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MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
21st August 1873.*

No. 335. Read the following letter from F. LUSHINGTON, Esq., Accountant-General to the Government of Madras, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 31st July 1873, No. 221 :—

In continuation of this office letters, Nos. 378 and 63, dated 14th November 1871 and 1st May 1872, recorded in Madras G. O., Nos. 3,020 and 1,210, dated 29th and 11th of those months, I have the honour to forward copy of a Supplementary Appropriation Statement on account of the Madras Railway for the half-year ended 31st December 1872 received from the Officiating Examiner of Railway Accounts, with his letter of 19th ultimo, No. 462, copy whereof and of its enclosures are also herein enclosed.

2. From the enclosures marked A. and C. it will be seen that the balances on 31st December 1870 on account of Capital Advance Account and Stores Suspense Account, as arrived at by investigations made by the Examiner of Railway Accounts, are Rupees 7,77,765-2-10 and Rupees 57,74,064-14-1, respectively, instead of Rupees 6,23,747-15-2 and Rupees 58,50,032-7-2 reported by the Consulting Engineer and shown in my Appropriation Statements for the half-year ended 30th June 1871. I beg that this may be reported for the information of the Secretary of State for India.

From R. K. WILLIAMS, Esq., Officiating Examiner Railway of Accounts, to the Accountant-General, Public Works Department, Simla, dated Madras, 19th June 1873, No. 462.

With reference to the 2nd paragraph of this office letter, No. 346, of 8th May last, I have now the honour to forward herewith a Supplementary Statement for the Madras Railway for the past half-year embodying certain adjustments in connection with past periods which appear necessary, with an explanatory memorandum attached.

2. It is shown in paragraph 12 of the memorandum that the Stores Suspense Account as exhibited in the Appropriation Statement does not agree either with the Company's Indian or London Books. It would be an advantage were the accounts so worked as to correspond. At present the reconciliation with the Company's Indian figures is effected by a comparison between the issues for stores in the "Classified Statement of Issues" received from the India Office and the Board's advices of shipments to India, the difference between the two for the half-year, making allowance for any previous difference, being regarded as the stores shipped but not paid for, or *vice versa*. Though the reconciliation thus deduced is doubtless correct, it would be satisfactory were the present systems maintained to receive with the other papers which are sent out to India half-yearly a statement showing the value of stores included in advices to India to the end of the half-year for which money has not been withdrawn from the Secretary of State, the value of stores not included in the advices to India for which money has been withdrawn, and the net amount either way. An application to be furnished with such a statement has not been made, as it is understood the Secretary of State has been addressed with a view to the Company's Indian Books being made a counterpart of their English ones, and if this leads to any modification of their method of accounting it may not be required.

3. It would be observed from paragraph 11 that there appear certain discrepancies between some of the items in the London Board "Store and Workshops Account" for the half-year ended the 31st December 1870, and the figures in the Indian Books. This account would seem to have been kept in some measure independent of the General Books until December 1871, when the balance shown in it was brought into accord with amount at the debit of stores in the General Balance Sheet published by the Board, and the discrepancies now noticed may not improbably have been produced by the rectifications of some previous entries required to effect this accord. Since then the Indian items in the account have corresponded with the figures in the Madras Books, but it has been found impossible, with the information available here, to reconcile the balance in this account with

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21st August 1873.

the amount at the debit of the stores account in India, or the English debits with the cash issues by the Secretary of State.

4. As was done with the ones for the Great Southern of India Railway submitted with this office No. 428, of the 6th instant, a copy of these papers has been forwarded to the Local Accountant-General.

No. 156.

TRUE COPY—FORWARDED to the Accountant-General, Fort St. George, for information.

MADRAS,
20th June 1873.

(Signed) R. K. WILLIAMS.
Officiating Examiner of Railway Accounts, Madras.

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21st August 1873.

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 31st December 1872.

	RS.	A.	P.	RS.	A.	P.
Balance brought from preceding statement ...	.....			1,20,954	12	4
Add difference between closing balance (a) at 31st December 1871, and opening balance (b) entered in statement for half-year ended 30th June 1872 * ...	2,188	10	10			
.. also difference between correct opening balance (c) at 31st December 1870 per statement (A) and the balance (d) entered in Appropriation Statement for half-year ended 30th June 1871 ...	1,54,017	3	8	1,56,205	14	6
(a) 2,38,165 9 1						
(b) 2,35,976 14 3 ... 2,188 10 10						
(c) 7,77,765 2 10						
(d) 6,23,747 15 2 ... 1,54,017 3 8						
				2,77,160	10	10
Deduct—Receipts in same period, namely :—						
In England (as per Statement from London) £ ...				0	0	2
In India, as per Monthly Cash Statements, namely :—†						
January 1871 ...	70,555	13	5			
February „ ...	83,461	6	3			
March „ ...	1,79,736	4	6			
April „ ...				3,33,753	8	2
				3,33,753	8	4
TRANSFERS.				56,592	13	6
Deduct—Debits :—						
To Construction Account ...						
„ Revenue Account ...						
„ Stores Suspense Account						
Less—Credits :—						
To Construction Account ...	1,79,736	4	6			
„ Revenue Account ...	79	7	3			
„ Stores Suspense Account £7-5-8				1,79,815	11	9
				1,79,815	11	9
Balance on ‡ 31st December 1872 ... Dr.				1,23,222	14	3

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

Balance as above ... Dr.	1,23,222	14	3
Add liabilities, i. e., amount adjusted in India on account of Home expenditure in excess of issues on this account by Secretary of State ...	8,597	4	5
	1,31,820	2	8
Balance per Indian Books ...	1,27,276	8	10
Add Home Payments unrecovered ...	4,543	9	10
	1,31,820	2	8

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MADRAS RAILWAY COMPANY.

Similar Appropriation Statement in connection with the Stores Suspense Account for the half-year ended 31st December 1872.

	RS.	A.	P.		RS.	A.	P.
Balance brought from preceding statement					40,14,456	4	2
Add difference between closing balance (a) at 31st December 1871 and opening balance (b) entered in statement for half-year ended 30th June 1872 as taken from state of "Accounts"					2,23,288	12	9
TRANSFERS.					42,37,745	0	11
Deduct difference between opening balance at 31st December 1870 (c) and that now ascertained as the correct opening balance (d) at the above date					75,967	9	1
Correct closing balance at 31st December 1872					41,61,777	7	10
Add—Debit from Capital Advance Account,							
For Cash Payments in the half-year, viz. :—							
In England (£)							
In India							
Less—Credit from same Account,							
For Cash Receipts in the half-year, viz. :—							
In England (£)							
In India							
Deduct—Debits :—							
To Construction Account							
To Revenue Account							
For Value of Stores issued on "Capital" and "Revenue" Account, respectively, during half-year ended as above.							
Balance on * 31st December 1872 per Statement C					41,61,777	7	10

* 30th June or 31st December.

	RS.	A.	P.		RS.	A.	P.
(a)	43,85,474	10	6	Balance per Company's Books...	42,59,946	7	5
(b)	41,62,185	13	9	Deduct liabilities	98,168	15	7
(c)	58,50,032	7	2	Balance as above	41,61,777	7	10
(d)	67,74,064	14	1				

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Similar Appropriation Statement in connection with the Revenue Advance Account for the half-year ended 187 .

MADRAS,
19th June 1873.
Nil.
(Signed) R. K. WILLIAMS,
Offg. Examiner of Railway Accounts.
(True Copy.)
MADRAS,
20th June 1873.
(Signed) D. KISSUNSING,
Assist. to the Accountant-General.

Memorandum to accompany Supplementary Appropriation Statement, Madras Railway, for the half-year ended 31st December 1872.

CAPITAL ADVANCE ACCOUNT.

1. The balance of this account at 31st December 1870, as entered in the first skeleton Appropriation Statement received from the India Office, was Rupees 8,52,966-1-8 which was determined, as in the case of the other Railways, by deducting from the total Capital withdrawals in England and in India the balances of the Construction and the Stores Suspense Accounts, taken from statements published with the Board of Directors' Report for the half-year ended 31st December 1870. The balance in the Company's Indian Books at this date was Rs. 6,23,747-15-2, which has been reconciled with the former as follows :—

	RS.	A.	P.	RS.	A.	P.
Balance per Indian Books	.....			6,23,747	15	2
Add value of Stores expended on revenue in November 1870 paid into Treasury in January 1871	.....			70,555	13	5
Add ditto for December 1870 and Revenue proportion of Home Expenditure for above half-year paid into Treasury in March 1871.	83,461	6	3	1,54,017	3	8
				7,77,765	2	10
Add also difference between Store Balance in the Indian Books after deducting therefrom the ascertained liabilities and the Balances entered in India Office Statement	.....			75,200	14	10
				8,52,966	1	8

Balance per India Office Statement... 8,52,966 1 8
2. The items, amounting to Rupees 1,54,017-3-8, and representing value of stores expended on Revenue, etc., prior to 1st January 1871, but subsequently paid into Treasury in reduction of Capital Advances, clearly formed part of the balance of this account, and should have been included therein for the purposes of the Appropriation Statement. If this had been done the opening balance would have stood at Rupees 7,77,765-2-10 which is the correct figure, and has also been deduced as shown below :—

have stood at Rupees 7,77,765

below :—

Total Capital withdrawals in England and in India to 31st December 1870, per India Office Statement	...	...	10,56,74,543	11	1
	RS.	A.	P.		
Construction Account per ditto	...	9,91,22,713	10	2	
	RS.	A.	P.		
Stores Suspense Account per Indian Books	...	58,50,032	7	2	
Less Liabilities	...	75,967	9	1	
		57,74,064	14	1	
		10,48,96,778	8	3	
Balance as above...		7,77,765	2	10	

2

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3. The question of the liabilities and the adoption of the Stores Balance of the Indian Books of the Company will be dealt with when treating of the Stores Suspense Account.

4. The item of 2 Pie entered against Receipts in England has been inserted in rectification of a discrepancy from exchange in previous statements. The refunds in India in January, March, and April 1871, amounting to Rupees 3,33,753-8-2, were incorrectly omitted from the Appropriation Statement for the half-year ended 30th June 1871. The two first items were entered as foot-notes in the Local Accountant-General's cash statements for January and March 1871, respectively; the latter, Rupees 179,736-4-6, appeared in the body of the cash statement for April 1871.

5. This sum represents value of stores expended on Revenue in January and February 1871, paid for in cash and charged to Revenue in the Appropriation Statement of the Revenue Advance Account, and again as a transfer debit in the Stores Suspense Account. The latter entry was incorrect, and to rectify the excess debit Revenue is now credited through the Capital Advance Account. The amount should have been treated in the first instance in the same way as proceeds of sale of stores generally are dealt with. No similar adjustment is necessary in respect of the stores contained in the refunds of January and March, as the value of these was not included in the opening balance of the Stores Suspense Account, and Revenue was debited with the amount of them through the Revenue Advance Account only.

6. The item, Rupees 79-7-3, was a recovery in England on account of stores which by an oversight was omitted from the Appropriation Statement of the Capital Advance Account for the half-year ended 30th June 1872; it was, however, duly entered in the Stores Suspense Account.

7. The adjustment in connection with the opening balance sufficiently explain themselves, and do not appear to call for remark.

8. The closing balance has been proved with the Company's Books as shown at the foot of the Statement, and also as follows:—

Total withdrawals on Capital Account to 31st December 1872. RS. A. P.
In England per India Office Statements ... 4,74,84,309 4 4
,, India per Company's Books ... 6,14,12,797 0 4

RS. A. P.
10,88,97,106 4 8

Construction Account per Form IV.
of Revenue Account Current for
half-year ended 31st December
1872, vide Statement B. ... 10,46,12,105 14 7
Stores Suspense Account per State-
ment C. ... 41,61,777 7 10

Balance per Appropriation Statement ... 10,87,73,883 6 5
1,23,222 14 3

STORES SUSPENSE ACCOUNT.

9. The balance of this account in the Indian Books at 31st December 1870 was Rupees 58,50,032-7-2, which included a sum of Rupees 75,967-9-1 in excess of the amount issued by the Secretary of State for the purchase of stores which has been ascertained as under:—

Total Capital withdrawals in England to 31st December
1870 ... 4,59,66,087 8 0

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Deduct Issues for Home Establishment Expenditure and
supplies to India other than Stores ... RS. A. P.
15,18,834 12 6

Balance representing issues for purchase of Stores ... 4,14,17,252 11 6
Amount at credit of London Office Store Account in
Company's Indian Books at 31st December 1870 ... 4,45,23,220 4 7

Excess... 75,967 9 1

10. The debits in England to this account in the Appropriation Statement being raised from the cash issues for purchases, it would be incorrect to include this sum in the opening balance, for when subsequently funds were drawn from the Home Treasury to pay for these stores the disbursement would appear in the Appropriation Statement sent out from the India Office as a debit to Stores Suspense Account which would thus become twice charged with the amount.

11. The Store Balance in the Indian Books after deducting the above liabilities has been adopted in these papers in preference to that in the London Accounts, firstly, because the debits on account of English Stores in the former are easily susceptible of comparison with those in the classified statements, while no such comparison could be instituted in this country as regards the London figures till receipt of the Board's Half-yearly Report which comes to hand four or five months after date of submission of the Appropriation Statement; and, secondly, because the principle upon which the account in the Company's London Books is worked cannot be clearly made out, and from a comparison of the figures in the Board's printed accounts with the Indian Books there appear certain discrepancies. These are shown in Tables B. and C. of Statement D. from which it appears that in the half-year ended 31st December 1871, the issues to Construction and Revenue entered by the Board are Rupees 1,43,805-4-4 less than in the Indian Books, and that similarly on the other side the amount debited for purchase of stores in India is Rupees 78,135-1-6 less.

12. It will also be observed from Table D. of the same statement that so long as the Store Account in the Appropriation Statement and in the Company's books are worked as at present upon different systems, the balance in the books of the Secretary of State will not agree either with the Company's London or Indian figures; for it will be seen that the debits in the India Office Statement do not accord with the Board's advices to India on the one hand, nor with the amount taken to debit in their own account on the other.

13. The closing balance has been reconciled with the Company's Indian Books as shown at the foot of the Statement.

(Signed) R. K. WILLIAMS,

Officiating Examiner of Railway Accounts, Madras.

(True Copy.)

(Signed.) D. KISSUNSING,

Assistant to the Accountant-General.

A.
MADRAS RAILWAY.
Capital Advance Account.

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Dr.	Half-year ended—	Debits as advised in Statements already re-d. d.	Omissions, etc., in previous Statements now adjusted in Supplementary Statement for half-year ended—	Total.	Half-year ended—	Credits as advised in Statements already re-d. d.	Omissions, etc., in previous Statements now adjusted in Supplementary Statement for half-year ended—	Total.	Cr.
		Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
	June 1871 ...	To balance at 31st December 1870, as now ascertained... 17,74,942 10 2	.....	7,77,763 2 10	June 1871 ...	By Treasury (Indian and Eng-lish for advances) ... 26,992 2 10	.....	26,992 2 10	
Do. " "	Do. " "	" Treasury (Indian and Eng-lish for advances) ... 9,402 11 2	.....	9,402 11 2	Do. " "	" Construction Account ... 12,94,458 4 3	.....	12,94,458 4 3	
Do. " "	Decr. " "	" Stores Suspense do. ... 16,016 11 5	.....	16,016 11 5	Do. " "	" Revenue do. ... 7,777 11 7	.....	7,777 11 7	
Do. " "	Do. " "	" Treasury (Indian and Eng-lish for advances) ... 14,86,984 3 8	.....	14,86,984 3 8	Do. " "	" Stores Suspense do. ... 5,80,807 15 7	.....	5,80,807 15 7	
Do. " "	Do. " "	" Construction Account ... 40,332 5 0	.....	40,332 5 0	Do. " "	" Treasury (Indian and Eng-lish for Refunds) ... 71,137 0 7	.....	71,137 0 7	
Do. " "	June 1872 ...	" Stores Suspense do. ... 25,506 6 5	.....	25,506 6 5	Do. " "	" Revenue do. ... 11,64,790 15 10	.....	11,64,790 15 10	
Do. " "	Do. " "	" Treasury (Indian and Eng-lish for advances) ... 15,07,127 10 11	.....	15,07,127 10 11	Do. " "	" Construction Account ... 12,292 10 0	.....	12,292 10 0	
Do. " "	Do. " "	" Revenue do. ... 1,460 4 10	.....	1,460 4 10	Do. " "	" Revenue do. ... 5,80,610 12 3	.....	5,80,610 12 3	
Do. " "	Decr. " "	" Stores Suspense do. ... 26,973 10 11	.....	26,973 10 11	Do. " "	" Stores Suspense do. ... 86,545 14 10	.....	86,545 14 10	
Do. " "	Do. " "	" Treasury (Indian and Eng-lish for advances) ... 15,802 0 10	.....	15,802 0 10	Do. " "	" Revenue do. ... 7,63,216 2 5	.....	7,63,216 2 5	
Do. " "	Do. " "	" Revenue do. ... 12,00,735 14 7	.....	12,00,735 14 7	Do. " "	" Construction Account ... 49,995 0 4	.....	49,995 0 4	
Do. " "	Do. " "	" Stores Suspense do. ... 4,151 6 7	.....	4,151 6 7	Do. " "	" Revenue do. ... 6,96,121 0 1	.....	6,96,121 0 1	
Do. " "	Do. " "	" Treasury (Indian and Eng-lish for advances) ... 1,470 0 8	.....	1,470 0 8	Do. " "	" Stores Suspense do. ... 36,625 9 2	.....	36,625 9 2	
Do. " "	Do. " "	" Revenue do. ... 11,614 10 11	.....	11,614 10 11	Do. " "	" Revenue do. ... 4,73,375 0 6	.....	4,73,375 0 6	
Do. " "	Supplementary	" Stores Suspense do. ... 1,79,736 4 6	.....	1,79,736 4 6	Do. " "	" Stores Suspense do. ... 28,919 11 0	.....	28,919 11 0	
					Do. " "	" Revenue do. ... 7,79,559 8 0	.....	7,79,559 8 0	
					Do. " "	" Stores Suspense do. ... 3,33,753 8 2	.....	3,33,753 8 2	
					Do. " "	" Treasury (India) ... 69,56,978 15 5	.....	69,56,978 15 5	
					Do. " "	" Revenue do. ... 1,23,223 14 8	.....	1,23,223 14 8	
					Do. " "	" Stores Suspense do. ... 70,80,201 13 8	.....	70,80,201 13 8	
					Do. " "	" Revenue do. ... 1,23,223 14 8	.....	1,23,223 14 8	
					Do. " "	" Stores Suspense do. ... 8,597 4 5	.....	8,597 4 5	
					Do. " "	" Revenue do. ... 1,31,820 2 8	.....	1,31,820 2 8	
					Do. " "	" Stores Suspense do. ... 1,31,820 2 8	.....	1,31,820 2 8	

(Signed) R. K. WILLIAMS,
Offg. Examiner Railway Accounts.

(Signed) D. KISSUNSING,
Assistant to the Accountant-General.

MADRAS,
19th June 1873.

(True Copy.)

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B.
MADRAS RAILWAY.
Construction Account.

Dr.	Half-year ended.	To Balance at 31st December 1870, per India Office Statement ...	ES. A. P.	Half-year ended.	By Capital Advance Account ...	ES. A. P.
June 1871 ...	Capital Advance Account	...	9,91,22,713 10 2	June 1871 ...	...	9,402 14 2
Do. " "	Stores Suspense do.	...	12,94,458 4 3	Dec. " "	do. do.	40,332 5 0
Dec. " "	Capital Advance do.	...	11,74,695 0 9	June 1872 ...	do. do.	1,460 4 10
Do. " "	Stores Suspense do.	...	11,64,790 15 10	Dec. " "	do. do.	4,151 6 7
June 1872 ...	Capital Advance do.	...	2,20,214 0 10			55,346 14 7
Do. " "	Stores Suspense do.	...	7,63,216 2 5			
Dec. 1872 ...	Capital Advance do.	...	2,07,196 10 9			
Do. " "	Stores Suspense do.	...	4,73,375 0 6			
	By Balance at 31st December 1872 per Form IV. of half-yearly Revenue Ac-count ...	...	2,46,792 15 8			
			10,46,67,452 13 2			

(Signed) R. K. WILLIAMS,
Offg. Examiner Railway Accounts,
Madras.

(Signed) D. KISSUNSING,
Assistant to the Accountant-General.

MADRAS,
19th June 1873.

(True Copy.)

Proceedings of the Madras Government, Public Works Department,
21st August 1873.

C.
MADRAS RAILWAY.
Store Suspense Account.

Dr.	Half-year ended.	19th June 1873.			Cr.	21st August 1873.		
		RS.	A.	P.		RS.	A.	P.
To Balance at 31st December 1870 per Indian Books	June 1871	58,50,032	7	2	By Capital Advance Account	16,016	11	5
Deduct liabilities included herein...	Dec. "	75,967	9	1	" Construction	11,74,695	0	9
Correct Opening Balance...	June 1872	57,74,064	14	1	" Revenue	5,86,694	10	4
Capital Advance Account	Dec. "	5,80,807	15	7	" Capital Advance	25,596	6	5
do.	June 1873	5,80,610	12	3	" Construction	2,20,214	0	10
do.	Dec. "	6,94,121	0	1	" Revenue	6,02,759	10	9
do.	June 1874	7,79,559	8	0	" Capital Advance	15,881	8	1
do.	Dec. "				" Construction	2,07,196	10	9
	June 1875				" Revenue	5,83,109	15	11
	Dec. "				" Capital Advance	11,614	10	11
	June 1876				" Construction	2,46,792	15	8
	Dec. "				" Revenue	5,58,814	4	4
					By Balance at 31st December 1872...	42,49,386	10	2
						41,61,777	7	10
						84,11,164	2	0
					Balance per Indian Books	42,59,946	7	5
					Deduct liabilities at December 1872	98,168	15	7
					Balance as above...	41,61,777	7	10

(Signed) R. K. WILLIAMS,
Offg. Examiner Railway Accounts,
Madras.

(True Copy.)
(Signed) D. KISSUNING,
Assistant to the Accountant-General.

MADRAS,
19th June 1873.

MADRAS,
12th June 1873.

Proceedings of the Madras Government, Public Works Department,
21st August 1873.

D.
MADRAS RAILWAY.

Statement showing the working of the Store Suspense Account in the Indian and London Books of the Company.

TABLE A.
Store Balances.

Store Balances.										INDIAN BOOKS.						
Half-year ended.	Indian Books.				London Books.						More.		Less.			
	RS.	A.	P.		£.	s.	d.	RS.	A.	P.	RS.	A.	P.	RS.		
Dec. 1870.	58,50,032	7	2		522,395	17	3	56,98,863	15	3	1,51,168	7	11	...		
June 1871.	44,85,176	12	9		406,140	4	3	41,30,620	8	0	54,556	4	9	...		
Dec. "	42,93,952	10	5		392,442	12	6	42,81,192	4	4	12,760	6	1	...		
June 1872.	41,27,018	15	2		376,543	4	10	41,07,744	7	3	19,274	7	11	...		
Dec. "	42,59,946	7	5		Not known.											

TABLE B.
Purchase of Stores in India.

Purchase of Stores in India.												
Half-year ended.	Indian Books.			London Books.			INDIAN BOOKS.					
							More.		Less.			
	RS.	A.	P.	£.	s.	d.	RS.	A.	P.	RS.		
June 1871.	2,98,639	6	11	27,375	5	7	2,98,639	6	11	78,135	1	6
Dec. "	3,72,385	4	5	26,972	18	8	2,94,250	2	11	.....		
June 1872.	3,31,765	8	8	30,411	16	9	3,31,765	8	8	.....		

TABLE C.
Store Issues to Construction and Revenue.

Store Issues to Construction and Revenue.														
Half-year ended.		Indian Books.			London Books.						INDIAN BOOKS.			
											More.	Less.		
		RS.	A.	P.	£.	s.	d.	RS.	A.	P.				
June	1871.	17,61,389	11	1	161,460	14	5	17,61,389	11	1	1,43,305	4	4	...
Dec.	"	8,22,973	11	7	62,302	18	10	6,79,668	7	3	.....			...
June	1872.	7,90,306	10	8	72,444	15	7	7,90,306	10	8	.....			...

TABLE D.
Purchase of Stores in England.

Purchase of Stores.											
Half-year ended.		Per Board's advices to India.			Per Board's London Account.			Per India Office Statement.		Board's Advices in excess of India Office.	
		RS.	A.	P.	RS.	A.	P.	RS.	A.		P.
June 1871.		97,894	9	9	1,94,506	13	1	2,66,151	13		3
Dec. "		2,59,364	4	10	2,35,990	0	9	1,82,629	1		5
June 1872.		2,91,607	6	9	2,85,093	5	10	3,48,473	15		4
Dec. "		7,24,067	6	5	Not known.			5,53,477	7	3	
		13,72,933						13,50,732	5	3	
								22,201	6	6	
		13,72,933						13,72,933	11	9	

Board's Advices in excess of India Office.

(True Copy.) (Signed) R. K. WILLIAMS,
Offg. Examiner of Railway Accounts, Madras.

Proceedings of the Madras Government, Public Works Department,
21st August 1873.

No. 336.

ORDER THEREON, 21st August 1873, No. 2,081.

RAILWAY, No. 48.

ORDERED that these papers be forwarded to the Home Government.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

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

Exd. W. H. French.
Spare Copies.

Madras Railway.

Construction Account

Half year ended	Rs	Half year ended	Rs
31 Dec 70 per India Office Statement	991,227.13	10 Dec 72 per form II of half yearly Revenue Account	1,046,121.05
line 71. Capital Advance Account	12,94,458.43	line 71. By Capital Advance Account	9,40,214.2
" " Stores Suspense	11,74,695.9	do do	40,332.5
Dec 71. Capital Advance	11,64,790.15	do do	1,46,041.0
" " Stores Suspense	2,20,214.10	do do	4,151.67
line 72. Capital Advance	7,63,216.25		55,346.14
" " Stores Suspense	2,07,196.10		
Dec 72. Capital Advance	4,73,375.6		
" " Stores Suspense	2,46,792.15		
	10,46,674.52		10,46,674.52

(True copy)

(Signed) R. H. Williams.

Offg Examiner Railway Accounts

Madras

True copy

Signed R. H. Williams

Offg Examiner of Railway Accounts

Madras

9

Stores & Expence. Account

Half year ended To Balance at 31 st Dec ^r	By A P Kalyan	By Capital Advance Account	Rs	P
ended To Balance at 31 st Dec ^r 70 per Indian Books	58,50,032	By Capital Advance Account	16,016	11,5
Deduct liabilities included herein.	75,967	Construction	11,74	695
Correct Opening Balance	57,74,064	Revenue	5,86,094	10,4
June 71 - Capital Advance Account	5,80,807	Capital Advance	25,596	6,5
do do	5,80,610	Construction	2,20,214	10
do do	6,96,121	Revenue	6,02,759	10,9
do do	7,79,559	Capital Advance	15,881	8,1
do do		Construction	2,07,196	10,9
Dec ^r 72		Revenue	5,83,109	15,11
		Capital Advance	11,614	10,11
		Construction	2,46,792	15,8
		Revenue	5,58,814	4,4
		Capital Advance	42,49,386	10,2
		Construction	41,61,777	7,10
		Revenue	84,11,164	2
		By Balance at 31 st Dec ^r 72		
		Balance per Indian Books	42,59,946	7,5
		Deduct liabilities at Dec ^r 72	98,168	15,7
		Balance as above	Rs 41,61,777	7,10

(True Copy)

(True copy)

Signed/ R. L. Williams

Offg. Examiner Railway Accounts.

Maadras.

True Copy!

H. W. Cummings

sent to the Post-Office

(Signed) P. H. Williams
Offg. Examiner Railway Accounts
Madras

Madras }
19 June 73 }
Ramesh P.

13

17

Madras Railway
Statement shewing the working of the Stores Suspense Account
in the Indian & London Books of the Company.

Store Balances.

Table A.

Half year ended	Indian Books		London Books		Indian Books	
	Rs	Rs	£ S D	Rs	Rs	Rs
Decr 70	58.50.03	272	522.395	173	56.98.86	3153
June 71	44.85.17	6129	406.140	43	44.30.62	08
Decr 71	42.93.95	2105	392.442	126	42.81.19	244
June 72	41.27.01	8152	376.543	410	41.07.74	473
Decr 72	42.59.94	675	not known			

Table B

Half year ended	Indian Books		London Books		Indian Books	
	Rs	Rs	£ S D	Rs	Rs	Rs
June 71	2.98.63	9611	27.375	57	2.98.63	9611
Decr 71	3.72.38	545	26.972	38	2.94.25	0211
June 72	3.31.76	588	30.411	169	3.31.76	588

Table C

Half year ended	Indian Books		London Books		Indian Books	
	Rs	Rs	£ S D	Rs	Rs	Rs
June 71	17.61.38	9111	161.460	145	17.61.38	9111
Decr 71	8.22.97	3117	62.302	1810	6.79.66	873
June 72	7.90.30	6108	72.444	157	7.90.30	6108

Table D

Half year ended	Car Board's Advances to India		Car Board's London Account		Car India Office	
	Rs	Rs	Rs	Rs	Rs	Rs
June 71	97.89	499	1.94.50	6131	2.66.15	1133
Decr 71	2.59.36	4410	2.35.99	09	1.82.62	915
June 72	2.91.60	769	2.85.09	3510	3.48.47	3154
Decr 72	7.24.06	765	not known		5.53.47	773
					13.50.73	253
					22.201	66
					13.72.93	3119

Madras
19 June 1873

(True Copy)
Signed R. H. Williams
Off. Examiner R. H. Williams
Madras

Signed R. H. Williams
Off. Examiner R. H. Williams
Madras

56/5577 M.D

*True copy
D. J. W. S. S. S.
Agent to the Govt.*

48.4435/73.

Book DEPARTMENT.

No. 221

Fort Saint George,
Accountant General's Office

31 July 1873.

FROM THE ACCOUNTANT GENERAL,
TO THE GOVERNMENT OF MADRAS.

Secretary to Government
Public Works Department

In continuation of this office letter
No. 378 and dated 14th November 1871 and
1st May 1872 recorded in Madras G.O.
No. 3020 and 10 dated 29th and 11th of those
months. I have the honor to forward copy
of a Supplementary Appropriation State-
ment on account of the Madras Railway
for the half year ended 31st December 1872
received from the Officiating Examiner Rail-
way Accounts, with his letter of 19th ultimo
No. 462 copy whereof and of its enclosures are
also herein enclosed.

2. From the enclosures marked A & C
it will be seen that the balances on 31st
December 1870 on account of Capital Advances
Account and Stores Suspense Account as
arrived at by investigations made by the
Examiner Railway Accounts are Rs. 57,406 14-11-1 respectively, in
Rs. 623 1/4 15-2 and Rs. 58,500 32-7-2 reported

by the Consulting Engineer and shown in
my Appropriation Statements for the half
year ended 30th June 1871. I beg that this
may be reported for the information of the
Secretary of State for India.

I have the honor to be

Sir,
Your obedient servant.

H. Mubington
Account General

Camp Bk.

7-335-36

*Order that these papers be
forwarded to the Home Office.*

No 2081

Received by Mr. D. W. 1893

P. W. 1893

No 1435
DEPARTMENT,
FROM THE ACCOUNTANT GENERAL,
TO THE GOVT. OF MASSACHUSETTS.

*To
Mr. Charles
P. W. 1893*

Dated *21st July* 1873.
Recd. *9th Aug*

No. 221

Enclosures.

*General's report of the
military appropriation etc.
on account of the war
between the States 1861-
ended 31st December 1872.*

Notice are Order

Arch. Secy. J. C. 29/3/73

27/2/60 29/8/73

1-335-36

referred to the Home Secy.

Pay, Dr. to Govt. of Madras, 27/2/72
credit 29/8/73

CP 4435

Govt. of Madras.

PUBLIC WORKS.

To the Accountant Genl

Dated

Recd.

Encl 3

G. O. 20 August 1873, No 2084

No. 3354336

Appropriation State-
ment. Supplementary
Appropriation Statement
in account of the Madras
P.W. for the half year
ending 31 Dec 72,
ordered to be for-
warded to the Home Secy.

under 31 Dec 1872

With care Order

