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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	605	(Ry)	Press
B.P. No.			Mis.
Dated	8.3.		1876.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
8th March 1876.*

No. 84. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Guaranteed Railways,) dated Fort William, 16th February 1876, Nos. 66—72 A.—G. R. :—

Forms of half-yearly Accounts of Guaranteed Railways.

Read again—

Public Works Department Resolution, Nos. 469-75 A.—G. R., dated 12th October 1874.
Letter from the Consulting Engineer at Calcutta, No. 248, dated 27th January 1875, and enclosures.
Letter from the Consulting Engineer at Lahore, No. 156, dated 15th February 1875, and enclosures.
Letter to the Consulting Engineer at Calcutta, No. 1,181 R., dated 11th May 1875.
„ to the „ „ at Lahore, No. 1,183 R., dated 11th May 1875.
„ from the Government of Bombay, No. 521, dated 10th May 1875, and enclosure.
„ to the „ „ No. 1,479 R., dated 11th June 1875.
„ from the Consulting Engineer at Calcutta, No. 1,535, dated 12th June 1875, and enclosures.
Letter from the Consulting Engineer at Calcutta, No. 1,539, dated 14th June 1875, and enclosures.
Letter to the Consulting Engineer at Calcutta, No. 1,644 R., dated 30th June 1875.
„ to the Governments of Madras and Bombay and the Consulting Engineers at Calcutta, Lahore and Lucknow, Nos. 266—70 A.—G. R., dated 8th September 1875.

Read also—

Letter from the Consulting Engineer at Lucknow, No. 2,212, dated 24th September 1875.
„ from „ „ at Calcutta, No. 2,764, dated 3rd November 1875, and enclosures.
Letter from the Government of Bombay, No. 1,335, dated 22nd November 1875, and enclosure.
Letter from the Consulting Engineer at Lahore, No. 1,364, dated 7th December 1875, and enclosure.
Letter from the Government of Madras, No. 52, dated 10th January 1876, and enclosures.

RESOLUTION.—In October 1874 it was considered desirable to issue revised forms of the half-yearly Capital and Revenue Accounts of the Guaranteed Railways, embodying all the orders affecting the accounts that had been passed from time to time since the forms were first promulgated; but in consequence of representations received from some of the Railway Companies regarding the treatment in the accounts of certain charges, it was found necessary to further revise these forms. Before issuing the forms, however, in their revised shape, it was thought proper to send the draft forms to all the officers concerned, in order that they might be issued as far as possible with the final approval and consent of all the Railway officials concerned.

2. The replies received have been duly considered, and in one or two cases the foot-notes have been made more explanatory; care has also been taken not to introduce any changes not considered necessary. Some doubts have been expressed as to the scope of the foot-notes relating to the method in which the charges for workshops should be dealt with. The notes on this point have been amplified. A definite ruling on this subject is deemed necessary with a view of exhibiting the true working of each department as far as possible by disallowing any reductions being made from

*Proceedings of the Madras Government, Public Works Department,
8th March 1876.*

the legitimate expenses of the department on account of percentages on work done for the Government, &c.; and care should be taken that the accounts of the department concerned are in future prepared in the manner prescribed.

3. The Governor-General in Council quite agrees with opinions expressed by some of the Local Officers in thinking that frequent alterations in the forms in which these accounts are recorded are much to be deprecated, and His Excellency trusts that the present forms will obviate such a necessity and sufficiently meet all the requirements of the case.

ORDER.—Ordered that copies of this Resolution and of the forms referred Governments of Madras and Bombay, and the Consulting Engineers at Calcutta, Lahore, and Lucknow. to be forwarded to the Governments and Officers noted in the margin for information and guidance.

Ordered also that copies be sent to the Financial Department, and to the Accountant-General, Public Works Department, for information.

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

No. 85. ORDER THEREON, 8th March 1876, No. 605.

RAILWAY, No. 10.

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

(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.
" Examiner, Railway Accounts.

Ed. S. T. Austin.
Spare Copies

Forms of Accounts to be furnished half-yearly by Guaranteed Railway Companies.

PART I.

No. I.

STATEMENT OF CAPITAL AUTHORIZED AND CREATED BY THE COMPANY.

CONTRACT WITH THE SECRETARY OF STATE, OR OTHER AUTHORITY.	CAPITAL AUTHORIZED.			CAPITAL CREATED OR SANCTIONED.			BALANCE.		
	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.
1.	£	£	£	£	£	£	£	£	£
2.									
3.	[Except where authorities are consolidated, each contract or authority for raising capital is to be stated here separately in order of date.]								
4.									
5.									
&c.]									
TOTAL	...								

No. II.

STATEMENT OF STOCK AND SHARE CAPITAL CREATED, SHOWING THE PROPORTION RECEIVED.

DESCRIPTION.	AMOUNT CREATED.	AMOUNT RECEIVED.	CALLS IN ARREAR.	AMOUNT UNCALLED.	AMOUNT UNISSUED.
	£	£	£	£	£
[State each class of Stock or Shares in order of date of creation, showing the Premium or Discount, if any, at which it was issued, the preferential or fixed Dividends, if any, to which it is entitled, and any other conditions attached to it]					
TOTAL	...				

No. III.

CAPITAL RAISED BY LOANS AND DEBENTURE STOCK.

	RAISED BY LOANS.								RAISED BY ISSUE OF DEBENTURE STOCK.			Total raised by Loans and Debenture Stock.
	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	At per cent.	Total Loans.	At per cent.	At per cent.	Total Debenture Stock.	
	£	£	£	£	£	£	£	£	£	£	£	£
Existing at												
Ditto at												
Increase	...	...	...	...	...	...	...	...	...	...	...	...
Decrease	...	...	...	...	...	...	...	...	...	...	...	...
Total amount authorized to be raised by Loans and by Debenture stock in respect of Capital created, as per Statement No. I ...												
Total amount raised by Loans and by Debenture Stock, as above ...												
Balance being available Borrowing Powers at 18 ...												

No. IV.

Dr. RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT. Cr.

	Amount expended to	Amount expended during half-year, as per Account No. V.	TOTAL		Amount received to	Amount received during half-year.	TOTAL
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
To expenditure—				By Receipts—			
On lines opened for traffic ...				Shares and stock (per Account No. II) ...			
On lines in course of construction ...				Loans (per Account No. III) ...			
Working stock ...				Debenture stock (per Account No. III) ...			
Docks, steam-boats, and other special items ...				Sundries (in detail)			
Subscriptions to other Railways ...							
To Balance ...							

No. V.

DETAILS OF CAPITAL EXPENDITURE FOR HALF-YEAR ENDING 187

[Showing under separate heads, amount paid for preliminary expenses, lands, construction of line, ballast and permanent-way, stations and buildings, Electric Telegraph, Plant, Maintenance, Establishment, Contingencies. See Appendix for details.]

Lines opened for traffic

(Particulars.)

Lines in course of construction

(Particulars.)

Working stock

(Showing each description of stock.)

Docks, steam-boats and other items

(Particulars.)

Total expenditure of half-year as per Account No. IV

No. VI.

ESTIMATE OF FURTHER EXPENDITURE ON CAPITAL ACCOUNT.

	Total expenditure from commencement of operations to end of the half-year.	FURTHER EXPENDITURE.			TOTAL
		During the following half-year.	In subsequent half-years.		
	Rs.	Rs.	Rs.		Rs.
Lines opened for traffic more than two years ...					
Lines opened for traffic less than two years ...					
Lines in course of construction ...					
(Principal items of each Line.)					
Working stock					
(Particulars.)					
Docks, steam-boats and other special items					
(Particulars.)					
Subscription to other Railways					
(Specifying Lines.)					
Works not yet commenced and in abeyance					
(Particulars.)					
Other items					
(Particulars.)					
Total estimated further expenditure of Capital ...					

No. VII.

CAPITAL POWERS AND OTHER ASSETS AVAILABLE TO MEET FURTHER EXPENDITURE AS PER ACCOUNT No. VI.

	£	£
Share and Loan Capital authorized or created, but not yet received ...		
Any other assets (in detail) ...		
Total ...		

PART II.

No. VIII.

RAILWAY.

Revenue Account for the half-year ending _____

DR.				CR.			
EXPENDITURE.		Rs.	A. P.	EARNINGS.		Rs.	A. P.
To Maintenance of Way, Works and Stations. } (Abstract A)				By Coaching traffic (Abstract H)			
„ Locomotive expenses (Abstract B)				„ Goods traffic (Abstract I)			
„ Carriage and Wagon expenses. } (Abstract C)				„ Electric Telegraph earnings ...			
„ Traffic expenses (Abstract D)				„ Steam-boat earnings (Abstract J)			
„ General charges (Abstract E)				„ Sundries (Abstract K)			
„ Steam-boat service (Abstract F)							
„ Special and miscellaneous expenditure. } (Abstract G)							
„ Balance net earnings ...							
TOTAL ...				TOTAL ...			

Electric Telegraph.—No charge to be made for messages carried on the Company's business, whether such messages relate to Capital or Revenue transactions.

N. E.—The foot note in red ink need not be reproduced

ABSTRACT A.

No. IX.

Maintenance of Way, Works and Stations.

				Rs.	A.	P.	Rs.	A.	P.
1st.—General Superintendence—									
(1).—Engineers' salaries ...									
(2).—Allowances of ditto, including travelling ...									
(3).—Subordinate Superintendents ...									
(4).—Allowances of ditto, including travelling ...									
(5).—Overtime allowances ...									
(6).—Office expenses ...									
2nd.—Maintenance and Renewal of Permanent-way—									
(1).—Wages ...									
(2).—Materials ...									
3rd.—Repairs of bridges, &c.—Wages and Materials—									
(1).—Bridges and Tunnels ...									
(2).—Miscellaneous, including earth-work, roads, fencing, &c. ...									
4th.—Repairs of Stations and Buildings—Wages and Materials—									
(1).—Repairs of buildings of every description, including Station-yards and signals, but excepting quarters of the staff ...									
(2).—Repairs of staff quarters ...									
5th.—Maintenance by Contract—									
(1).—Amount paid to Contractors ...									
(2).—Materials supplied by the Company ...									
6th.—New Minor Works— ...									
7th.—Unclassified Expenditure—									
(1).—Plantations ...									
(2).—Tools and Plant ...									
(3).—Loss on stores, &c. ...									
TOTAL ...									
Deduct { Value of stores returned to stock									
Sum chargeable to Fund									
&c., &c.									
Total ...									
Mean mileage maintained by Revenue—									
Railway Line { Double ...									
Single ...									
Sidings ...									
Total single track, including sidings ...									

1 Repairs of any extraordinary damages, such as those caused by heavy floods, cyclones, &c., should be exhibited under their proper heads, a foot-note being added showing the total amount of such exceptional charge.

2 The value of stores returned to stock may be deducted from the total outlay of the Department in a lump sum, or be credited to the sub-heads concerned, whichever is found most convenient. If the latter course is adopted, the total amount so credited should be shown in a foot-note.

3 The nature and amount of all extraordinary charges should invariably be stated in a foot-note.

N. B.—The foot-note in red ink need not be reproduced.

	Rs.	A.	P.	Rs.	A.	P.
1st.—General Superintendence—						
(1).—Salaries of Superintendents and Assistants ...	...					
(2).—Allowances of ditto, including travelling ...	...					
(3).—Subordinate Superintendents ...	...					
(4).—Allowances of ditto, including travelling ...	...					
(5).—Overtime allowances ...	...					
(6).—Office expenses ...	...					
2nd.—Running expenses (wages connected with the working of Locomotive Engines)—						
(1).—Wages of Drivers and Firemen ...	...					
(2).—Overtime allowances ...	...					
(3).—All labor connected with fuelling, cleaning and looking after engines in yards ...	...					
(4).—Contingent expenses, including clothing and travelling expenses ...	...					
3rd.—Fuel*—						
(1).—Coal ... Tons ...	...					
(2).—Coke ... do. ...	...					
(3).—Patent fuel ... do. ...	...					
(4).—Wood ... do. ...	...					
4th.—Water (including Wages and Stores) — ...	...					
5th.—Oil, tallow and other stores (expended on Engines in work)— ...	...					
6th.—Maintenance and Renewals of Locomotive Engines and Machinery—						
(1).—Wages ...	...					
(2).—Overtime allowances ...	...					
(3).—Materials ...	...					
7th.—Payments to other Lines—						
(1).—For haulage of trains ...	...					
8th.—Unclassified Expenditure—						
Loss on stores, &c. ...	...					
TOTAL ...	...					
Deduct { Credits received for work done in workshops for other Departments ...	...					
Value of stores returned to stock ...	...					
Sum chargeable to Fund ...	...					
&c., &c. ...	...					
TOTAL ...	...					

* Not to include carriage over line. Weight to be given in each case.

1. No credit is to be allowed to the Locomotive Department for shunting at stations.

2. The amount credited in this Abstract for works done for other Departments, &c., should consist solely of the actual or estimated amount which may have been charged to the several sub-heads on account of such works. If no such debits have been made to the sub-heads of the Abstract, no credit for the outlay incurred should be taken at foot. The profits arising out of such works done for Government, &c., such as percentages for supervision accounts, rents of machinery, &c., should be credited as surpluses at Abstract K, less the cost of any extra expense incurred *bona fide* in this behalf, and should not be taken in reduction of the departmental expenses. No portion of the sanctioned supervising charges, including those sanctioned for work done by the Locomotive Department for its own or for other Departments of the Railway. Any portion of out of work done for Government, other Railways or the public, less the cost of any special supervising charges, should be credited as surpluses at Abstract K. The cost of any special supervising charges employed especially on account of work done for out-siders should alone be included in the Abstract of the Locomotive Department.

3. The value of stores returned to stock may be deducted from the total outlay of the Department in a lump sum, or be credited to the sub-heads concerned, whichever is found most convenient. If the latter course is adopted, the total amount credited should be shown in a foot-note.

4. In summary accounts of the Locomotive Department, all charges should be stated in full. In the foot-note, the following should be shown:—

Carriage and Wagon Expenses.

1st.—General Superintendence—

(1).—Salaries of Superintendents and Assistants ...	...
(2).—Allowances of ditto, including travelling ...	...
(3).—Subordinate Superintendents ...	...
(4).—Allowances of ditto, including travelling ...	...
(5).—Overtime allowances ...	...
(6).—Office expenses ...	...

2nd.—Repairs and Renewals of Vehicles and Machinery—

	Rs.	A.	P.
COACHING VEHICLES—			
(1).—Wages ...	...		
(2).—Overtime... ..	...		
(3).—Materials... ..	...		
GOODS VEHICLES—			
(1).—Wages	...		
(2).—Overtime... ..	...		
(3).—Materials... ..	...		

3rd.—Cleaning Carriages and Wagons, and Oiling—

(1).—Labor including wages of Oilers, Carriage Cleaners and Examiners ...	...
(2).—Stores including oil, grease, and other stores for consumption on running vehicles ...	...

4th.—Unclassified Expenditure—

Loss on stores, &c. ...	...
TOTAL ...	...
Deduct { Credits received for work done in workshops for other Departments, &c. ...	...
Value of stores returned to stock ...	...
Sum chargeable to Fund ...	...
&c., &c., &c. ...	...
TOTAL ...	...

1. The amount credited in this abstract for works done for other Departments, &c., should consist solely of the actual or estimated amount which may have been charged to the several sub-heads on account of such works. If no such debits have been made to the sub-heads of the Abstract, no credit for the outlay incurred should be taken at foot. The profits arising out of such works done for Government, &c., such as percentages for supervision accounts, rents of machinery, &c., should be credited as surpluses at Abstract K, less the cost of any extra expense incurred *bona fide* in this behalf, and should not be taken in reduction of the departmental expenses. No portion of the sanctioned supervising charges, including those sanctioned for work done by the Carriage and Wagon Department for its own or for other Departments of the Railway. Any portion of out of work done for Government, other Railways or the public, less the cost of any special supervising charges, should be credited as surpluses at Abstract K. The cost of any special supervising charges employed especially on account of work done for out-siders should alone be included in the Abstract of the Carriage and Wagon Department.

2. The value of stores returned to stock may be deducted from the total outlay of the Department in a lump sum, or be credited to the sub-heads concerned, whichever is found most convenient. If the latter course is adopted, the total amount credited should be shown in a foot-note.

3. In summary accounts of all Carriage and Wagon Expenses, all charges should be stated in full. In the foot-note, the following should be shown:—

N. B.—The foot-note is not to be reproduced.

ABSTRACT D. Traffic Expenses.

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1st.—Salaries, Wages, &c.—									
(a).—General Superintendence—									
(1).—Traffic Manager, Assistant ditto, District Superintendents, and Traffic Canvassers ...									
(2).—Office Establishment ...									
(3).—Travelling allowances ...									
(4).—Contingencies ...									
(b).—Station Staff—									
(1).—Station Masters, Clerks, Porters, Pointsmen, Gate-keepers of Level-crossings, Signalmen, Station servants, &c. ...									
(c).—Train Staff—									
(1).—Guards and Assistant Guards ...									
(2).—Overtime allowances ...									
2nd.—Fuel, lighting, water and general stores.—									
(1).—Fires, lights, water and general stores for Carriages, Stations, Offices, &c. ...									
(2).—Wagon covers, ropes, &c. ...									
(3).—Office and Station fittings and furniture ...									
3rd.—Clothing ...									
4th.—Printing, Stationery and Tickets ...									
5th.—Charges for delivery and collection of goods, &c.									
6th.—Miscellaneous Expenses ...									
7th.—Payments to other Lines—									
(1).—Traffic expenses at joint stations ...									
8th.—Unclassified Expenditure—									
Loss on stores, &c. ...									
TOTAL									
Deduct { Value of stores returned to stock ...									
Sum chargeable to ——— Fund ...									
&c., &c., &c. ...									
TOTAL									

1. All charges in connection with clocks and watches belonging to Traffic Department to be entered under "Gen.—Miscellaneous expenses."
2. The value of stores returned to stock may be deducted from the total outlay of the Department in a lump sum, or be credited to the sub-heads concerned, whichever is found most convenient. If the latter course is adopted, the total amount so credited should be shown in a foot-note.
2. The nature and amount of all extraordinary charges should invariably be stated in a foot-note.

N. B.—The foot-notes in red ink need not be reproduced.

ABSTRACT E.

General Charges.

	Rs.	A.	P.	Rs.	A.	P.
1st.—Home Expenditure—						
(1).—Directors and Secretary, or Managing Director ...						
(2).—Auditors and Accountants ...						
(3).—Consulting Engineer and Inspecting Officers' fees and travelling allowances ...						
(4).—Office expenses ...						
2nd.—Salaries of Indian Management, including Offices—						
	Salaries.	Travelling Allowances.	Contingencies.			
(1).—Agent's Office...						
(2).—Auditor's " ...						
(3).—Accounts' " ...						
(4).—Paymaster's " ...						
(5).—Store Department						
(6).—Medical "						
(7).—Rents of buildings and lands ...						
(8).—Furniture, fittings, and other miscellaneous expenses ...						
(9).—Printing and Stationery ...						
(10).—Medicine ...						
3rd.—Police—						
(1).—Supervision ...						
(2).—Constables ...						
(3).—Contingencies ...						
4th.—Advertising—(All advertisements of all Departments)						
5th.—Electric Telegraph—						
(1).—Salaries of Superintendents and Assistants ...						
(2).—Signallers ...						
(3).—Travelling Expenses ...						
(4).—Office Expenses, Contingencies, &c. ...						
(5).—Maintenance, Wages and Stores ...						
(6).—Government Telegraph Department for Rent, Maintenance and Inspection ...						
6th.—Clearing Accounts with other Lines						
7th.—Unclassified Expenditure—						
Loss on stores, &c. ...						
Expenses connected with Fire-engines ...						
TOTAL						
Deduct { Value of stores returned to stock ...						
Sum chargeable to ——— Fund ...						
&c., &c., &c. ...						
TOTAL						

* In this column should be shown all personal contingent charges only, such as carriage hire, allowances for house-rent, &c., and under sub-head 8, all other office contingencies.

1. The value of stores returned to stock may be deducted from the total outlay of the Department in a lump sum, or be credited to the sub-heads concerned, whichever is found most convenient. If the latter course is adopted, the total amount so credited should be shown in a foot-note.

2. The nature and amount of all extraordinary charges should invariably be stated in a foot-note.

N. B.—The foot-notes in red ink need not be reproduced.

Steam Boat Service.

	Rs.	A.	P.	Rs.	A.	P.
1st.—Working Vessels—						
(1).—Salaries and allowances of Officers and Crews ..	...					
(2).—Loading and unloading vessels ...	...					
(3).—Pilotage Fees ..	...					
(4).—Contingencies ...	...					
2nd.—Repairs—						
(1).—Wages ...	...					
(2).—Materials ...	...					
3rd.—Fuel—*						
(1).—Fuelling Establishment and Fuelling vessels ...	...					
(2).—Coal Tons	...					
(3).—Coke do.	...					
(4).—Patent Fuel do.	...					
(5).—Wood do.	...					
4th.—Miscellaneous Stores ...	...					
5th.—Steam Traffic Agencies—						
(1).—Salaries, including Establishments ...	...					
(2).—Contingencies ...	...					
6th.—Miscellaneous Expenditure—						
(1).—Cost of victualling passengers ...	...					
(2).—Registry fees ...	...					
(3).—Loss on stores ...	...					
(4).—Sundries ...	...					
TOTAL ...	...					
Deduct { Value of stores returned to stock	...					
Sum chargeable to — Fund	...					
&c., &c., &c.	...					
TOTAL ...	...					

* Weight to be given.

1. The value of stores returned to stock may be deducted from the total outlay of the Department in a lump sum, or be credited to the sub-heads concerned, whichever is found most convenient. If the latter course is adopted, the total amount so credited should be shown in a foot-note.

2. The nature and amount of all extraordinary charges should invariably be stated in a foot-note.

N. B.—The foot-notes in red ink need not be reproduced.

Special and Miscellaneous Expenditure.

	Rs.	A.	P.	Rs.	A.	P.
1st.—Law Charges* ...	...					
2nd.—Compensation— ...	...					
(1).—For Goods lost or damaged ...	...					
(2).—For Personal injury ...	...					
(3).—For other claims ...	...					
3rd.—Rates and Taxes (including Municipal Water-rates) ...	...					
4th.—Interest on Revenue balances— ...	...					
5th.—Payments to other lines— ...	...					
(1).—Hire of Locomotives ...	...					
(2).—Hire of Vehicles ...	...					
(3).—Mileage of Foreign stock ...	...					
(4).—Rent of Stations, &c., jointly occupied... ..	...					
6th.—						
7th.—						
TOTAL ...	...					
Deduct sum chargeable to — Fund ...	...					
TOTAL ...	...					

1.—When the transactions relating to a payment for compensation, and to the amount received as a set-off to that payment, are completed at or about the same time, the net amount alone need be exhibited in this abstract. If, however, the payment and receipt do not occur at or about the same time, both sums must be exhibited in the gross in Abstracts G and K.

2.—In the case of amounts recoverable from special funds, the gross amounts should be entered in the body of the abstract, the amounts recovered from the funds being shown as a deduction at foot.

3.—The nature and amount of all extraordinary charges should invariably be stated in a foot-note.

N. B.—The foot-notes in red ink need not be reproduced.

Coaching Traffic.

Mileage fares { Single Return	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		FOURTH CLASS.		TOTAL.	
	No.		No.		No.		No.		No.	
	Amount.		Amount.		Amount.		Amount.		Amount.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1st.—Passengers—										
Single journeys										
Excess fares	Nil		Nil		Nil		Nil		Nil	
Return journeys										
Troops and Police										
TOTAL										
Season Tickets										
2nd.—Passengers' Luggage										
3rd.—Military Baggage										
4th.—Carriages, Horses, Dogs, &c.—										
(1).—Carriages									No.	
(2).—Horses									"	
(3).—Dogs, &c.									"	
5th.—Military Carriages, Horses, &c.—										
(1).—Carriages									"	
(2).—Horses									"	
(3).—Dogs, &c.									"	
6th.—Parcels									Ton-miles	
7th.—Special Trains									Train-miles	
8th.—Miscellaneous										
9th.—Post Office—										
(1).—Haulage and hire of Post Office Vehicles									Number of Vehicles	
									Mileage of "	
(2).—Special trains									Train-miles.	
(3).—Parcels									Ton-miles.	
TOTAL										
Less outstandings irrecoverable										
TOTAL										

- 1.—Return tickets to be reckoned as two passengers, children's tickets as halves, and season tickets as one. The equivalent of season tickets should, however, be shown in a foot-note, reckoning at the rate of 10 single journey passengers for each monthly ticket.
- 2.—All periodical tickets which are not intended for more than two journeys, should be included with return journeys.
- 3.—Troops and Police (including tamboos, followers, &c.), whether paying full fares, or reduced fares, should be shown as such under the class in which they actually travel. But troops and Police travelling without warrants should be treated as ordinary passengers.
- 4.—The traffic carried in extra troop-trains should be distributed under the several classes under 1st "Troops and Police," and not shown under 7th "Special Trains." The exact number of the troops so carried should be entered, but if this cannot be done, the number should be reckoned on the maximum allowed to each vehicle.
- 5.—The Military baggage, horses, &c., carried in such trains should also be shown under their proper heads.
- 6.—The number travelling in regular computations should be estimated on the maximum number allowed in every compartment when reserved, if the exact number cannot be given.
- 7.—The ton-mileage of parcels should be given approximately, if it be found expensive to give accurate figures.
- 8.—The special train should be treated as extra troop or ordinary trains, the extra mileage charge being only shown under heading 7th, and the numbers and fares included with the ordinary traffic under the several headings concerned.
- 9.—Under 8th "Miscellaneous" should be shown all items for which no separate columns are provided, such as corpses, &c.
- 10.—The nature and extent of any extraordinary traffic should invariably be stated.

N.B.—The foot notes in red ink need not be reproduced.

Goods' Traffic.

	Number of tons lifted.	Rate per ton per mile.	Ton-miles.	Amount.		
				Rs.	A.	P.
1st.—Merchandise, General—						
Special						
1st Class						
2nd "						
3rd "						
4th "						
5th "						
TOTAL						
2nd.—Military Stores						
3rd.—Railway materials for Construction						
4th.—Coal—						
(1).—For the Public						
(2).—For the Company (Construction only)						
TOTAL MINERALS						
TOTAL GOODS						
5th.—Stores carried free for Revenue		Nil		Nil		
6th.—Live Stock—						
(1).—Horses						
(2).—Cattle						
(3).—Sheep, &c.						
TOTAL						
7th.—Military Live Stock—						
(1).—Horses						
(2).—Cattle						
(3).—Sheep, &c.						
TOTAL						
8th.—Rents and Demurrage, Wharfage, Storage, &c.						
9th.—Interest on Outstanding Bills						
10th.—Miscellaneous...						
TOTAL						
Less outstandings irrecoverable						
TOTAL						

- 1.—Under "Rate per ton per mile," instead of the tariff rates, the rates obtained by dividing the receipts by the ton-mileages should be shown.
- 2.—In the case of goods carried per truck load, the weight assumed per loaded truck should be stated in a foot-note.
- 3.—The rate at which timber, carried by measurement, is converted into weight, should also be stated in a foot-note.
- 4.—The head "Railway materials" should not include materials carried for foreign lines.
- 5.—The traffic carried in earth trains, municipal trains, and any similar trains, should be included with special goods under general merchandise, but the figures pertaining to such trains may be exhibited separately in a foot-note, when necessary, to elucidate the traffic return.
- 6.—All Revenue stores to be carried free of charge, and no charge for work of this description to be allowed in the accounts.
- 7.—Under "Sheep, &c." should be shown sheep, goats, pigs, dogs, birds, &c.
- 8.—The nature and extent of any extraordinary traffic should invariably be stated.

N.B.—The foot notes in red ink need not be reproduced.

No. XII.
STATEMENT OF ROLLING-STOCK FOR HALF-YEAR ENDING 197

DESCRIPTION.	1	2	3	4	5	6	7	8	9	10	11
	Total stock authorized.	Total stock constructed against authorization up to the last day of the previous half-year.	Additions to stock during the half-year.	Reduction of stock.	Total stock on the list at end of the half-year.	Actual stock in running order on the last day of the half-year.	REPAIRS AND RENEWALS.				Average number undergoing repairs and renewals at any one time.
							Number of vehicles repaired during the half-year.	Number of vehicles renewed during the half-year.	Number of vehicles undergoing or awaiting repairs on the last day of the half-year.	Number of vehicles undergoing or awaiting renewals on the last day of the half-year.	
Engines.											
Tank ...											
Passenger ...											
Goods ...											
&c., &c. ...											
Total ...											
Coaching Vehicles.											
Sleeping Carriages ...											
Saloon ...											
First-class Carriages ...											
Composite ...											
Second class ...											
&c. ...											
Passenger Brake-vans ...											
Total ...											
Goods Vehicles.											
Covered Goods Wagons ...											
High-sided ...											
Open-sided ...											
Cattle Vans ...											
Powder ...											
Timber Trucks ...											
Coke Wagons... &c., &c. ...											
Goods Brake-vans ...											
Total ...											

- 1.—When the numbers in column 1 are in excess of those given in the previous half year's return, there should be a foot-note quoting the authority for the increases. The entries in columns 3 and 4 should also invariably be explained.
- 2.—The entries under column 6 should be obtained by subtracting the figures in columns 9 and 10 from those in column 5.
- 3.—The average number of vehicles undergoing repairs and renewals at any one time (column 11) should be calculated by dividing the total of the number of days each vehicle was in the shops by the number of days in the half-year.
- 4.—Whenever any vehicle or engine is made over or hired out to another line for working purposes, or laid aside as spare, the number of such engines or vehicles should not be deducted from the total stock, but the facts should be stated in a foot-note.
- 5.—With reference to composites, a foot-note should be added, stating the proportion allotted to each class of wags, i. e., whether 2, 3, 4, 5, &c. Similarly where special Post Office vehicles are not constructed, it should be stated in what class of carriage accommodation is provided for the postal service, how many vehicles are thus fitted, and what proportion of each is thus set apart.

N. B.—The foot-notes in red ink need not be reproduced.

No. XII A.
STATEMENT OF FLOTILLA SERVICE.

Serial number.	Name or distinguishing mark of vessel.	1	2	3	4	REMARKS.
		Horse-power.	Registered tonnage.	In commission.	Out of commission.	
	Steamers and Tugs.					
	TOTAL					
	Flats, Barges, &c.					
	TOTAL					

- 1.—When a steamer, flat or barge is out of commission, the reason should be stated, and the date when it is expected to be again in service, which the Railway Company may then be satisfied to record, may also be entered in column 4.

N. B.—The foot-note in red ink need not be reproduced.

No. XIII.
MILEAGE STATEMENT.

	DOUBLE LINE.	SINGLE LINE.	TOTAL.	SIDINGS.
	Miles.	Miles.	Miles.	Miles.
Lines owned by Company, sanctioned, not commenced ...				
" " " under construction ...				
" " " constructed, but not worked* ...				
" " " ditto and worked by Company ...				
" " " ditto and ditto by others ...				
TOTAL				
Lines worked by Company—				
Its own ...				
Foreign ...				
TOTAL				
Foreign lines worked over by Company				

* To be treated as sidings. Lines worked for the Company's purposes only, and not for the Public, should also be treated as sidings.

N. B.—The foot-note in red ink need not be reproduced.

No. XIV.
STATEMENT OF TRAIN MILEAGE.

	No.	ESTIMATED LOCOMOTIVE EXPENSES.
	Miles.	Rs.
(1).—Train-miles run for Traffic Department		
{ Passenger ...		
{ Goods ...		
{ Mixed ...		
(2).— " " for Locomotive Department		
(3).— " " for Maintenance		
TOTAL		
(4).—Hours of assisting engines		
(5).— " of shunting, piloting, &c.		
(6).— " of miscellaneous services		
TOTAL		
TOTAL COST		

- 1.—Is to include all trains, full or empty, run for traffic or for construction purposes, charged to Capital. If a heavy train is run, which requires two engines, it will be reckoned under this head as two trains. This is to be considered the "train-mileage," and is to include only such mileage as produces or may produce income. All trains which carry both coaching and goods traffic should be shown as mixed trains. Whenever any empty coaching vehicles are not carrying or intended to carry goods traffic at the time, are hauled by a goods train, and *vice versa*, such trains should be reckoned as purely passenger or goods trains as the case may be.
- 2.—Is to include full or empty locomotive fuel trains. If, however, the return vehicles are utilized by the Traffic Department, the return train-mileage should be shown as traffic train-mileage.
- 3.—Is to include all trains run for the Engineering Department, and directly charged for under "Maintenance of way and works." The not handed over to the Engineering Department, and the preceding paragraph are only to be shown separately when entire trains are mileages of trains referred to in this and the preceding paragraph are only to be shown separately when entire trains are run for these Departments. When vehicles are run in the ordinary train as for these Departments, no deduction should be made from the traffic train-mileage on their account.
- 4.—Is to show the time occupied in assisting broken down engines, and will represent the duty done in consequence of failures in the Locomotive Department.
- 5.—Is to show the time occupied in shunting and piloting, &c., and will give a test of the economy of the traffic working arrangements.
- 6.—Is to include miscellaneous services, such as getting in and out of shed, &c., and will give a test of the economy of the locomotive working arrangements. No set-off or charge is to be made in the accounts for works performed by the Locomotive Department for other Departments; and no charges made or receipts shown for any services performed in transporting stores, material, or otherwise, on Revenue Account. The mileage of inspection engines or trains should be treated in the same way as hours of miscellaneous services.

N. B.—The foot-notes in red ink need not be reproduced.

No. XVIII.
CAPITAL BALANCE SHEET.

DR.	Rs.	A.	P.	CR.
To Capital raised				By Construction Account (details to be given, if possible, under the prescribed heads.)
" Government (on Railways that do not incor- porate all the English transac- tions, this account will appear on this side.)				" General Stores (detail accounts to be shown.)
" Suspense Accounts (to be detailed.)				" Suspense Accounts (details to be given, cash balance in hand, and at Bankers, to be shown separately.)
" Government for Guaranteed Interest (may be shown under separate balance sheet if kept in dis- tinct ledger.)				" Shareholders for interest (may be shown under separate balance sheet if kept in distinct ledger.)

DR.	Rs.	A.	P.	CR.
To Net Revenue				By Government for Net Profit
" Fire Insurance Fund (other Funds, if any, to be stated.)				" Government (for working account.)
" Suspense Accounts (detailed.)				" Investment Account (detailed.)
				" Suspense Accounts (details to be given, cash balance in hand, and at Bankers, to be shown separately.)

Certificate respecting the Permanent Way, &c.

I HEREBY certify that the whole of the Company's Permanent Way, Stations, Build-
ings, Telegraph, Fencing, &c., have, during the past half-year, been maintained in good
working condition and repair.

Dated 187

Engineer.

Certificate respecting the Rolling-stock.

I HEREBY certify that the whole of the Company's Plant, Engines, Tenders, Carriages,
Wagons, Machinery and Tools, also the Steam Vessels and their Engines, Cargo boats, and
other Stock have, during the past half-year, been maintained in good working order and
repair.

Dated 187

Chief Engineer, or
Locomotive Superintendent.

I HEREBY certify that the certificates given above by the Railway Officials are correct.

Dated 187

Consulting Engineer to the
Government of.

GENERAL INSTRUCTIONS.

GENERAL.

1.—Expenditure to be included in Revenue Account. The total expenditure on all
heads, except such as is properly chargeable to Capital, must be duly exhibited in the sever-
al Departmental Abstracts attached to the Revenue Account, such items as are chargeable
to the Fire Insurance or other Special Fund being deducted at the foot of the Abstract,
the remainder, exclusive of such deductions, being alone carried forward into the Revenue
Account, Form VIII.

2.—The ascertained loss from deterioration or damage to stores is to be debited, so far
as possible, to the Department for which the stores were originally procured, under the
head "Unclassified Expenditure."

3.—Bad Debts.—These are in future to be invariably deducted from the earnings of
a Railway, and are not to be shown as a charge in the Revenue Account.

4.—Home passage expenses are to be invariably included in travelling expenses of each
Department.

5.—Electric Telegraph.—No charge to be made for messages carried on the Company's
business, whether such messages relate to Capital or Revenue transactions.

6.—Inter-departmental adjustments on Revenue Account under no circumstances to be
made. When, as is often done, locomotives are lent or made over to the Engineering
Department for maintenance or other purposes, or when locomotive power is supplied to
that or other Departments, no adjustment of charges is allowable, and the whole of the
expenses must be included in the expenses of the Locomotive Department. This, of
course, does not apply to the case of work done for one Department in the workshops
belonging to another.

7.—No new head of account to be opened without the consent and approval of the
Government of India, and should there be any doubt as to the head to which any expendi-
ture should be carried, the matter should at once be submitted for orders.

ABSTRACT A.

8.—Subordinate Superintendents includes all Inspectors and other employes who, as a
rule, do not work with their own hands.

9.—Wages includes payments to all persons who, as a rule, work with their own
hands.

NOTE.—The principle laid down in 8 and 9 to be applied generally to all Departments.

10.—Maintenance and renewal of Permanent-way. Under "Wages Permanent-way"
will be included all charges for labor incurred in ballasting, raising rails, adjusting points,
and crossings and turn-tables, reversing triangles and weigh-bridges, &c. Under "Materials,"
all charges for rails, guard-rails, fish-plates, bolts, keys, ballast, chairs, sleepers, &c., &c., will
be included.

11.—Repairs of any extraordinary damages, such as those caused by heavy floods,
cyclones, &c., should be exhibited under their proper heads, a foot-note being added show-
ing the total amount of such exceptional charge.

12.—The value of stores returned to stock may be deducted from the total outlay of
the Department in a lump sum, or be credited to the sub-heads concerned, whichever is
found most convenient. If the latter course is adopted, the total amount so credited
should be shown in a foot-note.

13.—The nature and amount of all extraordinary charges should invariably be stated
in a foot-note.

NOTE.—The principle laid down in 12 and 13 to be applied generally to all Departments.

ABSTRACT B.

14.—Shunting charges.—No credit is to be allowed to the Locomotive Department for shunting at stations.

15.—The amount credited in this Abstract for works done for other Departments, &c., should consist solely of the actual or estimated amount which may have been charged to the several sub-heads on account of such works. If no such debits have been made to the sub-heads of the Abstract, no credit for the outlay incurred should be taken at foot. The profits arising out of such works done for Government, &c., such as percentages for supervision accounts, rents of machinery, &c., should be credited as earnings in Abstract K, less the cost of any extra expense incurred *bona fide* in this behalf, and should not be taken in reduction of the departmental expenses. No portion of the sanctioned supervising charges, including those sanctioned for workshops, should be debited to work done by the Locomotive Department for its own or for other Departments of the Railway. Any profit arising out of work done for Government, other Railways or the public, less the cost of any special supervision employed entirely on account of such work which will cease with the completion of this work, should be credited as profit in Abstract K. The cost of the supervision employed, especially on account of work done for out-siders, should alone be included in the Abstract and deducted at foot.

NOTE.—The principle laid down in 15 to be applied to the Carriage and Wagon Department.

ABSTRACT C.

16.—The expenditure incurred in cleaning and oiling carriages and wagons is invariably to be shown as part of the expenses of the Carriage and Wagon Department, and not of the Traffic and Locomotive Departments (as has hitherto been the custom on some Railways).

ABSTRACT D.

17.—Traffic Expenses. Salaries and Wages.—Gate-keepers' salaries are invariably to be charged in future as part of the expenditure of the Traffic Department, and not as part of the expenses of the Engineering Department under Maintenance (as has hitherto been the custom on some Railways).

18.—Traffic Expenses. Miscellaneous Expenses.—All charges in connection with clocks and watches belonging to Traffic Department to be entered under "6th, Miscellaneous Expenses."

ABSTRACT G.

19.—Contribution to Special Funds, if any, should be shown separately in the gross under Special and Miscellaneous Expenditure.

20.—When the transactions relating to a payment for compensation and to the amount received as a set-off to that payment are completed at or about the same time, the net amount alone need be exhibited in this Abstract. If, however, the payment and receipt do not occur at or about the same time, both sums must be exhibited in the gross in Abstracts G and K.

21.—In the case of amounts recoverable from Special Funds, the gross amounts should be entered in the body of the Abstract, the amounts recovered from the Funds being shown as a deduction at foot.

ABSTRACT H.

22.—Return tickets to be reckoned as two passengers; children's tickets as halves; and season tickets as one. The equivalent of season tickets should, however, be shown in a foot-note, reckoning at the rate of 40 single journey passengers for each monthly ticket.

23.—All periodical tickets, which are not intended for more than two journeys, should be included with return journeys.

24.—Troops and Police (including families, followers, &c.) whether paying full fares or reduced fares should be shown as such under the class in which they actually travel. But troops and Police travelling without warrants should be treated as ordinary passengers.

25.—The traffic carried in extra Troop trains should be distributed over the several classes under 1st, "Troops and Police," and not shown under 7th, "Special Trains." The exact number of the troops so carried should be entered; but if this cannot be done, the number should be reckoned on the maximum allowed to each vehicle. The Military baggage, horses, &c., carried in such trains should also be shown under their proper heads.

26.—The amounts of excess fares should be shown, but not the numbers.

27.—The number travelling in reserved compartments should be estimated on the maximum number allowable in each compartment when reserved, if the exact number cannot be given.

28.—The ton-mileage of parcels should be given approximately, if it be found expensive to give accurate figures.

29.—The special trains should be treated as extra troop or ordinary trains; the extra mileage charge made being only shown under heading 7th, and the numbers and fares included with the ordinary traffic under the several headings concerned.

30.—Under 8th, "Miscellaneous" should be shown all items for which no separate columns are provided, such as corpses, &c.

31.—The nature and extent of any extraordinary traffic should invariably be stated.

NOTE.—The principle laid down in 31 to be applied to Abstracts I and J.

ABSTRACT I.

32.—Under "Rate per Ton per mile" instead of the Tariff rates, the rates obtained by dividing the receipts by the ton-mileages should be shown.

33.—In the case of goods carried per truck load, the weight assumed per loaded truck should be stated in a foot-note.

34.—The rate at which timber carried by measurement is converted into weight should also be stated in a foot-note.

35.—The head "Railway Materials" should not include materials carried for foreign lines.

36.—The traffic carried in Earth trains, Municipal trains, and any similar trains, should be included with special goods under General Merchandise, but the figures pertaining to such trains may be exhibited separately in a foot-note, when necessary, to elucidate the traffic return.

37.—All Revenue stores to be carried free of charge, and no charge for work of this description to be allowed in the accounts.

38.—Under "Sheep, &c.," should be shown sheep, goats, pigs, dogs, birds, &c.

ABSTRACT K.

39.—Under "Sale of Revenue Stores" should be shown the proceeds of stores sold direct from Revenue works, and not any credit for stores returned to stock.

40.—The nature of all extraordinary credits should invariably be stated.

STATEMENT No. XII.

41.—When the numbers in column 1 are in excess of those given in the previous half-year's return, there should be a foot-note quoting the authority for the increases. The entries in columns 3 and 4 should also invariably be explained.

42.—The entries under column 6 should be obtained by subtracting the figures in columns 9 and 10 from those in column 5.

43.—The average number of vehicles undergoing repairs and renewals at any one time (column 11) should be calculated by dividing the total of the number of days each vehicle was in the shops by the number of days in the half-year.

44.—Whenever any vehicle or engine is made over, or hired out to another line for working purposes, or laid aside as spare, the number of such engines or vehicles should not be deducted from the total stock, but the facts should be stated in a foot-note.

45.—With reference to composites, a foot-note should be added, stating the proportion allotted to each class, *i. e.*, whether $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, or $\frac{1}{5}$, &c. Similarly, where Special Post Office vehicles are not constructed, it should be stated in what class of carriage accommodation is provided for the Postal service, how many vehicles are thus fitted, and what proportion of each is thus set apart.

STATEMENT No. XIII.

46.—When a steamer, flat or barge is out of commission, the reason should be stated in the column for remarks. Any other particulars which the Railway Company may think necessary to record may also be entered in this column.

STATEMENT No. XIII.

47.—Lines constructed but not worked, and lines worked for the Company's purposes only, and not for the public, should be treated as sidings.

STATEMENT No. XIV.

48.—“Traffic Trains” to include all trains, full or empty, run for traffic or for Construction purposes, charged to Capital. If a heavy train is run, which requires two engines, it will be reckoned under this head as two trains. This is to be considered the “train mileage,” and is to include only such mileage as produces, or may produce, income.

All trains which carry both coaching and goods traffic should be shown as mixed trains. Whenever any empty coaching vehicles not carrying, or intended to carry, goods traffic at the time, are hauled by a goods train, and *vice versa*, such trains should be reckoned as purely passenger or goods trains as the case may be.

49.—“Trains run for Locomotive Department” to include full and empty locomotive fuel trains. If, however, the return vehicles are utilized by the Traffic Department, the return train mileage should be shown as traffic train mileage.

50.—“Trains run for Maintenance” to include all trains run for the Engineering Department for works chargeable to Revenue, which are worked by engines not handed over to the Engineering Department, and directly charged for under “Maintenance of Way and Works”. The mileages of trains referred to in this and the preceding para. are only to be shown separately when entire trains are run for these Departments. When vehicles are run in the ordinary trains for these Departments, no deduction should be made from the traffic train mileage on their account.

51.—“Hours of assisting engines” is to show the time occupied in assisting broken down engines, and will represent the duty done in consequence of failures in the Locomotive Department.

52.—“Hours of shunting, piloting, &c.,” is to show the time occupied in shunting and piloting, &c., and will give a test of the economy of the traffic working arrangements.

53.—“Hours of miscellaneous services” is to include miscellaneous services, such as getting in and out of shed, &c., and will give a test of the economy of the locomotive working arrangements. No set-off or charge is to be made in the accounts for works performed by the Locomotive Department for other Departments; and no charges made or receipts shown for any services performed in transporting stores, or otherwise, on Revenue Account. The mileage of inspection engines or trains should be treated in the same way as hours of miscellaneous services.

STATEMENT No. XV.

54.—The amounts apportioned to Revenue should correspond with the charges for general superintendence in the abstracts of expenses, and the amounts apportioned to Capital should correspond with the charges for establishments exhibited in Form No. V.

The undermentioned items having appeared occasionally in the Revenue Accounts of some Guaranteed Railways, the approved heads under which they should be recorded, are notified for general information and guidance.

HEADS UNDER WHICH THE ITEMS HAVE BEEN CHARGED.	HEADS UNDER WHICH THE ITEMS SHOULD BE CHARGED FOR THE FUTURE.	
	Main Head.	Sub-Head.
MAINTENANCE—		
Freight of permanent-way materials ...	Will not arise as freight	Will be included in store value, and no charge will be made for distributing over line.
Freight of coolies ...	Maintenance ...	Maintenance and Renewal of Permanent-way — Wages.
Conservancy Establishment ...	Traffic Expenses ...	Station Staff.
Tools and machinery ...	Maintenance ...	Unclassified expenditure — Tools and Plant.
Repairs of ballast wagons (if fuel made over to Engineering Department)	Ditto ...	Unclassified expenditure.
LOCOMOTIVE—		
Freight for conveying materials ...		Not to be charged.
Fuel consumed by Ballast Engines ...	Locomotive power ...	Fuel.
Hire of Locomotives ...	Special and Miscellaneous expenditure ...	Payments to other Lines.
CARRIAGE AND WAGON—		
Interest on purchase money of vehicles ...	Carriage and Wagon ...	Unclassified expenditure.
TRAFFIC—		
Hire of wagons ...	Special and Miscellaneous expenditure ...	Payments to other Lines.
Traffic canvasser ...	Traffic expenses ...	General superintendence.
Steamer agencies ...	Steam boat service ...	
Share of steamer earnings due to the proprietor ...		Should not have appeared in the Accounts.
Cartage ...	Traffic expenses ...	Charges for delivery and collection of goods, &c.
Enquiry Office ...	Ditto ...	General superintendence.
Landing charges (boat hire, &c.) ...	Ditto ...	Unclassified expenditure.
Contractors' porters for loading and unloading goods ...	Ditto ...	Station Staff.
Hire of reserve carts for Gláts ...	Ditto ...	Unclassified expenditure.
Supernumerary labor ...	Ditto ...	Station Staff — Wages.
Ferry charges ...	Ditto ...	Unclassified expenditure.
GENERAL—		
Stores { Landing charges ...	To be charged to the stores; should not appear in the Revenue Account.	
General ...		
Exchange Account ...	General charges ...	Contingencies, under Offices.
Testimonial and donation ...	This is not understood, but it should be classed under “Special expenditure” if allowable.	
Furnishing ...	Distribute to Departments ...	Unclassified expenditure.
Funeral expenses ...	General charges ...	Ditto.
Exploration of coal ...	Ditto ...	Contingencies
Reward for apprehending a man who had absconded ...	Ditto ...	Charges for delivery and collection of goods, &c.
Repairs to mailboxes ...	Traffic expenses ...	Payments to other Lines.
Mileage of stock ...	Special and Miscellaneous expenditure ...	Unclassified expenditure.
Fire Brigade expenses ...	General charges ...	

Mr 1655/72

[APPENDIX].

Classification of Capital Expenditure.

- I.—PRELIMINARY EXPENSES.
- II.—LAND.
- III.—CONSTRUCTION OF LINE—
 - 1.—Earth-work.
 - 2.—Bridge-work.
 - i.—Minor Bridges, Culverts and Flood-openings.
 - ii.—Large bridges (each detailed separately in the books of the Company).
 - 3.—Tunnels (each detailed separately).
 - 4.—Level-crossings, Platelayers' huts, Gate lodges, Mile stones, Grade posts, &c.
 - 5.—Fencing.
- IV.—BALLAST AND PERMANENT-WAY—
 - 1.—Ballasting.
 - 2.—Permanent-way.
- V.—STATIONS AND BUILDINGS—
 - 1.—Stations and Offices (each detailed separately).
 - 2.—Workshops, Store buildings, &c., (each detailed separately).
 - 3.—Staff quarters (each detailed separately).
 - 4.—Station Machinery.
- VI.—ELECTRIC TELEGRAPH.
- VII.—PLANT—
 - 1.—Engineering.
 - 2.—Locomotive.
 - 3.—Carriage and Wagon.
 - 4.—Station and Office furniture.
- VIII.—ROLLING STOCK—
 - 1.—Locomotive Stock.
 - 2.—Carriage and Wagon Stock.
- IX.—MAINTENANCE.
- X.—ESTABLISHMENT—
 - 1.—Direction.
 - 2.—Engineering.
 - 3.—Locomotive.
 - 4.—Telegraph.
 - 5.—Stores.
 - 6.—Audit and Accounts.
 - 7.—Medical and Sanitation.
 - 8.—Preliminary expenses.
- XI.—CONTINGENCIES (classified as above).

Nos. 66—72 A—GR.

GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Guaranteed Railways.

Fort William, February 16, 1876.

Forms of Half-yearly Accounts of Guaranteed Railways.

Read again—

Public Works Department Resolution Nos. 469-75 A.—GR, dated 12th October 1874.
Letter from the Consulting Engineer at Calcutta, No. 248, dated 27th January 1875, and enclosures.
Letter from the Consulting Engineer at Lahore, No. 156, dated 15th February 1875, and enclosures.
Letter to the Consulting Engineer at Calcutta, No. 1181 R, dated 11th May 1875.
" to the " at Lahore, No. 1183 R, dated 11th May 1875.
" from the Government of Bombay, No. 521, dated 10th May 1875, and enclosure.
" to the " No. 1479 R, dated 11th June 1875.
" from the Consulting Engineer at Calcutta, No. 1535, dated 12th June 1875, and enclosures.
Letter from the Consulting Engineer at Calcutta, No. 1539, dated 14th June 1875, and enclosures.
Letter to the Consulting Engineer at Calcutta, No. 1644 R, dated 30th June 1875.
" to the Governments of Madras and Bombay and the Consulting Engineers at Calcutta, Lahore and Lucknow, Nos. 266—70 A—GR, dated 8th September 1875.

Read also—

Letter from the Consulting Engineer at Lucknow, No. 2212, dated 24th September 1875.
" from " at Calcutta, No. 2764, dated 3rd November 1875, and enclosures.
Letter from the Government of Bombay, No. 1335, dated 22nd November 1875, and enclosure.
Letter from the Consulting Engineer at Lahore, No. 1364, dated 7th December 1875, and enclosure.
Letter from the Government of Madras, No. 52, dated 10th January 1876, and enclosures.

RESOLUTION.—In October 1874 it was considered desirable to issue revised Forms of the Half-yearly Capital and Revenue Accounts of the Guaranteed Railways, embodying all the orders affecting the accounts that had been passed from time to time since the forms were first promulgated; but in consequence of the representations received from some of the Railway Companies regarding treatment in the accounts of certain charges, it was found necessary to further revise these forms. Before issuing the Forms to all the Officers concerned, it was thought proper to send the draft Forms as far as possible with the final approval and consent of all the Railway officials concerned.

No 8 March 76 BN 84

2. The replies received have been duly considered, and in one or two cases the foot-notes have been made more explanatory; care has also been taken not to introduce any changes not considered necessary. Some doubts have been expressed as to the scope of the foot-notes relating to the method in which the charges for workshops should be dealt with. The notes on this point have been amplified. A definite ruling on this subject is deemed necessary with a view of exhibiting the true working of each Department as far as possible by disallowing any reductions being made from the legitimate expenses of the Department on account of percentages on work done for the Government, &c.; and care should be taken that the accounts of the Department concerned are in future prepared in the manner prescribed.

3. The Governor General in Council quite agrees with opinions expressed by some of the Local Officers in thinking that frequent alterations in the Forms in which these accounts are recorded are much to be deprecated, and His Excellency trusts that the present forms will obviate such a necessity and sufficiently meet all the requirements of the case.

ORDER.—Ordered, that copies of this Resolution and of the forms referred to be forwarded to the Governments of Madras and Bombay, and the Consulting Engineers at Calcutta, Lahore and Lucknow, and Officers noted in the margin for information and guidance.

Ordered also, that copies be sent to the Financial Department, and to the Accountant General, Public Works Department, for information.

Wicks Colonel, R. A.,
Secy. to the Govt. of India.

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*The Secretary to the Government of Madras
P. W. Department
Railway Branch.*

Pro.

by order of the Secy.

No 605
Communicated to
the Consulting Engrs
for Railways and to
the Examiner of
Railway Accounts for
information and
guidance.

Q.M.W.

8/8th March/76.

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

No 1658

To
THE GOVERNMENTS OF MADRAS AND BOMBAY,
AND CONSULTING ENGINEERS AT CALCUTTA,
LAHORE AND LUCKNOW.

Nos. 66-72 A-GR.

Dated February 16, 1876.

Received 1 March 1876.

E.I.

84-85

Revised Forms of Half-yearly Accounts of
Guaranteed Railways.

No. 145, P. W. D. Press-17-2-76-200.

2 1/2 for 2 Forms
7 1/2 for 2 1/2

With Order

1855
Govt. of 1876 Madras.

PUBLIC WORKS.

To

The Comy Engineer
for Railways

Patd

Issued

Recd

Emd

G. O. 8 March 1876, No. 1

605-

Nos. 84 - 85 -

Revised forms of half year
Accounts of guaranteed
Railways — Resolution
of the Govt of India forwarding
for final approval & consent
of Railway officials the —
Communicated to the Comy
Engr for Dep & to the Examiners
of Ry Accts.