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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1873	Press
B.P. No.		Mis.
Dated	13-7-	1874 195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
13th July 1874.*

No. 224. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Guaranteed Railways,) dated Fort William, 18th June 1874, Nos. 320—25 A—G R:—

Rules for the correction of errors in the passed Revenue Accounts of Guaranteed Railways.

Read again:—

Public Works Department Resolution, Nos. 420—5 A—G R, dated 15th August 1873.
Despatch to Secretary of State, No. 18 R, dated 29th January 1874.

Read also:—

Despatch from Secretary of State, No. 52 R, dated 16th April 1874.

RESOLUTION.—In accordance with the wishes of Her Majesty's Government, the following rules are laid down for future guidance in regard to the mode of dealing with errors in the passed Revenue Accounts of Guaranteed Railways:—

The debit or credit necessary to correct an error in a passed Revenue Account of a Railway Company should appear in the first Revenue Account of that Company prepared subsequent to the discovery of the error; but in declaring the *net profits* of the half-year in the accounts of which the correction has been made, it will be necessary to consider whether the error was one affecting surplus profits or not.

When it does not affect them, it should, so far as the net profits are concerned, be corrected by addition to, or subtraction from, the amount repayable to Government in respect of arrears of guaranteed interest. When it does affect the surplus profits, the refund which its correction may require should (1) if due by the Company, be made from the first surplus profits subsequently available; (2) if due to the Company, be treated as surplus profits.

The Governments of Madras and Bombay.
„ Consulting Engineers, Calcutta, Lahore and Lucknow.
„ Accountant-General, Public Works Department.

ORDER.—Ordered that this Resolution be communicated to the Governments and Officers marginally noted for information and guidance.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

No. 225. ORDER THEREON, 13th July 1874, No. 1,873.

RAILWAY, No. 31.

COMMUNICATED to the Consulting Engineer for Railways and the Examiner of Railway Accounts for information and guidance.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.
„ Examiner of Railway Accounts.
Ed. E. C. Shunker.
Spare Copies

*2. H. 1874 Report
No. of 1874 July 28-3832*

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Guaranteed Railways.

To
THE GOVERNMENTS OF MADRAS AND BOMBAY.
THE CONSULTING ENGINEERS TO THE GOVERN-
MENT OF INDIA FOR GUARANTEED RAIL-
WAYS AT CALCUTTA, LAHORE, AND LUCK-
NOW.
THE ACCOUNTANT GENERAL, PUBLIC WORKS
DEPARTMENT.

Nos. 320—25 ^A_{G-E}.

Dated June 12, 1874.

Received *June 27*

1873-18 July 1874

Rules for the correction of errors in the
passed Revenue Accounts of Guaranteed
Railways.

P. W. D. Press—18-6-74—80.

*1873
Forward to the Comptroller for Railways and the
Specimen of Railway Accounts for information & guidance.*

224-225

To Comptroller - 1

By American

3833

Gobt. of 1874 Madras.
PUBLIC WORKS.

To
The Insp. Ingr.
for Mys.

Dated

Recd.

Encl.

G. O. 15 July 1874. No. 1873

Nos. 224-225

Rules for the correction of
errors in the passed Re:
venue Accounts of Guaran.
and Railway - Pro:
ceedings of the Government
of India communicating
Resolution laying down
Rules in regard to the
mode of dealing with errors
in the Accounts - Comd to
the Com Insp for Mys & the Ex
aminer of Railway Accounts -