

Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 555. Ry

DATED 21st April

[Despatch Abstract.]

Capital Finance Accounts of state Railways for
1888-89 - Note by the Accountant General
Public Works Department on the — forwarded
by the Government of India Communicated
to the Consulting Engineer for Railways.

BACK PAPERS.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Note No. 178 R. of 1890.)

RAILWAYS.

or the year 1888-89.

RAILWAYS.		Purchase Rs.	Loss by Exchange. Rs.	Loss on working Umaria Colliery. Rs.	Total Heads of Account. Rs.	Deduct— Value of Stores receiv- ed from Guaranteed Companies on purchase of lines by the State. Rs.	Suspense Accounts. Rs.
I.—INDIA	Rajputana-Malwa	652	—8,439	...	2,34,829	...	2,77,865
	Holkar	689	—2,52,050	...	16,973	...	...
	Sindia	...	...	...	—92,09,750	...	...
	Director of State Railway Stores	...	...	...	...	...	1,86,711
	Surplus Establishment and Miscellan- eous Charges	301	...	...	1,49,301	...	...
	Director General's Establishment	652	...	...	1,44,389	...	...
	Port Storekeeper's Establishment	...	...	...	40,952	...	...
	Great Western of India Railway Survey	...	...	...	28,565	...	...
	Reserve	...	...	...	...	...	3,36,599
	Secretary of State	...	...	...	...	...	...
Total		1,999	—2,60,489	...	—85,94,741	...	8,01,175
II.—CENTRAL PROVINCES	Wardha Coal	26	...	...	8,962	...	—37,916
	Umaria Colliery	6,634	—1,19,900	—16,286	69,571	...	17,660
	Katni-Umaria	...	...	...	—46,98,906	...	—1,57,904
	Raj Nandgaon-Warangal Survey	...	...	...	5,746	...	—38
	Total	6,660	—1,19,900	—16,286	—46,14,627	...	—1,78,198
III.—Burma	Toungchoo-Mandalay	0,651	...	...	91,61,683	...	—15,91,623
	Mu Valley Survey	...	...	...	41,691	...	1,870
	Total	0,651	...	...	92,03,374	...	—15,89,753
IV.—BENGAL AND OUDH.	Ranaghat-Bhugwangola	...	...	...	601	...	...
	Budge-Budge Survey	...	...	...	2,662	...	—957
	Rungpore-Dhubri Survey	...	...	...	3,953	...	—231
	Chittagong-Comilla Survey	...	...	...	40,058	...	...
	Western Bengal Survey	...	...	...	3,990	...	2,720
	Moghal Sarai-Howrah Survey	...	...	...	61,708	...	...
	Patna-Gya	...	...	...	...	...	...
Total		...	...	...	1,12,972	...	1,532
V.—NORTH- WESTERN PROVINCES AND OUDH.	Dildarnagar-Ghazipore	2,087	...	...	3,201	...	...
	Cawnpore-Achnera	10	...	...	1,74,273	...	—2,35,615
	Oudh and Rohilkhand	...	...	...	10,06,76,015	...	23,23,652

No. 1.

Statement of Capital Outlay for the year 1888-89.

Statement of Net Capital Outlay from Commencement of Operations to end of the Official year 1888-89.

RAILWAYS.		Purchase of Line.	Amount of Capital overdrawn by Guaranteed Companies before purchase of Lines by the State.	FINAL HEADS OF ACCOUNT.																Deduct—Value of stores received from Guaranteed Companies on purchase of lines by the State.	Suspense Accounts.	GRAND TOTAL.	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.	Net Indian outlay.	CLASSIFICATION OF TOTAL OUTLAY.				
				Preliminary Expenses.	Land.	Construction of Lines.	Ballast and Permanent-way.	Stations and Buildings.	Warora Colliery Works.	Umaria Colliery Works.	Total Construction Accounts.	Plant.	Steam Ferries.	Rolling Stock.	Establishment.	Loss by Exchange.	Losses on Stores.	Loss on working Umaria Colliery.	Total Final Heads of Account.						34—Construction of Protective Railways.	37—Construction of Railways (charged against Revenue in addition to that under Family Insurance).	41—Miscellaneous Railway expenditure.	48—Capital expenditure on State Railways not charged against Revenue.	50—Capital charges involved in redemption of liabilities.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I.—INDIA	Rajputana-Malwa	...	...	18,80,443	8,53,438	2,16,21,099	2,39,77,103	1,21,18,377	...	6,04,50,460	21,37,255	...	1,57,80,860	56,26,924	36,26,594	...	...	8,75,72,093	...	54,69,870	9,30,47,963	2,37,93,182	6,92,48,781	...	...	...	...		
	Holkar	...	...	2,16,011	59,861	59,55,820	23,37,408	14,14,392	...	99,84,392	3,19,383	...	11,53,433	13,51,609	1,74,100	...	...	1,29,82,917	...	3,37,043	1,29,82,917	34,14,678	95,68,239	...	...	...	...		
	Director of State Railway Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,960	...	25,960	...	...	8,63,003	2,08,48,919	2,04,85,916	...	...	...	...		
	Surplus Establishment and Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	Charges	...	...	...	...	...	...	...	...	...	...	...	...	8,25,573	...	...	...	8,25,573	...	...	8,25,573	...	8,25,573	...	8,25,573	...	8,25,573		
	Indirect Charges	...	...	...	...	...	...	...	...	...	...	...	...	1,34,440	...	...	...	1,34,440	...	...	1,34,440	...	1,34,440	...	1,34,440	...	1,34,440		
	Director General's Establishment	...	...	...	...	...	...	...	...	...	...	...	...	12,63,676	...	...	...	12,63,676	...	...	12,63,676	...	12,63,676	...	12,63,676	...	12,63,676		
	Port Storekeeper's	...	...	...	...	...	...	99,685	...	99,685	14,942	...	...	6,46,725	...	...	...	7,61,352	...	...	7,61,352	...	7,61,352	...	7,61,352	...	7,61,352		
	Preparation of project for conversion or doubling of the Rajputana-Malwa Railway	...	...	16,758	...	...	...	...	...	16,758	...	...	...	...	...	...	...	16,758	...	...	16,758	...	16,758	...	16,758	...	16,758		
	Bhopal Survey	...	...	1,13,919	...	...	...	...	...	1,13,919	...	...	...	...	...	...	...	1,13,919	...	...	1,13,919	...	1,13,919	...	1,13,919	...	1,13,919		
	Godra-Rutham Railway Survey	...	...	1,32,103	...	...	...	...	...	1,32,103	...	...	...	...	...	...	...	1,32,103	...	...	1,32,103	...	1,32,103	...	1,32,103	...	1,32,103		
	Ajmere-Bhawulpur Railway Survey	...	...	23,266	...	...	...	...	...	23,266	...	...	...	...	...	...	...	23,266	...	...	23,266	...	23,266	...	23,266	...	23,266		
Great Western of India Railway Survey	...	...	28,565	...	...	...	...	...	28,565	...	...	...	...	...	...	...	28,565	...	...	28,565	...	28,565	...	28,565	...	28,565			
Stores issued without charge to Nizam's Railway	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,613	...	7,613	...	...	7,613	...	7,613	...	7,613	...	7,613			
* Ujaïn-Bhopal Survey	...	...	8,224	...	...	...	...	...	8,224	...	...	...	...	...	...	...	8,224	...	...	8,224	...	8,224	...	8,224	...	8,224			
Secretary of State	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,05,253	8,05,253	8,05,253	...	...	...	...	...			
TOTAL				24,20,189	9,13,299	2,75,76,919	2,63,14,511	1,96,32,454	...	7,08,57,372	24,71,590	...	1,68,84,293	98,49,947	38,00,694	33,573	...	10,38,96,459	...	66,12,166	11,05,08,625	4,88,62,032	6,16,46,593	...	33,15,489	...	...		
II.—CENTRAL PROVINCES.	Wardha Coal	...	...	91,643	4,745	15,73,750	17,51,227	3,56,499	11,51,886	...	49,29,750	4,83,632	...	8,46,523	6,12,558	1,69,484	...	70,42,247	...	40,994	70,83,241	13,83,299	56,99,942	...	...	...	...		
	Bilaspur-Etawah Survey	...	...	74,956	...	...	...	...	...	...	74,956	...	...	...	...	176	...	75,132	...	...	75,132	...	75,132	...	75,132	...	75,132		
	Umaria Colliery	...	...	...	...	...	...	...	3,50,275	...	3,50,275	2,50,168	...	...	66,187	60	...	73,503	...	95,884	8,39,387	1,02,718	7,26,669	...	14,271	...	14,271		
	Nagpur-Saugor Survey	...	...	14,271	...	...	...	...	...	...	14,271	...	...	...	...	...	...	14,271	...	...	23,035	...	23,035	...	23,035	...	23,035		
	Wardha Coal Extension Survey	...	...	23,035	...	...	...	...	...	...	23,035	...	...	...	...	...	...	23,035	...	...	23,035	...	23,035	...	23,035	...	23,035		
TOTAL				2,12,767	4,745	15,73,750	17,51,227	3,56,499	11,51,886	3,50,275	54,01,149	7,33,800	...	8,46,523	6,79,045	1,69,720	...	66,813	78,97,050	...	1,36,878	80,33,928	14,86,017	65,47,911	...	46,168	...	...	
III.—BURMA	Toungbooh-Mandalay	...	...	1,71,254	3,16,081	65,01,011	57,14,426	16,71,447	...	1,43,74,219	4,12,242	...	32,90,322	14,21,128	...	...	...	1,94,97,911	...	8,97,140	2,03,95,051	45,62,568	1,58,32,483	...	43,561	...	43,561		
	Mu Valley Railway Survey	...	...	41,691	...	...	...	...	...	41,691	...	...	...	...	...	...	...	41,691	...	1,870	43,561	...	43,561	...	43,561	...	43,561		
TOTAL				2,12,945	3,16,081	65,01,011	57,14,426	16,71,447	...	1,44,15,910	4,12,242	...	32,90,322	14,21,128	...	...	...	1,95,39,602	...	8,99,010	2,04,38,612	45,62,568	1,58,76,044	...	43,561	...	...		
IV.—ASSAM	Bengal-Assam Railway Survey	...	...	8,15,718	...	...	...	...	...	8,15,718	...	...	...	...	...	...	...	8,15,718	...	...	8,15,718	...	8,15,718	...	8,15,718	...	8,15,718		
	* Sib-Saugor Coal Line	...	...	33,990	...	...	...	...	...	33,990	...	...	...	...	...	...	...	33,990	...	...	33,990	...	33,990	...	33,990	...	33,990		
	* Garo Hills Reconnaissance	...	...	4,144	...	...	...	...	...	4,144	...	...	...	...	...	...	...	4,144	...	...	4,144	...	4,144	...	4,144	...	4,144		
	* Assam Extension Survey	...	...	91,097	...	...	...	...	...	91,097	...	...	...	...	...	...	...												

No. 3.

PROVINCIAL AND FOREIGN STATE RAILWAYS.

Statement of Net Capital Outlay for the year 1888-89.

RAILWAYS.		FINAL HEADS OF ACCOUNT.													Suspense Accounts.	GRAND TOTAL.	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.	Net Indian Outlay.	ESTIMATED INDIAN EXPENDITURE.		CLASSIFICATION OF TOTAL OUTLAY.		
		Preliminary Expenses.	Land.	Construction of Line.	Ballast and Permanent-way.	Stations and Buildings.	Total Construction Accounts.	Plant.	Steam Ferries.	Rolling Stock.	Establishment.	Loss by Exchange.	Total Final Heads of Account.	Budget.					Revised.	37—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	41—Miscellaneous Railway expenditure.	48—Capital expenditure on State Railways not charged against Revenue.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
PROVINCIAL.																							
I.—BURMA	Burma State Railway	...	22,699	1,12,603	2,27,938	43,677	4,06,917	137	...	3,51,851	11,959	...	7,70,864	75,932	8,46,796	6,44,374	2,02,422	1,00,000	1,76,500	...	8,46,796		
II.—ASSAM	{ Jorhat	...	45	222	—837	10,676	10,106	7,552	...	7,437	2,079	...	27,174	7,732	34,906	...	34,906	24,500	25,000	34,906	...		
	{ Cherra-Companygunj	236	...	6,574	144	1,826	8,780	740	—1,064	65	7,767	...	16,288	—85	16,203	...	16,203	56,000	15,200	16,203	...		
TOTAL		236	45	6,796	—693	12,502	18,886	8,292	—1,064	7,502	9,846	...	43,462	7,647	51,109	...	51,109	60,900	50,200	51,109	...		
III.—BENGAL	{ Eastern Bengal	2,909	2,19,611	1,58,172	1,04,971	3,16,572	8,02,235	12,652	1,48,723	6,78,860	3,540	—238	16,45,272	—4,24,049	12,21,223	6,75,539	5,45,684	3,83,000	6,78,000	...	12,21,223		
	{ Tirhoot Open Line	...	—26,133	45,625	5,024	91,748	1,16,264	221	7,060	59,726	...	...	1,83,271	...	1,83,271	...	1,83,271	1,43,000	1,96,000	...	1,83,271		
	{ Nalhati	...	...	...	...	...	...	...	...	—4,601	...	—61	—4,662	12,016	7,354	11,766	—4,412	—3,000	—5,000	...	7,354		
	{ Assam-Bihar { Tirhoot Section	...	16,167	1,72,731	1,52,603	81,924	4,23,425	3,109	...	2,58,896	33,709	—666	7,18,473	50,203	7,68,676	2,65,315	5,03,361	3,27,000	4,80,000	...	7,68,676		
	{ Assam-Bihar Section	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	{ Kannia-Dharla	153	18,280	13,18,544	9,19,131	1,79,796	24,35,909	41,100	...	2,90,214	1,45,254	...	29,12,477	—6,58,231	22,54,246	2,62,193	19,92,053	23,83,000	20,00,000	...	22,54,246		
	{ Western Bengal Railway Survey	...	...	—48	...	...	48	...	—3,500	—700	...	...	—4,248	—6,555	—10,803	...	—10,803	5,000	—10,000	—10,803	...		
	{ Sakri-Joynuggar Survey	60,411	...	...	...	...	60,411	...	...	...	...	...	...	60,411	2,588	62,999	...	62,999	...	60,000	62,999		
TOTAL	{ Durbhanga-Sitamarhi Survey	2,380	...	...	...	...	2,380	...	...	...	...	...	2,380	...	2,380	...	2,380	...	4,500	...	2,380		
	{ Secretariat Charges	9,067	...	...	...	...	9,067	...	...	...	...	...	9,067	...	9,067	...	9,067	72,000	70,000	...	9,067		
TOTAL		74,925	2,27,925	16,95,024	11,81,729	6,70,040	38,49,643	57,082	1,52,283	12,81,895	2,50,749	—965	55,90,687	—10,24,028	45,66,659	12,14,813	33,51,846	33,10,000	34,85,000	—10,803	1,42,692		
IV.—N. W. PROVINCES AND OUDH	{ Bareilly-Pilibhit	...	1,358	—350	126	87	1,221	...	...	...	...	...	1,221	...	1,221	...	1,221	12,500	6,800	...	1,221		
	{ Lucknow-Sitapur-Seraman	...	1,160	—756	39,817	—242	39,979	—933	...	9,949	23,446	...	72,441	1,11,256	1,83,697	...	1,83,697	3,72,000	1,39,600	1,83,697	...		
TOTAL		...	2,518	—1,106	39,943	—155	41,200	—933	...	9,949	23,446	...	73,662	1,11,256	1,84,918	...	1,84,918	3,84,500	1,46,400	1,83,697	1,221		
V.—PUNJAB	{ Amritsar-Pathankot	...	44	489	3,348	21,120	25,001	...	...	...	...	...	25,001	—20,155	4,846	...	4,846	...	7,000	...	4,846		
	{ Rajpura-Patiala (Bhatinda Extension)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000	...	...		
	{ Bhatinda-Bahawalpur Survey	26,522	...	...	...	...	26,522	...	...	...	...	...	26,522	—475	26,047	...	26,047	11,000	34,000	...	26,047		
TOTAL		26,522	44	489	3,348	21,120	51,523	...	...	...	...	...	51,523	—20,630	30,893	...	30,893	11,000	51,000	...	26,047		
VI.—BOMBAY	Bombay Provincial Surveys	—6,028	...	...	...	...	—6,028	...	...	...	...	...	—6,028	—347	—6,375	...	—6,375	...	...	—6,375	...		
TOTAL PROVINCIAL		95,655	2,53,231	18,13,806	14,52,265	7,47,184	43,62,141	64,578	1,51,219	16,51,197	2,96,060	—965	65,24,170	—8,50,170	56,74,000	18,59,187	38,14,813	38,66,400	39,09,100	2,24,003	1,62,364		
FOREIGN.																							
I.—BERARS	{ Amraoti	...	...	...	...	944	944	...	...	...	...	...	944	—315	629	...	629	—200	600	...	...		
	{ Khangaon	...	...	...	...	335	335	...	...	...	...	...	335	—749	—414	...	—414	—500	—400	...	...		
II.—CENTRAL INDIA	Bhopal	...	...	317	1,590	5,319	7,226	...	...	...	...	...	7,226	—31,516	—24,290	...	—24,290	1,87,000	—21,000	...	...		
III.—PUNJAB	Jammu-Kashmir, Kashmir Section	28,744	...	17,050	107	8,630	40,181	9,886	...	...	5,977	...	64,743	3,00,307	3,65,050	...	3,65,050	...	...	...	...		
IV.—BOMBAY	{ Bhavnagar-Gondal-Junagad Porbandar	...	...	2,885	—1,663	—46,019	—44,747	—17,905	...	—1,55,266	—6,784	...	—2,24,752	—14,398	—2,39,150	...	—2,39,150	1,09,000	—1,63,236	...	...		
	{ Bhavnagar-Gondal-Junagad-Porbandar, Jetalsar-Veraval Section	1,550	...	7,07,523	4,82,553	3,32,723	15,24,349	67,546	...	1,36,940	90,346	...	18,19,181	2,62,175	20,81,356	...	20,81,356	15,34,894	19,68,454	...	...		
	{ Bhavnagar-Gondal-Junagad-Porbandar, Dhoraji-Porbandar Section	2,543	...	4,83,202	53,450	94,613	6,83,808	34,664	...	63,900	71,155	...	8,03,527	11,83,277	19,86,804	...	19,86,804	...	22,82,518	...	...		
	TOTAL FOREIGN	27,837	...	12,10,977	5,36,037	3,96,445	21,71,296	93,640	...	45,574	1,60,694	...	24,71,204	16,98,781	41,69,985	...	41,69,985	18,30,194	45,32,573	...	...		

PROVINCIAL AND FOREIGN STATE RAILWAYS

Statement of Net Capital Outlay from Commencement of Operations to the end of the Official year 1888-89.

SUBSIDISED RAILWAYS.

88-89, and the

* 1881-82	Rs.	Rs.	Rs.
1882-83	"	"	4,149
1883-84	"	"	22,112
1884-85	"	"	96,400
	"	"	2,13,680
	"	"	48,803
	"	"	2,94,780
	"	"	71,622
Total	"	"	6,21,821
			1,46,680
			7,71,636

(Accompaniment to Accountant General's Note No. 178 R. of 1890.)

No. 6.

Statement of Net Capital Outlay on Imperial, Provincial, and Foreign State Railways and on Subsidised Railways, from Commencement of Operations to end of the Official Year 1888-89.

RAILWAYS.	Purchase of Lines.	Subsidy.	Amount of Capital over-drawn by Guaranteed Companies before purchase of Eastern Bengal and Sind, Punjab and Delhi Railways by the State.	FINAL HEADS OF ACCOUNT.																	Deduct—Value of stores received from Guaranteed Companies on purchase of Eastern Bengal and Sind, Punjab and Delhi Railways by the State.	Guaranteed interest plus exchange.	GRAND TOTAL.	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; also Guaranteed interest for Subsidised Railways.	Net Indian Outlay.	CLASSIFICATION OF TOTAL OUTLAY.							
				Preliminary Expenses.	Land.	Construction of Line.	Ballast and Permanent-way.	Stations and Buildings.	Warora Colliery Works.	Umari Colliery Works.	Total Construction Accounts.	Plant.	Steam Ferries.	Rolling Stock.	Establishment.	Loss by Exchange.	Losses on Stores.	Loss on Working Umari Colliery.	Total Final Heads of Account.	Suspense Accounts.						34—Construction of Protective Railways.	37—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	40—Subsidised Companies.	41—Miscellaneous Railways Expenditure.	42—Capital expenditure on State Railways not charged against Revenue.	50—Capital charges involved in redemption of liabilities.	Funds supplied by Native States.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial State Railways	14,91,74,650	...	28,70,470	1,01,65,021	41,59,041	15,27,10,986	12,83,80,062	4,16,76,799	11,51,886	3,50,275	49,06,39,190	1,35,87,271	10,06,777	5,83,22,574	3,40,68,133	1,55,20,669	33,573	66,813	61,32,45,000	2,96,00,852	48,36,651	...	63,83,34,762	28,17,33,910	35,66,00,852	2,93,39,970	5,13,73,432	...	64,11,338	48,63,95,969	6,48,14,053	...	
Provincial State Railways	1,56,97,840	...	4,24,483	19,21,824	50,64,099	3,13,15,839	3,68,13,442	1,48,14,914	...	...	10,60,52,441	31,68,944	17,53,090	1,54,53,926	89,21,666	32,69,448	...	...	13,86,19,515	35,87,156	7,27,879	...	14,14,78,792	4,46,10,840	9,68,67,952	...	63,32,479	...	12,75,513	13,38,70,800	...	...	
Subsidised Railways	...	6,12,768	...	...	23,19,769	...	...	...	...	...	29,32,537	...	...	...	21,099	...	...	...	29,53,636	...	...	9,00,952	38,54,588	7,30,564	31,24,024	...	...	38,54,588	...	...	...	...	
TOTAL	16,48,72,490	6,12,768	32,94,953	1,20,86,845	1,15,42,909	18,40,26,825	16,51,93,504	5,64,91,713	11,51,886	3,50,275	59,96,24,168	1,67,56,215	27,59,867	7,37,76,500	4,30,10,898	1,87,90,117	33,573	66,813	75,48,18,151	3,31,88,008	55,64,530	9,00,952	78,36,68,142	32,70,75,314	45,65,92,828	2,93,39,970	5,77,05,911	38,54,588	76,86,851	62,02,66,769	6,48,14,053	...	
Native State Railways	...	...	...	1,55,356	16,763	84,15,491	61,09,644	22,09,978	...	...	1,69,07,232	5,10,365	...	14,54,223	11,52,727	...	...	...	2,00,24,547	22,30,530	...	...	2,22,55,077	...	2,22,55,077	...	12,50,000	...	...	...	...	2,10,05,077	
GRAND TOTAL	16,48,72,490	6,12,768	32,94,953	1,22,42,201	1,15,59,672	19,24,42,316	17,13,03,148	5,87,01,691	11,51,886	3,50,275	61,65,31,400	1,72,66,580	27,59,867	7,52,30,723	4,41,63,625	1,87,90,117	33,573	66,813	77,48,42,698	3,54,18,538	55,64,530	9,00,952	80,59,23,219	32,70,75,314	47,88,47,905	2,93,39,970	5,89,55,911	38,54,588	76,86,851	62,02,66,769	6,48,14,053	2,10,05,077	

P. W. Dept.
3511/90

No. 191 A.—R.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

Calcutta, the 21st March 1890.

Capital Finance Accounts of State Railways for 1888-89.

Read—

The following note by Lieut.-Col. A. G. Begbie, R.E., Officiating Accountant General, Public Works Department, No. 178 R., dated 6th March 1890,

I beg to submit, for the information of the Government of India, a general note on the Capital Finance Accounts of State Railways (excluding the East Indian Railway) for 1888-89.

IMPERIAL STATE RAILWAYS.

2. The actual Indian expenditure of the year compares with the Budget and Revised Estimates as follows :—

	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.
34.—Construction of Protective Railways . . .	...	...	...
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	...	...	...
41.—Miscellaneous Railway Expenditure . . .	6,00,000	5,60,000	5,43,980
48.—Capital Expenditure on State Railways not charged against Revenue . . .	2,07,19,000	21,78,700*	6,68,564*
Total . . .	2,13,19,000	27,38,700	12,12,544

3. The total outlay of the year, English and Indian, was as follows :—

	Rs.
Indian outlay	12,12,544
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England	10,92,21,513
Total	11,04,34,057

Classified as under—

	Rs.
41.—Miscellaneous Railway Expenditure	5,43,980
48.—Capital Expenditure on State Railways not charged against Revenue	10,98,90,077
Total	11,04,34,057

* Reduction below Budget principally due to refund of Capital cost of the Sindia, and Katni-Umaria Railways, the sale of which was not provided for in the Budget.

4. The total outlay incurred on Imperial State Railways up to the end of the year has amounted to Rs. 63,95,84,762* as under—

	Rs.
Indian outlay	35,78,50,852
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England	28,17,33,910
Total	63,95,84,762

Classified as under—

	Rs.
34.—Construction of Protective Railways	2,93,39,970
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	5,26,23,432
41.—Miscellaneous Railway Expenditure	64,11,338
48.—Capital Expenditure on State Railways not charged against Revenue	48,63,95,969
50.—Capital charges involved in redemption of liabilities	6,48,14,053
Total	63,95,84,762

PROVINCIAL STATE RAILWAYS.

5. The actual Indian expenditure of the year, compared with the Budget and Revised Estimates, is as follows:—

	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	4,37,900	1,79,800	2,24,003
41.—Miscellaneous Railway Expenditure	83,000	1,90,000	1,62,364
48.—Capital Expenditure on State Railways not charged against Revenue	33,45,500	35,39,300	34,28,446
Total	38,66,400	39,09,100	38,14,813

6. The total outlay, English and Indian, was as under—

	Rs.
Indian outlay	38,14,813
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England	18,59,187
Total	56,74,000

Classified as under—

	Rs.
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	2,24,003
41.—Miscellaneous Railway Expenditure	1,62,364
48.—Capital Expenditure on State Railways not charged against Revenue	52,87,633
Total	56,74,000

* Includes Rs. 12,50,000 expended on the Imperial Section of the Bhopal Railway.

7. The total outlay on Provincial State Railways up to the end of the year has amounted to Rs. 14,14,78,792 as under—

	Rs.
Indian outlay	9,68,67,952
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England	4,46,10,840
Total	14,14,78,792

Classified as under—

	Rs.
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	63,32,479
41.—Miscellaneous Railway Expenditure	12,75,513
48.—Capital Expenditure on State Railways not charged to Revenue	13,38,70,800
Total	14,14,78,792

SUBSIDISED RAILWAYS.

8. A sum of Rs. 1,36,320 was expended during the year from Imperial funds on land taken up for Subsidised Railways, which compares as follows with the Budget and Revised Estimates of the year:—

	Rs.
Budget Estimate	1,75,000
Revised "	1,45,000
Actuals	1,36,320

9. The total outlay to date from Imperial funds on land for Subsidised Railways has amounted to Rs. 21,41,032.

10. A further outlay of Rs. 1,44,386 has also been incurred during the year from Provincial funds, on account of payments in connection with subsidy and land taken up for Subsidised Railways. The outlay compares as follows with the provision made in the Budget and Revised Estimates:—

	Rs.
Budget Estimate	1,47,150
Revised "	1,44,629
Actuals	1,44,386

11. The outlay to end of the year from Provincial funds in connection with Subsidised Railways has amounted to Rs. 8,12,604.

12. The Guaranteed interest paid in England in connection with Subsidised Railways, and the loss by exchange thereon, has been—

	Interest.	Exchange.	Total.
	Rs.	Rs.	Rs.
During the year	...	...	...
To end of the year	7,30,564	1,70,388	9,00,952

¹³
No 555 R of 21st April 1890.

~~820/5~~
Hm. 16.4.90 R 17.4.90