

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.

1273

Press

B.P. No.

Mis.

Dated

11-5

C874

195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

No. 270. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Guaranteed Railways,) dated Fort William, 10th April 1874, Nos. 194—200 A—G R :—

Government Accounts of Guaranteed Railway transactions.

Read again—

- (1)—P. W. Department Resolution Nos. 1,020—6 A—R, dated 10th August 1872.
- (2)—Ditto ditto Nos. 385—91 A Q R, dated 2nd August 1873.
- (3)—Financial despatch from the Secretary of State, No. 20, dated 23rd January 1873.
- (4)—Ditto ditto, No. 256, dated 12th June 1873.
- (5)—Note by the Accountant-General, P. W. Dept., No. 953 G R, dated 16th Sept. 1873.

Read also the following :—

Note by Lieutenant Colonel J. J. McLEOD INNES, V. C., R. E., Accountant-General, Public Works Department, on the Revised Rules and Forms for keeping the Government Accounts of Guaranteed Railway transactions, No. 203 G. R., dated 9th March 1874.

I beg to submit herewith a set of Rules and Forms to be substituted for those laid before the Government of India for approval with my No. 953 G. R. of the 16th September last.

The Draft Rules now sent forward differ from the previous ones, chiefly in regard to some of the detailed arrangements for recording the Railway accounts in Examiner's Offices.

The experience of the past two years had suggested some modification of the rules for working the Government accounts issued in August 1872, and some further changes were rendered necessary to meet the requirements of the new monthly accounts prescribed by the Secretary of State. The rules and forms previously submitted by me were framed to meet these requirements, but further consideration of the matter has shown the advisability of introducing certain modifications of the system followed, and after communication with the more experienced Examiners, I have drawn up the accompanying Rules, which will, I believe, be found more complete and satisfactory than those at present in force.

It seems unnecessary to enter into a detailed statement of the differences between the Draft Rules and those issued in August 1872, but I may mention a few of the more salient alterations.

The one Treasury Account of the old Rules has, in the present draft, been divided into three distinct accounts for the separate record of transactions under Capital, Revenue, and Miscellaneous. The heads "Government" and "Account Current, London," have been dispensed with as unnecessary, and a new head

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

"Special Funds Liability Account" opened to facilitate the method of manipulating the figures relating to these funds. Rules have also been introduced (paragraphs 29 to 38), explaining the procedure that should be followed in recording transactions connected with Special Funds, as some difficulty was experienced and some confusion seemed likely to result from the very different procedure followed by the several Examiners.

In Section II, paragraph 3, a clause has been inserted in view to the reduction of the work of the Railway Company's Officers to the effect that the Capital Account, Form No. XII., may be furnished half-yearly, if this be preferred. The submission of monthly accounts in this form is really of little or no good, either as a check or for any other purpose. A note has also been inserted explaining what items should be included in the Examiner's Audit Statements. The old Rules have also been modified in respect to the form in which the monthly accounts are to be rendered to this office by the Examiners, a more simple form (the journal) having been substituted for Forms XIIA, and XIIB, and XIIC.

Section III, as originally issued, was revised in August 1873. In the present draft some further modifications have been made in view to the still greater simplification of the procedure to be observed by Railway Companies and the Government Officers in the adjustment of through traffic and other transactions between Foreign Railways, and the reduction of work connected with such adjustments. If the Rules and Forms now submitted meet with approval and are issued at an early date, they may be introduced with effect from the 1st January 1874.

RESOLUTION.—The Governor-General in Council having approved of the Revised Rules and Forms for keeping the Government Accounts of Guaranteed Railway transactions drawn up by the Accountant General in this Department, and submitted with his note of the 9th March, they should be adopted and acted upon in supersession of the Rules and Forms at present in force.

2. The new Rules and Forms should be introduced with effect from the 1st of January last.

ORDER.—Ordered, that this Resolution (together with a copy of the Rules and Forms referred to) be communicated to the Local Governments and Officers named in the margin for information and guidance.

Ordered also, that a copy be forwarded to the Financial Department for information.

(Signed) J. J. McLEOD INNES,
Deputy Secy. to the Govt. of India.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

Memorandum explanatory of the system of Accounts to be followed in the Railway Branch of the Public Works Department in connection with the transactions of Guaranteed Railways.

SECTION I.

ACCOUNTS TO BE KEPT IN THE OFFICES OF EXAMINERS OF RAILWAY ACCOUNTS.

The Ledger.

1. The transaction relating to Guaranteed Railways will, in future, appear in the Government accounts under the following heads, a separate set of books being kept up for the record of the transactions of each Guaranteed Railway:—

- I.—Capital Account.
- II.—Capital Advance Account.
- III.—Stores Suspense Account.
- IV.—Construction Account.
- V.—Revenue Account.
- VI.—Revenue Advance Account.
- VII.—Guaranteed Interest Account.
- VIII.—Treasury Account (Capital).
- IX.—Treasury Account (Revenue).
- X.—Treasury Account (Miscellaneous).
- XI.—Special Funds.
- XII.—Special Fund Liability Account.
- XIII.—Interest Account.
- XIV.—Foreign Railways.
- XV.—Balance.

2. The object and character of the several ledger heads prescribed will be understood from the following particulars:—

I.—Capital Account.

3. To this account will be credited the capital of all descriptions raised by the Railway Company, and paid either into the Home Treasury or to the Government in India. The account will be kept in columns for each description of capital, and there will also be a column for capital not bearing interest.

4. The net premiums received on stocks or debentures sold above par will be credited to this account in the column headed "Not Bearing Interest."

5. Cash payments upon the extinction of debt will be debited to this account, which will also be affected by cross entries arising out of changes in the description of the capital of the Company, by conversion of debentures either into share capital or debenture stock, the "Debenture" column being made debtor to the "Share Capital" or "Debenture Stock" column, as the case may be, for the amount of the debentures converted.

6. Cross entries upon this account will also be necessary whenever stock or debentures are issued at a discount. The column headed "Not Bearing Interest" will, in such cases, be debited with the discount, and an equal amount will be credited to the column provided for the description of capital sold, in order that the total of the latter column, to which the cash received will have been credited, may agree with the amount on which interest is payable.

7. Any payments to brokers, by way of commission on sales of stock or debentures, will also be debited to this account, under the column "Not Bearing Interest," so that all transactions relating to subscribed capital may appear under this account.

II.—Capital Advance Account.

8. All issues to the Company out of capital in India will be debited, in the first instance, to this account, and likewise all expenditure incurred in England by the Company on account of

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

Account and credited to Fund Liability Account by transfer. When any portion of the amount actually withdrawn from Revenue Advance Funds as contemplated in paragraph 30, is subsequently lodged in the Treasury as an investment, the Liability Account will be credited by debit to Treasury.

34. The Liability Accounts should be provided with two columns, one for cash and the other for authorized investments. These columns will be operated upon by Journal entry as investments are made.

35. As regards the Special Funds referred to in paragraph 23, only such sums as are in the hands of Government will be dealt with by Examiners, and the only entries necessary will be Treasury Dr. To ——— Fund for lodgments; and Treasury Cr. By ——— Fund for with-
drawals.

36. Such portions of these latter funds as are not paid into the Government Treasury must not be kept in the General Banking Accounts of the Railway Companies, but must be carried to the debit of a separate account, and there dealt with as the Company may consider proper.

37. As regards interest allowed on the assets of the funds in the hands of Government, the following rules should be observed:—

When a Railway Company brings the interest allowed into its accounts, the Examiner concerned will make an entry crediting the particular Special Fund, and debiting the Interest Account. If the interest is withdrawn by the Railway Company, an additional entry will be necessary, debiting the Fund Liability Account and crediting Treasury Account.

38. The balances of the Special Fund Accounts will be carried forward from half-year to half-year.

XIII.—Interest Account.

39. This account will be debited with the interest allowed on the assets of special funds in the hands of Government, and also with the interest allowed on Revenue balances. The balance of this account will be closed by Treasury, Miscellaneous.

XIV.—Foreign Railways.

40. A separate account will be opened for each Guaranteed or State Railway with which there are transactions on account of through traffic, &c. Also a separate account for the Government Telegraph Department. These accounts will be closed to Treasury (Capital), or Treasury (Revenue) as the case may be.

XV.—Balance.

41. This account calls for no remark.

42. *Closing of Accounts.*—The ledger should be closed half-yearly to 30th June and 31st December. All the foregoing accounts will close by or to "Balance" except the Special Accounts with foreign Railways and Government Departments, and the Interest Account which will be closed by or to Treasury.

Care must be taken that all the items relating to the transactions of any month are, as far as possible, recorded in the accounts and books of that particular month, and it must be distinctly understood that the Examiner's books for each half-year are to be kept open until the transactions of that half-year as recorded in the Railway Company's books have been adjusted therein, and the Government accounts fully reconciled with the Railway accounts, it being necessary that the Examiner's books should contain all the transactions which appear in the Railway Company's Indian books.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

43. For the purpose of properly recording the transactions described above, and to enable the Examiner to render the returns hereafter prescribed, the following Registers and Accounts will be kept up in the Examiner's Office in respect of each Railway under his supervision:—

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

II.—Register of Guaranteed Interest payable on the paid-up capital of the Company and of Interest paid in India [Form No. IV].

III.—Journal [Form No. V]. After the detailed explanation given above regarding the precise entries that are to appear in each account, no further explanation is requisite as to the particulars that must be recorded in the journal.

IV.—A Ledger as explained above [Form No. VI].

V.—A Register of sums disallowed from the Capital and from the Revenue Account [Form No. VII].

VI.—A Register of Guaranteed Railway stock and shares held in India [Form No. VIII].

VII.—A Budget Register [Form No. IX].

VIII.—A Register of the Indian transactions of each Railway (Form No. X).

SECTION II.

ACCOUNTS TO BE RENDERED BY EXAMINERS.

I.—Returns to be furnished to Provincial Accountant General.

1. In order to ensure complete accordance between the Examiner's books and consequently those of the Railway Company, and the corresponding accounts of the Provincial Accountant General, the accounts of the two offices should be compared each month in the manner found most suitable, and any discrepancies found to exist should be at once inquired into and adjusted.

2. The Examiner will also make the following Returns to the Provincial Accountant General:—

Requisition for cash advances [Form No. I].

Return of cheques drawn by Railway Company [Form No. II].

II.—Returns and Accounts to be submitted to the Accountant General, Public Works Department.

3. Examiners of Railway Accounts should furnish the Accountant General, Public Works Department, *monthly*, with the following Accounts and Returns for each Guaranteed Railway with which they are connected:—

(1.)—The Monthly Revenue Account of each Railway [Form No. XI.]

(2.)—The Monthly Capital Account with the Government of India [Form No. XII] or—

The Monthly Account of Capital Receipts and Charges [Form No. XIII].

The Capital Account [Form No. XII] may, however, be furnished half-yearly if this be preferred.

(3.)—The Examiner's Audit Statement [Form No. XIV].

The Audit Statement furnished to the Accountant-General, Public Works Department, under these rules should embrace such items only as the Consulting Engineer concerned is unable to settle, under the powers entrusted to him, or regarding the disposal of which the Consulting Engineer and the Government Examiner differ in opinion.

It will rest with the Governments of Madras and Bombay and the Consulting Engineers directly under the Government of India as the case may be, to send forward specially for the orders of the Government of India the items which are beyond their competence to deal with.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

(4.)—Statement of receipts in, and payments from, Government Treasuries, on account of each Railway [Form No. XVA].

This Return should be accompanied by a supplementary statement exhibiting clearly the several payments made, and the dates on which the different sums were lodged in the Treasury, and also containing full particulars of the amounts paid into Treasury under the heads "Capital bearing Interest," "Capital not bearing Interest," "Refunds," etc. This return should be sent forward as soon as the cash transactions for the month have been fully adjusted with the Local Civil Account Office.

(5.)—Statement of adjustments arising out of payments on account of stores, etc., in England [Form No. XVB]. The items to be included in this form are ~~all~~ and only such as are in ordinary course taken to account direct in the books of the India Office. In order to avoid the possibility of double debits or credits being made on account of these transactions, the items reported in this form will not be advised by the Accountant-General, Public Works Department, to the Comptroller-General.

(6.)—An extract from the journal for the month embracing all the transactions and adjustments of the month, writes-back, etc., excepting only those included in Form No. XV A and Form No. XV B.

The certificates and transfer receipts in support of through traffic and other transaction between foreign railways prescribed in Section III. of these rules should accompany the extract from journal. And if any abnormal or arrear items are included therein, detailed vouchers and full information regarding them should be furnished. The reasons for writes-back in the accounts for the month should be set forth in detail.

(N. B.—In every case the transfer transactions should be described in such detail as may be necessary to make them clearly intelligible.)

(7.)—Abstract of debits and credits in India [Form No. XVI].

(8.)—Statement of the Indian transactions of the month [Form No. XVII]. This is merely an extract from the Register of Indian transactions, Form No. X.

(9.)—Monthly Appropriation Return showing the state of the grants [Form No. XVIII].

(10.)—Approximate statement of transfer adjustments [Form No. XIX].

4. The Accounts and Returns named above should be sent forward as early as possible after the close of the month to which they relate. Form No. XVA as a rule should be despatched by the 10th of the following month.

5. As soon as the accounts of any half-year are completed, Examiners of Railway Accounts should furnish the Accountant-General, Public Works Department, with—

(11.)—A check balance for each Railway [Form No. XX].

(12.)—A statement of the guaranteed stock standing on the Indian Registers of the different Railways and payments for the half-year [Form No. XXI].

(13.)—A statement of interest on Revenue balances mentioned in paragraph 35, Section 1 [Form No. III].

(14.)—A report, explaining all differences between the Government Accounts and those furnished to the Directors of each Company by their Indian Agent. It is essential that this report should be submitted so as to reach the Home Government not later than the date on which the Board of Directors are in possession of their Indian Accounts, and it should consequently be prepared before the Company's Accounts are finally accepted.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

6. Examiners should also furnish the Accountant-General, Public Works Department, annually with the under-mentioned Accounts and Statements:—

(a.)—An annual Account [Form No. XXII] showing the transactions between Government and the Railway Company for the financial year, as compared with the estimates for the same period. This account should be submitted by the 1st of July, and should be accompanied by a report explanatory of any differences between the estimated and actual transactions of the year. It must be understood that the figures entered in this statement should correspond *exactly* with the total of the figures previously given in the monthly statements Form No. XVII.

(b.)—A statement showing the following particulars relating to each Railway for the calendar year to be submitted by the 15th March.

I.—(i.)—Length of line open to traffic on the 31st December 18—.

(ii.)—Mean length of line open during the year 18—.

(iii.)—Length of line under construction on the 31st December 18—.

II.—(i.)—Total Capital expenditure on open line up to the end of the year 18— (including approximate cost of general charges attributable thereto).

(ii.)—Total Capital outlay up to the same date —

	Rs.
On Works, etc., etc.	...
On stores in stock	...
Total...	...

(N. B.—The figures in the Companies' Indian books should be given, and it should be stated distinctly whether they do, or do not, embrace all the English transactions.)

III.—(i.)—Gross traffic receipts brought to account in the Net Profit Statements for the two halves of 18—.

(ii.)—Working expenses for 18—.

(iii.)—Declared net profits in working from the commencement of operations to the end of 18—.

(v.)—Value of land made over to the Railway, and subsequently restored to Government during 18—.

(vi.)—Value of land made over to the Railway, and subsequently restored to Government from the commencement of operations.

IV.—(i.)—Loss of land revenue consequent upon making over land to the Railway Company from the commencement of operations capitalized.

(ii.)—Loss of land revenue consequent upon making over land to the Railway Company during 18—capitalized.

(iii.)—Guaranteed interest paid and payable for the year.

(iv.)—Total Guaranteed interest paid and payable for the period from the commencement of operations to the end of the year.

(v.)—Value of land made over to the Railway Company during the year 18—.

(vi.)—Value of land made over to the Railway Company from the commencement of operations to the end of the year.

(vii.)—Charges on account of control during the year 18—.

(viii.)— Do. do. from the commencement of operations to the end of the year.

(ix.)—Loss by exchange on net Capital Advances and Guaranteed Interest payments in India during the year 18—.

*Proceedings of the Madras Government, Public Works Department,
10th May 1874.*

- (x.)—Loss by exchange on net Capital Advances and Guaranteed interest payments in India from the commencement of operations to the end of 18—
(xi.)—Moiety of surplus profits paid away to shareholders during 18—
(XII.)—Moiety of surplus profits paid away to shareholders from the commencement of operations to the end of 18—

SECTION III.

Adjustment of through Traffic and other accounts between different Railways.

That a uniform and definite procedure may be adopted in regard to the adjustment, by transfer entries, of the through traffic accounts between different Railways, the following instructions on the subject should be carefully attended to in future:—

2. In order to make the procedure clearly intelligible, and to avoid unnecessary repetition, the Railway Company to which money is due on account of foreign traffic is designated in the following paragraphs as the (Cr.), and the Railway Company by which the amount is due as the (Dr.) Railway.

3. The procedure to be adopted in any case may be thus described—

The (Cr.) Railway should, as occasion requires, send a bill for the amount claimed to the Auditor of the (Dr.) Railway, and upon the transactions for any month being recorded in the books of the Companies concerned, the net result of each class of transaction should be reported to the Accountant-General, Public Works Department, in the prescribed journal by the Examiners connected with both Railways, the entries in the journal from the (Cr.) Railway being supported by one certificate in Form No. XXIII. for each class of transaction, e.g., through traffic, mileage and demurrage, stores sold, etc. No voucher in support of the corresponding entries in the journal for the (Dr.) Railway would, of course, be expected; in other words, vouchers in support of entries in the journal relating to through traffic adjustments will only be required for debits to foreign lines.

4. It must be clearly understood that, in their own accounts and books, the Railway Companies should invariably show the gross debits and credits on each account, quite irrespective of the manner in which the adjustments are made.

5. As soon as the monthly accounts of any Railway are ready for submission to the Accountant-General, Public Works Department, the Examiner connected with that Railway should prepare a receipt in Form No. XXIV. for all credits to the Railway by transfer debits to foreign lines appearing in the accounts in question. This receipt should accompany the accounts and vouchers for the month, and after being countersigned by the Accountant-General, Public Works Department, and being further certified to by the Comptroller General, will be returned by the latter to the Auditor of the (Cr.) Railway.

6. These receipts being intended as acknowledgments for sums received by Government in favour of any railway from a foreign line, it must be borne in mind that these documents can only be granted by Government to those Companies whose Revenue Accounts are credited in the Government books. In the assumed case noted above, the receipt would be granted to the (Cr.) Railway.

7. Every endeavour should be made to have all through traffic and other accounts for any month finally adjusted within two months of the close of the period to which they relate, and further, all bills for work done by one Railway for another, such as oiling, etc., and bills for mileage, demurrage, etc., all of which require to be checked by the (Dr.) Company, should be prepared and sent forward to that Company within 15 days of the close of the period to which they relate, so as to allow the (Dr.) Company sufficient time to check and correct these bills, and acknowledge their debt, and submit the necessary documents for clearing the account within the stated period of two months. These limits of time are not obligatory, but it is believed that they will be found sufficient in practice if the accounts are kept in a systematic manner, and returns are promptly prepared and sent forward.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

Forms to accompany Memorandum explanatory of the new system of Accounts to be followed in the Railway Branch of the Public Works Department in connection with the transactions of Guaranteed Railways.

FORM No. I.

RAILWAY.

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

RAILWAY COMPANY'S OFFICE, 14TH MAY 18

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

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

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

C. D.,
Chief Auditor,
Railway.

A. B.,
Agent,
Railway.

No.

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

CONSULTING ENGINEER'S OFFICE;

X. Y.,

E. F.

The 15th May 18

Examiner of Railway Accounts. Consulting Engineer.

To

THE ACCOUNTANT-GENERAL TO THE GOVERNMENT OF

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. III

Account of Interest on the Net Revenue Balances during the half-year ending 30th June 18

Examiner of Railway Accounts.

Railway Company.

Auditor.

Date _____

Examiner of Railway Accounts

27. 51—This Return is necessary only when Letters of Credit are granted.

	Advances for Working Expenses.	Debits on account of Stores, actually issued in month. Transfers, etc.	Total.	Traffic Receipts paid into Government Treasuries.	Book credits to Revenue for the Month.	Total.	Receipts on account of Traffic Earnings of previous half-year.	Amount due to current half-year.	Balance at the end of each month on which interest is allowed.	Interest for months.	Amount of Interest on Credit Balances.	Amount of Interest on Debit Balances.	Net Interest.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
January	50,000	50,000	1,00,000	1,90,000	...	1,90,000	10,000	1,80,000	80,000	5 months.	1,66 10 8	...	...
February	1,00,000	23,000	1,23,000	1,26,000	30,000	1,56,000	6,000	1,50,000	22,000	4 "	366 10 8	...	...
March	1,00,000	14,000	1,14,000	1,06,000	13,000	1,19,000	6,000	1,13,000	1,000	3 "	...	...	12 8 0
April	1,60,000	23,000	1,23,000	1,34,000	...	1,34,000	4,000	1,30,000	7,000	2 "	58 5 4	...	...
May	1,60,000	33,000	1,33,000	1,32,000	19,000	1,51,000	2,000	1,49,000	16,000	1 "	66 10 8	...	...
June	1,10,000	13,000	1,23,000	1,02,000	...	1,02,000	2,000	1,00,000	...	...	...	...	...
										Total	2,158 5 4	12 8 0	2,145 13 4

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. IV.

RAILWAY.

Register of Payments on account of Guaranteed Interest.

Paid up Capital.	Guaranteed Interest payable thereon.	Payment of Guaranteed Interest in India.
		For half-year ending ...
	In India	
	In England	
		Total for the half-year...

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. V.

—RAILWAY.

Journal 1872.

[illegible]

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. VI.—(Continued.)
CAPITAL ADVANCE ACCOUNT.

Dr.				Cr.					
FORM NO. VI.—(Continued.)				CAPITAL ADVANCE ACCOUNT.					
Date.	—	London.	India.	Total.	Date.	—	London.	India.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.
To					By				

Dr. STORES SUSPENSE ACCOUNTS. Cr.

Dr.				Cr.			
To	RS. A. P.	RS. A. P.		By	RS. A. P.	RS. A. P.	

Dr. CONSTRUCTION ACCOUNT. Cr.

Dr.				Cr.			
To	RS. A. P.	RS. A. P.		By	RS. A. P.	RS. A. P.	

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. VI.—(Continued.)

Dr.				Cr.			
REVENUE ACCOUNT.							
To	RS. A. P.	RS. A. P.		By	RS. A. P.	RS. A. P.	

Dr. REVENUE ADVANCE ACCOUNT. Cr.

Dr.				Cr.			
REVENUE ADVANCE ACCOUNT.							
To	RS. A. P.	RS. A. P.		By	RS. A. P.	RS. A. P.	

Dr. GUARANTEED INTEREST ACCOUNT. Cr.

Dr.				Cr.			
GUARANTEED INTEREST ACCOUNT.							
To	RS. A. P.	RS. A. P.		By	RS. A. P.	RS. A. P.	

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. VI.—(Continued)
TREASURY (CAPITAL).

Dr.	Cr.		
	London.	India.	Total.
To			
By			

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. VI.—(Continued.)
TREASURY (REVENUE).

Dr.	Cr.		
	London.	India.	Total.
To			
By			

FORM No. VI.—(Continued.)
TREASURY (MISCELLANEOUS).

[illegible]

FORM No. VI.—(Continued.)

FUND.

[illegible][illegible]

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. VI.—(Continued.)

RAILWAY.

Dr.

Cr

Dr.				Cr.			
	Cash.	Investments.	Total.		Cash.	Investments.	Total.
To				By			

INTEREST ACCOUNT.

Dr.

Cr

		ES. A. P.	ES. A. P.				RS. A. P.	ES. A.
To				By				

RAILWAY.

Dr.

Cr.

[illegible]

Dr.

GOVERNMENT TELEGRAPH DEPARTMENT.

Cr.

	ES. A. P.	ES. A. P.			ES. A. P.	ES. A. P.
To Rev. Acct.				By Rev. Acct.		*

BALANCE.

Dr

Cr.

	To	ES. A. P.	ES. A. P.		By	ES. A. P.	ES. A. P.
--	----	-----------	-----------	--	----	-----------	-----------

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. VII.

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

Date.	Description of Charge.	Amount.	Reason for disallowance.	Final Orders.
		RS. A. P.		
			The date of admitting the item, if admitted, would be entered here also.	

FORM No. VIII.

EAST INDIAN RAILWAY, MAIN LINE.

Register of Guaranteed Railway Stock and Shares held in India.

CAPITAL BEARING INTEREST.				CAPITAL NOT BEARING INTEREST.			
Date.	Stock and Shares subscribed in India and paid into Treasury.	Add Stock and Shares transferred from London.	Deduct Stock and Shares transferred to London.	Balance on the Indian books.	Date.	Amount paid into Indian Treasury.	
1873.					1872.		
July ...	1 35,49,630 1 10		9,16,459 8 4	26,33,170 14 6	July ...	1 14,596 1 4	
October ...	4		26,181, 13 1	26,06,959 1 5			
November ...	29		4,800 0 0	26,02,159 1 5			
December ...	13		6,981 13 1	25,95,207 4 4			
On December ...	31 35,49,630 1 10		9,54,428 13 6	25,95,207 4 4			

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. VII.

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

Date.	Description of Charge.	Amount.	Reason for disallowance.	Final Orders.
		RS. A. P.		
			The date of admitting the item, if admitted, would be entered here also.	

FORM No. VIII.

EAST INDIAN RAILWAY, MAIN LINE.

Register of Guaranteed Railway Stock and Shares held in India.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

CAPITAL BEARING INTEREST.				CAPITAL NOT BEARING INTEREST.			
Date.	Stock and Shares subscribed in India and paid into Treasury.	Add Stock and Shares transferred from London.	Deduct Stock and Shares transferred to London.	Balance on the Indian books.	Date.	Amount paid into Indian Treasury.	
1873.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	1873.	RS. A. P.	RS. A. P.
July ...	1 35,49,630 1 10		9,16,469 3 4	26,33,170 14 6	July ...	1 14,596 1 4	
October ...	4 1000		26,181 13 1	26,03,989 1 5			
November ...	29 1000		4,800 0 0	26,03,189 1 5			
December ...	13 1000		6,981 13 1	25,95,207 4 4			
On December ...	31 35,49,630 1 10		9,54,439 13 6	25,95,207 4 4		14,596 1 4	

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. IX.
GREAT INDIAN PENINSULA RAILWAY.

Budget-Estimate of Capital Expenditure during 1872.

PART I.

Detail.	Amount.		Total.
	RS.	RS.	
ORIGINAL GRANTS AS PER BUDGET ORDERS.			
	Major.	Minor.	
	RS.	RS.	
Engineer's Department	20,14,827	10,000	20,24,827
Locomotive "	73,230	...	73,230
Carriage and Wagon Department	...	...	...
Establishment chargeable to Capital	...	...	2,46,000
Stores	...	...	25,29,943
Grand Total...			48,74,000

FORM No. IX.—(Continued)
GREAT INDIAN PENINSULA RAILWAY.

Budget Register of 1872-73.
PART II.

ORDER.		CAPITAL.												Total.	
Authority.	Date.	Particulars.		ENGINEER'S DEPARTMENT.		LOCOMOTIVE DEPARTMENT.		CARRIAGE AND WAGON DEPARTMENT.		ESTABLISHMENT.		STORES.		Total.	
				Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.
		Grants per Budget Orders	...	20,24,827	...	73,230	...	...	...	...	...	35,29,943	...	...	...
	Aprl.	Modifications after issue of Budget Orders	...												
		Total Credits and Reductions for April...	...												
		Grants as they stood on 1st May ...	...												
	May.	etc.	...												

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. IX.
GREAT INDIAN PENINSULA RAILWAY.

Budget-Estimate of Capital Expenditure during 1872.

PART I.

Detail.	Amount.		Total.
	RS.	RS.	
ORIGINAL GRANTS AS PER BUDGET ORDERS.			
Capital outlay.			
	Major.	Minor.	
	RS.	RS.	
Engineer's Department	20,14,827	10,000	20,24,827
Locomotive	73,230	...	73,230
Carriage and Wagon Department	...	...	...
Establishment chargeable to Capital	...	...	2,46,000
Stores	...	...	25,29,943
Grand Total...	48,74,000		

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. IX.-(Continued)
GREAT INDIAN PENINSULA RAILWAY.

Budget Register of 1872-73.
PART II.

ORDER.	Particulars.	CAPITAL.												Total.
		ENGINEER'S DEPARTMENT.	LOCOMOTIVE DEPARTMENT.	CARRIAGE AND WAGON DEPARTMENT.	ESTABLISHMENT.	STORES.	Reductions.		Credits.		Reductions.		Credits.	
Authority.	Date.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Grants per Budget Orders ...	20,24,827 ...	73,230	...	...	2,46,000	...	25,29,943	...	...	...	...	...	48,74,000 ...
	April.													
	Modifications after issue of Budget Orders ...													
	Total Credits and Reductions for April...													
	Grants as they stood on 1st May ...													
	May, etc.													

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. IX.
GREAT INDIAN PENINSULA RAILWAY.

Budget-Estimate of Capital Expenditure during 1872.

PART I.

Detail.	Amount.	Total.
	RS.	RS.
ORIGINAL GRANTS AS PER BUDGET ORDERS.		
<i>Capital outlay.</i>		
	Major. RS.	Minor. RS.
Engineer's Department	20,14,827	10,000
Locomotive "	73,230	...
Carriage and Wagon Department	...	...
Establishment chargeable to Capital	...	...
Stores	...	...
Grand Total...	48,74,000	

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. IX.—(Continued)
GREAT INDIAN PENINSULA RAILWAY.

Budget Register of 1872-73.
PART II.

ORDER.	Authority.	Date.	CAPITAL.												Total.	
			ENGINEER'S DEPARTMENT.		LOCOMOTIVE DEPARTMENT.		CARRIAGE AND WAGON DEPARTMENT.		ESTABLISHMENT.		STORES.		REDUCTIONS.			REDUCTIONS.
			Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.	Credits.	Reductions.
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			20,24,827	...	73,230	...	...	...	3,46,000	...	RS.	25,29,943	...	RS.	...	48,74,000
			Grants per Budget Orders													
			April.													
			Modifications after issue of Budget Orders													
			Total Credits and Reductions for April...													
			Grants as they stood on 1st May													
			May, etc.													

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. IX.—(Continued.)
GREAT INDIAN PENINSULA RAILWAY.

Budget Register of 1872-73.

PART III.

APPROPRIATIONS FROM GRANTS FOR MINOR WORKS.

Capital.

AUTHORITY.		SANCTIONED ESTIMATE.		Particulars of Works.	Amount.
No.	Date.	No.	Amount.		
			Rs.		RS.
			Engineers' Department	...	10,000
			April.		
			Total for April...		
			Available balance, 1st May ...		
			May.		

Abstract to be filled up monthly to end of Return

April
May
June
etc.
etc.

Unappropriated balance

Appropriations.

*Proceedings of the Madras Government, Public Works Department,
10th May 1874.*

FORM No. IX.—(Continued.)
GREAT INDIAN PENINSULA RAILWAY.

Budget-Estimate of Revenue Expenditure during 1872-73.
PART I.

Detail.	Amount.	Total.
	RS.	RS.
Maintenance of Way, Works, and Stations	24,00,000	
Locomotive expenses	43,00,000	
Carriage and wagon expenses	18,00,000	
Traffic expenses	22,50,000	
General charges	9,00,000	
Steam-boat service		
Special and Miscellaneous expenditure	8,50,000	
Grand Total...		1,20,00,000

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. XI.

RAILWAY.

Revenue Account for the month of _____ 187 .

Dr.		Cr.	
Expenditure.	Amount.	Earnings.	Amount.
	RS. A. P.		RS. A. P.
To Maintenance of Way, Works, and Stations		By Coaching Traffic	
„ Locomotive expenses		„ Goods traffic	
„ Carriage and Wagon expenses.		„ Electric Telegraph earnings.	
„ Traffic expenses		„ Steam-boat earnings	
„ General charges		„ Sundries	
„ Steam-boat service			
„ Special and Miscellaneous expenditure			
Balance net earnings			
Total... ..		Total	

Proceedings of the Madras Government,

Public Works Department, 11th May 1874.

Debits.

FORM

Railway Capital Account with the Govern

No. XII.

ment of India for the month of June 1871.

Credits.

Particulars.	To 31st May 1871.	During June 1871.	To 30th June 1871.	Audited to 30th June 1871.	Objected to to 30th June 1871.
A.—CONSTRUCTION ACCOUNT.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I Preliminary Expenses	4,75,716 0 11		4,75,716 0 11	4,75,716 0 11	...
II Land	44,893 4 11	158 5 0	44,734 15 11	44,513 8 11	22 7 0
III Construction of Line	1,17,59,501 0 3	152 10 8	1,17,59,653 10 11	1,17,59,647 1 6	6 9 5
IV Ballast and Permanent way	2,22,69,231 9 11	406 9 11	2,22,69,638 3 10	2,22,65,260 8 8	44,377 11 2
V Stations and Buildings	65,45,849 4 7	15,776 14 8	65,61,626 8 8	65,60,043 7 9	1,619 11 6
VI Electric Telegraph	5,16,301 0 8	2,089 8 0	5,18,390 8 8	5,16,301 0 8	2,089 8 0
VII Plant	1,90,556 13 4		1,90,556 13 4	1,90,556 13 4	...
VIII Rolling-stock	53,28,759 15 4	60,78,682 0 9	1,14,02,442 0 1	1,13,67,539 10 7	34,903 5 6
IX Maintenance	2,83,050 5 3		2,83,050 5 3	2,83,050 5 3	...
X Establishment	53,50,856 7 3	44,850 13 5	53,06,005 9 10	52,93,106 7 9	12,899 2 1
XI Contingencies	9,109 12 8	54 11 10	9,064 0 10	8,089 13 9	964 8 1
Total...	5,27,73,865 11 1	60,47,043 13 9	5,88,20,908 8 10	5,87,23,826 15 1	97,031 9 9
*B.—STORES SUSPENSE ACCOUNT.					
[XII] Store Suspense Account				47,87,057 10 0	...
Total...				47,87,057 10 0	...
*C.—CAPITAL ADVANCE ACCOUNT.					
XIII Total amount objected to as above				97,031 9 9	...
XIV Personal Accounts				23,50,707 4 0	...
XV Revenue				43,453 18 4	...
XVI Cash Balance				2,01,018 6 8	...
Total...				26,00,318 7 1	...
Grand Total...				6,61,11,203 0 2	...
D.—CAPITAL ACCOUNT.					
XVII Capital paid into Treasury				7,00,126 6 10	...
XVIII Cash Balance				3 13 2	...
Grand Total...				7,00,130 4 0	...
E.—GUARANTEED INTEREST ACCOUNT.					
XIX Interest paid to Shareholders in India				90,069 8 11	...
XX Cash Balance				1,510 8 1	...
Grand Total...				91,580 1 10	...

Particulars.	Up to 30th June 1871.
RS. A. P.	
I Her Majesty's Treasury, London	1,75,54,311 8 8
II Her Majesty's Indian Treasuries...	4,85,56,691 12 11
Grand Total...	6,61,11,203 0 2
III Capital received from Shareholders	7,00,130 4 0
Grand Total...	7,00,130 4 0
IV Guaranteed Interest...	91,580 1 10
Grand Total...	91,580 1 10

* Details of the several accounts under these heads to be furnished half-yearly with the accounts for June and December of each year.

Auditor.

Railway.

Agent,

Railway

Examiner, Guaranteed Railway Accounts.

Proceedings of the Madras Government,

FORM FORM OF MONTHLY

Account of Receipts and Expenditure on Capital

Receipts.	Total.		
	RS.	A.	P.
Cash Balance brought forward...	1,20,000	0	0
From Government—			
Cash advances on Credit Order or Cheques against Letter of Credit ...	7,26,650	0	0
Customs Duty ...			
Guaranteed Interest ...	2,310	0	0
Capital raised in India ...	200	0	0
Proceeds of sale of stores ...	1,250	0	0
Advances repaid or covered by value received ...	10,500	0	0
Value of stores used on works and charged per contra ...	60,000	0	0
Refunds ...	8,000	0	0
Total...	9,23,910	0	0

C. D.
Chief Auditor.

E. E.
Government Examiner.

Railway.

Public Works Department, 11th May 1874.

No. XIII.

ACCOUNT CURRENT.

RAILWAY.

Account for the month of

	Payments.			Total.		
				RS.	A.	P.
	Establishment.	Other Charges.		RS.	A.	P.
	RS.	A.	P.	RS.	A.	P.
Agency Department ...				14,708	0	0
Audit ...				13,980	0	0
Accounts and Cash Department ...				9,550	0	0
Stores Department ...				11,820	0	0
Engineering ..				57,320	0	0
A. Locomotive ...				33,400	0	0
Carriage and Wagon Department ...						
Electric Telegraph ...				923	0	0
Traffic Department ... {Coaching						
Miscellaneous ... {Merchandise				25,073	0	0
				604	0	0
Compensation awards ...						
B.—Stores and Materials purchased ...				39,947	0	0
C.—Advances to Contractors ...				5,920	0	0
Payments to Government—						
Proceeds of sale of Stores ...				1,250	0	0
Capital raised in India ...				200	0	0
Refunds and Bills cancelled ...				3,000	0	0
WORKS—						
Brick-work and Masonry in formation ...				1,23,400	0	0
Stations... ..				66,000	0	0
Permanent-way ...				2,26,390	0	0
Fencing... ..				4,340	0	0
D. Electric Telegraph ...				6,745	0	0
Maintenance ...				5,125	0	0
Locomotive Shops ...				65,075	0	0
Carriage and Wagon Shops ...				4,600	0	0
Total Charges of the Month ...				7,19,370	0	0
BALANCE—						
At Head Office ...				70,240	0	0
With District Pay Masters ...				11,460	0	0
„ Locomotive Department ...				20,540	0	0
„ Engineering Staff ...				71,200	0	0
„ Traffic Department ...				31,100	0	0
Total ...				2,04,540	0	0
Grand Total ...				9,23,910	0	0

A. B.,

Agent,
Railway.

Proceedings of the Madras Government,

FORM
FORM OF MONTHLY

Account of Receipts and Expenditure on Capital

Receipts.	Total.		
	RS.	A.	P.
Cash Balance brought forward...	1,20,000	0	0
From Government—			
Cash advances on Credit Order or Cheques against Letter of Credit ...	7,26,650	0	0
Customs Duty ...			
Guaranteed Interest ...	2,310	0	0
Capital raised in India ...	200	0	0
Proceeds of sale of stores ...	1,250	0	0
Advances repaid or covered by value received ...	10,500	0	0
Value of stores used on works and charged per contra ...	60,000	0	0
Refunds ...	3,000	0	0
Total...	9,23,910	0	0

C. D.
Chief Auditor.
E. E.
Government Examiner.
Railway

Public Works Department, 11th May 1874.

No. XIII.

ACCOUNT CURRENT.

RAILWAY.

Account for the month of

	Payments.			Total.		
	Establishment.	Other Charges.		RS.	A.	P.
	RS.	A.	P.	RS.	A.	P.
Agency Department ...				14,708	0	0
Audit ...				13,980	0	0
Accounts and Cash Department ...				9,550	0	0
Stores Department ...				11,820	0	0
Engineering ...				57,320	0	0
A. Locomotive ...				33,400	0	0
Carriage and Wagon Department ...				923	0	0
Electric Telegraph ...				25,073	0	0
Traffic Department ... { Coaching				604	0	0
Miscellaneous ... { Merchandize						
Compensation awards ...				39,947	0	0
B.—Stores and Materials purchased ...				5,920	0	0
C.—Advances to Contractors ...						
Payments to Government—						
Proceeds of sale of Stores ...				1,250	0	0
Capital raised in India ...				200	0	0
Refunds and Bills cancelled ...				3,000	0	0
WORKS—						
Brick-work and Masonry in formation ...				1,23,400	0	0
Stations... ..				66,000	0	0
Permanent-way ...				2,26,300	0	0
Fencing ...				4,310	0	0
D. Electric Telegraph ...				6,745	0	0
Maintenance ...				5,125	0	0
Locomotive Shops ...				65,075	0	0
Carriage and Wagon Shops ...				4,600	0	0
Total Charges of the Month ...				7,19,370	0	0
BALANCE—						
At Head Office ...				70,240	0	0
With District Pay Masters ...				11,460	0	0
„ Locomotive Department ...				20,540	0	0
„ Engineering Staff ...				71,200	0	0
„ Traffic Department ...				31,100	0	0
Total ...				2,04,540	0	0
Grand Total ...				9,23,910	0	0

A. B.,
Agent,
Railway.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

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

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

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

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

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

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

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

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

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

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

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

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

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

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

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

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

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

FORM No. XIV. *Railway for the Month of October 18*
Examiner's Audit Statement

*Proceedings of the Madras Government, Public Works Department,
 11th May 1874.*

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

*Proceedings of the Madras Government, Public Works Department,
 11th May 1874.*

FORM No. XV.
 A.

*Receipts in, and payments from, Government Treasuries on account of the
 Railway, during the Month of*

<i>Capital.</i>		RS. A. P.
Construction advances in Cash and Bills...	...	...
Payments into Treasury bearing interest	...	...
" " not " "	...	...
" " to credit of Capital Advance Account	...	...
Net Capital Advances	...	...
<i>Revenue.</i>		RS. A. P.
Gross traffic receipts paid into Treasury	...	...
Refunds, etc., to credit of Revenue Account	...	...
" " to " of " Advance Account...	...	...
Advances for working expenses	...	...
Net Receipts	...	...
<i>Guaranteed Interest.</i>		
Moiety of surplus profits for half-year ending	...	...
Payments to shareholders on account of guaranteed interest	...	...

Examiner of Railway Accounts.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XV.—(Continued.)

B.

RAILWAY.

Adjustments in the Accounts for the month of _____ connected with transactions in
England.

Capital Advance Account (London) Dr.

To Treasury (London) Account for payments made on account of Stores ...

for " " of Home Establishment.

for " " of Family Payments ...

Treasury (London) Dr.

To Capital Advance Account (London) for repayments into Treasury ...

Stores Suspense Account Dr.

To Capital Advance Account (London) for value of stores received from England

Capital Advance Account (London) Dr.

To Stores Suspense Account (for recoveries in England from under writers, etc.)

Construction Account Dr.

To Capital Advance Account (London) [for any items debited direct to construc-
tion in England and shown in Appropriation Statement received from the
India Office]

Guaranteed Interest Account Dr.

To Treasury (London) [for payments made on account of interest on Capital sub-
scribed in England]

RS. A. P.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XVI.

FORM OF MONTHLY ABSTRACTS.

EAST INDIAN RAILWAY COMPANY, MAIN LINE.

Abstract of Debits and Credits in India on the several accounts of the Main Line of the
East Indian Railway Company during the month of January 1871.

Share Capital
bearing interest.

Premium on share
Capital not bearing
interest.

RS. A. P.

RS. A. P.

Capital Account.

Credits—
Cash receipts from the Railway Company
on account of Share Capital brought from
preceding abstract

Cash receipts from the Railway Company on
account of Share Capital during the
month, viz.

* January 16th.

Total cash receipts on account of Share
Capital carried to succeeding abstract.

* Specify the date and
amount of each receipt.

Capital Advance Account.

Debits—

Net amount withdrawn by the Railway Company out of Capital
brought from preceding abstract

Amount withdrawn during the month for works, purchase of
stores, etc.

Charge for duty on materials imported

Insert here debits to this
account not provided for in
the preceding entries, stat-
ing against each whether
it is a transfer in the Gov-
ernment books, or a pay-
ment.

RS. A. P.

Credits—

† On account of stores used on Revenue
Account during the month of

† On account of proportion chargeable
to Revenue of Home establishment ex-
penditure during the half year to

Transfer on account of materials chargeable
to the Jubulpore Line Capital Advance
Account

† State against each
credit whether it is a trans-
fer in the Government
books or a receipt.

Insert here credits not
provided for in preceding
entries.

Net amount withdrawn by the Railway Company out of Capital carried to succeeding
abstract

Examiner of Railway Accounts.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XVI.—(Continued.)
FORM OF MONTHLY ABSTRACTS.

Abstract of debits and credits in India on the several accounts of the
Railway during the month of 18

Stores Suspense Account.

Debits—

Balance brought from preceding abstract ...
For amount transferred from "Capital Advance Account"
For amount credited to Revenue for stores returned ...
For amount credited to Jubbulpoor Line Account

Credits—

On account of amount transferred to "Construction
Account" ...
On account of stores used on "Revenue Account"
On account of issues to Jubbulpoor Line Account
On account of stores sold to

Balance carried to succeeding abstract...

Construction Account.

Debits—

Balance brought from preceding abstract...
From "Capital Advance Account"
"Stores Suspense Account"

Credits—

Balance carried to succeeding abstract...

FORM No. XVI.—(Continued.)
GUARANTEED INTEREST ACCOUNT.
GUARANTEED INTEREST.

Debits.—

Date of payment.	Amount on which Interest is calculated.	PERIOD.		Number of Days.	Rate per cent.	RS. A. P.
		From.	To.			
	RS. A. P.					
					* Broken period.	

* Full particulars should be given regarding this entry.

Amount previously paid brought from preceding abstract ...

Total amount of guaranteed interest paid carried to succeeding abstract.

NET REVENUE.

Credits—

Aggregate of net Revenue balances brought from preceding abstract ...

Net Revenue for the half-year ended ...

Total amount carried to succeeding abstract ...

MOIETY OF SURPLUS PROFITS PAID TO COMPANY.

Debits—

Aggregate of moieties of surplus profits paid to Railway Company brought from preceding abstract ...

Moiety of surplus profits for the half-year ended 30th June 1870, paid to Railway Company ...

Total amount carried to succeeding abstract ...

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XVI.—(Concluded.)
REVENUE ACCOUNT.

FORM No. XVII.

Statement of the Indian transactions of the _____ Railway for the month
of _____ 1873, embracing all the items reported to the Accountant-General
in the extract from the Journal for the month and Form XVI A.

Insert here credits to this
account not provided for in the
preceding entries, stating
against each whether it is a
transfer in the Government
books, or a receipt.

Insert here debits to this ac-
count not provided for in the
preceding entry, stating against
each whether it is a transfer in
the Government books, or a pay-
ment.

Credits.—

Balance brought from preceding abstract ...

Gross Traffic Earnings received into the
Government Treasury in the month ...

Interest at 5 per cent. per annum on the
monthly net traffic receipts for the half-
year ended

Debits.—

Transfer from Revenue Ad-
vance Account of amount
passed by the Consulting
Engineer for Railways for
working expenses in the
month of

Balance carried to succeeding abstract ...

REVENUE ADVANCE ACCOUNT.

Debits.—

Balance brought from preceding abstract ...
Amount withdrawn from the Treasury during
the month

Credits.—

Transfer to Revenue Account of the amount
passed by the Consulting Engineer for Rail-
ways for working expenses in the month of ...

Balance carried to succeeding abstract ...

RS. A. P.

RS. A. P.

RS. A. P.

Details.

Cash.

Transfers.

Total.

RS. A. P.

RS. A. P.

RS. A. P.

Capital.

Payments into Treasury and credits... ..

Withdrawals from Treasury and debits ...

Net withdrawals from Treasury...

Revenue.

Payments into Treasury and credits... ..

Withdrawals from Treasury and debits ...

Net payments into Treasury...

Special Funds.

Credits... ..

Debits

Guaranteed Interest.

Withdrawals from Treasury

Dated the

1873.

Examiner of Railway Accounts.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XVIII.
MONTHLY APPROPRIATION RETURN.
Capital.

Heads.	Amount at credit at the beginning of the month.	Additions made during month.	Total.	Reductions made during month.	Amount at credit at end of month.
* *	RS.	RS.	RS.	RS.	RS.
Engineer's Department ...					
Locomotive ..					
Carriage and Wagon Department ...					
Establishment chargeable to Capital ...					
Stores ...					
Total...					

Revenue.

	RS.	RS.	RS.	RS.	RS.
Maintenance of Way, Works, and Stations ...					
Locomotive Expenses ...					
Carriage and Wagon expenses ...					
Traffic Expenses ...					
General Charges ...					
Steam-boat Service ...					
Special and Miscellaneous Expenditure.					
Total...					

Examiner of Railway Accounts.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XIX.

Transfer transactions relating to the _____ Railway have been fully advised up to and including the month of September 1872.
The following is the most reliable estimate that can be given of the transfer transactions of the subsequent months up to date :—

	Capital.	Revenue.
	RS. A. P.	RS. A. P.
Debits for October 1872 ...		
Do. ,, November 1872 ...		
Do. ,, December ,, ...		
Credits for October 1872 ...		
Do. ,, November 1872 ...		
Do. ,, December ,, ...		
Remarks regarding any abnormal items.		

1st January 1873.

Examiner of Railway Accounts.
13

FORM No. XXI.

Statement showing the Guaranteed Interest payable in India to the Guaranteed Railway Companies in Bengal for the half-year ending 31st December 1873.

Railways.	Capital subscribed in India to 31st December 1873.	Capital standing on the Indian Registers on 31st December 1873.	Guaranteed Interest pay- able for half-year.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	
East Indian Railway, Main Line				
" " Jubbulpore Line				
" " Eastern Bengal Railway				
Total...				

*Examiner of Railway Accounts, **
Calcutta.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. XXII.

Statement of the Indian transactions of _____ Railway for the official
year 187 -7 .

	ACTUALS FOR 187 -7 .			Budget-Esti- mate as pass- ed in Budget Orders.	Regular-Esti- mate as pass- ed in Budget Orders.	Final Regu- lar-Estimate as adopted by the Gov- ernment of India.
	Cash.	Trans- fers.	Total.			
	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS.
<i>Capital.</i>						
Payments into Treasury and credits.						
Withdrawals from Treasury and debits.						
Net withdrawals from Treasury.						
<i>Revenue.</i>						
Payments into Treasury and credits.						
Withdrawals from Treasury and debits.						
Net payments into Treasury.						
<i>Special Funds.</i>						
Credits						
Debits						
<i>Guaranteed Interest.</i>						
Withdrawals from Treasury.						

Dated _____ 187 .

Examiner of Railway Accounts.

*Proceedings of the Madras Government, Public Works Department,
11th May 1874.*

FORM No. XXIII.
CONSTRUCTION DEPARTMENT.

TRANSFER CERTIFICATE.
Railway Company's No.
Government Examiner's No.

Certified that the sum of Rupees Five thousand six hundred & forty-three and Annas twelve

only will be debited to the Eastern Bengal Railway Company's account by credit to East Indian

Railway Stores Suspense Account in the East Indian Railway Company's books on account of

stores supplied to the Eastern Bengal Railway Company, for the month of August 1873.

Date of transfer, 31st August 1873.

Rs. 5,643-12-0.

Govt. Exmr. of Ry. Accounts,

Auditor,

Calcutta.

E. I. Railway Co.

Certified that the above sum has been accepted as a debit to the Capital Advance Account

of the Eastern Bengal Railway Company, and transferred accordingly.

Date of transfer, 31st August 1873.

Rs. 5,643-12-0.

Govt. Exmr. of Ry. Accounts,

Auditor,

Calcutta.

E. I. Railway Co.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

FORM No. XXIV.
GOVERNMENT OF INDIA.

The sum of Rupees Nine thousand and ten, Annas eleven and Pies four has been credited to the under-noted accounts of the East Indian Railway Company's Main Line in the Government Treasury, on account of adjustments by transfer to the debit of the under-mentioned accounts of Foreign Railways as detailed below—

Railway.	Account affected.	DEBITS.						Credits.
		No. of Transfer Certificate.		Detail.	Amount.	Total.		
		Government Examiner's No.	Railway Company's No.					
Scinde, Punjab, and Delhi Railway.	Revenue Advance Account.	S. 15	857	Rs. A. P. 75 1 0				
		I. 23	377	27 11 6				
		I. 18	874	20 6 0	123 8 6			
Great Indian Peninsula Railway.	Ditto	I. 16	372	40 8 0	40 8 0			
Oudh and Rohilkhand Railway.	Ditto	I. 20	376	0 13 0	0 13 0	164 2 6		
East Indian Railway, Main Line.	Ditto	...	...	...	...	...	164 2 6	
Scinde, Punjab, and Delhi Railway.	Ditto	I. 13	374	...	3,289 15 2			
Great Indian Peninsula Railway.	Ditto	I. 16	372	...	3,237 8 0			
Oudh and Rohilkhand Railway.	Ditto	I. 20	376	69 13 0				
		S. 12	354	23 1 0	91 14 0			
Nulhattee State Railway	Revenue Account	I. 11	371	3,559 14 6				
		I. 25	362	73 13 4	2,423 11 10			
Eastern Bengal Railway	Capital Advance Account.	P. 63	89 and 349	292 3 0				
		P. 47	81 and 335	520 5 0	802 8 0	8,846 8 10		
East Indian Railway, Main Line.	Revenue Account	...	...	...			8,846 8 10	
Grand Total						9,010 11 4	9,010 11 4	

Rs. 9,010-11-4. A. B. Govt. Examr. of Ry. Accounts. C. D. Acctt. Genl. P. W. D. E. F. Comptroller General.
Calcutta.

Proceedings of the Madras Government, Public Works Department,
11th May 1874.

No. 271.

ORDER THEREON, 11th May 1874, No. 1,273.

RAILWAY, No. 35.

Communicated to the Consulting Engineer for Railways, and the Examiner of Railway Accounts for information

and guidance in continuation of the under-mentioned orders.

G. O., 3rd September 1872, No. 2,091.

" 3rd do. 1873, ,, 2,192.

(True Extract.)

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

Secretary to Government.

To the Consulting Engineer for Railways, (with two spare copies)
" Examiner of Railway Accounts, (one spare copy)

100

Sept. 11, 1874

PUBLIC WORKS.

THE CONSULTING ENGINEER

FOR RAILWAYS.

Sec. Sec. Sec.

Dated May 11th.

Recd.

Recd.

G. O. 112, Dtd 1874, No. 1,273.

MAST

1874, 271

Account (General and Particular) - The
meetings of the Government of India
communicating Resolution approving of
the Revised Rules and Forms for keeping
the Government Accounts of Railways and
Railways transactions and drawn up by the
Accountant General, Public Works Depart-
ment, and recommending that they should be
adopted and acted upon in execution of
those at present in force and directing
their introduction with effect from the 1st
January last, and communicated to the Com-
missioner of Railways and the
Manager of Railways and the

Pub. Works 1874 De
No: 2

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Guaranteed Railways.

To

THE GOVERNMENTS OF MADRAS AND BOMBAY.

THE CONSULTING ENGINEERS, CALCUTTA,
LAHORE AND LUCKNOW.

THE ACCOUNTANT GENERAL, PUBLIC WORKS
DEPARTMENT.

Nos. 194-200 $\frac{A}{G-R}$

Encls.

Dated April 10, 1874.

Received May 1st 1874.

Amount of Rs. 100 for information and guidance in confirmation of the
undisputed order.

Rs. 100 Rs. 100 Rs. 100

Rs. 100 Rs. 100 Rs. 100

Rs. 100 Rs. 100 Rs. 100

Rs. 100

Government Accounts of Guaranteed Railways.

P. W. D. Nos. 10-474-80.

10-474-80

2607
Govt. of 1874

PUBLIC WORKS.

McLure Superfor

9/6/74

2

1874

270-271

for
Super. & the Spt. of Road
Account

Account

Proceedings of the

Committee on the

Proceedings of the

Committee on the

Proceedings of the

Committee on the

Proceedings of the

Committee on the

Proceedings of the