

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

BUDGET FOR 1921-22



DP:HI
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1921

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Appendix I.

**PRO FORMÂ ACCOUNT OF EXPENDITURE ON DELHI AND THE
DELHI PROVINCE.**

Prefatory Note.

I.—Scope of pro formâ account.

The following *pro formâ* account, with its supporting statements, exhibits the expenditure, initial and annual, on Delhi and the Delhi Province and also any receipts and savings which form a direct set-off to that expenditure. The account has been prepared in consultation with the Auditor General and carries his approval as regards both its form and its substantial completeness at the present date subject to the qualifications implied in the following prefatory remarks; it will be added to, or amplified later, if experience should show this to be necessary.

2. The main item of the account, as regards non-recurring expenditure, is the Delhi project proper, the figures for which appear against item 1 of Part I.—*Initial Outlay*. The principal recurring charge is that representing the expenditure in the new province, which appears as item 1 of Part II.—*Annual Expenditure*.

3. The account necessarily exhibits any expenditure occurring under the named heads, without qualification on account of contributory causes. It must, therefore, be clearly understood that the increase of expenditure, including that in the Delhi Province, is not wholly due to the change of Capital. Thus, an increase of the garrison at Delhi on strategic grounds had been already independently and strongly recommended to the Government of India by the Chief of the General Staff and endorsed by His Excellency the Commander-in-Chief in July 1911, before the transfer of the Capital had been officially proposed, and the construction of the accommodation of the troops already there had long been recognised as pressing. Similarly the recent advance in the policy relating to education and sanitation, particularly the latter, would, under any circumstances, have involved increased expenditure in this city. For practical purposes, these considerations must be ignored in the figured statements, as well as various similar points of minor pecuniary significance. The same principle will be applied to the Railway expenditure, *i.e.*, the cost of any remodelling of the railway system which is connected with the constitution of the new Capital will be exhibited in full in the *pro formâ* account. A wholly independent railway requirement, such as the permanent marshalling yard which will eventually replace the temporary yard now in use, will not be shown.

II.—Relation between the pro formâ account and the regular accounts.

4. A brief explanation is added below connecting the various items in the *pro formâ* account with the entries in the published accounts and estimates. Some further explanations are also to be found in the account itself and in its supporting statements.

5. The capital expenditure directly incurred on the construction of the new Imperial Capital at Delhi is shown in the regular accounts under the special head "56—Initial Expenditure on the new Capital at Delhi." The only other item of expenditure which will be recorded in the capital section of the regular accounts is that arising from diversions or re-arrangements of the railway system, which will appear under the head "53—State Railways." Item 1 of Part I of *pro formâ* account.

6. The initial expenditure incurred during the years 1911-12 and 1912-13 in connection with the provision of temporary accommodation for the Government of India at Delhi, pending the construction of the new Capital, has been treated, on the advice of the Auditor General, as a revenue charge, under a special minor head styled "Temporary Delhi" subordinate to the major head "41—Civil Works." Any non-recurring receipts which may eventually be obtained in connection with these temporary works, *e.g.*, from the sale of lands and buildings when no longer required by the Government of India, will be similarly credited under a special head subordinate to the major head "XXX—Civil Works." Item 2, *ibid.*
Item II, *ibid.*

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Items 1 and I of Part II of *pro formâ* account.

7. The remaining expenditure is mainly brought to account in one of two ways: either, first, as expenditure of the new Province; or secondly as departmental expenditure chargeable to the Department in which it is incurred.

8. The expenditure and receipts appertaining to the *quasi*-provincial administration of the Imperial area are brought to account in the same way as in the case of other minor administrations and are eventually published separately, like the figures for Coorg and Baluchistan, in an appendix to the Civil Estimates. But as the Civil Estimates are not published till late in the year, a special arrangement has been made by which the figures for the Delhi province under each major head are separately shewn in the various sections of the Financial Secretary's memorandum. It will be noted that any grants which may be specially given from Imperial revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and consequently, into the *pro formâ* account also, since they will appear as charges of the Delhi administration.

Items 3 (a) and III of Part I of *pro formâ* account.

9. Expenditure which does not appertain to provincial administration is recorded, as in the case of other provinces, under its appropriate departmental head in the regular accounts. Thus expenditure on the land and buildings required for the new Cantonment, and any corresponding receipts, appear under the Army and Military Works heads respectively, under both of which a special Delhi sub-head has been opened. Railway capital outlay has already been referred to. Railway revenue charges and receipts similarly come under the Railway account head. In these cases, the *pro formâ* account necessarily exhibits only initial expenditure and non-recurring receipts, as Military expenditure is not being permanently increased and the influence of the new Capital on the ordinary daily receipts and working expenses of the Railways cannot evidently be satisfactorily isolated. This latter consideration also applies to the case of Postal and Telegraph expenditure, which moreover represents ordinary administrative expenditure of the department, and is relatively insignificant in amount. For these reasons, in the case of this department neither the initial outlay nor the recurring receipts and expenditure have been included.

Items 4 to 7 and I and IV of Part I, and Items 2 and 3 and II to V of Part II of *pro formâ* account.

10. There are also a few items of expenditure and of actual receipt or of definite saving which are not recorded in the accounts of the Delhi Province or in the departmental accounts, but which it is necessary to take into consideration in calculating the expenditure on Delhi and the Delhi Province. Most of these are self-explanatory, but attention may be called to the intended treatment of the sale-proceeds of vacated lands and buildings at Calcutta (if any) and elsewhere. These will be credited under the major heads "XXXV—Miscellaneous" and "XXX—Civil Works", and the *pro formâ* account will take credit only for actual Imperial receipts. No account will be taken, in the statements themselves, of book transactions, or of the considerable savings obtained from the vacation of rented accommodation, *i.e.*, of relief in respect of rental payments which the Local Government obtains by giving up private buildings previously leased for provincial establishments, and moving the latter into offices formerly occupied by the Government of India. Any reference made to such saving will, therefore, be found in an explanatory footnote [See Part I, Note 5.]

Item I of Part I.

11. Outlay on stores and all other expenditure incurred in England under a capital head or as a revenue charge, which can be distinguished as appertaining to the construction of Delhi or to the administration of the Delhi Province, have been included in the *pro formâ* account.

PRO FORMÁ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

EXPENDITURE.				RECEIPTS.			
	Actual to end of 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.		Actual to end of 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
1. DELHI PROJECT: Capital outlay on permanent Delhi chargeable to Head "56" (for details see Statement I-A)	3,56,25	1,24,21	1,06,89	I.—Receipts which may be obtained on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move (for details see item I—B)	...	...	...
2. Temporary Delhi *	54,33	...	...	II.—Non-recurring receipts on account of Temporary Works	2	...	...
3. Initial expenditure of non-Civil Departments :—	68,98	6,47	17,51	III.—Recoveries on account of land or buildings vacated in the old Cantonment of Delhi ||	...	...	...
(a) Military services †	5,50	—14	3	IV.—Miscellaneous items	3,44	1,17	82
(b) Railways ‡							
4. Non-recurring grant to the Punjab Government in compensation for expenditure incurred on new headquarters buildings for the Commissionership transferred from Delhi §	1,36	...	...		
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere	2,03	...	...		
6. Special non-recurring monetary concessions to establishments of the Government of India and attached offices on the occasion of their first move to Delhi	332	69	68				
7. Miscellaneous items	4,79	80	1,21				
TOTAL	4,96,56	1,32,03	1,26,32	TOTAL	3,46	1,17	82
Total Expenditure to end of 1921-22	7,54,91			Total receipts to end of 1921-22	5,45		
Net expenditure to end of 1921-22	7,49,46						

*NOTE 1.—The head "Temporary Delhi" has been closed from 1st April 1913, subsequent expenditure being treated as part of the expenditure of the Delhi Province—see Part II of Account.

†NOTE 2.—The expenditure included under item 3 (a) is that relating to the formation of the new Cantonment. Its details are as follows:—

	To end of 1919-20.	Revised, 1920-21.	Budget, 1921-22.
Acquisition of land	13,10	...	...
Cost of buildings	49,45	5,92	15,66
Establishment charges	4,70	47	1,75
Tools and Plants	1,73	8	10
TOTAL	68,98	6,47	17,51

‡NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya.

§NOTE 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Delhi Audit Office and the cost of temporary establishments employed in the Secretariats in connection with the change of Capital.

||NOTE 5.—These heads will record only actual receipts obtained from the sale of the vacated buildings and land. As explained in paragraph 10 of the prefatory note, this procedure has the effect of excluding a substantial true saving in respect of rented accommodation. Thus from 1913-14 to 1919-20 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved Rs. 4,99,000 partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

PRO FORMÁ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees]

Expenditure.	Actuals, 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.	Receipts.	Actuals, 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
1. Expenditure of Delhi Province*	41,56	47,59	49,93	I.—Revenue of Delhi Province*	34,15	39,49	39,38
2. Compensatory assignment to Punjab Provincial revenues in respect of extra expenditure incurred in administering territories which have been transferred from the old Delhi district to the districts of Rohtak and Gurgaon . . .	13	13	13	II.—Assignment from Punjab Provincial revenues to Imperial on account of the creation of the new Province of Delhi, with effect from the 1st October 1912† .	1,91	1,91	1,91
3. Miscellaneous items . . .	15	17	20	III.—Saving under Calcutta house allowances‡ .	45	52	54
				IV.—Saving under hill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices.§ . . .	2,50	2,50	2,50
Total expenditure . . .	41,84	47,89	50,26	V.—Miscellaneous items . . .	3	3	3
Net expenditure . . .	2,80	3,44	5,90	Total receipts . . .	39,04	44,45	44,36

* NOTE 1.—The details of this item are given in Statement II-A.

† NOTE 2.—This assignment represents the amount by which the Provincial outlay on the Delhi area exceeded the Provincial revenue obtained therefrom prior to the constitution of the Imperial enclave, *i.e.*, the net expenditure incurred on that area of which the Local Government has now been relieved.

‡ NOTE 3.—The figures shown against item III will be subject to increase as additional offices are successively transferred from Calcutta to Delhi.

§ NOTE 4.—The figure shown against item IV is a minimum figure calculated once for all on the assumption that all offices or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been larger owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

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STATEMENT I.-A.

Details of Capital outlay on the Delhi Project working up to the total figures shown against item 1 in Part 1 of pro forma account.

[Figures in thousands of Rupees.]

Items.	Actuals up to end of 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
<i>A.—Salaries and allowances</i>	40,63	...	13,51
<i>B.—Travelling allowances of Officers and Establishment</i>	3,51	...	1,03
<i>C.—Supplies, Services and Contingencies</i>	2,49	...	74
<i>Deduct—Credits due from other heads</i> . . . . .	...	...	3,97
Total A. B. and C.	46,63	...	11,31
<i>D.—Works Expenditure—</i>			
(i) Buildings	1,12,52	...	31,44
(ii) Communications	7,85	...	2,00
(iii) Miscellaneous Public Improvements	4,35	...	2,00
(iv) Electric Light and Power . . . . .	...	...	14,50
(v) Irrigation	1,21	...	14,18
(vi) Sanitation including water-supply, drainage and sewage	21,25	...	10,66
(vii) Purchase of tools and plant	33,13	...	1,00
(viii) Stock and Suspense	28,88	...	50
(ix) Miscellaneous items	53,97	...	4,41
(x) Maintenance during construction	17,48	...	9,00
(xi) Railway Division	7	...	50
<i>E.—Acquisition of land</i>	34 78	...	
<i>F.—Other Miscellaneous expenditure</i>	6	...	
Adjustment for exchange on outlay in England . . . . .	...	...	6,89
<i>Deduct—Receipts on Capital Account</i>	-8,98	...	- 1,50
Total	3,56,25	1,24,21	1,01,89

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands of Rupees.]

RECEIPTS.				EXPENDITURE.			
Major heads of Account.	Actuals, 1919- 20.	Revised Esti- mate, 1920- 21.	Budget Esti- mate, 1921- 22.	Major heads of Account.	Actuals, 1919- 20.	Revised Esti- mate, 1920- 21.	Budget Esti- mate, 1921- 22.
I.—Customs	45	63	63	2 Taxes on Income	6	4	4
II.—Taxes on Income	8,08	13,73	13,73	5. Land Revenue	1,23	1,47	1,36
IV.—Opium	14	15	15	3. Excise	12	12	12
V.—Land Revenue	3,50	4,11	4,08	7. Stamps—			
VI.—Excise	6,21	6,23	6,23	A. Non-Judicial	9	13	10
VII.—Stamps—				B. Judicial	1	1	1
A. Non-Judicial	2,50	3,43	3,43	9. Registration	11	12	11
B. Judicial	3,26	3,77	3,77	15. Miscellaneous Irrigation Ex- penditure—Civil	1	2	4
IX.—Registration	38	47	45	22. General Administration—			
XIV.—Irrigation works for which no capital accounts are kept	1	3	3	A. Heads of Provinces	81	1,08	2,37
XVI.—Interest	25	23	20	C. Secretariat	3	7	6
XVII.—Administration of Justice	26	25	24	23. Audit*	22	51	25
XVIII.—Jails and convict settle- ments	22	12	13	24. Administration of Justice	1,32	1,98	1,81
XIX.—Police	15	21	19	25. Jails and Convict settlements	79	91	92
XXI.—Education	15	15	12	26. Police	5,53	6,71	6,90
XXII.—Medical	5	6	6	28. Ecclesiastical	18	17	21
XXVI.—Miscellaneous Depart- ment	19	24	23	29. Political	4	3	1
XXX.—Civil Works—				30. Scientific Department	3	22	20
Civil	1	...	...	31. Education	2,98	3,41	4,55
Departmental	1,62	1,20	1,20	32. Medical	2,89	3,03	3,01
*XXXIII.—Receipts in aid of Superannuation	5	5	5	33. Public Health	50	2,07	1,31
XXXIV.—Stationery and Printing	6	6	8	34. Agriculture	23	27	29
XXXV.—Miscellaneous	6,61	4,28	4,28	37. Miscellaneous Department	3	4	..
				41. Civil Works—			
				Civil	39	4,07	6
				Departmental	15,60	12,90	16,99
				44. Territorial and Political Pen- sions	42	52	51
				45. Superannuation allowances, etc.	2,51	2,52	2,52
				46. Stationery, etc.	18	11	18
				33. Currency	1	3	3
				47. Miscellaneous	3,21	3,63	4,64
				Total	40,08	46,19	48,60
				Special Addition—			
				41. Civil Works, Viceregal Estates, Delhi.	1,43	1,40	1,33
					41,56	47,59	49,93
Total	34,15	39,49	39,38				

* Exclusive of the portion of the cost of the Delhi Audit Office, debitable to Part I.

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APPENDIX II.

COMMERCIAL AND FINANCIAL STATISTICS.

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COMMERCIAL AND
Table I.—

	1912-1913.	1913-1914.	1914-1915.
Recorded revenue compared with recorded expenditure excluding Capital Expenditure on Railways, Irrigation works, Telegraphs and the Delhi Capital not charged against Revenue—			
Surplus R	4,66,14,510	3,46,86,345	2,67,79,050
Deficit . . . . .	...	...	...
Capital Expenditure on Railways and Irrigation Works not charged against Revenue R	15,33,18,360	17,64,81,930	17,44,95,510
Capital outlay on the Indian Postal and Telegraph Department not charged against Revenue R	...	...	...
Initial Expenditure on new Capital at Delhi R	17,23,410	67,07,010	54,05,415
India's Financial Contribution to the War R	...	...	...
Net Public Debt incurred R	4,40,64,585	17,73,000	4,09,09,410
Net Public Debt incurred, including Capital transactions with Railway Companies R	3,56,00,865	4,20,20,660	8,53,16,620
Value of commodities exported, excluding Gold and Silver R	2,46,21,80,000	2,49,00,70,000	1,82,17,60,000
Ditto imported, ditto ditto R	1,66,63,00,000	1,91,30,80,000	1,44,93,10,000
Excess of Exports over Imports, excluding Gold and Silver R	79,58,80,000	57,69,90,000	37,24,50,000
Net Imports of Gold R	34,00,10,000	23,32,40,000	7,64,70,000
Ditto of Silver R	17,19,90,000	13,03,30,000	8,87,20,000
TOTAL NET IMPORTS OF GOLD AND SILVER R	51,20,00,000	36,35,70,000	16,51,90,000
Excess of Exports over Imports including Gold and Silver R	23,38,80,000	21,34,20,000	20,72,60,000
Secretary of State's Bills sold (Rupees) R	38,49,88,178	\$ 46,59,68,715	\$ 11,61,88,392
Sterling Equivalent received £	25,759,706	\$ 31,200,827	\$ 7,748,112
Silver coined at the Indian Mints R	19,53,69,944	13,15,68,537	2,17,95,335
Maximum price in pence of an oz. troy, standard Silver in London	29½ (3rd December).	28½ (22nd September).	27½ (30th Apl.).
Minimum ditto ditto	26½ (25th March)	25½ (1st December).	22½ (13th and 14th Novr.).
Average Exchange upon Secretary of State's Bills sold per rupee	1s. 4.058d.	1s. 4.070d.	1s. 4.004d.
Fixed rate of Exchange for the adjustment of transactions between the Indian and Imperial Treasuries	1s. 4d.	1s. 4d.	1s. 4d.
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	8 (from 9th Jan. to 12th Feb.).	7 (1st to 16th Apl. and 13th Nov. 1913 to 18th Mar. 1914).	6 (1st to 30th Apl. and 5th Nov. to 31st Dec. 1914 and 1st Jan. to 31st March 1915).
Minimum rate of discount on Loans on demand at the Bank of Bengal, Calcutta	3 (from 11th July to 11th Sept.).	3 (3rd July to 6th Aug.).	3 (9th July to 5th Aug.).
Maximum rate of discount at the Bank of England	5 (17th October 1912 to 31st March 1913).	5 (1st to 16th April and from 2nd October 1913 to 7th January 1914).	10 (from 1st to 5th Aug. 1914).
Minimum ditto ditto	3 (9th May to 28th August).	3 (29th January to 31st March 1914).	(from 1st Apl. to 29th July).
Maximum Government balances at the three Presidency Banks R	5,65,10,000 (Mar.)	6,18,88,000 (Oct.)	10,12,86,000 (Aug.)
Minimum ditto ditto R	4,00,35,000 (Apl.)	4,85,95,000 (May)	4,84,03,000 (Nov.)
Maximum price in Calcutta of 5 per cent. War Loan 1929—47 . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in Calcutta of 5 per cent. income-tax free loan 1945—55 . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in Calcutta of Government 3½ per cent Rupee Securities (Guaranteed)	97—2 (3rd to 6th May).	96—12 (19th and 21st July).	96—1 (from 14th to 15th and 17th to 25th July 1914).
Minimum ditto ditto	94—12 (3rd & 6th Jan.).	94—14 (13th & 17th Oct.).	91—8 (13th to 31st March).
Maximum price in Calcutta of 3 per cent Rupee Securities	83—0 (7th May to 14th Oct.).	83—0 (2nd to 4th Sept. 1913 and from 26th Feb. to 31st March 1914).	83 (1st April to 4th Aug. 1914).
Minimum ditto ditto	82—0 (1st to 24th Apl. & 24th Oct. 1912 to 31st March 1913).	82—0 (1st Apl. to 26th Aug.).	77 (31st Aug. to 3rd Sept. 1914).
Maximum amount outstanding on London Register of Rupee Securities encased for Interest Drafts R	11,64,68,000 (Apl.)	11,11,03,000 (Apl.)	9,95,58,000 (Apl.)
Minimum ditto ditto R	11,13,26,000 (Jan.)	10,08,23,000 (Mar.)	9,73,00,000 (Mar.)
Maximum price in London of 3½ per cent (Rupee Securities in Gold)	64½ (May)	64½ (Feb.)	63½ (May)
Minimum ditto ditto	63½ (Mar.)	63½ (Apl.)	63 (July)
Maximum price in London of India 3½ per cent Stock	94½ (Apl.)	93½ (Jan.)	90½ (Apl.)
Minimum ditto ditto	89 (Mar.)	84½ (Jan.)	80½ (Mar.)
Maximum price in London of India 3 per cent Stock	80½ (Apl.)	80½ (Jan.)	77½ (Apl.)
Minimum ditto ditto	75 (Mar.)	71½ (Dec.)	69½ (Mar.)
Maximum price in London of India 2½ per cent Stock	67½ (Apl.)	66½ (Feb.)	64 (Apl.)
Minimum ditto ditto	62½ (Mar.)	59½ (Jan.)	58 (Jan.)
Maximum Government Paper Currency outstanding R	68,97,78,000 (Mar.)	69,89,84,000 (July)	75,44,53,000 (July)
Minimum ditto ditto R	58,33,57,000 (Apl.)	61,79,95,000 (Sept.)	59,54,67,000 (Feb.)
Number of Post Office Savings Banks	9,460	9,824	10,161
Number of accounts in Post Office Savings Banks	1,566,860	1,638,725	1,644,074
Amount deposited in Savings Banks R	20,61,14,503	23,16,75,467	14,89,26,323
Average of each deposit	131.55	141.38	90.58
Net addition to deposits R	1,71,29,064	2,55,60,964	—8,7,49,144

§ Include remittances of the Gold Standard Reserve.

dix II.

FINANCIAL STATISTICS
Miscellaneous.

1915-1916.	1916-1917.	1917-1918.	1918-1919.	1919-1920.	1920-1921, Revised.	1921-1922, Budget.
1,78,29,915	11,21,72,550	12,18,06,110	5,78,03,135	23,65,28,835	12,93,26,000	71,00,000
8,38,35,975	3,57,66,465	5,91,66,825	7,64,13,315	14,42,99,228	25,15,65,000	17,84,70,000
49,69,110	36,64,455	37,58,145	42,86,895	50,35,427	1,24,21,000	1,00,00,000
...	...	1,50,00,000	...	...	...	1,06,89,000
3,56,97,510	11,56,72,820	1,73,76,00,090	11,47,30,575	8,90,70,517	60,52,32,000	-2,53,76,000
87,0,82,920	11,24,45,190	1,72,84,25,100	10,21,76,220	8,22,61,939	59,93,14,000	-2,55,29,000
1,99,48,00,000	2,47,31,10,000	2,44,89,50,000	2,55,32,00,000	(b) 3,32,75,80,000	(b) 2,47,11,90,000	
1,33,10,90,000	1,60,24,90,000	1,64,35,50,000	1,88,56,20,000	(b) 2,21,70,20,000	(b) 3,20,46,80,000	
61,31,10,000	87,06,20,000	80,54,00,000	66,75,80,000	1,11,05,60,000	(c) -73,34,90,000	
†-1,10,90,000	13,23,50,000	25,17,80,000	†-5,56,40,000	36,33,00,000	(b) 7,03,2,000	
4,83,00,000	18,80,00,000	19,04,20,000	67,91,90,000	29,22,90,000	(b) 3,33,00,000	
3,72,10,000	32,03,50,000	44,22,00,000	62,35,50,000	64,55,90,000	(b) 1,36,20,000	
57,59,00,000	55,02,70,000	36,82,00,000	4,40,30,000	45,49,70,000	(c) -83,71,10,000	
\$50,36,57,471(a)	\$49,04,34,364(a)	\$50,63,87,176(a)	(a) 28,65,41,000	34,54,98,000	...	
\$20,354,517(a)	\$32,998,095(a)	\$34,880,682(a)	(a) 20,946,314	31,226,219	...	
1,82,02,199	30,77,07,326	23,87,07,287	52,05,35,309	37,72,19,757	3,32,30,026	
28½ (31st March 1916.)	38½ (13th Feby. 1917.)	55 (21st to 24th Sept. 1917.)	50 (28th March 1919.)	89½ (11th Feb. 1920.)	72½ (7th April 1920.)	
22½ (5th Aug. 1915.)	28½ (10th July 191.)	36½ (13th to 17th April 1917.)	45½ (8th to 10th Apl. 1918.)	48½ (4th April and 6th May 1919.)	31½ (4th March 1921.)	
ls. 4-087d.	ls. 4-148d.	ls. 4-536d.	ls. 5-544d.	ls. 9-691 d.	...	
ls. 4d.	ls. 4d.	ls. 4d. and ls. 5d.	ls. 5d. and ls. 6d.	ls. 6d., ls. 8d., 2s., 2s. 4d., and 2s. 9d.	2s. 8d., 2s. 4d., 2s. 2½d., 2s. 1s. 11d., ls. 10½d., ls. 8½d., ls. 5½d., ls. 6d., & ls. 4½d.	
8 (20th Jan. 1916 to 31st March 1916.)	8 (1st to 13th April 1916 and 9th Nov. 1916 to 21st Feb. 1917.)	6 (1st April to 6th Sept. 1917 and 3rd Jany. to 31st March 1918.)	7 (16th Jan. to 26th Mar. 1919.)	7 (12th to 31st Mar. 1920.)	7 (1st Apl to 9th June 1920, 18th Nov. 1920, to 28th Feb. 1921.)	
5 (2nd June to 22nd Sept.)	5 (22nd June to 13th Sept.)	5 (7th Sept. 1917 to 2nd Jany. 1918.)	5 (23rd May to 6th Nov. 1918.)	5 (5th June 1919 to 14th Jan. 1920.)	5 (1st July to 3rd Nov. 1920.)	
5 (1st Apl. 1915 to 31st Mar. 1916.)	6 (13th July 1916 to 17th Jany. 1917.)	5½ (2nd to 4th April 1917.)	5 (1st Apl. 1918 to 31st Mar. 1919.)	6 (6th Nov. 1919 to 31st Mar. 1920.)	7 (15th April 1920 to 28th Feb. 1921.)	
8,87,07,000 (Aug.)	10,11,86,000 (Mar)	22,65,24,000 (June)	18,60,47,000 (Sept.)	18,26,33,000 (Feb.)	20,38,41,000 (July)	
4,42,76,000 (Nov.)	4,84,33,000 (May)	7,37,68,000 (Nov.)	6,54,89,000 (Apl.)	7,04,52,000 (Sept.)	6,42,34,000 (Nov.)	
...	...	...	93	95	80	
...	...	...	90	90	77	
...	...	...	...	95½ to 96	95½ to 95	
...	...	...	...	...	78½	
93-2 (5th to 11th June 1915.) (d)	82 (7th and 11th to 14th April 1916.)	70 (6th to 14th Sep. and 31st Oct. 1917 to 7th Feb. 1918.)	81 (7th to 21st Nov. 1918.)	71 (1st April to 17th May.)	60 (1st to 16th April 1920 and 5th to 15th January 1921.)	
79½ (23rd Dec. 1915 to 6th Jan. 1916.)	69 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	67 (20th June to 24th Aug. 1917.)	65 (3rd May to 24th June 1918.)	60 (27th Feb. to 31st Mar. 1920.)	52 (1st Nov. to 22nd Dec. 1920.)	
80 (1st Apl. to 28th June 1915.)	70 (6th to 20th April 1916.)	60 (6th to 14th Sep. and 31st Oct. to 16th March 1918.)	69 (5th to 22nd Nov. 1918.)	62 (1st April to 17th May.)	50 (1st April to 5th Oct. 1920 and 5th to 15th January 1921.)	
67½ (23rd Dec. 1915 to 6th Jan. 1916.)	59 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	57 (20th June to 24th Aug. 1917.)	58 (11th Apl. to 24th June 1918.)	50 (27th Feb. to 31st Mar. 1920.)	42 (1st Nov. to 22nd Dec. 1920.)	
9,66,98,000 (Apl.)	8,76,76,000 (Apl.)	8,06,95,000 (Apl.)	8,17,24,000 (Mar.)	8,16,74,000 (Apl.)	6,65,19,000 (Apl.)	
8,81,17,000 (Dec.)	8,30,42,000 (Mar.)	7,47,56,000 (March)	7,34,70,000 (July)	7,43,58,000 (Dec.)	6,13,12,000 (Sep.)	
No quotation.	No quotation.	52	54	74	63½	
82½ (May.)	80½	44½	44	49½	33½	
80½ (Apl.)	62½	69½	74	69½	61	
70½ (Apl.)	61½	61½	62	54½	51½	
69½ (Apl.)	69½	60½	64	60½	53	
59½ (Apl.)	55½	53	53½	47½	43½	
59½ (Apl.)	57½	50	53½	50½	43	
57 (May.)	47	45½	44½	40	37½	
68,06,10,000 (July)	86,37,52,000 (Mar.)	1,14,76,87,000 (Oct.)	1,53,46,48,000 (Mar.)	1,85,14,79,000 (Jan.)	1,70,73,89,000 (April)	
63,24,42,000 (Apl.)	65,46,90,000 (Apl.)	82,72,35,000 (Apl.)	1,05,96,05,000 (Apl.)	1,53,72,07,000 (April)	1,57,62,82,000 (Sept.)	
10,386	10,421	10,975	10,587	10,670		
1,660,424	1,647,419	1,637,600	1,677,407	1,760,442		
15,32,12,517	16,59,53,401	16,58,46,470	18,82,44,749	21,34,84,628		
92-27	100-73	101-27	112-22	121-26		
42,86,194	1,27,40,834	-1,06,931	2,23,98,279	2,52,39,737		

(a) Include remittance of the Currency Department. (b) Figures for 11 months (April to February). † Represents net exports of gold. (c) Net imports.

Appendix II.

Commercial and Financial Statistics.

Table II.— Capital Expenditure on State Railways in 1919-1920, and Estimated Expenditure on such works in 1920-1921 and 1921-1922, and to end of 1921-1922.

RAILWAYS.	To end of 1918-1919.	Accounts, 1919-1920.	Revised Estimate, 1920-1921.	Budget Estimate, 1921-1922.	To end of 1921-1922.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.								
State Railways Worked by State.								
Aden Railway	3,88,701	2,36,907	3,85,000	5,00,000	15,10,608	...	...
Delhi (new Capital) Railway Works scheme.	...	...	3,50,000	8,06,000	11,56,000	...	...
Eastern Bengal	32,64,04,568	-1,40,19,138	1,80,08,000	1,07,84,000	36,92,15,706	...	...
Frontier Railway Reserve Material . .	5,52,925	21,50,717	31,84,000	...	58,67,842	...	...
Jodhpur-Hyderabad (British Section)	45,46,806	26,622	47,000	42,000	46,62,424	...	...
North Western	77,85,13,946	3,01,19,627	2,82,51,000	1,53,63,000	85,22,47,573	...	...
Nuskh Extension	2,65,88,852	36,76,640	-5,29,000	3,22,000	3,00,08,492	...	...
Oudh and Rohilkhand	12,39,40,443	45,84,858	54,04,000	42,46,000	13,81,75,301	...	...
Stores	1,38,053	-1,01,56,856	...	...	-1,00,18,893	...	...
Total undischarged liability involved in the purchase by the State of the capital of the old Guaranteed Railway Com- panies.	25,13,14,850	-27,18,200	-21,47,000	-32,40,000	24,32,09,650	...	...
	1,51,23,39,144	4,19,39,453	5,29,33,000	2,88,23,000	1,63,60,34,597	...	...
LINES IN ABEYANCE.								
Bilaspur-Etawah	75,132	...	...	...	75,132			
Nagpur-Chhattisgarh (Depreciation Account).	6,57,038	...	...	...	6,57,038			
Ranaghat-Bhagwangola	3,02,450	...	...	...	3,02,450			
Petroleum Operations, Baluchistan . .	1,19,187	...	...	...	1,19,187			
Southern Mahratta (Depreciation on works, etc.)	5,27,071	...	...	...	5,27,071			
Umari Colliery	1,82,672	...	...	...	1,82,672			
Vizagapatam-Raipur	2,45,035	...	...	...	2,45,035			
Warora Colliery	10,41,415	...	...	...	10,41,415	...	...
TOTAL LINES IN ABEYANCE	31,50,000	...	...	...	31,50,000			
TOTAL STATE RAILWAYS WORKED BY STATE	1,51,54,89,144	4,19,39,453	5,29,33,000	2,88,23,000	1,63,91,84,597			

Appendix II—continued.

RAILWAYS	To end of 1918-1919.	Accounts, 1919-1920.	Revised Estimate, 1920-1921.	Budget Estimate, 1921-1922.	To end of 1921-1922.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.								
State Railways Worked by Companies.								
Agra-Delhi Chord	1,48,95,780	27,361	1,11,000	6,50,000	1,56,84,141	...	...
Ahmedabad-Dholka (earthwork, etc.)	59,900	...	...	...	59,900	...	...
Assam-Bengal (including Chittagong Port)	15,77,42,151	51,61,533	58,47,000	30,00,000	17,17,50,684	...	...
Ditto (Land)	56,22,290	5,427	66,000	...	56,98,717	...	...
Ditto Interest	46,52,190	...	...	...	46,52,190	...	...
Baran-Kotah	49,50,687	...	...	50,000	50,00,687	...	...
Bengal-Nagpur Railway	42,54,86,742	2,68,67,450	3,57,60,000	2,14,70,000	50,95,84,192	...	...
Bezwada Extension	12,49,908	465	59,000	40,000	13,49,373	...	...
Bhopal	41,30,903	24,269	3,13,000	1,00,000	45,68,172	...	...
Bombay, Baroda and Central India	32,32,95,847	1,07,07,845	1,95,92,000	1,16,69,000	26,52,64,692	...	...
Burma	17,75,15,073	5,41,260	39,40,000	43,55,000	18,63,51,333	...	...
Burma Railway Extensions	2,18,47,138	33,025	2,84,000	1,30,000	2,22,94,163	...	...
Cawnpur-Banda	80,40,667	71,639	60,000	2,00,000	83,72,356	...	...
Coonoor-Ootacamund	43,06,080	1,264	5,88,000	91,000	49,86,344	...	...
Dharmapuri Hosur Extension	21,30,509	...	...	...	21,30,509	...	...
Dhone-Kurnool	10,18,342	...	...	5,000	10,23,342	...	...
East Indian	39,00,93,815	4,52,18,333	3,17,88,000	2,44,07,000	49,15,07,148	...	...
Great Indian Peninsula Railway System	27,64,97,684	1,49,85,666	2,69,54,000	1,82,03,000	33,66,40,350	...	...
Lucknow-Bareilly	1,30,76,891	6,81,555	2,19,000	2,37,000	1,42,14,446	...	...
Madras and Southern Mahratta Railway	24,22,92,163	1,10,50,119	1,89,07,000	81,95,000	23,04,44,282	...	...
Rohilkund and Kumaon Railway (Ganges bridge)	76,416	...	...	...	76,416	...	...
South Bihar	67,59,081	...	...	...	67,59,081	...	...
South Indian	9,59,12,961	13,36,783	94,65,000	54,04,000	11,21,18,744	...	...
Southern Shan States (Thazi Aungban)	1,53,77,679	-1,20,767	7,000	2,29,000	1,54,92,912	...	...
Tinnevely Quilon (British Section)	43,67,536	354	10,000	20,000	43,97,890	...	...
Ditto (Indian State Section)	1,18,59,126	2,020	5,15,000	5,70,000	1,29,46,146	...	...
Tirhoot Railway and Extensions	7,93,35,468	12,45,553	24,33,000	10,23,000	8,45,37,021	...	...
Total undischarged liability involved in the purchase by the State of the capital of the old Guaranteed Railway Companies.	1,02,88,00,620	-1,18,73,200	-93,70,000	-1,41,37,000	99,34,20,420	...	...
Total State Railways worked by Companies	3,32,18,93,647	10,59,68,004	14,75,48,000	8,59,11,000	3,66,13,20,651	...	...
TOTAL OPEN LINES	4,83,73,82,791	14,79,07,457	20,04,81,000	11,47,34,000	5,30,05,05,248	...	...

Appendix II—continued.

RAILWAYS.	To end of 1918-1919.	Accounts, 1919-1920.	Revised Estimate, 1920-1921.	Budget Estimate, 1921-1922.	To end of 1921-1922.	Sanctioned Outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TOTAL OPEN LINES brought forward	4,83,73,82,791	14,79,07,457	20,04,81,000	11,47,34,000	5,30,05,05,248	...	...
LINES UNDER CONSTRUCTION.								
State Railways worked by State.								
Kaur Kirgi	...	...	15,39,000	52,000	16,21,000	...	...
Khyber Railway	...	...	16,80,000	45,20,000	62,00,000	...	...
Tank Murtaza	11,56,260	5,26,903	4,50,000	...	21,38,163	19,51,835	...	
State Railways worked by Companies.								
Amda Jamda	...	3,52,663	25,00,000	25,00,000	53,52,663	73,17,636	19,64,973	
Aungban Heho	3,04,598	3,87,638	6,52,000	...	13,44,236	*	...	
Bokaro Ramgarh Extension—	...	...	...	...	...	...	...
East Indian Railway share	...	...	1,00,000	3,00,000	4,00,000	...	...
Bengal Nagpur Railway share	...	...	1,00,000	3,00,000	4,00,000	...	...
Bombay Harbour Branch Extension	36,52,239	—72,917	1,03,000	10,00,000	46,82,322	71,97,901	25,15,579	
Vizagapatam Harbour	...	...	10,00,000	...	10,00,000	*	...	
Itarsi-Nagpur and branch to Pench Valley	...	...	...	...	...	...	...
Coalfields	2,69,53,644	2,65,700	4,66,000	10,00,000	2,86,85,344	2,85,15,862	...	
Kasta Branch	...	...	12,13,000	4,37,000	16,50,000	17,13,285	63,285	
Onlajori Badampahar Branch	...	3,93,021	9,10,000	3,24,000	16,27,021	18,64,640	2,37,619	
Parvatipore Singapore Road	2,68,265	21,219	30,000	...	3,19,484	2,50,42,000	2,47,22,516	
Pinmana Magwe	80,241	84,649	—1,65,000	...	—110	...	...
Majri Rajpur	...	...	25,000	10,00,000	10,25,000	†	...	
Dholka-Dhanduka	...	...	14,50,000	5,00,000	19,50,000	*	...	
Total Lines under construction	3,24,15,247	19,58,876	1,20,53,000	1,19,63,000	5,83,90,123	...	...
Reserve	...	...	...	59,26,000	59,26,000	...	...
Exchange	—62,71,989	—2,41,11,266	+ 2,62,97,000	+ 2,81,56,000	+ 2,40,69,745	...	...
Deduct Lapses anticipated	...	...	—50,00,000	...	—50,00,000	...	...
TOTAL	4,86,35,26,049	12,57,55,067	23,38,31,000	16,07,79,000	5,38,33,91,116			
Provincial—								
Jorhat	10,91,313	28,080	...	...	11,19,393	...	...
United Provinces—Resin distillery	1,01,592	76,169	...	...	1,77,761	...	...
Burma	...	...	...	...	...	...	...
GRAND TOTAL	4,86,47,18,954	12,58,59,316	23,38,31,000	16,07,79,000	5,38,51,88,270			

* Revised Estimates are awaited.
† Estimate has not yet been sanctioned by the Secretary of State.

Appendix II—continued.

RAILWAYS.	To end of 1918-1919.	Accounts, 1919-1920.	Revised Estimate, 1920-1921.	Budget Estimate, 1921-1922.	To end of 1921-1922.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grand Total brought forward	4,86,47,18,954	12,58,59,316	23,38,31,000	16,07,79,000	5,38,51,88,270			
Distributed as under—								
CAPITAL EXPENDITURE ON RAILWAYS (not charged to Revenue)—								
53. Construction of Railways	3,44,37,54,585	14,03,43,467	24,53,48,000	17,81,53,000	4,00,76,05,052			
Total undischarged liability involved in the purchase by the State of the Capital of the Old Guaranteed Railway Companies.	1,28,01,15,470*	—1,45,91,400	—1,15,17,000	—1,73,77,000	1,23,66,30,070			
CAPITAL EXPENDITURE ON RAILWAYS (charged to Revenue)—								
13. Construction of Railways—								
Central	13,32,56,749	...	...	...	13,32,56,749			
Provincial	75,92,150	1,04,249	...	...	76,96,399			
Total as above	4,86,47,18,954	12,58,59,316	23,38,31,000	16,07,79,000	5,38,51,88,270			

Class and name of Railway.	Total initial liabilities.	DEDUCT.		Total undischarged liabilities.
		Amount redeemed by annuities.	Amount redeemed by sinking fund.	
State Railways worked by the State—				
Eastern Bengal Railway	4,92,01,450	53,18,750	24,60,880	4,14,21,820
North Western Railway	14,00,95,290	1,60,43,730	2,02,37,220	10,38,14,340
Oudh and Rohilkhand Railway	10,33,60,490	...	...	10,33,60,490
Total	29,26,57,230	2,13,62,480	2,26,98,100	24,85,96,650
State Railways worked by the Company—				
Bombay, Baroda and Central India Railway	14,48,04,460	...	...	14,48,04,460
East Indian Railway	37,50,75,160	5,26,98,280	3,43,11,350	23,75,65,530
Great Indian Peninsula Railway	47,51,06,680	8,39,53,130	...	39,11,53,550
Madras and Southern Mahratta Railway	14,98,43,580	1,31,65,270	...	13,64,78,310
South Indian Railway	5,69,25,570	...	...	5,69,25,570
Total	1,20,15,55,450	14,98,16,080	3,43,11,350	1,01,69,27,430
GRAND TOTAL	1,49,42,12,680	17,11,79,160	5,75,09,450	1,26,55,24,070*

STATE RAILWAYS WORKED BY THE STATE.

Appendix II—continued.

Commercial and Financial Statistics.

Table III.—Gross receipts, working expenses, and net receipts of State Railways for five years ending 1919-1920, with Revised Estimates for 1920-1921 and Budget Estimates for 1921-1922.

(Omitting 000, except in Accounts.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
	1915-1916.	1916-1917.	1917-1918.	1918-1919.	1919-20.		
Open mileage at beginning of year	M. 26,869	M. 26,433	M. 26,572	M. 26,464	M. 26,106	M. 26,536	M. 26,725
Gross Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAY WORKED BY THE STATE.							
Aden Tramway	14,472	1,53,579	1,43,485	2,00,020	1,20,109	3,00	3,00
Eastern Bengal	3,53,38,268	3,70,21,485	3,48,74,771	3,82,07,444	4,45,45,072	4,65,00	5,25,00
North Western	8,39,36,357	9,66,56,409	12,24,77,224	12,46,94,829	12,32,80,625	12,85,00	13,72,00
Oudh and Rohilkhand	2,26,21,042	2,61,76,455	2,82,00,370	3,29,48,935	3,14,64,244	3,10,00	3,30,00
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	67,98,442	68,86,463	72,64,284	79,08,099	1,04,20,975	1,04,00	1,20,00
Bengal-Nagpur	4,47,61,637	5,09,20,784	5,58,76,074	6,19,41,370	6,59,31,392	6,45,00	7,00,00
Bezwada Extension	4,58,138	4,89,673	5,13,179	5,22,461	5,47,023	5,70	6,00
Bombay, Baroda and Central India System	6,75,24,853	7,52,69,779	8,02,80,536	9,46,92,452	9,67,12,806	10,12,00	10,75,00
Burma	2,00,98,744	2,21,87,251	2,20,65,877	2,63,70,481	2,97,14,049		
Burma Railway Extensions	17,57,133	20,69,109	20,58,705	25,45,496	27,14,727	3,25,00	3,54,00
Southern Shan States	3,39,165	3,38,109	4,39,884	4,80,827	5,29,400		
East Indian	10,60,08,844	11,02,01,205	11,61,42,477	13,43,96,239	13,25,76,404	14,05,00	14,70,00
Great Indian Peninsula including Indian Midland	9,01,17,305	9,67,50,475	10,55,60,401	11,88,02,697	12,60,42,370		
Agra-Delhi Chord	28,84,018	30,47,574	33,67,179	44,50,953	46,98,873	13,70,00	14,50,00
Bhopal	6,58,689	7,87,907	9,94,950	11,16,515	11,00,906		
Baran-Kotah	2,21,240	2,43,097	1,61,978	1,83,314	1,88,936		
Cawnpore-Banda	4,05,258	3,68,286	3,08,939	3,20,819	3,73,187		
Jodhpur-Hyderabad (British Section)	11,39,522	13,81,452	19,53,656	19,90,444	15,81,739	18,00	20,00
Lucknow-Bareilly	18,76,076	25,27,980	26,74,674	31,54,296	30,02,910	31,00	33,00
Madras and Southern Mahratta Railway	4,20,29,319	4,68,93,840	5,20,76,904	5,42,92,629	5,73,95,956		
Mysore State Lines	37,66,070	39,86,015	41,47,617	44,48,501	41,36,445	6,13,00	6,40,00
Dhone-Kurnool	1,31,028	1,40,000	1,20,216	1,48,714	1,76,829		
South Indian	2,93,14,815	3,22,67,342	3,53,61,272	3,58,90,979	4,01,48,113	4,25,00	4,85,00
Tinnevely-Quilon	9,85,938	10,27,354	11,46,203	15,11,462	18,44,613		
Tirhoot	92,58,479	97,89,074	92,55,829	1,09,19,483	1,11,33,060	1,10,00	1,17,00
Exchange	...	...	...	...	...	+ 69	+ 97
Total India	57,24,44,857	62,75,80,697	68,74,66,684	76,21,39,459	79,01,40,545	81,27,39	87,00,97
ENGLAND.							
Receipts in England	44,250	17,22,916	16,09,425	3,08,925	7,29,105	4,86	4,86
Total England	44,250	17,22,916	16,09,425	3,08,925	7,29,105	4,86	4,86
Grand Total	57,24,89,107	62,93,03,613	68,90,76,109	76,24,48,384	79,08,69,650	81,32,25	87,05,8

Appendix II—continued.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
	1915-1916.	1916-1917.	1917-1918.	1918-1919.	1919-1920.		
Working Expenses.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden Tramway	20,093	1,09,400	1,75,253	2,56,014	—48,185	2,31	3,60
Eastern Bengal	2,12,05,545	2,00,85,079	2,01,05,680	2,25,04,170	3,02,66,454	2,96,24	3,61,88
North Western	4,93,13,607	4,83,45,891	5,24,46,336	6,86,38,796	8,04,38,819	9,85,00	10,35,84
Oudh and Rohilkhand	1,11,94,413	1,14,27,227	1,07,12,455	1,32,83,182	1,82,62,800	1,89,00	2,33,86
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	52,58,747	52,42,112	55,08,773	62,66,776	84,18,871	87,49	90,29
Bengal-Nagpur	2,21,93,629	2,48,54,230	2,63,97,566	3,03,67,272	3,88,42,829	4,24,90	4,47,66
Bezwada Extension	2,58,429	2,81,452	2,44,255	1,68,179	2,48,211	2,88	2,90
Bombay, Baroda and Central India System	3,29,79,155	3,19,13,142	3,50,50,406	4,19,55,223	5,33,70,406	6,74,00	7,18,00
Burma Railways	1,15,45,605	1,15,02,897	1,17,98,856	1,38,97,390	1,62,64,168	2,21,19	2,40,82
Burma Railway Extensions	10,95,206	10,95,202	11,19,275	14,27,905	17,16,303		
Southern Shan States	3,17,751	2,82,832	4,16,935	4,53,119	5,29,640	7,38,31	7,48,50
East Indian	4,13,84,866	4,07,26,689	4,08,74,776	4,65,18,866	5,88,77,044		
Great Indian Peninsula including Indian Midland	5,10,75,174	5,29,32,189	5,71,01,787	6,96,05,861	7,86,59,628	10,15,51	10,93,00
Agra-Delhi Chord	16,44,874	16,37,296	17,92,510	25,44,969	29,41,579		
Bhopal	3,78,387	4,22,626	5,29,657	6,37,130	6,90,091	12,60	13,24
Baran-Kotah	1,10,620	1,21,549	80,959	91,657	94,468		
Cawnpore-Banda	2,45,122	2,17,595	1,79,755	1,99,214	2,54,308	17,00	16,83
Jodhpur-Hyderabad (British Section)	6,73,618	7,61,906	8,87,890	9,37,398	10,00,697		
Lucknow-Bareilly	9,75,409	9,94,176	11,01,609	13,29,501	16,91,503	4,18,80	4,68,00
Madras and Southern Mahratta Railway	2,23,26,647	2,42,85,663	2,46,21,576	2,68,03,903	3,17,82,724		
Mysore State lines	20,28,447	20,86,945	19,91,442	22,00,032	22,76,326	2,74,41	3,22,00
Dhone Kurnool	77,593	84,783	73,322	87,891	1,07,174		
South Indian	1,46,02,933	1,61,70,522	1,52,01,322	1,57,04,971	2,18,16,709	51,91	48,68
Tinnevely Quilon	5,84,868	6,08,598	6,68,841	7,05,884	11,03,963		
Tirhoot	37,07,574	33,94,803	43,76,248	40,64,400	49,49,391	...	14,00
Reserve . . . . .	...	...	...	...	...
Exchange . . . . .	...	...	...	...	...	+1,80	+1,82
Total India	29,51,98,312	29,95,84,804	31,34,57,514	37,06,49,703	45,45,55,861	51,12,85	58,60,82
ENGLAND.							
Leave allowance . . . . .	...	...	...	...	...	8,60	8,60
Revenue expenditure	29,51,98,312	29,95,84,804	31,34,57,514	37,06,49,703	45,45,55,861	54,21,45	58,69,42

Appendix II—concluded.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
	1915-1916.	1916-1917.	1917-1918.	1918-1919.	1919-1920.		
Net Receipts.	R	R	R	R	R	R	R
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden Tramway	—5,621	44,179	—31,768	—55,994	—71,924	69	—60
Eastern Bengal	1,41,32,723	1,69,36,406	1,47,69,091	1,57,03,274	1,42,78,618	1,68,76	1,63,12
North-Western	3,46,22,750	4,83,10,518	7,00,30,888	5,60,56,033	4,28,41,806	3,00,00	3,36,16
Oudh and Rohilkhand	1,14,26,629	1,47,49,228	1,74,87,915	1,96,65,753	1,32,01,444	1,21,00	96,14
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	15,39,695	16,44,351	17,55,511	16,41,323	20,02,104	16,51	29,71
Bengal-Nagpur	2,25,68,008	2,60,66,554	2,94,78,508	3,15,74,098	2,70,88,563	2,20,10	2,52,44
Bezwada Extension	1,99,709	2,08,221	2,68,924	3,54,282	2,98,812	2,82	3,10
Bombay, Baroda and Central India System	3,45,45,703	4,33,56,637	4,52,30,130	5,27,37,229	4,33,42,400	3,38,00	3,57,00
Burma Railways	85,53,140	1,06,84,354	1,02,67,021	1,24,73,091	1,34,49,941		
Burma Railway Extensions	6,61,926	9,73,907	9,39,430	11,17,591	9,98,424	1,03,81	1,13,18
Southern Shan States	21,414	55,277	22,949	27,708	—240		
East Indian	6,46,23,978	6,94,74,516	7,52,67,701	8,78,77,373	7,36,99,360	6,66,69	7,21,50
Great Indian Peninsula including Indian Midland	3,90,42,131	4,38,18,286	4,84,58,614	4,91,96,836	4,73,82,742		
Agra-Delhi Chord	12,39,144	14,10,278	15,74,669	19,05,984	17,57,294		
Bhopal	2,80,302	3,65,281	4,65,293	4,79,385	4,10,815	3,54,49	3,57,00
Baran-Kotah	1,10,620	1,21,548	80,989	91,657	94,468		
Cawnpore-Banda	1,60,136	1,50,691	1,29,184	1,21,605	1,18,879		
Jodhpur-Hyderabad (British Section)	4,65,904	6,19,546	10,65,766	10,53,046	5,81,042	5,40	6,76
Lucknow-Bareilly	9,00,667	15,33,804	15,73,065	18,24,795	13,11,407	14,00	16,17
Madras and Southern Mahratta Railway	1,97,02,672	2,26,08,177	2,74,55,328	2,74,88,726	2,56,13,232		
Mysore State lines	17,37,623	18,99,070	21,56,175	22,48,469	18,60,119	1,94,20	1,72,00
Dhone-Kurnool	53,435	55,217	46,894	60,823	69,655		
South Indian	1,47,11,832	1,60,96,320	2,01,59,950	2,01,86,008	1,83,31,404	1,50,59	1,63,00
Tinnevelly-Quilon	4,01,070	4,18,756	4,77,362	3,05,578	7,40,650		
Tirhoot	55,50,905	63,94,271	48,79,581	68,55,083	61,83,669	58,09	68,32
Reserve . . . . .	...	...	...	...	...	...	—14,00
Exchange . . . . .	...	...	...	...	...	—61	—85
Total INDIA	27,72,46,545	32,79,95,893	37,40,09,170	39,14,89,756	33,55,84,684	27,14,54	28,40,15
ENGLAND.	44,250	17,22,916	16,09,425	3,08,925	7,29,105	—3,74	—3,74
Grand Total	27,72,90,795	32,97,18,809	37,56,18,595	39,17,98,681	33,63,13,789	27,10,80	28,36,41

Appendix II—concluded.

Table IV.—Capital Account of Indian Branch Line Companies.

Railways.	ACTUALS, 1919-20.		REVISED ESTIMATE, 1920-21.		BUDGET ESTIMATE, 1921-22.	
	Receipts.	Withdrawals.	Receipts.	Withdrawals.	Receipts.	Withdrawals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad-Parantij . . . . .	...	1,088	...	...	...	...
Ahmedabad-Dholka . . . . .	...	855	...	...	...	...
Amritsar-Patti-Kasur . . . . .	...	4,919	13	17	14	14
Baripada Talband	5,37,000	4,53,144	1,24	2,11	...	...
Branch lines under the Bombay, Baroda and Central India Railway.	...	...	45	54	1,77	1,77
Branch lines under the audit of the Government Examiner, East Indian Railway.	4,192	336	...	...	...	...
Central Provinces Railways	11,702	17,762	43	69	78	78
Chaparmukh-Silghat	4,34,990	3,91,762	3,82	4,30	...	...
Dhond-Baramati	1,000	3,265	3	3	20	20
Hardwar-Dehra	24,200	15,788	36	46	46	46
Kalighat-Falta . . . . .	...	110	...	...	...	...
Katakhal-Lala Bazar	4,848	6,756	3,97	4,00	4,00	4,00
Khulna-Bagerhat	-3,296	-13,176	58	81	47	47
Mandra-Bhaun . . . . .	...	-4,592	...	1	5	12
Mymensingh-Bhairab Bazar	40,000	1,03,047	1,32	1,32	1,20	1,20
Mymensingh-Jagannathgunj . . . . .	...	1,491	...	...	...	...
Pachora-Jamner	23,000	-2,104	...	11	...	25
Panposh-Raipura	2,09,490	2,08,086	1,18	1,22	1,87	1,87
Sara-Serajgunj . . . . .	...	44,320	...	60	...	1,16
Sialkot-Narawal . . . . .	...	12,429	...	2	...	5
Tapti Valley . . . . .	...	2,298	...	...	...	...
Variations anticipated . . . . .	...	...	-12	-5	+1,24	+1,24
Total	12,87,126	12,47,584	13,39	16,34	12,18	13,71
Net receipts or withdrawals	39,542	2,95	...	1,53

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