

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	1620	Press
B.P.-No.		Mis.
70-41		
Dated	2. 4.	1843.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
2nd April 1873*

No 70 Read the following letter from the Accountant-General to the Government of Madras, to the Secretary to Government, Public Works Department, dated Fort St George, 15th March 1873, No 725 —

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 31st December 1871, exhibiting the transactions both in England and India, the same having been prepared in communication with the Government Examiner of Railway Accounts, copy of whose letter No. 184 of 10th instant, is herewith sent

2 The delay in the submission of this statement is owing to the existence of discrepancies in the accounts of the Company which have now been adjusted.

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 31st December 1871

	RS	A	P	RS	A	P
Balance brought from preceding statement ..				6,624	11	11
CASH TRANSACTIONS						
<i>Ald</i> —Payments in half-year ended as above, namely —						
In England (as per statement from London) £2,249-15-3	22,497	10	0			
In India, as per monthly cash statements, namely —*						
July 8,500						
August 8,500						
September 12,160						
October 4,240						
November 12,600						
December 11,000						
	57,000	0	0			
				79,497	10	0
<i>Deduct</i> —Receipts in same period, namely —						
In England (as per statement from London) £107-12-7	1,076	4	8			
In India, as per monthly cash statements, namely —†						
In January 1871 .. 678 4 8						
„ March „ .. 413 4 5						
„ April „ .. 451 9 1						
„ May „ .. 508 8 0						
	2,051	10	2			
July						
August						
September						
October						
November						
December 1,208 15 0						
	3,260	9	2			
				4,336	13	10
				81,785	8	1

* Amount of payments in each month to be stated

† Amount of receipts in each month to be stated

*Proceedings of the Madras Government, Public Works Department,
2nd April 1873.*

Appropriation Statement showing the Debits and Credits in connection with the Capital Advance Account, etc —(Concluded)

TRANSFERS		RS	A	P	RS	A	P
Deduct—Debits —							
To Construction Account		62,119	4	6			
To Revenue Account		2,609	4	9			
To Stores Suspense Account	In England for previous half-year	97	8	0			
	Do for current do	3,927	8	0			
	In India for do ...	4,576	3	6			
		8,601	3	6			
		73,329	12	9			
Less—Credits —							
To Construction Account		1,080	4	9			
To Revenue Account		2,042	7	2			
To Stores Suspense Account		1,373	5	6			
		4,496	1	5			
Balance on* 31st December 1871					68,833	11	4
					12,951	12	9

* 30th June or 31st December

Similar Appropriation Statement in connection with the Stores Suspense Account for the Half-year ended 31st December 1871

TRANSFERS		RS	A	P	RS	A	P
Balance brought from preceding statement ...					1,08,837	11	10
Add—Debit from Capital Advance Account,							
For cash payments in the half year, namely —							
In England (£392-15-0)		3,927	8	0			
In India		3,794	12	6			
		*7,722	4	6			
Less—Credit from same account—							
For cash receipts in the half year, namely —							
In England							
In India		1,373	5	6			
		1,373	5	6			
Deduct—Debits —							
To Construction Account					6,348	15	0
To Revenue Account					1,15,186	10	10
For value of Stores issued on "Capital" and "Revenue" Account respectively during half-year ended as above		3,495	3	5			
		1,946	10	0			
Balance on 31st December 1871					5,441	13	5
					1,09,744	13	5

* Debit to Stores Suspense through Appropriation Statement of the Capital Advance Account
Deduct amount debited to Stores Suspense in Appropriation Statement of this account for the half year ended 30th June 1871, being value of stores charged in that half year but paid for in this
Do amount omitted in error from Appropriation Statement of the Capital Advance Account for previous half year

Amount now charged to Stores Suspense through Appropriation Statement of this account as above

*Proceedings of the Madras Government, Public Works Department,
2nd April 1873*

Similar Appropriation Statement in connection with the Revenue Advance Account for the Half-year ended 31st December 1871

		RS	A	P
Balance brought from preceding statement		10,401	8	11
Add—Cash advances during half-year ended as above, as per monthly cash statements, namely —*				
July				
August				
September				
October				
November				
December				
Deduct—Expenditure during same period allowed by Consulting Engineer, and charged to "Revenue" Account				
		10,401	8	11
		4,410	15	7
Balance on† 31st December 1871		5,990	9	4

* Amount of advances in each month to be stated

† 30th June or 31st December

15th February 1873

(Signed) F LUSHINGTON,
Accountant-General

From the Examiner of Railway Accounts, to the Accountant-General, Fort St George, dated Madras, 10th March 1873, No 184

I HAVE the honour to return, approved, as altered in red ink, Draft Appropriation Statement* of the Carnatic Railway for the half year ended the 31st December 1871, received with your letter No 8,512, dated 17th ultimo

2 The statement forwarded to you with this office letter marginally noted, correctly exhibited the transactions of the half year, but, owing to the existence of numerous errors in the

accounts of the Company, relating to previous half years, which have now all been adjusted, it has been considered advisable to prepare a revised Appropriation Statement embodying all these adjustments, and it is accordingly requested that the statement now submitted may be substituted for that previously forwarded, which please consider cancelled

3 The various alterations made in this revised statement are fully explained in the succeeding paragraphs

Capital Advance Account

4 The deduction of Rupees 12,617-5-5 from the opening balance of this account has been struck out, the necessary reconciliation with the figures in the Company's books having been applied to the closing balance as shown in paragraph 12

5 The receipts in January, March, April, and May 1871, amounting to Rs 2,051-10-2, which were apparently omitted, under a misconception, from the statement prepared by the agency for the previous half year, have been taken to account in this

6 The debit to Construction has been increased by a sum of Rupees 336, the amount by which the value of the line taken over from the Tramway Company was enhanced, in consequence of the writing back of certain balances which had been previously treated as lapsed with that Company

7 The debit to Revenue Account has been increased by Rupees 1-11-0, an item of adjustment reported to you in this office letter No 380 of 5th August 1872

*Proceedings of the Madras Government, Public Works Department,
2nd April 1873*

8 The debit to Stores Suspense Account has been increased by the amount entered in the margin, Rupees 3,927 5 0 of this sum are shown as an advance for the purchase of stores in the statement of issues received from the India Office for the half year ended 31st December 1871, the difference, Rupees 97-8-0 was inadvertently omitted from the Appropriation Statement of the Capital Advance Account for the half year ended 30th June 1871

9 The credit to Construction has been increased by a sum of Rs. 822-10-6—Rs. 810 6 0 of which represents liabilities included in the Balance of the Construction Account as taken on to the Secretary of State's books in December 1870, and which amount was again debited to this account in January 1871, when the liabilities were discharged, and is included in the sum of Rupees 58,889-15-11 in the Appropriation Statement for the previous half year, the difference, Rupees 12-4-0, is an item of adjustment which was also reported to you in my letter above quoted

10 The item, Rupees 2,042-10-2, here credited to Revenue, is an adjustment on this account, which was likewise reported to you in my letter already referred to

11 A credit of Rupees 1,373 5 6 has also been given to Stores Suspense Account, being value of stores expended on Revenue in January, February, and March 1871, paid for in cash and credited to Capital Advance Account in your Cash Statements for March, April, and May 1871, omitted in error from last Appropriation Statement

12 The closing balance of the Capital Advance Account, as now altered, stands at debit

And has been proved with the Company's books as under—

Balance per books	5,766 10 3
Add home payments recovered but not refunded	1455 0 0
Add amount of capital withdrawals in England represented by cash and now under adjustment	6,332 5 2
	13,553 15 5

Less amount expended in England in excess of issues up to date

Less amount refunded in September 1872, to be adjusted in statement appertaining to that half year

450 6 0

181 12 8

632 2 8

12,951 12 9

13 The advances in England for purchase of stores have been increased by Rupees 1,500, in accordance with the India Office statement of issues for half year ending 31st December 1871

14 To adjust the balance of this account, and for the reasons given in the next paragraph, the cash receipts in India have been made to agree with the credits to stores suspense as entered in the Appropriation Statement of the Capital Advance Account

15 The stores expended on Revenue have been reduced by the same amount, in order to remove the double debit to Revenue Account resulting from the inclusion of this sum as a cash debit in the Revenue Advance Account, and a transfer debit in the Stores Suspense Account in the Appropriation Statement of the previous half year

Revenue Advance Account

16 The notes entered in the body of this statement have been struck out, as they are apt to mislead, and the audited expenditure corrected accordingly

17 The closing balances have been verified with the Company's books, and the posting of the debits and credits to the several accounts, as taken from this and the previous half year's statement, to the balances adopted by the Secretary of State, have been found to work out to the results shown in the Railway books

*Proceedings of the Madras Government, Public Works Department,
2nd April 1873.*

18 Please alter the foot note to the Statement of the Stores Suspense Account in accordance with that shown in the revised statement herewith forwarded

19 The item, Rupees 4,598-7-4, referred to in paragraph 2 of your letter under reply, is included in the sum of Rupees 58,889-15-11 debited to Construction in the Appropriation Statement of the Capital Advance Account for the half year ended 30th June 1871

20 The items, Rupees 336 and 810-6-6, referred to in paragraphs 6 and 9, respectively, No. 390, dated 15th August 1872, and No. 411 of 20th idem appear to require adjustment in your books, as they were not included in the advices forwarded to you with this office letters marginally noted

No 71 ORDER THEREON, 2nd April 1873, No. 1,020.

RAILWAY, No 9.

ORDERED that these papers be forwarded to the Home Government.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.

Erd. E. C. Shunker.

N^o 184

Examiner Railway Accounts Office
Madras, 10th March 1873

From
The Examiner Railway Accounts,
Madras.

To
The Accountant General
Fort Saint George.

Sir,

with accompani-
ments

I have the honor to return ap-
proved as altered in red ink draft Appropriation
Statement of the Carnatic Railway for the half year
ended the 31st December 1871, received with your letter
N^o 8512, dated 17th ultimo.

N^o 87, dated
6th February 1873

2. The statement forwarded to you
with this Office letter marginally noted, correctly ex-
-hibited the transactions of the half year, but owing to
the existence of numerous errors in the accounts of
the Company, relating to previous half years, which
have now all been adjusted _____, it has
been considered advisable to prepare a revised Approp-
-riation Statement embodying all these adjust-
-ments, and it is accordingly requested that the state-
-ment now submitted may be substituted for that
previously forwarded which please consider cancelled.

3. The various alterations made in this
revised statement are fully explained in the succeeding

paragraphs

Capital Advance Account

4. The deduction of Rs 12,617-5-5 from the opening balance of this account has been struck out, the necessary reconciliation with the figures in the Company's Books having been applied to the closing Balance as shown in para 12.

5. The Receipts in January, March, April, and May 1871, amounting to Rs 2,051. 10. 2, which were apparently omitted, under a misconception, from the statement prepared by the Agency for the previous half year, have been taken to account in this.

6. The debit to construction has been increased by a sum of Rs 336- the amount by which the value of the Line taken over from the Tramway Company was enhanced in consequence of the writing back of certain Balances which had been previously treated as lapsed with that Company.

7. The debit to Revenue Account has been increased by Rs 1-11-4, an item of adjustment reported to you in this office letter No 380 of 5th August 1872.

8. The debit to Stores Suspense Account has been increased by the amount entered in the margin Rs 3927-8- of this sum, are shown as an advance for the purchase of Stores in the statement of Issues received from the India Office for the half year ended 31st December 1871. the difference, Rs 97-8- was inadvertently omitted from the

Appropriation Statement of the Capital Advance Account for the half-year ended 30th June 1871.

9. The credit to construction has been increased by a sum of Rs 822-10-6 - Rs 810. 6. 6 of which represents liabilities included in the Balance of the Construction Account as taken on to the Secretary of State's Books in December 1870, and which amount was again debited to this account in January 1871 when the liabilities were discharged, and is included in the sum of Rs 5889. 15. 11 in the Appropriation Statement for the previous half-year; the difference Rs 12-4- is an item of adjustment which was also reported to you in my letter above quoted.

10. The item Rs 2042. 10. 2 here credited to Revenue is an adjustment on this Account which was likewise reported to you in my letter already referred to.

11. A credit of Rs 1373. 5. 6. has also been given to Stores Suspense Account being value of Stores expended on Revenue in January, February, and March 1871, paid for in cash and credited to Capital Advance Account in your cash Statements for March, April, and May 1871, omitted in error from last Appropriation Statement.

12. The closing Balance of the Capital Advance Account as now altered stands at debit Rs 12,951-12-9

R. 12,951-12-7

and has been proved with the Com-
pany's Books as under

Balance per Books. 5,766. 10 3
Add Home Payments recovered,
but not refunded 1,486. -- --
Amount of Capital
Withdrawals in England
represented by Cash and
now under adj. - statement - 6,332. 5-2
13,583. 15-5

Less amount expended in
England in excess of sum
up to date 450 6. --

Amount refunded
in September 1872
to be adjusted in
Statement of per-
-taining to that
half year.

181-12-8 632. 5-2-8
12,951-12-7

Stores Suspense Account
13. The advances in England for purchase
of Stores have been increased by Rs. 1,500 -- -- in
accordance with the India Office Statement of
Issues for half year ending 31st December 1871.
14. To adjust the Balance of this Account, and
for the reasons given in the next paragraph, the
Cash Receipts in India have been made to agree

with the credits to Stores Suspense as entered in the
Appropriation Statement of the Capital Advance
Account.

15. The stores expended on Revenue have been
reduced by the same amount in order to remove
the double debit to Revenue Account resulting
from the inclusion of this sum as a cash debit
in the Revenue Advance Account, and a transfer
debit in the Stores Suspense Account, in the App-
-propriation Statement of the previous half year.

Revenue Advance Account.

16 The notes entered in the body of this statement
have been struck out, as they are apt to mislead;
and the audited expenditure corrected accordingly.

17. The closing Balances have been verified
with the Company's Books; and the posting of
the debits and credits to the several Accounts, as
taken from this and the previous half-year's
Statement, to the Balances adopted by the Sec-
-etary of State, have been found to work out to
the results shown in the Railway Books

18. Please alter the foot note to the Statement
of the Stores Suspense Account in accordance
with that shown in the revised Statement herewith
forwarded

19 The item Rs. 4,598-7-4 referred to in para-
2^d of your letter under reply is included in the sum
of Rs. 58,889. 15. 11 debited to Construction in the

Appropriation Statement of the Capital Advance
Account for the half year ended 30th June 1871.

" 20. The items Rs 336- and 810-6-6 referred
to in paras 6 and 9 respectively appear to require
adjustment in your books, as they were not included
in the advice forwarded to you with the Office
letters marginally noted.

• 12 380 d
15th August
• 6 400 d
idem

I have seen
(Signed) R. H. Williams
Offg. Examinr. Railway Accounts
Madras

(True copy)
R. H. Williams
Asst. to the Accts. Genl.

Comd. H. B.

Treasury.

Public DEPARTMENT

No. 725

Fort Saint George,
Accountant General's Office,
15th March 1873.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS.

TO THE Secretary to Government
Public Works Department

SIR

I have the honor 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 31st December 1872, exhibiting the transactions both in England and India the same having been prepared in communication with the Government Engineer, Madras accounts, copy of whose letter of 10th instant is herewith sent.

The delay in the submission of this Statement is owing to the existence of discrepancies in the accounts of the Company which have now been adjusted.

I have the honor to be

Sir,
Your obedient servant
A. Cunningham
Accountant General

Compd. Secy

2/11/96/162

APPROPRIATION STATEMENT.

Carriatic

RAILWAY COMPANY,

Half Year ended 31st December 1871.

By Order of Council
16. edward 1873.

J. R. 1873
By Order of Council
16. edward 1873.

FROM THE ACCT GENERAL
TO THE GOVT OF MADRAS

To
For the year 1873

Dated 16th Dec 1873
Received 17th Dec 1873

No
ENCLOSURES 2

*Forwarded for transmission
to the Secretary of Works
for the appropriation of the
of the Madras Railway Company
for the half ended 31 Dec 1871*

1873

11/10/20-21 April 1873

FORT ST. GEORGE.
RAILWAY DEPARTMENT.

Letter to the Right Honourable
the Secretary of State for
India.

Dated 16th April
No. / of 1873.

FORWARDING Appropriation Statements of
the Carnatic Railway for the second half of 1871,
and explaining cause of delay in their submis-
sion.

1020 P.H.S.

Proceedings of the Madras Government
Under date the 21st March/73
Read the following
From the Acct^{ts} Genl.
to the Gov^t of Madras. (H.E. 7/15th March/73
*No 725)

Ordered that these
papers be forwarded to
the Home Government.

To the Council Engrs for Rs 1

Recd 24/4/73

H.E. no d.

To the Rt Hon. the
Secy of State for India.
My Lord Duke.

No 1 of 1873.

We have the honor
to forward herewith the
Appropriation Statements
of the Carnatic Railway
Company for the half
year ending 31st Dec 1871,
and to explain that
their submission has
been unavoidably delayed
by

by discrepancies in the
accounts which required
to be adjusted.

MM

Fort St George

Railway Department

By Lto Lento dated 16.
April 1873.

Letter to the Right Honble
the Secretary of State
for India

Copy sent to Govt of
India on the 19. April 73

Dated 16. April
1873.

Original & Copy sent per
Overland mail on the
19. April 1873 -

Forwarding
Appropriation State-
ments of the Madras
Railway for the 2^d
half of 1871 and ex-
plaining cause of delay
in their submission.

N-70-71.

by discrepancies in the

Apr 17 66

Govt. of 1873 Madras.

PUBLIC WORKS.

To the Consulting Engineer
for Railways

P. 123

Recd.

P. 123

G. O. 2 April 1870.

Nos. 70171

Appropriation Statements.

Submitted by the Accountant
General, Madras, for the
Carnatic Railway for
the 2nd half of 1871 or-
dered to be forwarded
to the Home Govt.