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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	99	(Ry)	Press
B.P. No.			Mis.
Dated	17.1.		1876.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
17th January 1876.*

No. 194. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Guaranteed Railways,) dated Fort William, 5th January 1876, Nos. 3—9 A.—G.R. :—

Synopsis of Transactions of Guaranteed Railways to end of the year 1874.

Read again—

Public Works Department Resolution, Nos. 125—31 A.—G.R., dated 3rd May 1875.

Read also—

Note by Lieutenant-Colonel J. J. McLEOD-INNES, V.C., R.E., Accountant-General, Public Works Department, on the Synopsis of Transactions of the Guaranteed Railway Companies to the end of 1874, No. 2,710 R., dated 23rd November 1875.

IN continuation of my No. 62 R., dated 8th January 1875, I beg to lay before the Government of India a synopsis of the financial transactions of the Guaranteed Railway Companies to the end of the year 1874.

2. The present return has been prepared on the same principle as was adopted for the return for the year 1873, which was approved of in Government of India Resolution Nos. 125—31 A.—G.R., dated the 3rd May 1875. It is not as satisfactory as it might have been, in consequence of certain discrepancies which exist between the Government accounts and those of the Railway Companies.

CAPITAL SUBSCRIBED.

Madras Railway.

3. In the monthly statement received from the India Office, showing the state of the Capital Accounts of the Indian Guaranteed Railways to the 31st December 1874, the subscribed capital of the Madras Railway is shown as £180 less than the amount of capital exhibited in the published Report of the Railway Company. This sum probably represents capital in hand of the Railway Company not paid into the Treasury on 31st December 1874.

South Indian Railway.

4. There is an unexplained difference of £55 in the subscribed capital of the South Indian Railway, which can only be cleared up in England. The amount acknowledged in the India Office Return for December 1874 is in excess of that shown in the published Report of the Railway Company, thus :—

Subscribed capital to 31st December 1874 as per India Office Return..	£ 3,659,505
„ „ „ „ „ „ Director's Report ..	3,659,450
Excess balance as per India Office Return	55

Bombay Baroda and Central India Railway.

5. Capital subscribed to 31st December 1874 as per Director's Report..	7,942,209
„ „ on same date as per India Office Return ..	7,830,401
Difference ..	111,808

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This difference probably represents the sum of £111,800 re-payable to debenture holders on 1st January 1875, but which was not paid into the London Treasury by the Railway Company out of the fresh debenture capital raised in 1874.

Oude and Rohilkhand Railway.

6. There is a difference of £2,121 between the published Report of the Railway Company and the India Office Return in the matter of the capital subscribed by the Oude and Rohilkhand Railway, which can only be traced in England. The Secretary of State's account for December 1874 acknowledges more than the amount entered in the Railway Company's Reports, as follows:—

Capital subscribed as per India Office Return for December 1874 ..	£	5,473,204
Capital subscribed as per published Report of the Directors	£ s. d.	5,501,193 15 0
Deduct amount of discount on Debenture Stock erroneously shown as expenditure in the Board's Accounts		30,110 13 6
		5,471,083
Excess balance as per India Office Return		2,121

Scinde Punjab and Delhi Railway.

7. In last year's synopsis two differences were pointed out, one of £35 on account of capital bearing interest, and another of £66 on account of capital not bearing interest. The difference of this year is as follows:—

Capital bearing interest as per published Reports of the Directors ..	£	11,075,311
" " " India Office Return		11,075,237
Difference excess as per Director's Report		104
Capital not bearing interest as per India Office Return		4,403
" " " Director's Report		4,336
Difference less as per Director's Report		67
		37
Net difference		

These differences are not susceptible of explanation except in England.

CAPITAL WITHDRAWN AND CAPITAL OUTLAY.

8. As was done in preparing the synopsis for the year 1873, the capital withdrawn has been taken from the Government accounts, and the capital outlay from the published Reports of the Railway Companies. In the following instances it has not been possible to agree the Government and the Railway Companies' accounts.

Madras Railway.

9. In my note on the synopsis of the year 1873 I commented on the published Reports of the Railway Company in respect of their exhibiting only a combined balance sheet for Capital

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and Revenue transactions, which prevented my being able to arrive at the outstanding balances under Capital Advance Account. The same remarks apply to the present synopsis as well, and I would again beg to suggest that the Madras Railway Company should be urged to publish in future separate balance sheets for Capital and for Revenue transactions, as is done by the other Railway Companies.

10. The system of classifying the Capital withdrawals under the three heads of "Construction," "Stores Suspense," and "Capital Advance" was adopted in the Government accounts kept for the Guaranteed Railways under the orders of the Secretary of State, and it seems to me that, in order to show distinctly the several transactions of the Guaranteed Railways under these heads, it is necessary that the Railway Companies' Directors in England should, in preparing the accounts of the Railways, conform to this classification which is now carefully observed in India. If this is not done, it will be very difficult, if not impossible, to classify the whole of the transactions of these Railways correctly, and confusion in the accounts must result.

South Indian Railway.

11. In the first Report of the Directors of the South Indian Railway a complete capital balance sheet of the Railway Company is not given. On page 46 of the Report a capital balance sheet is printed, which is merely a copy of the Indian balance sheet, and which omits to exhibit those portions of the English transactions which have not been incorporated in the Indian books to end of December 1874. I would suggest that the Board of Directors should be requested to publish a complete balance sheet of the whole of the capital transactions of the Company. In the absence of such a complete capital balance sheet, the classification of the capital outlay into "Stores Suspense" and "Capital Advance Account" entered in the synopsis for this Railway is only approximate.

Bombay Baroda and Central India and Oude and Rohilkhand Railways.

12. The remarks made in the 14th, 15th, and 16th paragraphs of my note on the synopsis of last year for the Bombay Baroda and Central India and the Oude and Rohilkhand Railways still apply. Distinct Capital balance sheets for both these Railways should be furnished.

13. According to Statement No. 4, alluded to in the Report of the Directors of the Oude and Rohilkhand Railway Company for the half-year ended 31st December 1874, the "Construction Expenditure" to 31st December 1874 amounts to £4,771,807-1-6; but this is not correct, as this sum includes an item amounting to £30,110-13-6, which is the difference between the nominal value of certain debenture stock and the price at which it was issued. This sum was added to the expenditure on "Construction Account" in the half-year ended 31st December 1873, but, in my opinion, it does not appertain to Construction Expenditure at all, and should not be treated as expenditure in this statement, but should instead be deducted from the credit side of that account. Obviously the statement, in its present state, is misleading, inasmuch as it unduly swells the construction cost of the undertaking.

Scinde Punjab and Delhi Railway.

14. For the Scinde Punjab and Delhi Railway the unexplained difference of £95, referred to in the 17th paragraph of my note on the accounts of 1873, has now increased to £188.

In the accounts of this railway, the withdrawals from the Treasury, as shown in the Directors' Report, are £188 in excess of those shown by the Secretary of State, and, as will be seen in paragraph 7 of this note, the capital subscribed by the Company is £37 in excess of

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that shown in the India Office Return, thus making the net balance of the India Office figures £151 more than the balance shown in the Company's English books.

This will be better seen from the following figures :—

	£
Subscribed Capital as per Government accounts	11,079,640
Capital withdrawn as per Government accounts.. ..	10,138,390
Balance in hand of Secretary of State in favor of Railway Com- pany on 31st December 1874	941,250
Balance in hand of Secretary of State as shown by the Capi- tal balance sheet printed on page 9 of the Railway Company's Report for 31st December 1874.. .. .	941,099
Difference as above.. ..	151

I beg to enclose a copy of letter, No. 263, dated 18th August 1875, from the Examiner of Railway Accounts, Lahore, on the subject of these differences.

GUARANTEED INTEREST.

15. The guaranteed interest entered in columns 19 and 21 of the synopsis has been taken from statements received from the India Office. In my last note I mentioned that the published Reports of the Railway Companies do not afford sufficient information to allow me to check the transactions on this account. It will be seen from the accompanying copy of a letter from the Managing Director to the Auditor in India of the East Indian Railway Company, that in future the information given in the half-yearly reports of that Railway will enable the Government accounts and the Railway Company's accounts to be reconciled in this respect. I would beg to suggest that the other Railway Companies might be asked by the Secretary of State to follow the example of the East Indian Railway Company.

16. In the report of the Directors of the East Indian Railway Company for the half-year ending December 1874, the information necessary to effect the reconciliation alluded to in the foregoing paragraph is supplied, but the amount of guaranteed interest, as made up in the synopsis, does not correspond with the figures shown by the Directors in their report.

The difference is as follows :—

	£	£
Guaranteed interest as per synopsis		20,938,330
Main Line	19,142,853	
Jubbulpoor Line	1,795,477	
Ditto as per Boards's report		20,867,351
Difference		70,979

17. The correct amount of the total interest advanced to this as well as the other Guaranteed Railways should be verified at the India Office. When this is once done there will be no difficulty in checking future returns.

LAND.

18. The information regarding land is still incomplete.

CONCLUSION.

19. In conclusion, I would re-capitulate the points requiring attention at the India Office.
I.—The amount of subscribed capital as shown by the accounts of Railway Companies and the Government should be reconciled.

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II.—Such of the Railway Companies as do not do so at present should be required to publish separate balance sheets for their capital transactions embracing English and Indian transactions.

III.—The construction expenditure, as given in the Directors' report of the Oude and Rohilkhund Railway, should be corrected.

IV.—The difference in the withdrawals that at present exists in the accounts of the Scinde Punjab and Delhi Railway, as recorded in the Government and Railway Company's books, should be adjusted.

V.—The amount of guaranteed interest paid to the Railway Companies from the commencement should be checked, and the other Railway Companies should be asked to record the guaranteed interest in future reports in the manner now followed by the East Indian Railway Company.

20. And finally, I would again observe that I would find it of material advantage to me if I were furnished with half-yearly copies of the ledger balance sheets of all the Railway Companies with the detailed accounts so arranged as to work up to the general main heads exhibited in the published balance sheets.

From Captain H. DOVETON, R.E., Officiating Examiner of Railway Accounts, to the Accountant-General, Public Works Department, dated 18th August 1875, No. 263.

With reference to your letter, No. 1,340 A.—R., dated 14th June last, I have the honor to state that the Director's report of the Scinde Punjab and Delhi Railway Company for the half-year ending December 1874 has lately been received, and I now forward herewith the annual synopsis of transactions for 1874.

2. There are three differences in the accounts, the causes of which, I regret to say, I am unable to trace.

3. The first is in the amounts shown as subscribed capital; it is as follows :—

	£	s.	d.
Subscribed capital as per Railway Board's Report ..	11,079,677	5	6
" " " Secretary of State's Return ..	11,079,640	0	0
Difference ..		37	5 6

4. An almost similar difference existed last year, but then the Secretary of State's figure was in excess of the Railway Company's; the reverse is the case this year. The Secretary of State's figure is shown in the synopsis.

5. The withdrawals and expenditure do not agree by £188-7-2.
Director's report shows—

	£	s.	d.
Construction	9,664,799	5	8
Stores	439,306	16	2
Suspense including cash and stores in sea transit ..	34,472	5	4
	10,138,578	7	2

	£	s.	d.
Withdrawals in England as per Secretary of State's return	4,794,042	0	0
Withdrawals in India	5,344,348	0	0
	10,138,390	0	0
Difference ..		188	7 2

SYNOPSIS OF THE TRANSACTIONS OF GUARANTEED RAILWAY COMPANIES FROM THE COMMENCEMENT OF OPERATIONS TO THE END OF 1874.

SYNOPSIS OF THE TRANSACTIONS OF THE GUARANTEED RAILWAY COMPANIES FROM THE COMMENCEMENT OF 1874.																														
Railway.	MILEAGE			CAPITAL SUBSCRIBED.			CAPITAL WITHDRAWN.			CAPITAL OUTLAY.			REVENUE ACCOUNT FOR 1874.						Guaranteed Interest for 1874.	Net Profits from commencement to end of 1874.	Guaranteed Interest from commencement to end of 1874.	Railway Company's moiety of surplus profits from the commencement to end of 1874.	State Charge for control for 1874.	State Charge for control from commencement to end of 1874.	LAND.					
	Open for Traffic.	Mean length open during 1874.	Under construction on 31st December 1874.	In England.	In India.	Total.	In England.	In India.	Total.	On Construction Account.	On Stores in Stock.	Suspense (Capital Advance Account).	Total.	Gross Earnings.	Working Expenses.	Net Earnings.	Net Profits.	Surplus Profits.							25.	26.	27.	28.	29.	30.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
IN INDIAN CURRENCY.																														
East Indian, Main Line	1,279½	1,279½	...	Rs. 29,70,69,894	Rs. 85,74,504	Rs. 30,06,44,398	Rs. 11,57,23,945	Rs. 17,99,29,480	Rs. 29,56,53,425	Rs. 28,54,23,153	Rs. 99,63,150	Rs. 2,67,122	Rs. 29,56,53,425	Rs. 3,47,74,320	Rs. 1,22,80,634	Rs. 2,24,93,686	Rs. 2,24,94,513	Rs. 76,27,239	Rs. 1,46,42,329	Rs. 17,44,09,071	Rs. 20,88,31,121	Rs. 695,66,465	Rs. 1,23,654	Rs. 16,15,619	Rs. 9,357	Rs. 52,86,254	Rs. 2,62,428	Rs. 7,69,653	Rs. ...	Rs. 1,99,428
East Indian, Jubbulpoor Line	223½	223½	...	3,51,20,551	83,618	3,52,04,169	22,02,705	3,54,72,518	3,76,75,223	3,68,14,883	8,41,139	19,201	3,76,75,223	25,64,041	10,91,795	14,72,246	14,47,639	1,22,598	17,43,826	Rs. 44,74,202	1,95,87,023	61,209	g	g	...	65,985	...	...	...	1,61,205
Eastern Bengal	158½	158½	...	2,90,90,879	1,79,846	2,92,70,725	1,46,81,178	1,87,40,458	3,34,21,636	3,24,11,972	10,18,120	8,456	3,34,21,636	89,91,974	22,17,467	17,74,507	17,72,887	Rs. 1,85,026	15,27,540	1,14,74,061	1,68,36,976	1,38,391	g	g	...	17,57,042	...	...	...	...
Madras	856½	856½	...	11,09,06,705	...	11,09,06,705	4,06,27,756	6,01,90,703	10,98,18,459	10,59,29,101	37,71,275	1,18,083	10,98,18,459	59,06,500	38,19,532	20,86,963	21,00,463	...	54,57,726	3,20,70,291	7,23,20,756	...	85,083	11,57,456	...	...	...	...	...	...
South Indian	185	185	432	3,81,72,815	13,320	3,81,86,135	1,65,18,427	94,38,482	8,50,06,094	8,02,64,280	48,01,515	59,761	8,50,06,094	58,58,414	30,53,216	28,05,193	28,00,088	Rs. 51,527	42,10,943	1,98,01,279	4,90,99,718	57,747	i	i	5,406	57,36,158	...	...	...	...
Bombay Baroda and Central India	428½	424	1½	8,51,86,131	2,36,425	8,54,22,556	3,96,91,976	4,53,14,118	25,02,44,540	23,67,57,561	1,34,14,475	72,504	25,02,44,540	2,01,65,973	1,19,32,583	82,33,290	82,33,662	...	1,24,80,448	7,28,21,011	4,19,10,611	3,79,391	1,09,754	16,99,102	7,475	53,70,591	...	...	...	...
Great Indian Peninsula	1,266½	1,266½	...	25,17,03,205	44,26,785	25,61,29,990	11,33,49,650	13,68,94,890	5,11,05,508	4,74,16,964	19,06,938	17,81,606	5,11,05,508	20,04,021	12,90,826	7,13,195	7,14,935	...	24,83,269	10,38,776	1,11,03,703	...	46,808	3,04,467	70,446	6,83,204	...	...	...	69,080
Oudh and Rohilkhand	540	531	8	5,04,87,848	42,44,192	5,47,32,040	2,30,26,490	2,80,79,038	11,06,00,621	10,54,34,174	50,68,316	98,131	11,06,00,621	74,42,728	45,52,639	28,90,039	29,51,987	...	60,34,940	90,98,385	6,05,02,162	...	98,692	10,64,272	...	8,35,443	...	1,23,520	...	4,63,992
Scinde Punjab and Delhi	663½	663½	...	11,99,27,858	9,40,945	12,08,68,803	5,22,08,640	5,83,01,981	99,94,82,415	95,10,62,098	4,61,67,687	22,52,630	99,94,82,415	8,36,77,717	4,08,23,370	4,28,49,317	4,28,96,110	79,86,390	5,04,28,890	82,91,39,207	69,34,59,107	1,02,03,293	4,63,991	58,38,946	81,772	1,07,54,677	2,62,428	8,93,173	...	...
	5,601½	5,588½	436½	1,01,76,65,886	1,36,99,635	1,03,13,65,521	42,71,20,767	57,23,61,648	27,101,564	26,163,789	913,289	24,486	27,101,564	3,187,646	1,125,725	2,061,921	2,061,907	699,164	1,342,213	15,937,498	19,142,853	...	...	...	...	...	...	...	...	...
IN ENGLISH CURRENCY AT THE CONTRACT RATE OF EXCHANGE.																														
East Indian, Main Line	...	...	...	£ 27,231,407	£ 827,663	£ 27,559,070	£ 10,608,028	£ 16,493,536	£ 3,453,562	£ 3,374,698	£ 77,104	£ 1,760	£ 3,453,562	£ 235,037	£ 100,081	£ 184,956	£ 132,700	£ 11,238	£ 159,551	£ 410,135	£ 1,795,477	...	...	...	...	...	...	...	...	...
East Indian, Jubbulpoor Line	...	...	...	3,219,384	7,665	3,227,049	201,915	3,251,647	3,063,650	2,971,097	93,328	775	3,063,650	865,931	203,268	162,663	162,515	16,961	140,024	1,051,789	1,543,389	...	...	...	...	...	...	...	...	...
Eastern Bengal	...	...	...	2,666,661	16,486	2,683,150	1,345,775	1,717,875	10,066,692	9,710,168	345,700	10,824	10,066,692	541,429	350,124	191,365	192,542	...	500,292	2,939,777	6,629,403	...	...	...	...	...	...	...	...	...
Madras	...	...	...	10,166,448	...	10,166,448	4,549,211	5,517,481	2,487,537	1,975,126	515,848	3,437	2,487,537	92,934	56,511	86,423	36,410	...	177,087	379,225	1,270,951	...	...	...	...	...	...	...	...	...
South Indian	...	...	...	3,658,220	1,276	3,659,505	1,583,016	904,521	7,792,225	7,357,559	440,139	5,473	7,792,225	537,021	279,878	257,143	256,675	4,723	386,003	1,815,117	4,500,807	...	...	...	...	...	...	...	...	...
Bombay Baroda and Central India	...	...	...	7,808,729	21,672	7,830,401	3,638,431	4,153,704	22,939,083	21,702,777	1,229,660	6,646	22,939,083	1,848,547	1,093,820	754,747	754,752	...	1,144,041	6,675,259	13,008,473	...	...	...	...	...	...	...	...	...
Great Indian Peninsula	...	...	...	23,072,794	405,789	23,478,583	10,390,385	12,548,698	5,110,551	4,741,696	190,694	178,161	5,110,551	200,402	129,083	71,319	71,493	...	248,326	103,878	1,110,870	...	...	...	...	...	...	...	...	...
Oudh and Rohilkhand	...	...	...	5,048,785	424,419	5,473,204	2,302,649	2,807,902	10,138,390	9,664,799	464,596	8,995	10,138,390	682,250	417,325	264,925	270,599	...	553,203	833,560	5,546,026	...	...	...	...	...	...	...	...	...
Scinde Punjab and Delhi	...	...	...	10,993,387	86,253	11,079,640	4,794,042	5,344,345	92,153,254	87,661,709	4,270,358	221,187	92,153,254	7,691,197	3,755,815	3,935,382	3,939,683	732,086	4,651,040	30,196,238	54,548,249	...	...	...	...	...	...	...	...	...
	...	...	...	93,865,827	1,291,223	95,157,050	39,413,452	52,739,802	27,101,564	26,163,789	913,289	24,486	27,101,564	3,187,646	1,125,725	2,061,921	2,061,907	699,164	1,342,213	15,937,498	19,142,853	...	...	...	...	...	...	...	...	...

EXPLANATIONS.

- (a) Includes the sum of Rupees 2,24,945-2-1 contributed to the Provident Fund of the Railway Company during 1874.
(b) Includes the sum of Rupees 1,15,204-6-11 being the amount of loss incurred during the half-year ending 30th June 1869 in working, and which sum was recovered from the Railway Company in England by the Secretary of State.
(c) Includes the sum of Rupees 48,852-10-11 charged in the half-yearly Revenue Account of 30th June 1871, has not been taken to account in ascertaining surplus profits, as the transactions appertained to a non-surplus half-year. The amount of Rupees 1,09,172-14-6 was charged to the Railway Company for interest due on capital overdrawn.
(d) An expenditure of Rupees 48,852-10-11 charged in the half-yearly Revenue Accounts, but which afterwards were taken to account as expenditure belonging to the period :—
(e) Includes the following items of expenditure which were omitted from the body of the half-yearly Revenue Accounts, but which afterwards were taken to account as expenditure belonging to the period :—

	June 1874.	Dec. "	Rs.	A.	P.
Deficiency in renewal of sleepers	...	...	...	32,727	4 4
Stone put into Koomar Bridge	...	...	...	1,016	3 6
Altering sidings at Gualundo	...	...	...	6,122	4 2
For renewal of ballast	...	...	...	14,414	0 0
				55,179	12 0

- (e) 17 miles Dakore Branch open for traffic on 8th April 1874. The Patree Branch, 22 miles long, is included in the mileage, but its cost is not included in the capital outlay as the branch was constructed at the cost of Government.
(f) A credit taken in the half-yearly account of June 1874 of Rupees 78,985-6-0 by debit to Capital on account of adjustment of expenditure of 1873 on re-constructed bridges previously charged against Revenue, has been omitted in ascertaining surplus profit.
(g) Shown under East Indian Railway Main Line.
(h) Do. Madras Railway.
(i) Do. Great Indian Peninsula Railway.

N.B.—The information regarding land is incomplete.

J. J. McLEOD-INNES, Lt.-Col., R.E.,
Accountant-General, P. W. Department.

*Proceedings of the Madras Government, Public Works Department,
17th January 1876.*

RESOLUTION.—The Local Governments and officers concerned should take early measures to obtain the information regarding land, which is still wanting, with a view to the next statement being made complete in this respect.

2. The Secretary of State will be addressed on the points noticed in the Accountant-General's note requiring attention at the India Office.

ORDER.—Ordered that this Resolution, together with the note of the Accountant-General, Public Works Department, and enclosure referred to, be communicated to the Local Governments and officers marginally noted, for information and guidance, and to the Financial Department, and the Accountant-General, Public Works Department, for information.

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

No. 195.

ORDER THEREON, 17th January 1876, No. 99.

RAILWAY, No. 18.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts. It is observed that the Government of India called attention, in connection with the review of the previous year's transactions, to the want of information in respect to land. It should now be reported whether it is likely that the required particulars will be ready in time for the next statement.

(True Extract.)

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

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

Exd. L. C. Shunker.
Spore Capital.

Nos. 3—9 A—G R.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Guaranteed Railways.

Fort William, January 5, 1876.

Synopsis of transactions of Guaranteed Railways to end of the year 1874.

Read again—

Public Works Department Resolution Nos. 125—31 A—G R, dated 3rd May, 1875.

Read also—

Note by Lieut.-Col. J. J. McLeod Innes, V. C., R. E., Acctt. Genl., P. W. Dept, on the synopsis of transactions of the Guaranteed Railway Companies to the end of 1874, No. 2710 R, dated 23rd November 1875.

In continuation of my No. 62R, dated 8th January 1875, I beg to lay before the Government of India a synopsis of the financial transactions of the Guaranteed Railway Companies to the end of the year 1874.

2. The present Return has been prepared on the same principle as was adopted for the Return for the year 1873, which was approved of in Government of India Resolution Nos 125—31 A—G R, dated the 3rd May 1875. It is not as satisfactory as it might have been in consequence of certain discrepancies which exist between the Government accounts and those of the Railway Companies.

CAPITAL SUBSCRIBED.

Madras Railway.

3. In the monthly statement received from the India Office, showing the state of the Capital accounts of the Indian Guaranteed Railways to 31st December 1874, the subscribed Capital of the Madras Railway is shown as £180 less than the amount of Capital exhibited in the published Report of the Railway Company. This sum probably represents Capital in hand of the Railway Company not paid into the Treasury on 31st December 1874.

South Indian Railway.

4. There is an unexplained difference of £55 in the subscribed Capital of the South Indian Railway, which can only be cleared up in England. The amount acknowledged in the India Office Return for December 1874 is in excess of that shown in the published Report of the Railway Company, thus—

Subscribed Capital to 31st December 1874 as per India Office Return	3,659,505
Directors' Report	3,659,450

Excess balance as per India Office Return

55

Bombay, Baroda and Central India Railway.

	£
5. Capital subscribed to 31st December 1874 as per Directors' Report	7,942,209
Capital subscribed on same date as per India Office Return	7,830,401
	—
Difference	111,808
	—

This difference probably represents the sum of £111,800 re-payable to debenture-holders on 1st January 1875, but which was not paid into the London Treasury by the Railway Company out of the fresh Debenture Capital raised in 1874.

Oude and Rohilkhund Railway.

6. There is a difference of £2,121 between the published Report of the Railway Company and the India Office Return in the matter of the Capital subscribed by the Oude and Rohilkhund Railway, which can only be traced in England. The Secretary of State's account for December 1874 acknowledges more than the amount entered in the Railway Company's Reports, as follows:—

	£
Capital subscribed as per India Office Return for December 1874	5,473,204
Capital subscribed as per published Report of the Directors	5,501,193-15-0
Deduct amount of discount on Debenture Stock erroneously shown as expenditure in the Board's accounts	30,110-13-6
	—
	5,471,083
Excess balance as per India Office Return	2,121
	—

Scinde, Punjab and Delhi Railway.

7. In last year's synopsis two differences were pointed out, one of £35 on account of Capital bearing interest, and another of £66 on account of Capital not bearing interest. The difference of this year is as follows:—

	£
Capital bearing interest as per published Reports of the Directors	11,075,341
" " " India Office Return	11,075,237
Difference excess as per Directors' Report	104
Capital not bearing interest as per India Office Return	4,403
" " " Directors' Report	4,336
Difference less as per Directors' Report	67
	—
Net difference	37
	—

These differences are not susceptible of explanation except in England.

CAPITAL WITHDRAWN AND CAPITAL OUTLAY.

8. As was done in preparing the synopsis for the year 1873, the Capital withdrawn has been taken from the Government accounts, and the Capital outlay from the published Reports of the Railway Companies. In the following instances it has not been possible to agree the Government and the Railway Companies' accounts.

Madras Railway.

9. In my note on the synopsis of the year 1873 I commented on the published Reports of the Railway Company in respect of their exhibiting only a combined balance sheet for Capital and Revenue transactions, which prevented my being able to arrive at the outstanding balances under Capital Advance Account. The same remarks apply to the present synopsis as well, and I would again beg to suggest that the Madras Railway Company should be urged to publish in future separate balance sheets for Capital and for Revenue transactions, as is done by the other Railway Companies.

10. The system of classifying the Capital withdrawals under the three heads of "Construction" "Stores suspense" and "Capital advance" was adopted in the Government accounts kept for the Guaranteed Railways under the orders of the Secretary of State, and it seems to me that, in order to show distinctly the several transactions of the Guaranteed Railways under these heads, it is necessary that the Railway Companies' Directors in England should, in preparing the accounts of the Railways, conform to this classification which is now carefully observed in India. If this is not done, it will be very difficult, if not impossible, to classify the whole of the transactions of these Railways correctly; and confusion in the accounts must result.

South Indian Railway.

11. In the first Report of the Directors of the South Indian Railway a complete Capital balance sheet of the Railway Company is not given. On page 46 of the Report a Capital balance sheet is printed, which is merely a copy of the Indian balance sheet and which omits to exhibit those portions of the English transactions which have not been incorporated in the Indian books to end of December 1874. I would suggest that the Board of Directors should be requested to publish a complete balance sheet of the whole of the Capital transactions of the Company. In the absence of such a complete Capital balance sheet, the classification of the Capital outlay into "Stores suspense" and "Capital Advance Account" entered in the synopsis for this Railway is only approximate.

Bombay, Baroda and Central India and Oude and Rohilkhund Railways.

12. The remarks made in the 14th, 15th and 16th paras. of my Note on the synopsis of last year for the Bombay, Baroda and Central India and the Oude and Rohilkhund Railways still apply. Distinct Capital balance sheets for both these Railways should be furnished.

13. According to Statement No. 4, alluded to in the Report of the Directors of the Oude and Rohilkhund Railway Company for the half-year ended 31st December 1874, the "Construction Expenditure" to 31st December 1874 amounts to £4,771,807-1-6; but this is not correct, as this sum includes an item amounting to £30,110-13-6, which is the difference between the nominal value of certain Debenture Stock and the price at which it was issued. This sum was added to the expenditure on "Construction Account" in the half-year ended 31st December 1873, but in my opinion it does not appertain to Construction Expenditure at all, and should not be treated as expenditure in this statement, but should instead be deducted from the credit side of that account. Obviously, the statement, in its present state, is misleading, inasmuch as it unduly swells the construction cost of the undertaking.

Scinde, Punjab and Delhi Railway.

14. For the Scinde, Punjab and Delhi Railway, the unexplained difference of £95 referred to in the 17th para. of my Note on the accounts of 1873, has now increased to £188.

In the accounts of this Railway, the withdrawals from the Treasury, as shown in the Directors' Report, are £188 in excess of those shown by the Secretary of State, and, as will be seen in para. 7 of this Note, the Capital subscribed by the Company is £37 in excess of that shown in the India Office Return, thus making the net balance of the India Office figures £151 more than the balance shown in the Company's English books.

This will be better seen from the following figures:—

	£
Subscribed Capital as per Government accounts	11,079,640
Capital withdrawn as per Government accounts	10,138,390
	—
Balance in hand of Secretary of State in favor of Railway Company on 31st December 1874	941,250
Balance in hand of Secretary of State as shown by the Capital balance sheet printed on page 9 of the Railway Company's Report for 31st December 1874	941,099
	—
Difference as above	151
	—

I beg to enclose a copy of letter No. 268, dated 18th August 1875, from the Examiner of Railway Accounts, Lahore, on the subject of these differences.

GUARANTEED INTEREST.

15. The guaranteed interest entered in columns 19 and 21 of the synopsis has been taken from statements received from the India Office. In my last note I mentioned that the published Reports of the Railway Companies do not afford sufficient information to allow me to check the transactions on this account. It will be seen from the accompanying copy of a letter from the Managing Director to the Auditor in India of the East Indian Railway Company, that in future the information given in the Half-yearly Reports of that Railway will enable the Government accounts and the Railway Company's accounts to be reconciled in this respect. I would beg to suggest that the other Railway Companies might be asked by the Secretary of State to follow the example of the East Indian Railway Company.

16. In the Report of the Directors of the East Indian Railway Company for the half-year ending December 1874, the information necessary to effect the reconciliation alluded to in the foregoing para. is supplied, but the amount of guaranteed interest, as made up in the synopsis, does not correspond with the figures shown by the Directors in their Report.

The difference is as follows:—

	£	...	£
Guaranteed interest as per Synopsis	...	...	20,938,330
Main Line	19,142,853		
Jubbulpoor Line	1,795,477		
Ditto as per Board's Report.	...	...	20,867,351
Difference	...	...	70,979

17. The correct amount of the total interest advanced to this as well as the other Guaranteed Railways, should be verified at the India Office. When this is once done there will be no difficulty in checking future Returns.

LAND.

18. The information regarding land is still incomplete.

CONCLUSION.

19. In conclusion, I would recapitulate the points requiring attention at the India Office.

I.—The amount of subscribed Capital as shown by the accounts of Railway Companies and the Government should be reconciled.

II.—Such of the Railway Companies as do not do so at present should be required to publish separate balance sheets for their Capital transactions embracing English and Indian transactions.

III.—The construction expenditure as given in the Directors' Report of the Oude and Rohilkhand Railway should be corrected.

IV.—The difference in the withdrawals that at present exists in the accounts of the Scinde, Punjab and Delhi Railway, as recorded in the Government and Railway Company's books, should be adjusted.

V.—The amount of guaranteed interest paid to the Railway Companies from the commencement should be checked, and the other Railway Companies should be asked to record the guaranteed interest in future reports in the manner now followed by the East Indian Railway Company.

20. And finally, I would again observe that I would find it of material advantage to me if I were furnished with half-yearly copies of the Ledger balance sheets of all the Railway Companies with the detailed accounts so arranged as to work up to the general main heads exhibited in the published balance sheets.

No. 268, dated 18th August 1875.

From—Captain H. Doveton, R. E., Offg. Examiner of Railway Accounts,
To—Accountant General, Public Works Department.

With reference to your letter No. 1340 A—R, dated 14th June last, I have the honor to state that the Director's Report of the Scinde, Punjab and Delhi Railway Company for the half-year ending December 1874 has been received, and I now forward herewith the annual synopsis of transactions for 1874.

2. There are three differences in the accounts, the causes of which, I regret to say I am unable to trace.

3. The first is in the amounts shown as subscribed capital; it is as follows:—

	£	s.	d.
Subscribed capital as per Railway Board's Report	11,079,677	5	6
Subscribed capital as per Secretary of State's Return	11,079,640	0	0
Difference	...	37	5 6

4. An almost similar difference existed last year, but then the Secretary of State's figure was in excess of the Railway Company's; the reverse is the case this year. The Secretary of State's figure is shown in the synopsis.

5. The withdrawals and expenditure do not agree by £ 188-7-2.

Director's Report shows—		£	s.	d.
Construction	...	9,664,799	5	8
Stores	...	439,306	16	2
Suspense including cash and stores in sea transit	...	34,472	5	4
		10,138,578	7	2
Withdrawals in England as per Secretary of State's Return	...	4,794,042	0	0
Withdrawals in India	...	5,344,348	0	0
		10,138,390	0	0
Difference	...	188	7	2

6. This difference I have included in the suspense expenditure in the synopsis.

7. The other difference is under the head Guaranteed Interest. There was a difference under this head last year, and this is increased this year by the Board having apparently written out of the "Interest Account" the interest on 5 per cent. and 4½ per cent. debentures.

8. I have gone into this matter with the Auditor, and we find it impossible to trace these differences without a fully detailed Balance Sheet.

9. It is very desirable that the accounts of the Home Board and Secretary of State should be agreed, for it is probable that if this was done, the complete accounts would agree, as there is no difference whatever between the Government and Railway Accounts in India.

10. A copy of the Director's Report is forwarded herewith as requested.

No. 62, dated 23rd July 1875.

From—D. I. Noad, Esq., Managing Director, London Board, E. I. Railway Co.,
To—Chief Auditor, E. I. Railway Company.

In reply to your letter No. 54, dated the 20th May last, handing copy of a letter from the Government Examiner of Accounts as to a difference between the Government figures and those published by the Board in respect of the total amount of guaranteed interest advanced, I have to inform you that, having caused the matter to be investigated in concurrence with the Officers of the Accounts Department at the India Office, I find that the statement of that Office, with which the Government Examiner deals, includes in addition to the total amount of interest actually "paid and payable to 31st December," while the Board's account represents that portion of the then respectively accruing half-year's amounts of interest on Debentures and Debenture Stock.

In future the Company's account will include the whole.

SYNOPSIS OF THE TRANSACTIONS OF GUARANTEED RAILWAY COMPANIES

RAILWAY.	MILEAGE.			CAPITAL SUBSCRIBED.			CAPITAL WITHDRAWN.			CAPITAL OUTLAY.		
	1	2	3	4	5	6	7	8	9	10	11	12
	Open for traffic.	Mean length open during 1874.	Under construction on 31st December 1874.	In England.	In India.	Total.	In England.	In India.	Total.	On Construction Account.	On Stores in Stock.	Suspense (Capital Advance Account).
IN INDIAN CURRENCY.												
East Indian, Main Line	1,279	1,279	Nil.	29,70,69,891	35,71,504	30,06,44,308	11,57,23,915	17,90,29,480	29,50,53,135	28,54,23,133	99,63,150	2,67,122
East Indian, Jubbulpoor Line	223	223	Nil.	3,51,20,551	83,618	3,52,04,169	22,02,705	3,51,72,518	3,76,75,223	3,68,14,883	8,41,139	19,301
Eastern Bengal	158	158	Nil.	2,90,00,879	1,79,816	2,92,70,725	1,46,81,178	1,87,40,458	3,34,21,636	3,24,11,072	10,18,120	8,450
Madras	856	856	Nil.	11,00,06,705	...	11,00,06,705	4,96,27,756	6,01,90,703	10,98,18,459	10,50,29,101	37,71,275	1,18,083
South Indian	185	185	432	3,81,72,815	13,320	3,81,86,135	1,65,18,427	94,38,492	2,59,56,900	2,06,10,010	53,82,759	35,860
Bombay, Baroda and Central India	428	428	11	8,51,56,131	2,36,425	8,54,22,556	3,96,91,976	4,53,14,118	8,50,06,094	8,02,64,280	48,01,615	59,701
Great Indian Peninsula	1,266	1,266	Nil.	25,17,03,205	44,26,735	25,61,29,990	11,33,40,650	13,68,94,800	25,02,44,540	23,67,57,561	1,34,14,475	72,504
Oudh and Rohilkhand	540	531	3	5,04,87,848	42,44,102	5,47,32,040	2,30,26,490	2,80,79,018	5,11,05,508	4,74,16,064	19,06,938	17,81,606
Scinde, Punjab and Delhi	663	663	Nil.	11,99,27,858	9,41,945	12,08,69,803	5,22,98,610	5,83,01,981	11,06,00,621	10,54,34,174	50,68,310	93,131
	5,601	5,688	436	1,01,76,65,886	1,36,91,635	1,03,13,65,521	42,71,20,707	57,21,61,618	99,94,32,415	95,10,62,098	4,61,67,687	22,32,630
IN ENGLISH CURRENCY AT THE CONTRACT RATE OF EXCHANGE.												
East Indian, Main Line	...	...	...	27,231,407	327,693	27,559,070	10,608,028	16,403,536	27,101,564	26,163,739	913,289	24,486
East Indian, Jubbulpoor Line	...	...	...	3,210,384	7,665	3,227,949	201,915	3,251,617	3,453,562	3,374,608	77,184	1,760
Eastern Bengal	...	...	...	2,666,664	16,186	2,682,850	1,345,775	1,717,875	3,063,650	2,971,097	93,328	775
Madras	...	...	...	10,166,448	...	10,166,448	4,519,211	5,517,481	10,066,692	9,710,168	345,700	10,824
South Indian	...	...	...	3,658,229	1,276	3,659,505	1,333,016	904,521	2,487,537	1,975,126	515,848	3,437
Bombay, Baroda and Central India	...	...	...	7,808,729	21,672	7,830,401	3,638,431	4,153,794	7,792,223	7,357,559	440,139	5,473
Great Indian Peninsula	...	...	...	23,072,704	405,780	23,478,583	10,390,335	12,548,698	22,039,083	21,702,777	1,220,660	6,616
Oudh and Rohilkhand	...	...	...	5,048,785	424,410	5,473,201	2,302,619	2,807,902	5,110,551	4,741,696	190,694	178,161
Scinde, Punjab and Delhi	...	...	...	10,993,387	86,233	11,079,640	4,794,042	5,344,348	10,138,390	9,664,799	464,596	8,995
	...	...	...	93,865,827	1,291,223	95,157,050	39,413,452	52,739,602	92,153,254	87,661,709	4,270,358	221,187

EXPLANATION

- (a). Includes the sum of Rs. 2,24,945-2-1 contributed to the Provident Fund of the Railway Company during 1874.
 (b). Includes the sum of Rs. 1,15,204-5-11 being the amount of loss incurred during the half-year ending 30th June 1874 in working, and which sum was recovered from the expenditure belonging to the period.
 (c). An expenditure of Rs. 48,852-10-11 charged in the half-yearly Revenue Account of 30th June 1874, has not been taken to account in ascertaining surplus profits, as the same was charged against Revenue, but which afterwards was taken to account as expenditure belonging to the period.
 (d). Includes the following items of expenditure which were omitted from the body of the half-yearly Revenue Accounts, but which afterwards was taken to account as expenditure belonging to the period:

June 1874. Deficiency in renewal of sleepers
 December 1874. Stock put into Koomar Bridge
 Altering sidings at Goolundo
 For renewal of ballast

- (e). 17 miles Dakore Branch open for traffic on 8th April 1874. The Patree Branch, 22 miles long, is included in the mileage, but its cost is not included in the Capital outlay shown under East Indian Railway Main Line.
 (f). Shown under Madras Railway.
 (g). Ditto Great Indian Peninsula Railway.
 (h). Ditto Great Indian Peninsula Railway.

N. E.—The information

FROM THE COMMENCEMENT OF OPERATIONS TO THE END OF 1874.

REVENUE ACCOUNT FOR 1874.													LAND.					
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
Total.	Gross earnings.	Working expenses.	Net earnings.	Net profits.	Surplus profits.	Guaranteed Interest for 1874.	Net profits from commencement to end of 1874.	Guaranteed Interest from commencement to end of 1874.	Railway Company's moiety of surplus profits from the commencement to end of 1874.	State charge for control for 1874.	State charge for control from commencement to end of 1874.	Value of land made over during 1874.	Value of land made over from the commencement of operations to end of 1874.	Value of land restored to Government during 1874.	Value of land restored to Government from commencement to end of 1874.	Loss of land revenue on land made over during 1874.	Loss of land revenue on land made over from commencement to end of 1874.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29,56,53,425	3,47,74,320	1,22,80,631	2,24,93,686	2,24,94,513	76,27,239	1,46,12,329	17,44,09,071	20,88,31,21	95,66,465	1,23,654	16,13,619	9,357	52,86,254	2,62,428	7,69,653	Nil.	1,99,423	
3,76,75,223	25,64,041	10,91,795	14,72,246	14,47,639	1,22,598	17,43,826	44,74,202	1,05,87,123	61,299	0	0	Nil.	85,985	Nil.	Nil.	Nil.	34,284	
3,34,21,636	39,91,974	22,17,467	17,74,507	17,72,887	1,85,026	15,27,540	1,14,74,061	1,68,36,976	1,38,391	0	0	Nil.	17,57,042	Nil.	Nil.	Nil.	1,61,205	
10,98,18,459	59,06,500	38,19,532	20,86,968	21,00,463	...	54,57,726	3,20,70,291	7,23,24,756	...	85,083	11,57,486	...	...	...	...	...	...	
2,59,56,909	9,69,746	5,89,678	3,80,068	3,79,936	...	18,47,869	39,57,129	1,32,67,097	...	...	...	...	...	...	...	...	...	
8,50,06,094	59,58,414	30,53,216	28,05,198	29,00,088	51,527	42,10,943	1,98,01,279	4,90,97,718	57,747	...	...	5,406	57,36,138	...	...	...	...	
25,02,44,540	2,01,65,973	1,19,32,583	82,33,390	82,33,662	...	1,24,80,448	7,28,21,011	14,10,16,111	3,79,391	1,09,754	16,99,102	7,375	53,70,591	...	...	...	...	
5,11,05,508	20,04,021	12,00,826	7,13,195	7,14,935	...	24,83,269	10,38,778	1,11,13,703	...	46,808	3,04,467	70,446	6,83,204	...	...	...	...	
11,06,00,621	74,42,728	45,52,639	29,90,069	29,51,987	...	60,34,940	90,93,385	6,05,21,102	...	98,692	10,64,272	...	8,35,443	...	1,23,520	...	69,080	
99,94,82,413	8,36,77,717	4,08,28,370	4,28,49,347	4,28,06,110	79,86,390	5,04,28,890	32,91,39,207	69,34,39,107	1,02,03,293	4,63,991	58,38,916	81,772	1,07,54,677	2,62,428	8,93,173	...	4,63,992	
27,101,564	3,187,646	1,125,725	2,061,921	2,061,997	699,164	1,342,213	15,987,498	19,142,853	...	...	...	...	...	...	...	...	...	
3,453,562	235,037	100,081	134,956	132,700	11,238	159,851	410,135	1,795,477	...	...	...	...	...	...	...	...	...	
3,063,650	363,931	203,268	162,663	162,515	16,961	140,024	1,051,789	1,543,389	...	...	...	...	...	...	...	...	...	
10,068,692	541,429	350,124	191,305	192,542	...	500,292	2,939,777	6,629,403	...	...	...	...	...	...	...	...	...	
2,487,537	92,934	56,511	36,423	36,410	...	177,087	379,225	1,270,051	...	...	...	...	...	...	...	...	...	
7,792,223	537,021	279,878	257,143	256,675	4,723	386,003	1,815,117	4,500,807	...	...	...	...	...	...	...	...	...	
22,939,083	1,848,547	1,093,820	754,727	754,752	...	1,144,041	6,675,259	13,008,473	...	...	...	...	...	...	...	...	...	
5,110,551	200,402	129,083	71,319	71,493	...	248,326	103,878	1,110,870	...	...	...	...	...	...	...	...	...	
10,138,390	682,250	417,825	264,925	270,399	...	553,293	833,560	5,546,026	...	...	...	...	...	...	...	...	...	
92,153,254	7,691,197	3,755,815	3,425,322	3,402,689	732,086	4,651,040	30,196,238	54,543,249	...	...	...	...	...	...	...	...	...	

Rs. 1,09,172-14-6 was charged to the Railway Company for interest due on capital overdrawn.

CTIONS.
 Railway Company in England by the Secretary of State.
 transactions appertaining to a non-surplus half-year. The amount of Rs. 1,09,172-14-6 was charged to the Railway Company for interest due on capital overdrawn.
 expenditure belonging to the period:—

Rs. A. P.
 32,727 4 4
 1,916 4 6
 9,122 4 2
 14,514 0 0
 56,179 12 0

as the branch was constructed at the cost of Government.
 previously charged against Revenue, has been omitted in ascertaining surplus profit.
 remaining land is incomplete.

J. J. McLENNES,
 Accountant General, P. W. Dept.

RESOLUTION.—The Local Governments and Officers concerned should take early measures, to obtain the information regarding land, which is still wanting, with a view to the next statement being made complete in this respect.

2. The Secretary of State will be addressed on the points noticed in the Accountant General's Note, requiring attention at the India Office.

ORDER.—Ordered, that this Resolution, together with the Note of the Accountant General, Public Works Department, and enclosure referred to, be communicated to the Local Governments of Madras and Bombay. The Consulting Engineers, Calcutta, Lahore and Lucknow.
Financial Department, and the Accountant General, Public Works Department, for information.

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

N^o 3 col.

To The Secretary
to the Govt of Madras
Pondichy
Rajahm.

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

To
THE GOVERNMENTS OF MADRAS AND BOMBAY.
THE CONSULTING ENGINEERS, CALCUTTA,
LAHORE AND LUCKNOW.
THE FINANCIAL DEPARTMENT.
THE ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT.

Nos. 3—9 A—G R.

Dated January 5, 1876.

Received *W.H. 5*

Forwards synopsis of transactions of Guaranteed Railways to end of the year 1874.

No. 351, P. W. D. Press—6-1-76—200.

~~Birth Index~~

E.O. 31 May 1782 No 576.577

Er. My Dear

17. Lang. 176

Apr 29 - 1.76

[Signature]

N. 194-195

[illegible]

17/1/76-1-194

258

Govt. of 1875 Madras.

PUBLIC WORKS.

To Comdg. Engg. for
191

Date

Length

Brd.

Encl.

G. O. 17 Jan 1875 No. 9

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