

Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 264. Ry

DATED 18th February

[Despatch Abstract.]

Capital Finance Accounts for 1888-89 of the
Chellore Branch Villupuram - Guntakal
State Railway — Note by the Accountant-
General Public Works Department, on the Com-
-municated to the Consulting Engineer for
Railways.

Indexed.

FURTHER PAPERS.							
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

table:—		OFFICIAL YEAR, 1888-89.								
MAIN HEADS OF EXPENDITURE.	Actuals for 1887-88.	Budget Estimate.	Revised Estimate.	Outlay.	Deduct—Receipts on Capital Account.	Net Expenditure.	Net Expenditure to end of previous year.	Net Expenditure to end of 1888-89.	Sanctioned Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Preliminary Expenses	...	...	...	...	...	...	48,994	48,994	48,997	
Land	2,331	...	11,862	—59	...	—59	65,115	65,056	76,977	
Construction of Line	3,86,877	89,138	1,54,551	1,83,318	...	1,83,318	23,98,032	25,81,350	25,79,475	
Ballast and Permanent-way.	2,21,224	...	—70,788	—53,681	...	—53,681	15,63,936	15,10,255	14,93,510	
Stations and Buildings	1,58,236	15,000	56,263	22,489	7	22,482	4,06,474	4,28,956	4,62,737	
Total Construction Accounts	7,68,668	54,138	1,51,888	1,52,067	7	1,52,060	44,82,551	46,34,611	46,61,696	
Plant	—5,287	—45,000	—24,883	—31,591	...	—31,591	1,80,066	1,48,475	1,63,780	
Steam Ferries	...	...	...	...	...	...	...	...	...	
Rolling Stock	84,333	5,000	57,344	44,506	1	44,505	5,17,702	5,62,207	5,52,093	
Establishment	1,14,824	13,362	21,033	23,179	545	22,634	5,82,128	6,04,762	5,97,969	
Loss by Exchange	...	...	...	...	...	...	2,42,360	2,42,360	2,42,360	
Total Expenditure on Final Heads	9,62,538	27,500	2,05,382	1,88,161	553	1,87,608	60,04,807	61,92,415	62,17,898	
Suspense Accounts	—1,04,883	49,500	—63,979	—86,617	...	—86,617	2,60,959	1,74,342	...	
GRAND TOTAL EXPENDITURE	8,57,655	77,000	1,41,403	1,01,544	553	1,00,991	62,65,766	63,66,757	...	
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England	12,441	...	1,403	1,374	...	1,374	4,09,742	4,11,116	...	
Net Indian Outlay	8,45,214	77,000	1,40,000	1,00,170	553	99,617	58,56,024	59,55,641	...	

3. The difference between the actuals of 1887-88 and 1888-89 is due principally to the completion of the bulk of the work under *Construction of Line, Ballast and Permanent-way and Stations and Buildings*, in the previous year, and to reduction in *Establishment* in the current year.

4. The excess over the Budget Estimate was caused by additional work subsequently sanctioned by the Government of India.

5. The net Indian outlay in 1888-89 falls short of the Revised Estimate by Rs. 40,383. The reduced outlay is accounted for chiefly by less work having been executed on stations and buildings than was anticipated, and to the issues of stores to the main line in excess of estimate. The principal fluctuations under main heads of account are explained by the Examiner of Accounts as follows:—

Land.—The lapse of Rs. 11,921 is attributed to the fact that certain claims put forward by the Civil Department were still under discussion when the year closed.

Construction of Line.—The excess of Rs. 28,767 is said to represent the value of certain permanent-way in temporary quarry sidings, which were not taken up, as they are required for the main line: the adjustment will be effected hereafter.

Ballast and Permanent-way.—The short credit of Rs. 17,107 is due to the credit under this head having been over-estimated.

Stations and Buildings.—The lapse of Rs. 33,781 is ascribed to less work being carried out than anticipated.

Plant.—The excess credit of Rs. 6,708 is attributed to the transactions being under-estimated.

Rolling Stock.—The lapse of Rs. 12,839 represents an amount due to a contractor, payment of which had been held in abeyance pending the settlement of a dispute.

Establishment.—The excess of Rs. 1,601 resulted by the transfer from the Southern Mahratta Railway of a share of the pay and allowances of Mr. Cardew, Locomotive Superintendent, which had not been budgetted for.

Suspense.—The excess credit of Rs. 22,638 is due to the transfer of stores to the main line having been made in excess of what was estimated.

6. *Suspense Balances.*—The state of the Suspense balances at the close of 1888-89 was as under:—

	Dr.	Cr.
	Rs.	Rs.
<i>Affecting charge against Grant—</i>		
Purchases	...	226
Stores	...	...
Workshop Manufacture Account	1,71,933	...
Miscellaneous Advances	2,549	...
<i>Debt heads—</i>		
Deposits	86	...
	...	269

7. These balances are reported to have been correctly audited in accordance with the instructions issued in my Circular No. 14 of 1886, and to be current and efficient.

Financial Results.

8. The financial results of the undertaking for, and to the end of, 1888-89 are shewn in the following table:—

YEARS.	CAPITAL.								REVENUE.										
	DIRECT.			INDIRECT.				GRAND TOTAL.	DIRECT.			INDIRECT.				Net Receipts less Indirect Charges.	Simple Interest on Capital expended (c).	Net Revenue in excess of Interest.	Interest in excess of net Revenue.
	Direct Outlay.	Loss by Exchange.	Total (a).	Leave and Pension allow- ances.	Capitalization of abatement of Land Revenue.	Total.	Net Receipts (b).		Loss by Exchange (c).	(b-c).	Leave and Pension allow- ances.	Indirect Establishment.	Total.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1883-84	2,66,651	...	2,66,651	2,583	...	2,583	2,69,234	...	...	...	...	...	...	...	5,333	...	5,333		
1884-85	14,20,766	90,000	15,10,766	12,925	24,100	37,025	15,47,791	...	...	...	...	...	...	...	40,880	...	40,880		
1885-86	14,34,442	1,52,380	15,86,802	12,987	15,655	28,642	16,15,444	...	...	...	...	...	...	...	1,02,833	...	1,02,833		
1886-87	20,43,892	...	20,43,892	15,372	826	16,198	20,60,090	...	...	...	...	...	...	...	1,75,446	...	1,75,446		
1887-88	8,57,655	...	8,57,655	10,516	91	10,607	8,63,262	-43,084	...	-43,084	1,692	...	1,692	-44,776	2,33,477	...	2,78,253		
1888-89	1,00,991	...	1,00,991	2,367	3,705	6,072	1,07,063	-34,936	...	-34,936	4,018	...	4,018	-38,954	2,52,650	...	2,91,604		
* TOTAL	61,24,397	2,42,380	63,66,767	56,750	44,377	1,01,127	64,67,894	-78,020	...	-78,020	5,710	...	5,710	-83,730	8,10,619	...	8,94,349		

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Madras, Public Works Department, for information.

R. E. E.

Colonel, R. E.,

Secretary to the Govt. of India.

For J. H. B. Station Chgo

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