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# MADRAS RECORD OFFICE.

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## Government of Madras.

PUBLIC WORKS **DEPARTMENT.**

G.O. No. 3020 Press / Mis.

526-27

Dated 29-11- 1871.

***Not to be folded or roughly handled***

No. 526. Read the following letter from the Acting Accountant-General, to the Secretary to Government, Public Works Department, dated Fort St. George, 14th November 1871, No. 378:—

I HAVE the honour to forward, for transmission to the Secretary of State for India, the appropriation statements on account of the Madras and Great Southern of India Railway Companies for the half-year ended 30th June 1871, exhibiting the transactions both in England and India. These statements have been sent to the Consulting Engineer for Railways who has reported that they are correct.

2. In the statements from the India Office the balances of the Capital Advance Account and Stores Suspense Account on account of the Madras Railway were shown to be, respectively, Rupees 8,52,966-1-5 and Rupees 56,98,863-15-3, and of the Great Southern of India Railway Rs. 59,634-9-5* and Rs. 32,07,719-8-9; but it will be seen from the two letters† from the Consulting Engineer that he is unable to reconcile these balances with the accounts kept in this country. The balances given by him are therefore shown in the appropriation statements now submitted, with reference to the remarks in the India Office statements that the balances therein shown "are adopted subject to correction in India."

*At credit.

† 887 of 23rd October 1871.
888 of „ „ „

3. In accordance with paragraph 5 of the Consulting Engineer's letter No. 887, dated 23rd ultimo, above quoted, the debits and credits under Stores Suspense Accounts in the India Office statements, namely, Rupees 2,66,538-10-2 and Rupees 386-12-11 of the Madras, and Rupees 1,18,332-10-11 and Rupees 27 of the Great Southern of India Railway Companies, have been credited and debited to Capital Advance Accounts of the respective Railways.

4. The appropriation statement of the Carnatic Railway will be submitted so soon as the Consulting Engineer transmits the appropriation statement of transactions in this country.

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From the Acting Consulting Engineer for Railways, to the Accountant-General, dated Madras, 23rd October 1871, No. 887.

REFERRING to your letter of the 9th instant, No. 4,786, I have the honour to return the appropriation statement from the India Office, together with the draft statement, for the half-year ended the 30th June 1871.

Madras Railway.

It is found that in the India Office statement the balances of the "Capital Advance Account" and "Stores Suspense Account" are incorrect.

The authorities have arrived at their balances from the items in the Indian balance sheet without reference to their composition. For instance, the balance of the Bank of Madras General Account is given by the India Office as Rupees 4,96,285-9-10, but this balance includes a sum of Rupees 1,54,017-3-8, value of stores used on Revenue Account and sundry other credit balances unconnected with the "Capital Advance Account."

2. The balance of Rupees 51,578-2-11 under the head "Miscellaneous Surveys" is included in the balance of the Construction Account, and that of Rupees 35,506-5-1 under the head Suspense Account, General Averages" in the balance of "Stores Account." Again, the balance

against the "Cheyaur Bridge Suspense Account" is put down by the India Office at Rupees 39,642-10-1, out of this a sum of Rupees 6,530-5-3 only is cash, the remainder consists of stores, and is included in the Stores Suspense Account balances.

3. A statement is enclosed which shows from the balance sheet directly that the balance given in the appropriation statement forwarded by the Agent, namely, Rupees 6,23,747-15-2, is correct.

4. Thus it is evident that several of the balances properly belonging to the "Stores Suspense Account" have been added to the Capital Advance Account.

5. The sum of Rupees 2,66,538-10-2 debited to Stores Suspense Account should be credited to Capital Advance Account in the same manner as the Indian expenditure has been treated in the appropriation statement forwarded by the Agent.

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*Statement showing how the balance of the Capital Advance Account may be arrived at direct from the Balance Sheet for December 1870.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | RS. | A. | P. | RS. | A. | P. |
| Cashier | ... | ... | ... | ... | ... | ... | ... | 4,345 | 10 | 5 | | | |
| Less amount on hands on account of General funds | | | | | | | ... | 57 | 12 | 0 | | | |
| | | | | | | | | | | | 4,287 | 14 | 5 |
| General Storekeeper | ... | ... | ... | ... | ... | | | ..... | | | 116 | 10 | 0 |
| W. B. Wright, Locomotive Superintendent | | | | | ... | ... | | ..... | | | 20,620 | 12 | 0 |
| Chief Engineer's Advance Account... | | | ... | ... | ... | | | ..... | | | 1,37,192 | 12 | 10 |
| Home Payment Accounts | ... | ... | ... | ... | ... | | | ..... | | | 366 | 11 | 1 |
| R. D. Carter | ... | ... | ... | ... | ... | ... | | ..... | | | 2,290 | 2 | 3 |
| E. W. Barnett, Contractor | | ... | ... | ... | ... | | | ..... | | | 86,645 | 14 | 5 |
| Cheyaur Bridge Suspense Account | | | | ... | ... | ... | | 39,642 | 10 | 1 | | | |
| Less value of Stores | ... | ... | ... | ... | ... | | | 33,112 | 4 | 10 | | | |
| | | | | | | | | | | | 6,530 | 5 | 3 |
| East Indian Railway Company | ... | ... | ... | ... | | | | ..... | | | 2,032 | 5 | 3 |
| | | | | | | | | | | | 2,60,083 | 7 | 6 |
| Advance to Revenue Account | ... | ... | ... | ... | | | | ..... | | | 47,519 | 11 | 9 |
| Cash in Bank of Madras | ... | ... | ... | ... | ... | | | 4,96,285 | 9 | 10 | | | |
| Less value of Revenue Stores paid in reduction of Capital Advances and sundry credit balances. | | | RS | 1,54,017 | A. 3 | P. 8 | | | | | | | |
| Income-tax | ... | ... | ... | 2,473 | 7 | 0 | | | | | | | |
| Unpaid salaries and wages | | ... | | 15,483 | 12 | 0 | | | | | | | |
| Profit and loss | ... | ... | | 5,637 | 14 | 9 | | | | | | | |
| Refunds to Government | | ... | | 2,528 | 8 | 6 | | | | | | | |
| | | | | | | | | 1,80,140 | 13 | 11 | | | |
| | | | | | | | | | | | 3,16,144 | 11 | 11 |
| | | | | | Total... | | | ..... | | | 6,23,747 | 15 | 2 |

(Signed) G. R. WALKER, Lieutenant, R.E.,
*Acting Examiner of Railway Accounts.*

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From the Acting Consulting Engineer for Railways, to the Accountant-General, Fort St. George, dated Madras, 23rd October 1871, No. 888.

I HAVE the honour to forward the appropriation statement of the Great Southern of India Railway for the half-year ended the 30th June 1871, together with the statement received from the India Office.

MADRAS RAILWAY COMPANY.

*Appropriation Statement showing the Debits and Credits in connection with the Capital Advance Account of the above-mentioned Railway Company for the half-year ended 30th June 1871.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | RS. | A. | P. |
| Balance on 31st December 1870 as per statement from Consulting Engineer | ... | ... | ... | ... | ... | | | | | | ..... | | |
| | | | | | | | | | | | | | 6,23,747 15 2 |
| CASH TRANSACTIONS. | | | | | | | | | | | | | |
| *Add*—Payments in half-year ended as above, namely,— | | | | | | | | | | | | | |
| In England (as per statement from London) £28,869-14-10 | ... | ... | ... | ... | ... | ... | | | | | 3,14,942 | 10 | 2 |
| In India, as per monthly Cash Statements, namely,— | | | | | | | | | | RS. | | | |
| January... | ... | ... | ... | | | | | | | 200,000 | | | |
| February | ... | ... | ... | | | | | | | 200,000 | | | |
| March ... | ... | ... | ... | | | | | | | 300,000 | | | |
| April ... | ... | ... | ... | | | | | | | 260,000 | | | |
| May ... | ... | ... | ... | | | | | | | 250,000 | | | |
| June ... | ... | ... | ... | | | | | | | 250,000 | | | |
| | | | | | | | | | | | 1460,000 | 0 | 0 |
| | | | | | | | | | | | | | 17,74,942 10 2 |
| | | | | | | | | | | | | | 23,98,690 9 4 |
| *Deduct*—Receipts in same period, namely,— | | | | | | | | | | | | | |
| In England (as per statement from London) £822-17-5 | ... | ... | ... | ... | ... | ... | | | | | 8,976 | 12 | 4 |
| In India, as per monthly Cash Statements, namely,— | | | | | | | | | | RS. | A. | P. | |
| January... | ... | ... | ... | | | | | | | 3,054 | 2 | 9 | |
| February | ... | ... | ... | | | | | | | 1,575 | 12 | 8 | |
| March ... | ... | ... | ... | | | | | | | ..... | | | |
| April ... | ... | ... | ... | | | | | | | 3,978 | 13 | 3 | |
| May ... | ... | ... | ... | | | | | | | 3,735 | 4 | 9 | |
| June ... | ... | ... | ... | | | | | | | 5,671 | 5 | 1 | |
| | | | | | | | | | | | 18,015 | 6 | 6 |
| | | | | | | | | | | | | | 26,992 2 10 |
| | | | | | | | | | | Total... | ..... | | 23,71,698 6 6 |
| TRANSFERS. | | | | | | | | | | | | | |
| *Deduct*—Debits— | | | | | | | | | | | | | |
| To Construction Account | ... | ... | ... | ... | ... | ... | | | | | 12,94,458 | 4 | 3 |
| ,, Revenue Account | ... | ... | ... | ... | ... | ... | | | | | 7,777 | 11 | 7 |
| ,, Stores Suspense Account— | | | | | | | | | | RS. | A. | P. | |
| In England £24,432-14-2 | ... | | | | | | | | | 2,66,538 | 10 | 2 | |
| In India | ... | ... | | | | | | | | 3,14,269 | 5 | 5 | |
| | | | | | | | | | | | 5,80,807 | 15 | 7 |
| | | | | | | | | | | | 18,83,043 | 15 | 5 |
| *Less*—Credits— | | | | | | | | | | | | | |
| To Construction Account | | | | | | | | | | | 9,402 | 14 | 2 |
| ,, Revenue Account. | | | | | | | | | | RS. | A. | P. | |
| ,, Stores Suspense Acct. | | | | | | | | | | | | | |
| In England £35-9-2 | | | | | | | | | | 386 | 12 | 11 | |
| In India | ... | | | | | | | | | 15,629 | 14 | 6 | |
| | | | | | | | | | | | 16,016 | 11 | 5 |
| | | | | | | | | | | | 25,419 | 9 | 7 |
| | | | | | | | | | | | | | 18,57,624 5 10 |
| Balance on 30th June 1871‡... | | | | | | | | | | | ..... | | 5,14,074 0 8 |

* Amount of payments in each month to be stated.
† Amount of receipts in each month to be stated.
‡ 30th June or 31st December.

*Similar Appropriation Statement in connection with the Stores Suspense Account for the half-year ended 30th June 1871.*

| | | | | | | |
|---|---|---|---|---|---|---|
| Balance on 31st December 1870, as per statement from Consulting Engineer ... ... ... ... ... | | | | RS. 32,03,536 | A. 13 | P. 10 |
| Less amount of carriage and waggon shops muster roll for the month of December 1870, included in balance, but not paid till January 1871 ... ... ... ... | | | | 2,089 | 7 | 4 |
| | | | | | | RS. 3,201,447 A. 6 P. 6 |
| TRANSFERS. | | | | | | |
| *Add*—Debit from Capital Advance Account— For Cash Payments in the half-year, namely,— | | | | | | |
| | RS. | A. | P. | | | |
| In England (£10,847-3-3) ... | 1,18,332 | 10 | 11 | | | |
| In India ... ... ... | 66,276 | 8 | 4 | | | |
| | | | | 1,84,609 | 3 | 3 |
| | | | | 1,84,609 | 3 | 3 |
| *Less*—Credit from same Account— For Cash Receipts in the half-year, namely,— | | | | | | |
| | RS. | A. | P. | | | |
| In England (£2-9-6) ... ... | 27 | 0 | 0 | | | |
| In India ... ... ... ... | 2,391 | 15 | 2 | | | |
| | | | | 2,418 | 15 | 2 |
| | | | | | | 1,82,190 4 1 |
| *Deduct*—Debits— | | | | | | |
| To Construction Account ... ... ... ... | | | | 16,017 | 15 | 11 |
| ,, Revenue Account ... ... ... ... | | | | 60,820 | 10 | 7 |
| | | | | | | 3,383,637 10 7 |
| *For value of stores issued on "Capital" and "Revenue" Account respectively, during half-year ended as above.* | | | | | | 76,838 10 6 |
| Balance on* 30th June 1871 .. | | | | ..... | | 33,06,799 0 1 |

*30th June or 31st December.

*Similar Appropriation Statement in connection with the Revenue Advance Account for the half-year ended 30th June 1871.*

| | | | | | | |
|---|---|---|---|---|---|---|
| Balance on 31st December 1870, as per statement from London ... ... ... ... ... ... | | | | RS. 1,05,114 | A. 4 | P. 7 |
| Deduct audited expenditure for November and December 1870, subsequently adjusted in the books of this office... | | | | 85,057 | 7 | 1 |
| | | | | | | 20,056 13 6 |
| *Add*—Cash Advances during half-year ended as above, as per monthly Cash Statements, namely,—* | | | | | | |
| | RS. | A. | P. | | | |
| January ... ... ... ... ... ... | 35,000 | 0 | 0 | | | |
| February ... ... ... ... ... ... | 30,000 | 0 | 0 | | | |
| March ... ... ... ... ... ... | 30,000 | 0 | 0 | | | |
| April ... ... ... ... ... ... | 35,000 | 0 | 0 | | | |
| May ... ... ... ... ... ... | 5,000 | 0 | 0 | | | |
| June ... ... ... ... ... ... | 35,000 | 0 | 0 | | | |
| | | | | 1,70,000 | 0 | 0 |
| | | | | | | 1,90,056 13 6 |
| *Deduct*—Expenditure during same period allowed by Consulting Engineer, and charged to "Revenue" Account ... ... ... ... ... | | | | | | 1,81,525 4 3 |
| Balance on† 30th June 1871... | | | | | | 8,531 9 3 |

*Amount of advances in each month to be stated.

†30th June or 31st December.

FORT ST. GEORGE,
14th November 1871.

(Signed) R. W. LODWICK,
*Acting Accountant-General.*



## *Proceedings of the Madras Government, Public Works Department, 29th November 1871.*

2. The balances under "Capital Advance Account" and "Stores Suspense Account" in the appropriation statement from England do not agree with those shown in the statement prepared by the Agent in India.

3. *Capital Advancement.*—In the India Office statement a credit balance of Rs. 59,634-9-5 is shown; this is worked out by deducting the expenditure on construction and on stores from the total withdrawals in England and India. The appropriation statement forwarded by the Agent shows a debit balance, on the 31st December 1870, of Rupees 33,040-7-8. There is of necessity no resemblance between the balances, as the Agent's accounts deal exclusively with Indian transactions, while the above credit balance is arrived at by taking the accounts of the Company as a whole both English and Indian; and as the English accounts are excluded from the Indian books, there are no means of ascertaining even the correctness of the figures given by the India Office.

4. *Stores Suspense Account.*—A difference of Rupees 4,182-10-11 appears here; the Indian books showing a balance of Rupees 32,03,536-13-10, while the statement annexed gives Rupees 32,07,719-8-9.

The Agent, Chief Auditor, and Government Examiner have endeavoured to trace this difference, but without success. The figures in the statement are taken from the last report from the Board in England, in which the several balances against the General Stores are given, and all agree with the Indian books except stores in transitu where the difference occurs. The Agent states that this difference can only be explained by the Secretary in England.

5. In forwarding the statement relating to transactions in India, the Agent observes that a deduction is made from the amount standing to the debit of the Stores Suspense Account on the 31st December 1870. This has occurred because the carriage and waggon shop account is debited with liabilities, and the sum in question appears as a cash transaction in the amount transferred from the Capital Advance Account statement for the half-year ended the 30th June 1871.

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No. 527. ORDER THEREON, 29th November 1871, No. 3,020.

RAILWAY, No. 71.

ORDERED that these papers be forwarded to the Home Government.

(True Extract.)

Colonel, R.E.,
*Secretary to Government.*

To the Accountant General.
,, Consulting Engineer, for Railways.

Exd. E. C. Shunker.

APPROPRIATION STATEMENT.

Great Southern of India

RAILWAY COMPANY,

Half Year ended 30th June 1871.

Office Supdt. Govt. Printing.—No. 8120 C. G.—3-3-71.

# Great Southern of India Railway Company.

*APPROPRIATION STATEMENT, shewing the Debits and Credits in connection with the Capital Advance Account of the above-mentioned Railway Company for the half-year ended* 30th June 1871.

| | | | | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| on 31st December 1870 as per Statement from Consulting Engineer | | | | 33,040 | 7 | 8 |
| Balance brought from preceding Statement | | | | | | |
| **Cash Transactions.** | | | | | | |
| *Add*—Payments in half-year ended as above, *viz.*:— | | | | | | |
| In England (as per Statement from London) £12,649-9-10 | | | | 1,37,994 | 7 | 9 |
| In India, as per Monthly Cash Statements, *viz.*:—* | | | | | | |
| January | 30,000 | - | - | | | |
| February | 25,000 | - | - | | | |
| March | 20,450 | - | - | | | |
| April | 25,250 | - | - | | | |
| May | 15,000 | - | - | | | |
| June | 35,000 | - | - | 1,50,700 | | |
| | | | | 2,88,694 | 7 | 9 |
| | | | Rs. | 3,21,734 | 15 | 5 |
| *Deduct*—Receipts in same period, *viz.*:— | | | | | | |
| In England (as per Statement from London) £141-12- | | | | 1,516 | 11 | 8 |
| In India, as per Monthly Cash Statements, *viz.*:—† | | | | | | |
| January | 33 | 15 | 1 | | | |
| February | 207 | 2 | 3 | | | |
| March | 640 | 6 | 5 | | | |
| April | 684 | 5 | 1 | | | |
| May | 657 | 13 | 6 | | | |
| June | 521 | 5 | 6 | 2,744 | 15 | 10 |
| | | | | 4,289 | 11 | 6 |
| | | | Total Rs. | 3,17,445 | 3 | 11 |
| **Transfers.** | | | | | | |
| *Deduct*—Debits:— | | | | | | |
| To Construction Account | | | | 9,194 | 4 | 7 |
| To Revenue Account | | | | | | |
| To Stores Suspense Account In England £1084-7-3 Rs. 1,15,302-10-6 | | | | | | |
| In India Rs. 66,276-8-4 | | | | 1,84,609 | 3 | 3 |
| | | | | 2,76,513 | 7 | 10 |
| *Less*—Credits:— | | | | | | |
| To Construction Account | | | | 353 | - | 8 |
| To Revenue Account In England £2-9-6 Rs. 27- | | | | | | |
| To Stores Suspense Account In India 2,391-15-2 | | | | 2,418 | 15 | 2 |
| | | | | 2,771 | 15 | 10 |
| Balance on† 30th June 1871 | | | | 27,741 | 8 | - |
| | | | Rs. | 43,773 | 11 | 11 |

* Amount of Payments in each month to be stated.

† Amount of Receipts in each month to be stated.

‡ 30th June or 31st December.

# Great Southern of India Railway Company.

5

*Similar Appropriation Statement in connection with the Stores Suspense Account for the half-year ended* 30th June 1871.

| | | | | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| on 31st December 1870 as per Statement from Consulting Engineer | | | | 3,20,353 | 6 | 8 |
| Balance ~~brought from preceding Statement~~ ~~Expenses of Carriage and Waggon Shops~~ Master Rolls for the month of December 1870 included in balance but not paid till January 1871 | | | | 2,089-7-4 | 32,014 | 6 | 6 |
| **Transfers.** | | | | | | |
| *Add*—Debit from Capital Advance Account, | | | | | | |
| For Cash Payments in the half year, *viz.*:— | | | | | | |
| In England (£ 11,947-3-3) | | | | 1,18,332 | 10 | 11 |
| In India | | | | 66,276 | 8 | 4 |
| | | | | 1,84,609 | 3 | 3 |
| | | | Rs. | 1,84,609 | 3 | 3 |
| *Less*—Credit from same Account, | | | | | | |
| For Cash Receipts in the half year, *viz.*:— | | | | | | |
| In England (£ 2-9-6) | | | | 27 | - | - |
| In India | | | | 2,391 | 15 | 2 |
| | | | | 2,418 | 15 | 2 |
| | | | | 1,82,190 | 4 | 1 |
| | | | Rs. | 3,38,637 | 10 | 7 |
| *Deduct*—Debits:— | | | | | | |
| To Construction Account | | | | 16,017 | 15 | 11 |
| To Revenue Account | | | | 60,820 | 10 | 7 |
| | | | | 76,838 | 10 | 6 |
| *For Value of Stores issued on "Capital" and "Revenue" Account respectively during half year ended as above.* | | | | | | |
| | | | Rs. | 3,30,799 | - | 1 |
| Balance on* 30th June 1871 | | | | | | |

* 30th June or 31st December.

# Great Southern of India Railway Company.

*Similar Appropriation Statement in connection with the Revenue Advance Account for the half-year ended* 30th June 1871.

| | Rs. | A. | P. |
|---|---|---|---|
| on 31st Dec. 1870 as per Statement from London | 20,514 | 4 | 7 |
| Balance ~~brought from preceding Statement~~ Deduct Audited expenditure for Encumbered Decr. 1870 & Subsequently Adjusted on the Books of this Office | 6057 | 11 | 1 |
| | 14,456 | 13 | 6 |
| *Add*—Cash Advances during half-year ended as above, as per Monthly Cash Statements, viz. | | | |

| | Rs. | A. | P. |
|---|---|---|---|
| January | 36,000 | - | - |
| February | 30,000 | - | - |
| March | 30,000 | - | - |
| April | 35,000 | - | - |
| May | 5,000 | - | - |
| June | 36,000 | - | - |
| | 170,000 | - | - |

| | | | |
|---|---|---|---|
| Rs. | 190,056 | 13 | 6 |
| *Deduct*—Expenditure during same period allowed by Consulting Engineer, and charged to "Revenue" Account ... ... ... ... ... ... Rs. | 181,525 | 4 | 3 |
| Balance on† 30th June 1871 ... ... ... ... Rs. | 8,531 | 9 | 3 |

* Amount of Advances in each month to be stated.
† 30th June or 31st December.

Fort Saint George
Accountant General's Office
The 14th November 1871.

Wm. Rodwell
*Ag. Accountant General.*

Compd. WBK

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# APPROPRIATION STATEMENT.

## RAILWAY COMPANY,

Half Year ended 30th June 1871.

Office Supdt. Govt. Printing.—No. 8120 C. G.—3-3-71—300.

Madras Railway Company.

*APPROPRIATION STATEMENT, shewing the Debits and Credits in connection with the Capital Advance Account of the above-mentioned Railway Company for the half-year ended 30th June 1871.*

| | | | | | | |
|---|---|---|---|---|---|---|
| Balance ~~brought from preceding Statement~~ on 31st December 1870 as per Statement from Consulting Engineer | | | | Rs. | A. | P. |
| | | | | 623747 | 15 | 2 |
| CASH TRANSACTIONS. | | | | | | |
| *Add*—Payments in half-year ended as above, *viz.*:— | | | | | | |
| In England (as per Statement from London) £ 28269-14-10 | | | | 314942 | 10 | 2 |
| In India, as per Monthly Cash Statements, *viz.*:—* | | | | | | |
| | Rs. | A. | P. | | | |
| January | 200000 | " | " | | | |
| February | 200000 | " | " | | | |
| March | 300000 | " | " | | | |
| April | 260000 | " | " | | | |
| May | 250000 | " | " | | | |
| June | 250000 | " | " | | | |
| | | | | 760000 | " | " |
| | | | | 1774942 | 10 | 2 |
| | | | | Rs. 2398690 | 9 | 4 |
| *Deduct*—Receipts in same period, *viz.*:— | | | | | | |
| In England (as per Statement from London) £ 822-17-8 | | | | 8976 | 12 | 4 |
| In India, as per Monthly Cash Statements, *viz.*:—† | | | | | | |
| | Rs. | A. | P. | | | |
| January | 3054 | 2 | 9 | | | |
| February | 1575 | 12 | 8 | | | |
| March | " | " | " | | | |
| April | 3978 | 13 | 3 | | | |
| May | 3735 | 4 | 9 | | | |
| June | 5671 | 6 | 11 | | | |
| | | | | 18015 | 6 | 6 |
| | | | | 26992 | 2 | 10 |
| | | | | Total Rs. 2371690 | 6 | 6 |
| TRANSFERS. | | | | | | |
| *Deduct*—Debits:— | | | | | | |
| To Construction Account ... ... ... ... | | | | 1294454 | 4 | 3 |
| To Revenue Account ... ... ... ... | | | | 7777 | 11 | 7 |
| To Stores Suspense Account (In England £ 24432-14-2 Rs. 266535-10-2; In India Rs. 314269-5-5) | | | | 580807 | 15 | 7 |
| | | | | 1883043 | 15 | 5 |
| *Less*—Credits:— | Rs. | A. | P. | | | |
| To Construction Account ... ... | 9402 | 14 | 2 | | | |
| To Revenue Account ... ... (£ 35-9-2 Rs. 386-12-11) | " | " | " | | | |
| To Stores Suspense Account ... (In India Rs. 15629-14-6) | 16016 | 11 | 5 | | | |
| | | | | 25419 | 9 | 7 |
| | | | | 1857624 | 5 | 10 |
| Balance on‡ 30th June 1871 ... ... ... ... | | | | Rs. 514070 | 0 | 8 |

* Amount of Payments in each month to be stated. † Amount of Receipts in each month to be stated. ‡ 30th June or 31st December.

Madras Railway Company. 7

*Similar Appropriation Statement in connection with the Stores Suspense Account for the half-year ended 30th June 1871.*

| | | | | | | |
|---|---|---|---|---|---|---|
| Balance ~~brought from preceding Statement~~ on 31st December 1870 as per Statement from Consulting Engineer | | | | Rs. | A. | P. |
| | | | | 580807 | 15 | 7 |
| TRANSFERS. | | | | | | |
| *Add*—Debit from Capital Advance Account:— | | | | | | |
| For Cash Payments in the half year, *viz.*:— | Rs. | A. | P. | | | |
| In England (£ 24432-14-2) ... ... ... | 266535 | 10 | 2 | | | |
| In India ... ... ... ... | 314269 | 5 | 5 | | | |
| | | | | 580807 | 15 | 7 |
| | | | | Rs. 580807 | 15 | 7 |
| *Less*—Credit from Capital Account, | | | | | | |
| For Cash Receipts in the half year, *viz.*:— | Rs. | A. | P. | | | |
| In England (£ 35-9-2) ... ... ... | 386 | 12 | 11 | | | |
| In India ... ... ... ... | 15629 | 14 | 6 | | | |
| | | | | 16016 | 11 | 5 |
| | | | | 564791 | 4 | 2 |
| | | | | Rs. 6414823 | 11 | 4 |
| *Deduct*—Debits:— | | | | | | |
| To Construction Account ... ... ... | | | | 1174695 | 9 | |
| To Revenue Account ... ... ... ... | | | | 586694 | 10 | 4 |
| *For Value of Stores issued on "Capital" and "Revenue" Account respectively during half year ended as above.* | | | | | | |
| | | | | 1761389 | 11 | 1 |
| | | | | Rs. 4653434 | 0 | 3 |
| Balance on* 30th June 1871 ... ... | | | | | | |

* 30th June or 31st December.

## Madras Railway Company.

*Similar Appropriation Statement in connection with the Revenue Advance Account for the half-year ended 30th June 1871.*

| | Rs. | A. | P. |
|---|---|---|---|
| Balance brought from preceding Statement | 99315 | 14 | 10 |
| *Add*—Cash Advances during half-year ended as above, as per Monthly Cash Statements, *viz.*:— | | | |
| January * | 150000 | " | " |
| February * | 180000 | " | " |
| March * | 220000 | " | " |
| April * | 240000 | " | " |
| May * | 200000 | " | " |
| June * | 175000 | " | " |
| | 1165000 | " | " |
| Rs. | 1264315 | 14 | 10 |
| *Deduct*—Expenditure during same period allowed by Consulting Engineer, and charged to "Revenue" Account | 1246442 | 15 | 6 |
| Balance on† 30th June 1871 Rs. | 17872 | 15 | 4 |

* Amount of Advances in each month to be stated.
† 30th June or 31st December.

Fort Saint George
Accountant General's Office
The 7th November 1871.

W. Rodwick
Ag Accountant General.

Consulting Engineer's Office
Railway Department
No. 888

From
Major C. L. Pemberton R.E.
Major Genl. Consulting Engr. for Railways

To
The Accountant General
Fort St. George

Sir,

I have the honor to forward the appropriation Statement of the Great Southern of India Railway for the half year ended the 30th June 1871, together with the statement received from the India Office.

2 The statements under "Capital Advance Account" and "Stores Suspense Account" in the appropriation statement I have examined and do not agree with those given in the statement prepared by the agent in India.

3 Capital Advancement—
In the India Office Statement, a

a credit balance of Rs 69,634-9-5 is shown: this is worked out by deducting, the expenditure on construction and on stores from the total withdrawals in England and India. The appropriation Statement forwarded by the agent shows a debit balance on the 31st December 1870 of Rs 33,020-7-8. There is of necessity no resemblance between the balances, as the agent's accounts deal exclusively with Indian transactions, while the above credit balance is arrived at by taking the accounts of the Company as a whole - both English and Indian, and as the English accounts are excluded from the Indian books, there are no means of ascertaining even the correctness of the figures given by the India office.

4. Stores Suspense Account - A difference of Rs 4182-10-11 appears here; the Indian books showing a balance

balance of Rs 32,03,336-13-10 while the Statement annexed gives Rs 32,07,719-8-9.

The agent, chief auditor and Government Examiner, have endeavoured to trace this difference; but without success. The figures in the statement, are taken from the last report from the Board in England in which the several balances against the General Stores are given, and all agree with the Indian books except Stores in transitu where the difference occurs. The agent states that this difference can only be explained by the Secretary in England.

5 In forwarding the statement relating to transactions in India the agent observes that a deduction is made from the amount standing to the debit of the Stores Suspense account on the 31st December 1870. This has occurred because the carriage and waggon shop account is debited with liabilities; and the sum in question

question appears as a debit transaction
in the amount transferred from the
Capital Advance Account Statement
for the half year ended the 30th
June 1871.

I have the honor to
be
Madras
23rd October 1871
Sir
Your most obedient
humble Servant
H. L. Prendergast Major R.E.
Ag. Cons. Engr. for Railway

Pd. 25/10/71

True Copies
Madras
Compared
for Asstt. to the Accountant General

1

Treasury.

Book Department.

No. 348

Fort Saint George,
Accountant General's Office,
14th November 1871.

From The Accountant General
to the Government of Madras,

To The Secretary to Government
Public Works Department

I have the honor to forward
for transmission to the Secretary
of State for India the appropria-
tion Statements on account of the
Madras and Great Southern of
India Railway Companies for the
half year ended 30th June 1871, exhibit-
ing the transactions both in England
and India. These Statements have
been sent to the Consulting Engineer
for Railways who has reported
that they are correct.

In the Statements from

2

the

the Indian Office the balances
of the Capital Advance Account
and Stores Suspense Account on
account of the Madras Railway were
shewn to be respectively Rs. 852,966.1.5
and ~~£~~ 698863.15.3 and of the Great
~~Southern~~ of India Railway Rupees
59,634.9.5 and Rupees 320,7719.8.9
but it will be seen from the two* letters
from the Consulting Engineer that he
is unable to reconcile these balances
with the Accounts kept in this Country.
The Balances given by him are therefore
shewn in the Appropriation Statements
now submitted with reference to the
remarks in the India Office
Statements that the balances therein
shewn are adopted subject to Correc-
tion in India.

3 In accordance with
para 5 of the Consulting Engineers
letter No. 887 dated 23 Ultimo

and.

* At Credit

* 887 of 23 Oct. 77
888 of Do.

above

above quoted the debits and Credits
under Stores Suspense Account
in the India Office Statements
viz. Rs. 266,538.10.2 and 386.12.11
of the Madras and Rs. 118,332.10.11
and 27 of the Great Southern of
India Railway Companies have
been credited and debited to Capital
Advance Accounts of the respective
Railways.

4 The Appropriation State-
ment of the Carnatic Railway will
be submitted so soon as the Consult-
ing Engineer transmits the Appropria-
tion Statement of transactions in
this Country. I have the honor to be,

Sir
Your Obedient Servt

Mackenzie

Actg Accountant General.

Comps 1876

Audr to Engld 30th Nov. No 29 of 1871

P. W. 1871 Depart

No. 5459.

DEPARTMENT.

FROM THE ACCTT. GENERAL

TO THE GOVT. OF MADRAS

To The Secretary to Governm
Public Works Depart

Dated 14 November 187
Received 18

No. 378

ENCLOSURES. 4.

Forwards for transmission to the Secretary of State for India Appropriations &c. in accounts of the Madras & Great Southern of India Railway for

No. 3029 - 29 Nov. 1871 with enclosures

To the Secretary to Government Public Works Department

No. 3029.

Fort St. George, the 29th November 1871.

Sir,

I have the honor to forward herewith, for transmission to the Secretary of State for India in Council, Appropriations &c. in accounts of the Madras & Great Southern of India Railway for the month of October 1871, with enclosures as noted in the margin.

I have the honor to be,
Sir,
Your most obedient servant,

Govt of 1871 Works.

PUBLIC WORKS.

To the Accountant General

Dated 4

29 Nov 3020

Nos. 526 & 527