

117

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

No. 192. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Guaranteed Railways,) dated Fort William, 23rd March 1875, Nos. 95—102 A.—G. R.:—

Government Accounts of Guaranteed Railway transactions.

Read again—

Public Works Department Resolution Nos. 194—200 A.—G. R. of 10th April 1874.

Read also—

The following extract from Despatch from Secretary of State, No. 176 R, dated 26th November 1874.

Paragraph 10.—With reference to the remarks contained in the 4th paragraph of your letter of the 13th August, that “the outlay on the purchase of stores, as well as all other outlay in England on account of the Guaranteed Railways, should be met for each railway from only one account in the first instance,” and that “this should be either the ‘Capital Advance Account,’ or the ‘Revenue Advance Account,’” and further, “that no transfers be made in the books kept at the India Office, except on advices from India, and that, pending the receipt of such advices, all outlay should remain at the debit of the Advance Account out of which it was originally incurred,” I would observe that this rule has been invariably followed, all outlay in England having been charged to the Capital Advance Account, and no transfer made therefrom except on advices from India.

—

RESOLUTION.—When the rules published with the Resolution read above, regarding the manner in which the Guaranteed Railway transactions should be dealt with, were framed, it was understood that expenditure in England on account of stores was charged direct to the Stores Suspense Account in the India Office books without reference to the Indian accounts. Under these circumstances, in order to avoid duplicate entries being made in the Home Office accounts, it was necessary to omit in the accounts sent to the India Office those entries which appertained to English stores brought on the books of the Railway Companies in India.

2. Provision was accordingly made in Section II., Clause 2 (5) and Form XV. B. of the Rules, to exclude from the Government accounts of Guaranteed Railway Companies prepared for the Comptroller-General and the Secretary of State all entries that refer to the receipt in India of stores from England, and it was ordered that all transfers from the Capital Advance Account to Stores Suspense Account on account of the receipts of English stores should be omitted in these accounts.

3. But in the despatch from the Secretary of State now read it is explained that all outlay in England is, in the first instance, charged by the India Office to the Capital Advance Account, and that no transfers are made therefrom except on advices from India. This renders a modification of the existing rules necessary, and the Government of India is now pleased to rule that in future, commencing from the 1st April 1875, the transactions relating to stores received from England should not be entered in Form XV. B. of the Government Examiner's Accounts, but should be reported in the journal form, and should also be shown in the monthly abstract of debits and credits prepared for the Secretary of State.

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

4. The aggregate of the credits to be made to the Capital Advance Account by debit to Stores Suspense Account on account of English stores received in India for the period from 1st January 1872 to 31st March 1875 should be reported as soon as possible by a separate journal entry.

5. Section II., paragraph 2(5) of Resolution Nos. 194—200 A.—G. R., of 10th April 1874, should be altered to the following "(5) Statement of adjustments arising out of payments in England (Form XV. B). 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. The following entries should no longer be sent forward in Form XV. B. :—
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 underwriters, &c."

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Officers named in the margin for information and guidance.
The Governments of Madras and Bombay.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Accountant-General, Public Works Department.
Ordered also, that a copy be forwarded to the Financial Department and the Comptroller-General for information.

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

No. 193. ORDER THEREON, 10th April 1875, No. 946.

RAILWAY, No. 25.

COMMUNICATED to the Examiner of Railway Accounts for information and guidance in continuation of G. O., No. 1,273, dated 11th May 1874.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To the Examiner of Railway Accounts.
.. Consulting Engineer for Railways.

Erd S. T. Austin.
Spare Copies

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Guaranteed Railways.

To

THE GOVERNMENTS OF MADRAS AND BOMBAY.
THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS, CALCUTTA, LAHORE, AND LUCKNOW.
THE ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.
THE FINANCIAL DEPARTMENT.
THE COMPTROLLER GENERAL.

Nos 95—102 $\frac{A}{G-R}$

Dated March 23, 1875.

Received -- 31 -- 4 -- 3

G.O. No. 946-10-4-75

Government Accounts of Guaranteed Railway transactions.

P. W. D. Press—24-3-75—200.

With order

Handwritten notes and signatures:
G.O. No. 1174 dated 11th May 1874.
Communicated to the Examiner of Railway Accounts for information and guidance in continuation of G.O. No. 1273 dated 11th May 1874.
946
To Ex. of Accounts
Cons. Eng. for Rlys.
Bd. - 12-4-75
P. W. D. Press—24-3-75—200.

2101 ✓
Govt. of 1875 Madras.

PUBLIC WORKS.

20 *The Examiner*
Railways Sects.

Dated

Recd.

Encl.

G. O. *Dep't* 1875, No. *946*

For 192-193

Govt. Accounts of Guaranteed
Railway transactions - Res-
olution of the Govt of India
on —, comm^d to the Govt.
of Ry. Accounts for in-
formation and guidance.