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**MADRAS RECORD OFFICE.****Government of Madras.***P. W. S.* **Public Works DEPARTMENT.**

G.O. No. 447

Press  
~~Mis.~~

275-76

Dated 16. 2

1872.

**Not to be folded or roughly handled**

*Proceedings of the Madras Government, Public Works Department,  
16th February 1872.*

No. 275. Read the following letter from the Acting Accountant General to the Government of Madras, to the Secretary to Government, Public Works Department, dated Fort St. George, 25th January 1872, No. 516:—

With reference to paragraph 4 of my letter No. 378, dated 14th November 1871, I have the honour to forward, for transmission to the Secretary of State for India, the Appropriation Statement on account of the Carnatic Railway Company for the half-year ended 30th June 1871, exhibiting the transactions both in

No. 1,074, dated 15th December 1871.

" 15, " 9th January 1872.

" 71, " 20th " "

England and India, the same having been prepared in communication with the Consulting Engineer, copies of whose letters noted marginally are herewith sent.

2. The cause of difference between Rupees 5,271-8-9 debited to "Stores Suspense Account" in the Capital Advance Appropriation Statement and Rupees 6,052-15-9 entered as cash payment in India in the Stores Suspense Appropriation Statement, and the reason for the entry of Rupees 97-8-0 shown as a cash payment in England in the latter, though not in the India Office Statement, have been explained by the Consulting Engineer in his letter No. 15, dated 9th January 1872.

From the Deputy Consulting Engineer for Railways, to the Accountant General, Fort St. George, dated Madras, 15th December 1871, No. 1,074.

With reference to your letter of the 9th October 1871, No. 4,786, paragraph 5, I have the honour to forward a memorandum explanatory of the differences which exist between the opening balances of the several accounts as those shown by the India Office Appropriation Statement and those shown in the Statements of the Carnatic Railway forwarded with my letter of yesterday's date, No. 1,060.

No. 104.

**MEMORANDUM.**

THE India Office Statement shows the opening balance of the Capital Advance Account to be Rupees 19,117-4-0, while the Agent's Statement

No. 4,786.

shows an opening balance of Rupees 28,455-14-11;

the difference is mainly due to the erroneous treatment of the balances standing at debit of No. Revenue Account and credit of Revenue Advance Account on the date of transfer of the line from the Indian Tramway Company to the Carnatic Railway Company, and is explained in detail in the accompanying Statements.

With reference to the sum of Rupees 269-13-4 shown in these Statements as the difference between the amount of issues to the London Board during the year 1870 as shown by the India Office Statements, and the amount credited in the Company's books, it appears to have arisen from the fact that a cash balance of Rupees 57-5-4 (which would not of course appear to their credit in Indian books) remained unexpended in the hands of the Board on the 31st December 1870, and also from the neglect apparently of the India Office to give the Board credit for the transfer fee for the half-year ending December 1870, amounting to £21-5-0 = Rupees 212-8-0, thereby showing the issues for that half-year to be in excess of the amount advised by the Board to the Agent by that sum. Adding this sum of Rupees 212-8-0, excess issue shown by the India Office, to the cash balance above noted, we arrive at the exact sum of Rupees 269-13-4: the

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difference between the issue shown by the India Office and the amount credited in the Indian books. The following memorandum shows how the cash balance in the hands of the Board on the 1st January 1871 has been arrived at. Issues as per India Office Statement for half-year ending

|                                                   | £.    | s.  | d.  |
|---------------------------------------------------|-------|-----|-----|
| June 1870                                         | ...   | ... | ... |
| Less transfer fees                                | ...   | ... | ... |
|                                                   | 2,630 | 17  | 5   |
|                                                   | 10    | 2   | 0   |
|                                                   | 2,620 | 15  | 5   |
| Deduct Home expenditure for same period           | ...   | ... | ... |
|                                                   | 2,557 | 9   | 2   |
| Cash balance in hands of Board on 1st July 1870   | ...   | ... | ... |
| Add issues for half-year ending December 1870,    | ...   | ... | ... |
| as per India Office Statement                     | ...   | ... | ... |
|                                                   | 7,602 | 17  | 5   |
| Less transfer fees                                | ...   | ... | ... |
|                                                   | 21    | 5   | 0   |
|                                                   | 7,581 | 12  | 5   |
|                                                   | 7,644 | 18  | 8   |
| Deduct expenditure for half-year as per Statement | ...   | ... | ... |
|                                                   | 7,639 | 4   | 0   |
| Cash balance on 1st January 1871                  | ...   | ... | ... |
|                                                   | 5     | 14  | 8   |
| or Rupees...                                      | 57    | 5   | 4   |

With reference to the Stores Suspense Account balance, the difference of Pies 2 may be accounted for by some slight mistake in the conversion of English into Indian currency.

The balance of the Revenue Advance account is shown by the India Office Statement as in excess of that shown by the Agent's Statement by Rupees 9,730-1-8, and this sum is seen to correspond exactly with the audited expenditure for November and December 1870. A similar difference existed in the case of the Madras Railway which was adjusted by the Accountant General, vide his Statement published with G. O., No 3,020, dated 29th November 1871, by deducting the audited expenditure for November and December from the India Office balance, a similar course being adopted in the present case will make the balances agree exactly.

MADRAS, (Signed) G. R. WALKER, Lieut., R.E.,  
11th December 1871. Acting Examiner of Railway Accounts.

A.

Memorandum showing how the Balance of the following Accounts have been arrived at.

CONSTRUCTION ACCOUNT.

The balance of this account has been arrived at by taking the debit to Construction as shown by the Balance sheet for December 1870, thus:—

|                          | RS.      | A. | P. |
|--------------------------|----------|----|----|
| Capital Account          | 6,23,842 | 2  | 4  |
| Stores Suspense Account. |          |    |    |

The balance of this account has been arrived at by taking the total debits to the several Store Accounts, thus:—

|                    | RS.      | A. | P. |
|--------------------|----------|----|----|
| Stores in transitu | 51,997   | 8  | 0  |
| Stores             | 57,229   | 1  | 10 |
| Balance...         | 1,09,226 | 9  | 10 |

CAPITAL ADVANCE ACCOUNT.

The balance of this account has been arrived at by taking the total receipts from the Home and Indian Treasuries and deducting therefrom the balances of the "Construction" and "Stores Suspense Accounts," together with the value of stores issued to Revenue prior to December 1870,

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but paid for in cash subsequently, thus:—

|                                  | RS.      | A. | P. |
|----------------------------------|----------|----|----|
| Board of Directors, London       | 7,11,370 | 12 | 8  |
| Government Capital Account       | 44,259   | 15 | 0  |
| Capital Advance Account          | 6,572    | 4  | 1  |
|                                  | 7,62,202 | 15 | 9  |
| Construction Account             | 6,23,842 | 2  | 4  |
| Store Suspense                   | 1,09,226 | 9  | 10 |
| Stores issued to Revenue         | 678      | 4  | 8  |
|                                  | 7,33,747 | 0  | 10 |
| Balance on 31st December 1870... | 28,455   | 14 | 11 |

B.

Memorandum showing agreement between the Balance of the Capital Advance Account as given in the India Office Statement and that shown in the accompanying memorandum marked A.

The withdrawals in England, as shown by the Company's books, are more by Rs. 9,346-14-0 than those shown by the India Office Statement.

This difference may be explained as follows:—

|                                                                                                                                                                                                                                                       | RS.   | A. | P. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|----|
| Over-credit to the London Board when closing the accounts of the late Tramway Company                                                                                                                                                                 | 9,811 | 13 | 4  |
| Add—Amount credited to the Board in the Indian Books in the half-year ended December 1870, but charged in Board's Statement for subsequent half-year                                                                                                  | 4     | 14 | 0  |
|                                                                                                                                                                                                                                                       | 9,816 | 11 | 4  |
| Deduct—Amount of Home remittances included in Board's Statement for half-year ended December 1870, but adjusted in Indian Books in subsequent half-year                                                                                               | 200   | 0  | 0  |
|                                                                                                                                                                                                                                                       | 9,616 | 11 | 4  |
| Deduct—Also difference between the amount shown as cost of Home Establishment, or issues for half-year ended December 1870, per India Office Statement and that taken to Account in the Company's Books in India as per advices from the London Board | 269   | 13 | 4  |
|                                                                                                                                                                                                                                                       | 9,346 | 14 | 0  |

The withdrawals in India per the Indian books are more than those shown by the India Office Statement by Rupees 760-1-11 arising from an overcharge to Capital. If to this difference the excess above indicated, namely, Rupees 9,316-14-0, be added, there will be a total excess of Rupees 10,106-15-11 (a) in respect of withdrawals in England and in India as shown by the Company's books over and above the amount shown in the India Office Statement.

The debit to construction is more by Rupees 90-0-4 (b) in the Indian books than in the India Office Statement, and the debit to Stores is less by 2 Pies in the former than in the latter.

Now, if from the balance of the Capital Advance Account as arrived at in the foregoing Memorandum (marked A) the item marked (a) be deducted and that marked (b) be added together with the balance of stores issued to Revenue prior to December 1870 but paid for in cash subsequently, the result will be a complete agreement in respect of the Capital Advance Account.

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|                                                                    |     |     |     |        |    |    |
|--------------------------------------------------------------------|-----|-----|-----|--------|----|----|
| between the Company's books and the India Office Statement, thus:— |     |     |     | RS.    | A. | P. |
| Balance as per Memorandum                                          | ... | ... | ... | 28,455 | 14 | 11 |
| Deduct (a)                                                         | ... | ... | ... | 10,106 | 15 | 11 |
|                                                                    |     |     |     | 18,348 | 15 | 0  |
| Add (b)                                                            | ... | ... | ... | 90     | 0  | 4  |
| „ Stores                                                           | ... | ... | ... | 678    | 4  | 8  |
|                                                                    |     |     |     | 768    | 5  | 0  |
| Balance as per India Office Statement on 31st December 1870        |     |     |     | 19,117 | 4  | 0  |

**CARNATIC 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.*

|                                                                          |     |     |     |        |    |    |
|--------------------------------------------------------------------------|-----|-----|-----|--------|----|----|
| Balance on 31st December 1870, as per Statement from London, £1,911-14-6 |     |     |     | RS.    | A. | P. |
|                                                                          |     |     |     | 19,117 | 4  | 0  |
| <b>CASH TRANSACTIONS.</b>                                                |     |     |     |        |    |    |
| <b>Add—</b> Payments in half-year ended as above, namely,—               |     |     |     | RS.    | A. | P. |
| In England, as per Statement from London, £2,222-18-11                   | ... | ... | ... | 22,229 | 7  | 4  |
| In India, as per monthly Cash Statements, namely,—*                      | ... | ... | ... |        |    |    |
| January                                                                  | ... | ... | ... | 3,000  |    |    |
| February                                                                 | ... | ... | ... | 7,000  |    |    |
| March                                                                    | ... | ... | ... | 12,800 |    |    |
| April                                                                    | ... | ... | ... | 1,200  |    |    |
| May                                                                      | ... | ... | ... | 8,000  |    |    |
| June                                                                     | ... | ... | ... | 7,000  |    |    |
|                                                                          |     |     |     | 40,000 | 0  | 0  |
|                                                                          |     |     |     | 62,229 | 7  | 4  |
| <b>Deduct—</b> Receipts in same period, namely,—                         |     |     |     |        |    |    |
| In England, as per Statement from London, £16-15-0                       | ... | ... | ... | 167    | 8  | 0  |
| In India, as per monthly Cash Statements, namely,—†                      | ... | ... | ... |        |    |    |
| January                                                                  | ... | ... | ... |        |    |    |
| February                                                                 | ... | ... | ... |        |    |    |
| March                                                                    | ... | ... | ... |        |    |    |
| April                                                                    | ... | ... | ... |        |    |    |
| May                                                                      | ... | ... | ... | 672    | 13 | 11 |
| June                                                                     | ... | ... | ... |        |    |    |
|                                                                          |     |     |     | 672    | 13 | 11 |
|                                                                          |     |     |     | 840    | 5  | 11 |
| <b>Total...</b>                                                          |     |     |     | 80,506 | 5  | 5  |
| <b>TRANSFERS.</b>                                                        |     |     |     |        |    |    |
| <b>Deduct—</b> Debits—                                                   |     |     |     |        |    |    |
| To Construction Account                                                  | ... | ... | ... | 58,889 | 15 | 11 |
| „ Revenue Account                                                        | ... | ... | ... | 9,722  | 12 | 10 |
| „ Stores Suspense Account                                                | ... | ... | ... | 5,271  | 8  | 9  |
|                                                                          |     |     |     | 73,884 | 5  | 6  |
| <b>Less—</b> Credits—                                                    |     |     |     |        |    |    |
| To Construction Account                                                  | ... | ... | ... |        |    |    |
| „ Revenue Account                                                        | ... | ... | ... |        |    |    |
| „ Stores Suspense Account                                                | ... | ... | ... | 2      | 12 | 0  |
|                                                                          |     |     |     | 2      | 12 | 0  |
| <b>Balance on† 30th June 1871...</b>                                     |     |     |     | 73,881 | 9  | 6  |
|                                                                          |     |     |     | 6,624  | 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.

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*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.      | A. | P. |
|                                                                                                                      |     |     |     | 1,09,226 | 9  | 10 |
| <b>TRANSFERS.</b>                                                                                                    |     |     |     |          |    |    |
| <b>Add—</b> Debit from Capital Advance Account—                                                                      |     |     |     |          |    |    |
| For Cash Payments in the half-year, namely,—                                                                         |     |     |     |          |    |    |
| In England                                                                                                           | ... | ... | ... | 97       | 8  | 0  |
| In India                                                                                                             | ... | ... | ... | 6,052    | 15 | 9  |
|                                                                                                                      |     |     |     | 6,150    | 7  | 9  |
| <b>Less—</b> Credit from same Account—                                                                               |     |     |     |          |    |    |
| For Cash Receipts in the half-year, namely,—                                                                         |     |     |     |          |    |    |
| In England                                                                                                           | ... | ... | ... |          |    |    |
| In India                                                                                                             | ... | ... | ... | 2        | 12 | 0  |
|                                                                                                                      |     |     |     | 2        | 12 | 0  |
| <b>Deduct—</b> Debits—                                                                                               |     |     |     |          |    |    |
| To Construction Account                                                                                              | ... | ... | ... | 2,925    | 13 | 2  |
| „ Revenue Account                                                                                                    | ... | ... | ... | 3,610    | 12 | 7  |
|                                                                                                                      |     |     |     | 6,536    | 9  | 9  |
| <b>For value of stores issued on "Capital" and "Revenue" Account, respectively, during half-year ended as above.</b> |     |     |     |          |    |    |
| <b>Balance on* 30th June 1871 ..</b>                                                                                 |     |     |     | 1,08,837 | 11 | 10 |

\* 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.    | A. | P. |
|                                                                                                                                   |     |     |     | 9,946  | 2  | 5  |
| <b>Deduct</b> audited expenditure for the months of November and December 1870, subsequently adjusted in the books of this office |     |     |     | 9,730  | 1  | 8  |
|                                                                                                                                   |     |     |     | 216    | 0  | 9  |
| <b>Add—</b> Cash Advances during half-year ended as above, as per monthly Cash Statements, namely,—*                              |     |     |     |        |    |    |
| January                                                                                                                           | ... | ... | ... | 2,500  |    |    |
| February                                                                                                                          | ... | ... | ... | 4,000  |    |    |
| March                                                                                                                             | ... | ... | ... |        |    |    |
| April                                                                                                                             | ... | ... | ... |        |    |    |
| May                                                                                                                               | ... | ... | ... | 2,500  |    |    |
| June                                                                                                                              | ... | ... | ... | 11,000 |    |    |
|                                                                                                                                   |     |     |     | 20,000 | 0  | 0  |
| <b>Deduct—</b> Expenditure during same period allowed by Consulting Engineer and charged to "Revenue" Account                     |     |     |     | 20,216 | 0  | 9  |
|                                                                                                                                   |     |     |     | 9,814  | 7  | 10 |
| <b>Balance on† 30th June 1871...</b>                                                                                              |     |     |     | 10,401 | 8  | 11 |

\* Amount of advances in each month to be stated.

† 30th June or 31st December.

25th January 1872.

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

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16th February 1872.*

From the Deputy Consulting Engineer for Railways, to the Accountant General, Fort St. George,  
dated Madras, 9th January 1872, No. 15.

Your memorandum No. 6,500, dated 20th December 1871.

2. With reference to paragraph 1, I have the honour to explain that the difference between the amount at debit of "Stores" as shown by the Capital Advance Appropriation Statement, and that entered in the Stores Suspense Appropriation Statement arises from the entry in the latter of certain stores purchased from the Madras Railway in the month of May, but not paid for till July and August.

3. The item referred to in paragraph 2 appears in the Statement of Classifications and Issues by the Secretary of State for the half-year ended June 1871, and was apparently omitted in the Appropriation Statement sent from the India Office through an oversight.

From the Acting Consulting Engineer for Railways, to the Accountant-General, Fort St. George,  
dated Madras, 20th January 1872, No. 71.

In returning the draft Appropriation Statement of the Carnatic Railway, received with your docket No. 6,754 of the 11th instant, I have the honour to state that the opening balance of the Capital Advance Account as given in the India Office Statement should be adopted and not that entered in the statement furnished by the Agent. The difference between the two balances is explained in the memorandum which accompanied my letter of the 15th ultimo, No. 1,074.

2. The item Rupees 670-1-11 at credit of Construction should be struck out, as advices received from the London Board since the transmission of the statement show that the amount was correctly adjusted in the year ended December 1870 and that all subsequent entries were erroneous.

No. 276.

ORDER THEREON, 16th February 1872, No. 447.

RAILWAY, No. 31.

ORDERED that these papers be forwarded to the Home Government.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To the Acting Consulting Engineer for Railways.

Exd. E. C. Shunler.

*Railway Department. Consulting Engineer's Office  
N. 1074  
From Captain C. J. Smith R.E.  
Deputy Consulting Engineer for Railways  
To The Accountant General  
Fort St. George  
Sir  
With reference to your letter of the  
9th October 1871, para 5, I have the honour to forward  
a return explanatory of the differences which exist  
between the opening balances of the several accounts  
as shown by the India Office Appropriation Statement  
and those shown in the statements of the Carnatic  
Railway forwarded with my letter of yesterday's  
date N. 1060.  
I have the honour to inform you that  
15 Dec. 1871  
By Consulting Engineer for Railways  
The India Office Statement shows  
the opening balance of the Capital Advance  
Account to be Rs 19,117-4-4 while the Agent's  
Statement shows an opening balance of Rs 19,117-4-4  
the difference is mainly due to the erroneous  
treatment of the balance standing at debit of  
and credit of Rs 1,000 in the account of  
Net Revenue Account on the date of transfer of the  
line from the Indian Railway Company to the  
Carnatic Railway Company and explained*

in detail in the accompanying statements.

With reference to the sum of Rupees 269.13.4 shown in these statements, as the difference between the amount of Issues to the London Board during the Year 1870, as certified by the India Office statements, and the amount credited in the Company's books, it appears to have arisen from the fact that a Cash balance of Rs 57.5.4 which would not of course appear in their credit in Indian (Books) remained under funded in the hands of the Board on the 31<sup>st</sup> December 1870 and also from the neglect, apparently of the India Office to give the Board credit for the transfer fee for the half year ending December 1870, amounting to £ 21-5-0 or Rs 212.8-0, thereby showing the Issues for that half year to be in excess of the amount advised by the Board to the Agent by that sum. Adding this sum of Rupees 212.8-0 in excess of the amount shown by the India Office to the Cash balance above noted, we arrive at the exact sum of Rupees 269.13-4, the difference between the sum shown by the India Office and

and the amount credited in the Indian books. The following memo shows how the Cash balance in the hands of the Board on the 1<sup>st</sup> January 1871 has been arrived at: Issues as per India Office statement for half year ending June 1870  $\left. \begin{array}{r} \text{£ 5.8.} \\ 2630-17-5 \end{array} \right\}$   
Less Transfer fees  $\frac{10-2-7}{2620-15-5}$   
Deduct House expenditure for same period  $\left. \begin{array}{r} \text{£ 257-9-2} \end{array} \right\}$   
Cash balance in hands of Board on 1<sup>st</sup> July 1870  $\left. \begin{array}{r} \text{£ 63-6-3} \end{array} \right\}$   
Add Issues for half year ending December 1870 as per India Office statement  $\left. \begin{array}{r} \text{£ 768-12-5} \\ 7644-18-8 \end{array} \right\}$   
Less transfer fees  $\frac{21-5-0}{7639-4-4}$   
Deduct expenditure for half year as per statement  $\left. \begin{array}{r} \text{£ 5-14-8} \end{array} \right\}$   
Cash balance on 1<sup>st</sup> Jan 1871  $\left. \begin{array}{r} \text{£ 57-5-4} \end{array} \right\}$   
or Rs 57.5-4

With reference to the Stores Expenses Account balance, the difference of five two may be accounted for by some slight mistake in the conversion of English into Indian Currency.

The balance of the Revenue Advances account is shown by the Indian Office statement as in excess of that shown by the Agents statement by Rupees 9730.1-8 and this sum is seen to correspond exactly with the audited expenditure for November.

November and December 1870. A difference existed in the case of the Madras Railway which was adjusted by the Accountant General - vide his statement published with G. O. N. 3020 dated 29 November 1871 by deducting the credits of expenditure for November and December from the India Office balance, a similar course being adopted in the present case will make the balance agreed exactly.

Madras. } (Sig'd J. R. Walker Secy. R.C.  
11 Dec 1871 } Agt. & Commr. of Railway Act.

(True Copy)  
1 Sig'd Thos. A. Doyle.  
Apt. to the Commr. Engrs. for Railway

On 18th Dec 1871 544/10019

Memorandum showing how the Balances of the following accounts have been arrived at  
Construction Account

The balance of this account has been arrived at by taking the debit to Construction as shown by the balance sheet for December 70 thus.

|                        |         |    |     |
|------------------------|---------|----|-----|
| <u>Capital Account</u> | Rs      | As | Ps  |
|                        | 62384.2 | -  | 2-4 |

Stores Suspense Account

The Balance of this account has been arrived at by taking the total debits to the several Store accounts thus

|                   |               |    |             |
|-------------------|---------------|----|-------------|
| Stores in Transit | Rs            | As | Ps          |
| 57997             | -             | 8  | -0          |
| Stores            | 57229         | -  | 1-10        |
| <u>Balance</u>    | <u>109226</u> | -  | <u>9-10</u> |

Capital Advance Account

The balance of this account has been arrived at by taking the total Receipts from the Home and Indian Treasuries and deducting therefrom the balance of the 'Construction' and 'Stores Suspense Accounts' together with the value of stores issued to Revenue prior to December 1870, but paid for in cash subsequently thus.

|                            |       |           |           |
|----------------------------|-------|-----------|-----------|
| Board of Directors, London | Rs    | As        | Ps        |
| 711370                     | -     | 12        | -8        |
| Government Capital Account | 44259 | -         | 15-0      |
| Capital advance account    | 6572  | -         | 4-1       |
| <u>762202</u>              | -     | <u>15</u> | <u>-9</u> |

|                          |        |    |      |
|--------------------------|--------|----|------|
| Construction Account     | Rs     | As | Ps   |
| 62384.2                  | -      | 2  | -4   |
| Stores Suspense          | 109226 | -  | 9-10 |
| Stores issued to Revenue | 678    | -  | 4-8  |

733747 - 0 - 10

Balance on 31st December 1870 Rs 28455 - 11 - 11

Camp. J. H. H.

all payments at all points and  
to Directors and other persons  
connected with the company

of the Directors and other persons and  
connected with the company and  
all payments at all points and  
to Directors and other persons  
connected with the company

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of the Directors and other persons and  
connected with the company and  
all payments at all points and  
to Directors and other persons  
connected with the company

Memorandum showing agreement between the  
Balances of the Capital advanced account as given in the  
India Office Statement and that shown in the account.  
varying Memorandum marked A

The withdrawals in England as shown  
by the Company's books are more by Rs. 9346-14-0  
than those shown by the India Office Statement

This difference may be explained as follows  
Add. credit to the London Board  
when closing the accounts of the  
late Tramway Company 9811-13-4  
Add. amount credited to the Board  
in the Indian Books in the half  
year ended Dec 31 1870 but charged  
in Board's Statement for subsequent  
half year 14-14-0  
9816-11-4

Deduct: amount of Home Remittances in-  
cluded in Board's Statement for half  
year ended December 1870 but had  
adjusted in Indian Books in subse-  
quent half year 200-0-0  
9616-11-4

Deduct also difference between the  
amount shown as cost of Home Estab-  
lishment or issues for half year  
ended December 1870 per India  
Office Statement and that taken to  
account in the Company's Books  
in India as per advice from the  
London Board 269-13-4  
Rs. 9346-14-0

11-10-1964

Complete

Complete agreement in respect of the Capital Advances Account between the Company's books and the India Office Statement thus

|                                                                         |       |    |    |
|-------------------------------------------------------------------------|-------|----|----|
| Balance as per Memo                                                     | 28155 | 14 | 11 |
| Added (a)                                                               | 10106 | 15 | 11 |
|                                                                         | 18348 | 15 | 11 |
| Added (b) 90                                                            |       |    |    |
| Less 678-4                                                              |       |    |    |
| Balance as per India Office Statement on 31 <sup>st</sup> December 1870 | 17117 | 14 | 11 |

By order of the Committee of the Company

# APPROPRIATION STATEMENT.

*Carnatic*

## RAILWAY COMPANY,

Half Year ended 30<sup>th</sup> June 1871.

# Carnatic 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 30<sup>th</sup> June 1871.

|                                                                                |            |    |    |
|--------------------------------------------------------------------------------|------------|----|----|
| Balance brought from preceding Statement                                       | Rs.        | A. | P. |
| on 31 <sup>st</sup> December 1870 as per Statement from London £ 19.11.14.6... | 19.11.7    | 11 | 6  |
| CASH TRANSACTIONS.                                                             |            |    |    |
| Add—Payments in half-year ended as above, viz. :—                              | Rs.        | A. | P. |
| In England (as per Statement from London) £ 2222-18-11...                      | 2222.18.11 | 7  | 4  |
| In India, as per Monthly Cash Statements, viz. :—*                             |            |    |    |
| January                                                                        | Rs.        | A. | P. |
| February                                                                       | 3000       | .  | .  |
| March                                                                          | 7000       | .  | .  |
| April                                                                          | 13800      | .  | .  |
| May                                                                            | 1200       | .  | .  |
| June                                                                           | 8000       | .  | .  |
|                                                                                | 40000      | .  | .  |
|                                                                                | 6222.18.11 | 7  | 4  |
|                                                                                | 81346      | 11 | 4  |
| Deduct—Receipts in same period, viz. :—                                        |            |    |    |
| In England (as per Statement from London) £ 16-15-...                          | Rs.        | A. | P. |
| In India, as per Monthly Cash Statements, viz. :—†                             |            |    |    |
| January                                                                        | Rs.        | A. | P. |
| February                                                                       | .          | .  | .  |
| March                                                                          | .          | .  | .  |
| April                                                                          | .          | .  | .  |
| May                                                                            | .          | .  | .  |
| June                                                                           | 672        | 13 | 11 |
|                                                                                | 672        | 13 | 11 |
|                                                                                | 840        | 5  | 11 |
|                                                                                | 80506      | 5  | 5  |
| TRANSFERS.                                                                     |            |    |    |
| Deduct—Debits :—                                                               | Rs.        | A. | P. |
| To Construction Account ...                                                    | 50889      | 15 | 11 |
| To Revenue Account ...                                                         | 9722       | 12 | 10 |
| To Stores Suspense Account ...                                                 | 5271       | 8  | 9  |
|                                                                                | 75882      | 5  | 6  |
| Less—Credits :—                                                                | Rs.        | A. | P. |
| To Construction Account ...                                                    | .          | .  | .  |
| To Revenue Account ...                                                         | .          | .  | .  |
| To Stores Suspense Account ...                                                 | 2          | 12 | .  |
|                                                                                | 2          | 12 | .  |
| Balance on 30 <sup>th</sup> June 1871                                          | Rs.        | A. | P. |
|                                                                                | 73881      | 9  | 6  |
|                                                                                | 6624       | 11 | 4  |

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

# Carnatic Railway Company.

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

|                                                                                                             |        |    |    |
|-------------------------------------------------------------------------------------------------------------|--------|----|----|
| Balance brought from preceding Statement                                                                    | Rs.    | A. | P. |
| on 31 <sup>st</sup> December 1870 as per Statement from Consulting Engineer                                 | 70926  | 9  | 10 |
| TRANSFERS.                                                                                                  |        |    |    |
| Add—Debit from Capital Advance Account,                                                                     | Rs.    | A. | P. |
| For Cash Payments in the half year, viz. :—                                                                 |        |    |    |
| In England (£ ) ...                                                                                         | 97     | 8  | .  |
| In India ...                                                                                                | 6052   | 15 | 9  |
|                                                                                                             | 6150   | 7  | 9  |
|                                                                                                             | 6150   | 7  | 9  |
| Less—Credit from same Account,                                                                              | Rs.    | A. | P. |
| For Cash Receipts in the half year, viz. :—                                                                 |        |    |    |
| In England (£ ) ...                                                                                         | .      | .  | .  |
| In India ...                                                                                                | 2      | 12 | .  |
|                                                                                                             | 2      | 12 | .  |
|                                                                                                             | 6147   | 2  | 9  |
|                                                                                                             | 115374 | 5  | 7  |
| Deduct—Debits :—                                                                                            | Rs.    | A. | P. |
| To Construction Account ...                                                                                 | 2925   | 13 | 2  |
| To Revenue Account ...                                                                                      | 3610   | 12 | 7  |
| For Value of Stores issued on "Capital" and "Revenue" Account respectively during half year ended as above. |        |    |    |
|                                                                                                             | 6536   | 9  | 9  |
| Balance on 30 <sup>th</sup> June 1871                                                                       | Rs.    | A. | P. |
|                                                                                                             | 108837 | 11 | 10 |

\* 30th June or 31st December.

Carnatic Railway Company.

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

|                                                                                                        | Rs.      | A.    | P. |
|--------------------------------------------------------------------------------------------------------|----------|-------|----|
| Balance brought forward Statement from London, ...<br>as used in the Books of the Office               |          |       |    |
| Add—Cash Advances during half-year ended as above, as per Monthly Cash Statements, viz.:—*             | 9750-1-8 | 216   | 9  |
| <b>Summary</b>                                                                                         |          |       |    |
| January                                                                                                |          |       |    |
| February                                                                                               | 2500     | .     | .  |
| March                                                                                                  | 4000     | .     | .  |
| April                                                                                                  | .        | .     | .  |
| May                                                                                                    | .        | .     | .  |
| June                                                                                                   | 2500     | .     | .  |
|                                                                                                        | 11000    | .     | .  |
|                                                                                                        |          | 20000 | .  |
| Deduct—Expenditure during same period allowed by Consulting Engineer, and charged to "Revenue" Account |          |       |    |
| Rs.                                                                                                    | 20216    | .     | 9  |
| ...                                                                                                    | 9814     | 7     | 10 |
| Balance on 30 <sup>th</sup> June 1871                                                                  |          |       |    |
| Rs.                                                                                                    | 10401    | 8     | 11 |

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

The 25<sup>th</sup> January 1872.

Compd 1266

*Bruchodurik*  
 cty Accountant General.

P.R. 469/72  
March 28/1972 L.S.G.

Railway Department. Consulting Engineers' Office

From  
Captain C. J. Smith R.E.  
S. Consulting Engineer for Railways.  
To  
The Accountant General  
Fort Saint George  
Sin

Your Memorandum No 6500  
dated 26<sup>th</sup> December 1871.

With reference to paragraph 1 I have the honor to explain that the difference between the amount at debit of Stores as shown by the Capital Advances Appropriation Statement and that entered in the Stores Expense Appropriation Statement arises from the entry on the latter of certain stores purchased from the Madras Railway in the months of May, but not paid for till July & August.

The item referred to in paragraph 2 appears in the Statement of Classifications and Issues by the Secretary of State for the half year ended June 1871 and was apparently

omitted

Credit of construction should be struck out as advised received from the London Board since the transmission of the statement show that the amount was correctly adjusted in the year ended December 1870 and that all subsequent entries were erroneous.

I have &c  
(Signed) H.L. Prendergast Major R.E.  
Adj. Cons. Eng. for Railways

Madras  
20 January  
1872

1 True Copies 1

H. W. S. M. S. S.  
List to the Acct. Genl.

25 January 1872

Cong. M.C.

omitted in the appropriation statement sent from the India Office through an oversight.

Madras  
20 January  
1872  
(Signed) C. V. Smith Esq. R.E.  
Adj. Cons. Eng. for Railways

Railway Department Consulting Engineer's Office

From  
Major H.L. Prendergast R.E.  
Adj. Consulting Engineer for Railways

The Accountant General  
Fort Saint George

In returning the draft appropriation statement of the Carnatic Railway received with your despatch of the 11th instant, I have the honor to state that the opening balance of the Capital Advance Account as given in the India Office statement should be adopted and that entered in the statement furnished by the Agent. The difference between the two balances is explained in the memo. which accompanied my letter of the 15th ultimo N. 1074.

The item N. 670-1-11 at  
Credit



Ch 467 27  
Govt. of 1872 Madras.  
PUBLIC WORKS.

To The Acting Comptroller  
Engineer for Railways

Dated

Recd.

Encl. 2

G. O 16 Feb 1872, No. 447.

Nos. 2754 276

Caranthe Railway. Ordered  
that the Appropriative  
Statements, submitted by the  
Accountant General, on  
account of the Caranthe  
for the half year ended  
30<sup>th</sup> June 71, be forwarded  
to the Home Govt.

Ord. Dr. to Engle dated 29<sup>th</sup> July  
no 1.0/1872

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