869 April	To Treasury ...	1,50,000 8 0	1,50,000 8 0	1869 April	By Treasury ...	25,825 8 0	25,825 8 0
May	To Treasury ...	1,25,000 8 6	1,25,000 8 6	May	By Treasury ...	15,211 0 0	15,211 0 0
1870 March	To Treasury ...	6,05,801 9 6	6,05,801 9 6	1870 March	By Treasury ...	2,150 0 0	2,150 0 0
					By Sundries ...	.....	8,37,616 2 0
			8,80,802 10 0				8,80,802 10 0

Dr. *Revenue Advance Account.* *Cr.*

	To Balance ...	.....	30,000 0 0	1869 April	By Revenue Account ...	98,000 0 0	98,000 0 0
1869 April	To Treasury ...	1,00,000 0 0	1,00,000 0 0	May	By Revenue Account ...	1,30,000 0 0	1,30,000 0 0
May	To Treasury ...	1,28,000 0 0	1,28,000 0 0				
1870 March	To Treasury ...	4,93,000 0 0	4,93,000 0 0	1870 March	By Revenue Account ...	4,69,000 0 0	4,69,000 0 0
					Balance ...	.....	54,000 0 0
			7,51,000 0 0				7,51,000 0 0

Dr. *Revenue Account.* *Cr.*

					By Balance ...	.....	20,000 0 0
1869 April	To Revenue Advance Account	98,000 0 0	98,000 0 0	1869 April	By Treasury ...	1,80,000 0 0	1,80,000 0 0
May	To Revenue Advance Account	1,30,000 0 0	1,30,000 0 0	May	By Treasury ...	1,50,000 0 0	1,50,000 0 0
1870 March	To Revenue Advance Account	4,69,000 0 0	4,69,000 0 0	1870 March	By Treasury ...	5,32,000 2 8	5,32,000 2 8
	To Guaranteed Interest ...	.....	1,47,146 0 0		By Treasury ...	.....	2,145 13 4
	To Balance ...	.....	40,000 0 0				
			8,84,146 0 0				8,84,146 0 0

Dr. *Guaranteed Interest.* *Cr.*

1870 March	To Treasury ...	12,500 0 0		1870 March	By Revenue Account ...	1,47,146 0 0	1,47,146 0 0
	„ Sundries ...	1,34,646 0 0	1,47,146 0 0				
			1,47,146 0 0				1,47,146 0 0

Dr. *Account Current, London.* *Cr.*

1870 March	To Capital Advance Account	7,67,814 12 6	7,67,814 12 6	1870 March	By Guaranteed Interest ...	1,23,425 8 0	1,23,425 8 0
					By Government	.....	6,44,389 4 6
			7,67,814 12 6				7,67,814 12 6

Dr. *Balance.* *Cr.*

1870 March	To Revenue Advance Account	54,000 0 0		1870 March	By Government	14,000 0 0	
			54,000 0 0		„ Revenue Account ...	40,000 0 0	54,000 0 0
			54,000 0 0				54,000 0 0

14

FORM No. VII.

RAILWAY.

Register of Loss and Gain by Railway Exchange (Capital).

MONTHS.	Receipts on Capital Account.	Payments on Capital Account.	Net Payments or Receipts.	Loss.	Gain.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1869 ...	25,825 8 0	1,50,000 8 0	1,24,175 0 0	10,347 14 8	...
May „ ...	15,211 0 0	1,25,000 8 6	1,09,789 8 6	9,149 2 1	...
March 1870 ...	2,150 0 0	6,05,801 9 6	6,03,651 9 6	50,304 4 9	...
TOTAL ...	43,186 8 0	8,80,802 10 0	8,37,616 2 0	69,801 5 6	...

[Gain would accrue on this account if the receipts (or repayments) on Capital Account were in excess of the payment thereon.]

15

FORM No. VIII.

_____ RAILWAY.

Requisition on the Government for Cash Advances for the month of June 18

RAILWAY COMPANY'S OFFICE, 14th MAY 18

	Capital.	Revenue.	TOTAL.
Cash Balance on 1st April			
Amount received in April			
TOTAL ...			
Amount actually expended in April			
Balance in hand on 1st May			
Amount received for May			
TOTAL ...			
Estimated Expenditure in May			
Estimated Balance on 1st June			
Amount now applied for...			7,50,000

It is requested that credit may be afforded on the following Treasuries :—

	Capital.	Revenue.	TOTAL.
Calcutta, by Credit Order on Bank of Bengal			
Allahabad ditto Branch ditto... ...			
Allyghur, by Letter of Credit on Treasury			
Jubbulpoor ditto ditto			
TOTAL ...			7,50,000

C. D.
Chief Auditor,
Railway

A. B.
Agent,
Railway.

Sanction is granted to this requisition to the extent of Rs. (7,50,000) seven lakhs and fifty thousand, on the Treasuries indicated.

CONSULTING ENGINEER'S OFFICE,
The 15th May 18

No.

To
THE ACCOUNTANT GENERAL TO THE GOVERNMENT OF _____
16

E. F.,
Consulting Engineer.

FORM No. IX.

Return by (Consulting Engineer) of Cheques drawn by _____ *Railway Company during the Month of April* 18 *on the undermentioned Treasuries.*

Letter of Credit.	Amount.	Cheques drawn.	No.	Amount.
	Rs. A. P.	CONSTRUCTION.		Rs. A. P.
Balance brought forward ...	10,000 0 0	On Allyghur Treasury ...	A 21	2,000 0 0
		Ditto ditto ...	„ 23	2,000 0 0
Amount of Letter of Credit on Allyghur Treasury	20,000 0 0	Ditto ditto ...	„ 24	2,000 0 0
		Ditto ditto ...	„ 26	4,105 0 0
Amount of Letter of Credit on Etawah Treasury	10,000 0 0	On Etawah ditto ...	E 28	1,000 0 0
		Ditto ditto ...	„ 29	1,000 0 0
Amount of Letter of Credit on Bank of Bengal (Delhi Branch) ...	10,000 0 0	Ditto ditto ...	„ 32	4,000 0 0
		On Bank of Bengal (Delhi) ...	D 34	3,000 0 0
		Ditto ditto ...	„ 35	3,000 0 0
			&c.	
		TOTAL CONSTRUCTION ...	...	22,105 0 0
		REVENUE.		
		On Allyghur Treasury ...	A 22	2,500 0 0
		Ditto ditto ...	„ 25	2,000 0 0
		Ditto ditto ...	„ 27	2,500 0 0
		On Etawah ditto ...	E 30	4,800 0 0
		Ditto ditto ...	„ 31	2,200 0 0
		On Bank of Bengal (Delhi) ...	D 33	2,925 0 0
		Ditto ditto ...	...	&c.
		TOTAL REVENUE ...	...	16,925 0 0
		Total Construction and Revenue ...	...	39,030 0 0
		Balance undrawn ...	...	10,970 0 0
TOTAL ...	50,000 0 0	TOTAL ...	...	50,000 0 0

ABSTRACT.

	Rs.
Total Cheques drawn as above	39,030
Add unpaid Cheques for previous months	1,520
	40,550
Total paid as per Accountant General's return for April	38,965
DIFFERENCE ...	1,585

UNPAID CHEQUES.

	Rs.
No. 15	350
17	820
19	102
20	313
	1,585

Consulting Engineer.

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FORM No. X.

RAILWAY.

Account Current for the Month of _____ 18 .

Dr. *Cr.*

To Advances on Capital Account		By Capital Advance Account for Refunds	
„ Do. on Revenue Advance Account		„ Ditto ditto for Capital subscribed in India	
„ Guaranteed Interest Account for Interest on paid-up Capital		„ Revenue Account for Traffic Receipts paid into Treasury ...	
		„ Revenue Account for Refunds, &c.	

FORM No. XI.

FROM

THE CONSULTING ENGINEER TO THE GOVT. OF _____
RAILWAY DEPARTMENT,

TO

THE ACCOUNTANT GENERAL,

_____

_____ 18 .

SIR,

I have the honor to inform you that the accounts of the _____ Railway for September 1869, have been audited by me, and to request that the needful credit may be afforded to the Company's Revenue Advance Account, and corresponding debit made to the Revenue Accounts.

	Rs.	Rs.
Balance at debit 1st October		30,000
Sums drawn on Revenue Advance Account during October ...	1,00,000	
Expenditure audited by me and to be charged to Revenue Account	98,000	2,000
Balance		32,000

I enclose an account in the usual form.

I have, &c.,

Consulting Engineer.

Account Current for October 1869.

	Rs. A. P.		Rs. A. P.
To Balance—		By expenditure passed to Revenue Account for September 1869 ...	98,000 0 0
Cash ...	20,000 0 0	*Balance—*	
Unaudited payments ...	10,000 0 0	Cash ...	20,000 0 0
To credit orders, or cheques* drawn during October 1869	1,00,000 0 0	Unaudited expenditure ...	12,000 0 0
TOTAL ...	1,30,000 0 0	TOTAL ...	1,30,000 0 0

* This entry will be compared with the list of cheques noted on the back of the Letter of Credit before transmission of the Account Current to the provincial Accountant General.

FORM No. XII.

TO ACCOUNTANT GENERAL, P. W. DEPT.

Return of Amounts passed by the Consulting Engineer to the Capital Accounts of the several Railways under the Government of during the Month of

Date of Audit.	RAILWAYS.	Month.	AMOUNT.
	Railway (Line) ...	January ...	
	Ditto ditto ...	February ...	
	Railway (Main Line) ...	Ditto ...	
	Railway ...	January ..	
	Ditto ditto ...	Ditto Suppl. ...	
	ABSTRACT.		
	Railway (Main Line) ...		
	Railway (Line) ...		
	Railway ...		

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Consulting Engineer.

FORM No. XIII.

FORM OF MONTHLY

Account of Receipts and Expenditure

RECEIPTS.	Capital.	Revenue.	TOTAL.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cash balance brought forward	...	...	1,20,000 0 0
FROM GOVERNMENT—			
Cash Advances on Credit Order or Cheques against Letter of Credit	6,28,300 0 0	98,350 0 0	7,26,650 0 0
Customs Duty	...	...	...
Guaranteed Interest	2,310 0 0	...	2,310 0 0
Capital raised in India	200 0 0	...	200 0 0
Proceeds of sale of stores	1,250 0 0	...	1,250 0 0
Advances re-paid or covered by value received ...	C 9,250 0 0	1,250 0 0	10,500 0 0
Value of stores used on works and charged *per contra* ...	D 60,000 0 0	...	60,000 0 0
Refunds	2,500 0 0	500 0 0	3,000 0 0
TRAFFIC RECEIPTS—			
Coaching	...	81,000 0 0	...
Merchandise, including demurrage	...	99,000 0 0	...
Electric Telegraph	...	2,000 0 0	...
Miscellaneous...	...	1,000 0 0	1,83,000 0 0
TOTAL ...	7,03,000 0 0	2,83,100 0 0	11,06,910 0 0

C. D.,
Chief Auditor,
_____ *Railway.*

E. F.,
Government Examiner.

ACCOUNT CURRENT.

RAILWAY.

for the Month of October 1866.

PAYMENTS.	Establishment.	Other Charges.	Capital.	Revenue.	TOTAL.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
A. Agency Department ...			8,500 0 0	6,208 0 0	14,708 0 0
Audit " ...			8,480 0 0	5,500 0 0	13,980 0 0
Accounts and Cash Dept. ..			6,500 0 0	3,050 0 0	9,550 0 0
Stores Department ...			6,320 0 0	5,500 0 0	11,820 0 0
Engineering " ...			46,400 0 0	10,920 0 0	57,320 0 0
Locomotive " ...			11,800 0 0	21,600 0 0	33,400 0 0
Carriage and Wagon Dept.			...	...	...
Electric Telegraph "			...	67 0 0	923 0 0
Traffic Coaching ...			856 0 0	9,169 0 0	...
Dept. Merchandize ...			...	15,904 0 0	25,073 0 0
Miscellaneous ...			522 0 0	82 0 0	604 0 0
Compensation awards			...	...	...
B.—Stores and Materials purchased			36,447 0 0	3,500 0 0	39,947 0 0
C.—Advances to Contractors ...			5,920 0 0	...	5,920 0 0
Payments to Government—					
Proceeds of sale of Stores			1,250 0 0	...	1,250 0 0
Capital raised in India			200 0 0	...	200 0 0
Gross Traffic Receipts			...	1,80,000 0 0	1,80,000 0 0
Refunds and Bills cancelled "			3,000 0 0	...	3,000 0 0
WORKS—					
D. Brick-work and Masonry in formation... ...			1,23,400 0 0	...	1,23,400 0 0
Stations			55,000 0 0	11,000 0 0	66,000 0 0
Permanent Way			2,26,390 0 0	...	2,26,390 0 0
Fencing			4,340 0 0	...	4,340 0 0
Electric Telegraph			6,745 0 0	...	6,745 0 0
Maintenance			4,800 0 0	325 0 0	5,125 0 0
Locomotive Shops			64,900 0 0	175 0 0	65,075 0 0
Carriage and Wagon Shops			4,600 0 0	...	4,600 0 0
TOTAL CHARGE OF THE MONTH ...			6,26,370 0 0	2,73,000 0 0	8,99,370 0 0
BALANCE—					
At Head Office			...	...	73,240 0 0
With District Pay Masters			...	...	11,460 0 0
" Locomotive Department			...	...	20,540 0 0
" Engineering Staff			...	...	71,200 0 0
" Traffic Department			...	...	31,100 0 0
TOTAL ...			...	...	2,07,540 0 0
GRAND TOTAL ...			...	...	11,06,910 0 0

A. B.,
Agent,
_____ *Railway.*

A.—All final payments on account of establishments, contingent charges, and the like, of the several departments of the Railway, will be shown under these heads. Where advances are made to responsible disbursing officers of the Railway Company, such advances will be carried to their personal account in the Railway Company's books, and included in the cash balances shown at foot of this monthly account current.

B.—All cash outlay for stores and materials purchased will be exhibited under this head. On their being expended on works, the expenditure will be included against the proper head of charge under D, a credit being afforded on the other side of the account under "value of stores used on works and charged *per contra*."

C.—All advances to contractors having open accounts with the Railway Company will be shown under this head, until returns of their actual expenditure are passed and booked. Thus in the case of a contractor receiving an advance of Rs. 20,000 in August 1866, the amount would be shown under C in the account current for that month. On his statement of expenditure for work done being passed and booked at the Head Office in September, the expenditure would be shown in the account current for September, distributed over the various heads under D, a *per contra* credit being afforded on the other side of the account under "advances repaid or covered by value received." Advances to officers of the Engineering, Locomotive, and Traffic Departments will be held at their personal debit until accounted for, and included in the cash balances of those departments respectively at foot of the monthly account current as stated above in Note A.

The preparation of this monthly account current need not therefore be delayed for want of returns of actual expenditure from contractors, or from engineers at outlying stations, pay-masters, and other Railway officers in account with the Head Office. The advances to contractors will be charged off as they are made. The advances to officers of the Railway will not be charged in the body of the account current for the month in which they are made, but added to the cash balances at foot. The appropriation of these advances will be brought forward in the account current whenever the accounts of expenditure have been passed and booked, no matter what the interval between the period of the expenditure and the period of the account current in which it finally appears. For all expenditure thus written off in the body of the account current, there will be a corresponding diminution in the cash balances of the Engineering and other Departments, shown at foot of the account current.

D.—The entries under "Works" will be, for the most part, expenditure accounted for by officers of the Engineering, Locomotive, and other Departments of the Railway, out of advances previously received. The course of adjustment in such cases has been explained in the preceding remarks. Where final payments on account of works can be carried directly against the proper head of charge, they will be so exhibited in the monthly account, without the necessity of any countervailing entry on the other side.

The entries against the several sub-divisions of charge under "Works" should, in all cases, be proved with the registers of works, schedules, or other detail records maintained in the Railway Company's office. If the records be arranged according to districts, there should be a general abstract for bringing together cognate charges of the several districts, and the aggregate expenditure under each head of charge booked at the Head Office in October 1866 should be shown in the account current for that month. Thus the general abstract in which the expenditure on "Stations" throughout the line is passed and booked in October 1866 should work up to the sum of Rs. 55,000 for construction, and Rs. 11,000 for maintenance, shown in this specimen form of account current.

It should be noted that the sub-heads under "Works" in this form of monthly account current are merely employed by way of illustration. The heads of charge will necessarily vary according to the circumstances of the several lines, and it will be in the discretion of each Railway Agency, in communication with the Consulting Engineer, to adopt any classification that may be found more suitable.

FORM No. XIV.

Examiner's Audit Statement _____ *Railway, for the Month of October* 18

No.	Description of Charge objected to.	Amount drawn.	Amount objected to.	Examiner's reasons of objection.	Reply of the Railway Officers.	Decision of the Consulting Engineer.	Amount disallowed and ordered to be written back and refunded.	When written back or refunded.
				[For the forms for actual use, more space would be allowed.]				

FORM No. XV.

_____RAILWAY.

Register of sums passed to Capital.

Date.	A. Railway.	B. Railway.	C. Railway.

FORM No. XVI.

Register of sums disallowed from the {*Capital* / *Revenue*} *Account of the* _____ *Railway.*

Date.	Description of charge.	Amount.			Reasons for disallowance.	Final Orders.
		Rs.	A.	P.		
						The date of admitting the item, if admitted, would be enterrd here also.

FORM No. XVII.

_____RAILWAY.

Statement of the transactions of the_____Railway Company with the Government Treasury during the year 18__18__*as compared with the Budget and Regular Estimates.*

"CAPITAL."

	Receipts.									Payments.			Net { Receipts or Payments.		
	Shares paid in India bearing Interest.			Payments on Capital Account not bearing Interest.			Total Receipts.			Advances from Treasuries.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.		P.	Rs.	A.	P.
Budget Estimate ...															
Regular Estimate ...															
Actuals ...															
Actuals as compared with Budget Estimate ...															
Actuals as compared with Regular Estimate ...															

"REVENUE."

	Receipts.									Payments.			Net { Receipts or Payments.			Net Profits.		
	Gross Traffic Earnings paid into Treasury.			Refunds, &c.			Total Receipts.			Advances for Working Expenses.								
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Budget Estimate ...																		
Regular Estimate ...																		
Actuals ...																		
Actuals as compared with Budget Estimate ...																		
Actuals as compared with Regular Estimate ...																		

Loss and Gain by Exchange.

	Loss.			Gain.		
	Rs.	A.	P.	Rs.	A.	P.
Budget Estimate						
Regular Estimate						
Actuals						
Actuals as compared with Budget Estimate						
Ditto ditto Regular ditto						

Guaranteed Interest Payable in India.

	Rs.	A.	P.
Budget Estimate			
Regular Estimate			
Actuals			
Actuals as compared with Budget Estimate			
Ditto ditto Regular ditto			

No. 24 A—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

FORT WILLIAM, JANUARY 25, 1870.

Rules for accounts of Railway Department relating to transactions with Guaranteed Railways.

Read:—

Financial Department Resolution No. 4378 of 30th October 1869.
Public Works Department Nos. 350—6 A—R of 7th December 1869.

With reference to the foregoing Resolution of the Financial Department, directing that accounts of Government transactions in connection with Guaranteed Railways should be kept by the Railway Branch of the Public Works Department, the Governor General in Council is pleased to lay down the following rules and forms for giving effect to this measure, and to direct that they be brought into operation with effect from the beginning of the year 1870-71.

2. It is not expected that the extra work arising from this arrangement will be such as to lead to any increase to the Account Establishments now authorised.

3. Any subsidiary instructions necessary for the purpose will be issued by the Accountant General, Public Works Department, whose duty it will be to arrange that this new branch of the Departmental accounts is conducted with the same regularity and precision as is prescribed for all other parts thereof.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Governments and Administration noted in the margin, and also to the Accountant General, Public Works Department, for information and guidance, and that a copy be sent to Financial Department for information.

Bengal.	Bombay.	
Madras.	Punjab.	
	Oudh.	

Colonel, R. E.,
Offg. Secretary to the Govt. of India.

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

P. W. Dep.t Pro.s of Govt. dated 5th February

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Railway.

To No. 499

No. 24 A—R.

Dated January 25, 1870.

Received Feb. 7-

Sir. I. V

Accounts of Government in connection with Guaranteed Railway transactions.

P. W. D. Press—25-1-70—32.

No. 131

No. 1143 dated 8th February 1870

371

P. W. Department.

No. 463

Proceedings of the Madras Government.

Under date the 8th Feby/70

Read the following

From. The Government of India / H. C. No. 24. A. R. of 25th January 1870

Communicated to the Consulting Engineer for Railways for information and guidance in continuation of G. O. No. 232 dated 20th January 1870.

To The Consulting Engr. for Railways
Contl Revr
Accountl
Financial Dept.
Revr
Do

Encl. desp.h 8/2/70 to all with copy of the letter
P.C. — 10/2/70 —

Acc 499

Govt. of Madras.

PUBLIC WORKS.

To

The Consulting Engineer

for Railways

Further Rec'd 1903 Dft 3.31

Dated

Read

Desp.

G. O. 8 Feby 1870 No. 443

Nos. 131-132

Accounts (Ry) Proceedings of Govt. regarding the Accounts & Govt. transactions in connection with Guaranteed Railways, and Rules & Orders connected