

Explanatory Memorandum of the Railway Budget for 1932-33.

1930-31.

Commercial and Strategic Lines together.

In February last, when presenting the budget estimates for 1931-32, we anticipated that the results of working of railways in 1930-31 would be a loss of 5·12 crores (2·93 crores on commercial lines and 2·19 crores on strategic lines). In order, therefore, to pay our contribution of 5·74 crores we thought we should have to withdraw 10·86 crores from our reserve. The actual results were not very different: our total loss was 6 lakhs more and we withdrew 10·92 crores from the reserve, leaving a balance of 5·42 crores at the end of the year.

It should be added, however, that while the actual receipts were very near anticipations, the difference being only 5 lakhs, our working expenses were nearly a crore higher than we expected, and it was only because the excess was almost wholly counterbalanced by an increase in the arrear adjustments with the depreciation fund, referred to in paragraph 7 of our memorandum last year, that the net result showed our total loss as only 6 lakhs higher than we had anticipated.

The expenditure from the depreciation fund (11·40 crores) was nearly 2½ crores more than was anticipated. This was partly due to the adjustments referred to above. The balance at the credit of the Fund at the end of the year was 13·92 crores.

1931-32.

A.—Commercial Lines.

2. In framing our budget for 1931-32 about a year ago, we allowed for a modest improvement in traffic over what we thought were the abnormally low figures of 1930-31, and for increased receipts from alterations of rates and fares already given effect to or under investigation at the time. We also allowed for a large reduction of expenditure as a result of the economy measures which railway administrations had already started. The reduction has exceeded our expectations, for excluding the emergency deductions from pay, our working expenses are likely to be lower by nearly 3 crores than we budgeted for: but on the other hand, the general economic depression in the country and abroad has been so severe and our traffic receipts have fallen so heavily that, instead of getting a small gain from commercial lines as we had hoped, we now expect a loss during the current year still heavier than in the last

The statement below compares the principal figures of the revised estimate for 1931-32 with the budget estimate and the actual expenditure during 1930-31.

(Figures in lakhs of rupees.)

Particulars.	Accounts, 1930-31.	1931-32.	
		Budget.	Revised.
Gross traffic receipts	93,73	99,65	85,55
Deduct—Refunds of revenue	11	15	12
Total .	93,62	99,50	85,43
Government share of profit, etc., from subsidised companies.	20	18	19
Interest on Depreciation and Reserve Fund balances .	1,27	1,18	90
Dividends on investment in branch lines and other miscellaneous receipts.	21	16	16
Total Receipts .	95,30	1,01,02	86,68
Working expenses (including depreciation) . . .	65,27	64,40	69,91
Surplus profits paid to Indian States and Railway Companies.	1,16	75	83
Interest charges	31,25	32,09	31,80
Miscellaneous charges	68	60	58
Total Charges .	98,36	97,84	94,12
Gain from Commercial lines	—3,06	3,18	—7,44

3. We have at various times during the year introduced enhancements both in passenger fares and in goods rates wherever it seemed likely that it would increase earnings to do so ; but notwithstanding all these measures to improve revenue, our receipts have fallen to a lower level than in any year since 1922-23. Instead of being 6 crores more than last year as we had hoped, our gross traffic receipts

will, so far as we can see at present, be about 8 crores less. Both passenger and goods earnings are expected to be over 8 per cent. below last year's level. The details of our estimates are as follows :

(Figures in lakhs of rupees.)

Particulars.	Actuals, 1930-31.	1931-32.	
		Budget.	Revised.
Passenger earnings	31,18	34,40	28,50
Other coaching traffic earnings	5,29	5,73	5,00
Goods earnings	59,84	62,88	55,00
Other earnings	1,95	1,85	1,70
Total	98,26	1,04,86	90,20
<i>Deduct—</i>			
Refunds of revenue	11	15	12
Worked lines	4,99	5,21	4,65
Suspense	46	..	..
Net Total	93,62	99,60	85,43

4. It is now expected that passenger earnings will be $2\frac{3}{4}$ crores (or $8\frac{1}{2}$ per cent.) below last year in spite of enhancements in fares during the year estimated to give us an additional $1\frac{1}{2}$ crores in a full year. The number of passengers carried in the first seven months of the year has fallen from 344 million to 292 million, a decline of over 15 per cent. The total number of passenger miles has fallen from 11,887 million to 10,135 million, a decrease of 14.7 per cent. and the average lead is only slightly better than last year—34.71 miles against 34.54 miles. We expect a fall in our other coaching traffic earnings of 29 lakhs (nearly 6 per cent.) though, since May last, our luggage and parcels rates have been enhanced by 15 per cent. and are now at a level not appreciably different from that in force before the reduction three years ago.

5. The fall in our goods earnings is at present expected to be as severe.

Our present anticipations are that we shall lose nearly 5 crores as compared with last year and 8 crores as compared with our budget estimates. In the first seven months of the year the number of tons carried fell by 8.8 million, a decrease of just over 15 per cent. Here again, there was a slight increase in the average lead from 191.9 miles to 194.4 miles and the decrease in ton miles was only 14 per cent., the actual figure being 9,605 million against 11,178 million last year.

Goods earnings.

The traffic carried has throughout been considerably lower this year than last, and there has been a large decrease in the number of wagons loaded. Up to the 2nd of January, we loaded 83,000 fewer wagons under coal and coke, a decrease of 10 per cent. ; 26,500 fewer under oilseeds, a decrease of 15 per cent. ; and 22,500 less under cotton, a decrease of 23 per cent. The loading of miscellaneous full wagons shows a fall of 229,000 or 13 per cent. as compared with last year, and though the percentage decline under miscellaneous 'small's' is comparatively small, being 3 per cent. the decrease in the number of wagons loaded is 32,000.

6. The present estimates of working expenses are compared in the following table with the budget figures and those of 1930-31—

(Figures in lakhs of rupees.)

	Actuals, 1930-31.	1931-32.	
		Budget.	Revised.
Administration	14.51	14.00	14.30
Repairs and Maintenance	15.25	15.22	13.53
Operation	25.50	24.88	23.01
Depreciation	12.64	13.00	13.00
Suspense	3	..	..
Emergency deductions from Pay . . . . .	..	..	-58
Total	67.93	67.10	63.26
<i>Deduct—</i>			
Worked lines	2.66	2.70	2.35
Net working expenses	65.27	64.40	60.91

7. Our total ordinary working expenses, exclusive of depreciation, will, it is now anticipated, be 4.72 lakhs below last year in spite of the fact that last year's figures were diminished by arrear credit adjustments to the extent of 1.66 lakhs. The actual decrease is thus 6.38 lakhs of which about 58 lakhs has been obtained from the emergency deductions from pay, which railways, in common with all Government departments, have been constrained to introduce from January. The balance of 5.80 lakhs represents the result of the strenuous efforts made by railways to decrease their working expenses.

8. We estimate that the total charges grouped under the head 'Administration' will be 21 lakhs lower than last year, excluding from consideration the emergency deductions from pay. When we remember that owing to the large number of discharges of staff as a result of retrenchment during the current year, our expenditure on gratuities has been 25 lakhs more than last year, and that there is a normal and inevitable tendency to increased expenditure year by year as a result of increments and staff required for new lines, the decrease this year is remarkable and bears testimony to the energetic efforts of railway administrations to reduce expenditure. It would take too long to mention all the various ways and methods which they have tried, but a brief description of a few of them may be found interesting :

- (a) A large number of superior posts have been abolished in the course of the year, and others held in abeyance during the absence on leave of permanent incumbents or otherwise. Some have been replaced by posts of lower grade. On State-managed railways following the recommendations of the Retrenchment Committee, it has been decided to abolish the 36 construction posts that were added in the last revision, the deputation reserve of 4 per cent., and the training reserve of 41 posts. These account for the reduction of the cadre by 104 posts. In addition, the working posts in the cadres have been reduced and as a result of re-arrangement 37 posts have been abolished and 28 more held in abeyance. On Company-managed railways, similarly, 24 posts have been abolished and 44 more left unfilled.

The share of the expenditure which is recovered from worked lines mainly depends on their earnings and is likely to be 31 lakhs lower than last year.

11. The appropriation to the depreciation fund grows with our expenditure on works each year and will be 36 lakhs higher this year than last. Surplus profits payable to Companies and to Indian States will be 33 lakhs lower as a result of the fall in traffic in 1930-31 as compared with the previous year.

12. Interest charges show an increase of 55 lakhs which is somewhat lower than the usual annual growth; this is the result of our reduced scale of capital expenditure.

B.—Strategic Lines.

13. The usual figures are given in the statement below :—

(Figures in lakhs of rupees.)

Particulars.	Actuals, 1930-31.	1931-32.	
		Budget.	Revised.
Gross traffic receipts	1,48	1,50	1,32
Interest on balance of Depreciation Fund	5	7	6
Total Receipts	1,53	1,57	1,38
Working expenses (including depreciation)	2,18	2,03	1,92
Interest charges	1,47	1,49	1,48
Miscellaneous charges	1	1	1
Total Charges	3,66	3,53	3,41
Net loss in working	2,13	1,96	2,03

The net loss in working is likely to be 10 lakhs less than in 1930-31 mainly as a result of the fact that the working expenses of 1930-31 were increased abnormally by a debit to revenue of 9 lakhs representing the cost of the dismantled Decauville railway. The fall in traffic receipts of 16 lakhs has been more than made up by economies in expenditure.

C.—Summary of Results.

14. Our total receipts from commercial lines will, on these estimates, be 86.68 crores, or 8.62 crores below last year. Our total charges will be 94.12 crores, or 4.24 crores less than last year. This leaves us with a deficit of 7.44 crores as compared with 3.06 crores last year. The loss on strategic railways of 2.03 crores brings the total loss to 9.47 crores. This exceeds the balance of 5.42 crores in our reserve at the beginning of the year, of which only 4.95 crores can be considered free; for 47 lakhs have been invested in securities, such as shares in private railway companies, which it is inadvisable to realize. In the circumstances, the contribution to general revenues has to be postponed; and in order to pay our full interest charges, the balance of 4.52 crores left after utilising the free balance of the Reserve Fund must be met by a temporary loan from the Depreciation Fund.

The expenditure from the Depreciation Fund is expected to be 8½ crores against the payment to the fund of 13.43 crores, leaving a balance of 5.18 crores, but as we intend to borrow 4.52 crores from the Depreciation Fund to meet our deficit, the balance at credit to the fund will be increased by only 68 lakhs and will amount to 14.58 crores at the end of the year.

1932-33.

A.—Commercial Lines.

15. The principal figures of the budget estimates for 1932-33 for commercial lines are compared in the following statement with our present estimate for the current year. In order to facilitate comparison between the two sets of figures, the amount of credits from material released from works charged to the depreciation fund, which is deducted from working expenses in the current year, but will be shown on the receipts side in 1932-33, is shown separately.

(Figures in lakhs of rupees.)

Particulars.	Revised, 1931-32.	Budget, 1932-33.
Gross traffic receipts	85,55	86,57
Credits from material returned from works charged to depreciation fund. . . . .	..	1,20
Deduct—Refunds of revenue	12	12
Total	85,43	87,65
Government share of profits, from subsidized companies	19	18
Interest on balances of depreciation and reserve funds	90	81
Dividends on investment in branch lines and other miscellaneous receipts.	16	6
Total Receipts	86,68	88,70
Working expenses (including depreciation)	62,69	60,81
Credits from material returned from works charged to depreciation fund.	—1,78	..
Surplus profits paid to Indian States and Railway Companies	83	80
Interest charges	31,80	32,23
Miscellaneous charges	58	45
Total Charges	94,12	94,30
Loss from commercial lines	7,44	5,60

16. In placing gross traffic receipts one crore higher than in 1931-32 we are merely allowing for the full effect during a whole year of the enhancements of rates and fares, including the surcharge on coal freights, that we have introduced at varying dates during the current year; this should give us an extra crore and a quarter, but we shall receive about twenty-five lakhs less than this year because 1932-33 has only 365 days instead of 366. There are no sufficient indications that traffic will improve to justify our anticipating an increase in its volume; on the other hand we do not think it necessary to anticipate still further deterioration. The estimate therefore assumes that the volume of traffic in 1932-33 will be about the same as in the current year.

Our total working expenses including depreciation show a decrease of 1,88 lakhs from this year's figure, of which about $\frac{1}{4}$ crore may be taken as due to the abnormally heavy expenditure on gratuities in the current year, and $1\frac{1}{2}$ crores, net after payment of 22 lakhs to the Income-tax Department, will be derived from the emergency deductions in pay which will be in force during the whole year. Excluding these we expect to bring down our total expenditure by 13 lakhs. But seeing that the surcharge on coal freights will increase our fuel charges by about 37 lakhs (of which account had been taken in our receipts' estimate); that

25 lakhs more has to be provided for depreciation ; and that increments in pay and, to a smaller extent, the staffing of new lines opened this year mean an increase of at least half a crore in our charges, our estimate really provides for a further reduction of 1½ crores in working expenses following on the decrease of about 6 crores in the current year.

17. The estimates of earnings are compared in more detail with the current year's latest estimates in the statement below :—

(Figures in lakhs of rupees.)

	Revised, 1931-32.	Budget, 1932-33.
Passenger earnings	28,50	28,85
Other coaching traffic earnings	5,00	5,00
Total	33,50	33,85
Goods earnings	55,00	55,75
Other earnings	1,70	1,70
Credits from material returned from works charged to the depreciation fund.	..	1,20
Total	90,20	92,50
<i>Deduct—</i>		
Refunds of revenue	12	12
Worked lines	4,65	4,73
Net total	85,43	87,65

18. There will be no compensation for the practical exhaustion of the reserve fund in any substantial increase in the balance in the depreciation fund, since interest-free loans will have to be taken from the latter fund both this year and next ; consequently we have to face a reduction in our receipts from interest, which is the chief individual factor in the decrease of 20 lakhs in our estimates of other receipts.

19. The estimates of working expenses are given in the following table with the current year's figures. A direct comparison between the two sets of figures is however difficult owing to certain accounting changes which we explain below—

(Figures in lakhs of rupees.)

	Revised, 1931-32.	Budget, 1932-33.
Administration	14,30	12,18
Repairs and Maintenance	15,31	15,24
Credits from material returned from works charged to the depreciation fund	-1,78	..
Operation	23,01	24,62
Depreciation	13,00	13,25
Emergency deductions from pay	-58	-2,30
Payment to income-tax department in respect of Railway staff exempted from surcharge	..	22
Total	63,26	63,21
<i>Deduct—Worked lines</i>	2,35	2,40
Net working expenses	60,91	60,81

20. Of the decrease of 2,12 lakhs (excluding decreases due to the emergency deductions in pay) under this head, 1,75 lakhs in all represent the result of certain accounting changes which increase the expenditure under 'Operation' correspondingly. Administration. Gratuities and contributions to Provident Fund in respect of all railway staff were formerly debited to this head; but it has been decided that from 1932-33 onwards gratuities and provident fund contributions of staff whose pay is not debited to this demand should be shown under 'Operation'. This accounts for 1,62 lakhs. The balance is due to the decision to discontinue the transfer from the head 'Operation' to this head of part of the pay of Assistant Station Masters doing telegraph duties which is considered to be set off by the work done by telegraphists on purely operating duties.

Allowing for these, and for the fact that in 1931-32 we had to meet an exceptionally heavy gratuities bill, there is still a decrease under this head notwithstanding the increase ordinarily to be expected from annual increments and the opening of 400 miles of new line in the current year.

21. The estimated cost of repairs and maintenance during 1932-33 is Repairs and Maintenance. 7 lakhs lower than in the current year.

22. When the accounting changes referred to earlier are taken into account, the nominal increase of 1,61 lakhs under Operation, this head is turned into a real decrease of 14 lakhs. But for the fact that the surcharge on coal freights will increase our fuel charges by 37 lakhs—with a corresponding increase in receipts—the decrease would have exceeded half a crore. A small part of this is due to a decrease in the price of coal.

23. The emergency deductions from pay which will be in force throughout the whole year, are expected to yield 2,30 lakhs; but we shall have to pay 22 lakhs to the income-tax department in respect of additional income-tax payable by railway staff exempted from it during these two years.

24. Surplus profits payable to railway companies and Indian States are expected to be slightly less than in the current year; but our miscellaneous charges show a relatively large decrease (over 20 per cent. as compared with the previous year), as a result of drastic curtailment of various activities. The increase of 43 lakhs in our interest charges is small compared with what it has been in recent years owing to the drastic curtailment of new capital expenditure. Other charges.

Strategic Lines.

25. The figures of the revised estimates for 1931-32 and the budget for 1932-33 are given below :—

(Figures in lakhs of rupees.)

Particulars.	Revised, 1931-32.	Budget, 1932-33.
Gross receipts	1,32	1,35
Interest on balances of depreciation fund	6	4
Total receipts	1,38	1,39
Working expenses (including depreciation)	1,92	1,89
Interest charges	1,48	1,48
Miscellaneous	1	1
Total charges	3,41	3,38
Net loss in working	2,03	1,99

Summary of results.

26. If these estimates prove correct, the net results of next year's working ought to be better, if slightly, than the current year's. Our total receipts from commercial lines should be 88·70 crores or 2·02 crores better than this year : while our total charges ought to be 94·30 crores or only 18 lakhs more. The net loss will then be 5·60 crores or 1·84 crores less than in 1931-32. Adding the loss on strategic lines, the total deficit comes to 7·59 crores, to meet which we shall again be compelled to have recourse to a temporary loan from the Depreciation Fund.

The opening balance of the Depreciation Fund is expected to be 14·58 crores. We are putting in 13·70 crores into it during 1932-33 and taking out 5·60 crores for works expenditure and 7·59 crores as a temporary loan or 13·19 crores in all, so that the closing balance is estimated at 15·09 crores.

Capital Expenditure.

27. Our works programme for the current year amounted to 21·70 crores ;

1931-32. and since we expected to reduce our stores balances by 2 crores, we asked the Assembly for a grant of 19·70 crores. Of this 8½ crores was to be found from the Depreciation Fund and the balance was capital expenditure. Our present anticipations are that the total cash expenditure this year will be 16·60 crores, or 3·10 crores less.

We have no reason at present to suppose that our anticipations regarding a reduction in stores balances will not materialise, nor that the expenditure from the Depreciation Fund will be appreciably different from our budget estimates. The chief saving is in our capital expenditure, especially on open line works.

28. Our works programme for 1932-33 is still more attenuated ; we have been able to provide only 9½ crores for it. 1932-33. The total cost of the works in the programme is 11½ crores but we hope that 1½ crores will be found by utilisation of stores at present in stock, thus reducing our stores balances which ought to be below 13½ crores at the beginning of the year.

We have allotted only 1,01 lakhs for new construction where our aim has been to complete all lines now under construction. By the end of the year, the Sagaing Bridge over the Irrawaddy will be the only unfinished item on our new construction programme, and it will be very near completion, the balance required for it in the following year being barely 13 lakhs. Open line works are expected to cost 10½ crores, of which about 2½ crores are required for works in progress, about 4½ crores for track renewals and 1½ crores for rolling stock. The amount provided for new works is less than 2 crores and more than a half of this is on small items costing not more than a lakh each for which we allow a lump sum to Agents to be utilised at their discretion.

The only individual new works of any importance for which any large provision has been made in the budget are the rebuilding or strengthening of certain important bridges, like the Gorai bridge on the Eastern Bengal Railway, the Barakar bridge on the East Indian Railway and the Betwa bridge on the Great Indian Peninsula Railway, works which could not be postponed any longer consistently with the safety of the public.

29. Finally we wish to express our gratitude to the members of the Standing Finance Committee for Railways for the help they have given us throughout the year.

T. G. RUSSELL,

Chief Commissioner of Railways.

A. A. L. PARSONS,

Financial Commissioner of Railways.

NEW DELHI ;

The 16th February 1932.

APPENDIX I.

CAPITAL EXPENDITURE.

The total expenditure charged to capital and to the depreciation fund on State-owned railways in the three years 1930-31 to 1932-33 is set out in the table below :—

	Accounts, 1930-31.	1931-32.		Budget, 1932-33.
		Budget.	Revised.	
England—				
Sterling pay- ments. £	4,281,612	2,437,500	2,025,000	1,125,000
Converted into rupees at 1s. 8d. to the rupee. Rs.	5,70,88,156	3,25,00,000	2,70,00,000	1,50,00,000
Exchange . Rs.	7,23,492	..	1,89,000	..
Total England . Rs.	5,78,11,648	3,25,00,000	2,71,89,000	1,50,00,000
India —				
Payments in India Rs.	18,82,34,676	16,45,00,000	13,88,11,000	8,25,00,000
Total England and India Rs.	24,60,46,324	19,70,00,000	16,60,00,000	9,75,00,000

The distribution of the above between capital and depreciation fund is as follows :—

Capital	13,20,87,259	11,45,00,000	8,35,00,000	4,15,00,000
Depreciation Fund	11,39,59,065	8,25,00,000	8,25,00,000	5,60,00,000

2. The statement below gives a comparison of the allotments made for open lines and lines under construction during the same period (viz., 1930-31 to 1932-33) under commercial and strategic lines separately:—

(Figures in thousands of rupees.)

	Accounts, 1930-31.	Revised Estimates, 1931-32.	Budget Estimates, 1932-33.
Commercial.			
Purchase of branch line shares, etc.	1,00	..	..
Open line (including rolling stock)	8,71,79 11,22,88	5,50,00 7,99,00	3,06,00 5,44,00
Total open lines (Commercial) { Capital	8,72,79	5,50,00	3,06,00
{ Dep. Fund	11,22,88	7,99,00	5,44,00
Lines under construction	4,27,62	2,70,00	1,01,00
{ Capital	4,27,62	2,70,00	1,01,00
{ Dep. Fund . . . . .	..	..	..
Total Commercial	13,00,41	8,20,00	4,07,00
{ Capital	13,00,41	8,20,00	4,07,00
{ Dep. Fund	11,22,88	7,99,00	5,44,00
Total	24,23,29	16,19,00	9,51,00
Strategic.			
Open line (including rolling stock)	20,60 16,71	14,00 26,00	8,00 16,00
Lines under construction—Capital	—14	1,00	..
Total Strategic	20,46	15,00	8,00
{ Capital	20,46	15,00	8,00
{ Dep. Fund	16,71	26,00	16,00
Total Commercial and Strategic Lines	13,20,87 11,39,59	8,35,00 8,25,00	4,15,00 5,60,00
{ Capital	13,20,87	8,35,00	4,15,00
{ Dep. Fund	11,39,59	8,25,00	5,60,00
Total	24,04,46	16,60,00	9,75,00

3. The distribution of the total budget provision of 9.75 crores for 1932-33 is as follows:—

(Figures in thousands of rupees.)

Railways.	Open Lines.			New Construction.		
	Rolling Stock.	Other Items.	Total.	Lines in progress.	New Lines.	Total.
<i>State Railways managed by the State.</i>						
Burma Railways—						
<i>New Construction—</i>						
Myingyan Natogyi Paleik	..	..	..	4	..	4
Sagaing Bridge	..	..	..	40,00	..	40,00
Taungdwingyi Kyaukpa-daung.	..	..	..	4	..	4
<i>Open Line</i> { Capital	—1,96	19,25	17,29	..	..	..
{ Dep. Fund	6,12	18,21	24,33	..	..	..
Total { Capital	—1,96	19,25	17,29	40,08	..	40,08
{ Dep. Fund	6,12	18,21	24,33	..	..	..
Eastern Bengal Railway—						
<i>New Construction—</i>						
Kalukhali Kamarkhali	..	..	..	4,60	..	4,60
Bhatespara.	..	..	..	7,90	..	7,90
Tangla Belsiri	..	..	..	5	..	5
Dinajpur Ruhea	..	..	..	26	..	26
Baruipur Lakshmikantapur.	..	..	..	17	..	17
Purnea Murliganj	..	..	..	22	..	22
Abdulpur Nawabganj	..	..	..	..	..	..
<i>Open Line</i> { Capital	11,85	17,15	29,00	..	..	..
{ Dep. Fund	5,96	36,04	42,00	..	..	..
Total { Capital	11,85	17,15	29,00	13,20	..	13,20
{ Dep. Fund	5,96	36,04	42,00	..	..	..
East Indian Railway—						
<i>New Construction—</i>						
Calcutta chord	..	..	..	4,82	..	4,82
Lucknow Sultanpur	..	..	..	7,50	..	7,50
Zafarabad.	..	..	..	..	..	..
<i>Open Line</i> { Capital	15,05	73,55	88,60	..	..	..
{ Dep. Fund	13,10	75,26	88,36	..	..	..
Total { Capital	15,05	73,55	88,60	12,32	..	12,32
{ Dep. Fund	13,10	75,26	88,36	..	..	..

Railways.	Open Lines.			New Construction.		
	Rolling Stock.	Other Items.	Total.	Lines in progress.	New Lines.	Total.
Great Indian Peninsula Railway—						
Open Line . . .	Capital . . .	—97	5,45	4,48	..	..
	Dep. Fund . .	6,21	48,97	55,18	..	..
Total . . .	Capital . . .	—97	5,45	4,48	..	..
	Dep. Fund . .	6,21	48,97	55,18	..	..
North-Western Railway— Commercial lines—						
<i>New construction—</i>						
Chiniot Kushab . . .	..	..	..	30	..	30
Kalabagh Bridge . . .	..	..	..	14	..	14
Kangra Valley . . .	..	..	..	52	..	52
Sind Left Bank Feeders . .	..	..	..	55	..	55
Open Line . . .	Capital . . .	6,75	—2,00	4,75	..	..
	Dep. Fund . .	16,69	76,83	93,52	..	..
Total . . .	Capital . . .	6,75	—2,00	4,75	1,51	1,51
	Dep. Fund . .	16,69	76,83	93,52	..	..
North Western Railway (Strategic Lines)—						
Open Line . . .	Capital . . .	25	8,00	8,25	..	..
	Dep. Fund . .	3,10	12,90	16,00	..	..
Total . . .	Capital . . .	25	8,00	8,25	..	..
	Dep. Fund . .	3,10	12,90	16,00	..	..
State Railway Collieries . .	..	45	45	..	..	..
Total State Lines managed by the State . . .	Capital . . .	30,97	1,21,85	1,52,82	67,11	67,11
	Dep. Fund . .	51,18	2,68,21	3,19,39	..	..
TOTAL . . .		82,15	3,90,06	4,72,21	67,11	67,11

Railways.	Open Lines.			New Construction.		
	Rolling Stock.	Other Items.	Total.	Lines in progress.	New Lines.	Total.
<i>State Railways managed by Companies or Indian States—</i>						
Assam Bengal Railway—						
<i>New construction—</i>						
Netrokona Mohangunj .	..	..	..	18	..	18
Chittagong Fatikchhari (Nazirhat) .	..	..	..	82	..	82
Chittagong Duhazari .	..	..	..	50	..	50
<i>Open Line</i> . { Capital .	1,37	4,30	5,67	..	..	..
{ Dep. Fund.	2,54	9,21	11,75	..	..	..
<i>Total</i> . { Capital .	1,37	4,30	5,67	1,50	..	1,50
{ Dep. Fund.	2,54	9,21	11,75	..	..	..
Bengal Nagpur Railway—						
<i>New construction—</i>						
Raipur Vizianagram .	..	..	..	22,17	..	22,17
<i>Open Line</i> . { Capital .	1,78	15,80	17,58	..	..	..
{ Dep. Fund.	2,26	28,53	30,79	..	..	..
<i>Total</i> . { Capital .	1,78	15,80	17,58	22,17	..	22,17
{ Dep. Fund.	2,26	28,53	30,79	..	..	..
Bezwada Railway—						
<i>Open Line</i> . { Capital .	..	30	30	..	..	..
{ Dep. Fund.	..	..	..	..	..	..
Bengal and North-Western Railway (Tirhut Section)—						
<i>Open Line</i> .. { Capital .	30	—3,50	—3,20	..	..	..
{ Dep. Fund.	27	5,67	5,94	..	..	..
<i>Total</i> . { Capital .	30	—3,50	—3,20	..	..	..
{ Dep. Fund.	27	5,67	5,94	..	..	..

Railways.	Open Lines.			New Construction.			
	Rolling Stock.	Other Items.	Total.	Lines in progress.	New Lines.	Total.	
Bombay, Baroda and Central India Railway—							
<i>Open Line</i>	Capital . . .	15,62	42,30	57,92	..	..	..
	Dep. Fund . . .	20,31	63,22	83,53	..	..	..
Total	Capital . . .	15,62	42,30	57,92	..	..	..
	Dep. Fund . . .	20,31	63,22	83,53	..	..	..
Dronachellam Kurnool Railway—							
<i>Open Line</i>	Capital . . .	..	65	65	..	..	..
	Dep. Fund . . .	..	..	..	..	..	..
Jodhpur Railway—							
<i>Open Line</i>	Capital . . .	..	15	15	..	..	..
	Dep. Fund . . .	30	75	1,05	..	..	..
Madras and Southern Maharashtra Railway—							
<i>Open Line</i>	Capital . . .	9,54	25,40	34,94	..	..	..
	Dep. Fund . . .	14,60	43,10	57,70	..	..	..
Total	Capital . . .	9,54	25,40	34,94	..	..	..
	Dep. Fund . . .	14,60	43,10	57,70	..	..	..
Rohilkund and Kumaon Railway—							
<i>Open Line</i>	Capital . . .	1,17	—55	62	..	..	..
	Dep. Fund . . .	73	1,56	2,29	..	..	..
South Indian Railway—							
<i>New construction—</i>							
Madura Bodinayakanur . . .	..	..	..	82	..	82	
Villupuram Trichinopoly . . .	..	..	..	2,88	..	2,88	
Dindigul Pollachi . . .	..	..	..	1,01	..	1,01	
Cuddalore Vriddhachalam . . .	..	..	..	95	..	95	

Railways.	Open Lines.			New Construction.		
	Rolling Stock.	Other Items.	Total.	Lines in progress.	New Lines.	Total.
South Indian Railway—concl'd.						
<i>New construction—concl'd.</i>						
Trichinopoly Manamadura	..	..	..	52	..	52
Polachi Palghat	..	..	..	2,87	..	2,87
Salem Attur Vriddhachalam	..	..	..	1,67	..	1,67
<i>Open Lines</i> { Capital	15,75	29,30	45,05	..	..	..
{ Dep. Fund	5,13	29,43	34,56	..	..	..
Total { Capital	15,75	29,30	45,05	10,72	..	10,72
{ Dep. Fund	5,13	29,43	34,56	..	..	..
Total State Railways managed by Companies or Indian States { Capital	45,53	1,14,15	1,59,68	34,39	..	34,39
{ Dep. Fund	46,14	1,81,47	2,27,61	..	..	..
Total	91,67	2,95,62	3,87,29	34,39	..	34,39
Total all State Railways. { Capital	76,50	2,36,00	3,12,50	1,01,50	..	1,01,50
{ Dep. Fund	97,32	4,49,68	5,47,00	..	..	..
For emergencies { Capital	..	6,00	6,00	..	..	..
{ Dep. Fund	..	13,00	13,00	..	..	..
Emergency deductions from pay	..	-4,50	-4,50	-50	..	-50
Total { Capital	76,50	2,37,50	3,14,00	1,01,00	..	1,01,00
{ Dep. Fund	97,32	4,62,68	5,60,00	..	..	..
Grand Total				9,75,00	..	..

NOTE.—Figures in italics represent expenditure from the depreciation fund,

Open Line Works.

4. *Engineering structural and other works.*—The following is the distribution of the proposed expenditure among the various classes of works comprised in this group :—

	(Figures in lakhs of rupees.)		
	Capital.	Depreciation Fund.	Total.
(1) Track	1,17	3,06	4,23
(2) Bridges	67	64	1,31
(3) Traffic facilities	83	27	1,10
(4) Workshops and Loco. sheds	44	19	63
(5) Staff quarters	18	4	22
(6) Welfare Works	8	1	9
(7) Electric installations	10	2	12
(8) Signalling and interlocking	12	4	16
(9) Electrification of track	2	..	2
(10) Removal of infringements . . . . .	..	..	..
(11) Ferries . . . . .	..	1	1
(12) Collieries	6	..	6
(13) Emergencies	6	13	19
(14) Other Works	20	22	42
(15) Suspense (Reduction of stores balances)	—1,51	..	—1,51
(16) Emergency deductions from pay	—5	..	—5
Total	2,37	4,63	7,00

(1) and (2). *Track and Bridges.*—In order to be able to run the new heavy standard locomotives without restriction the previous policy of strengthening and improving track and bridges is being pursued though owing to general financial stringency the programme has had to be somewhat curtailed.

The Nerbudda bridge on the Great Indian Peninsula Railway and the Kotri bridge on the North Western Railway have been completed and only a small provision is necessary to complete the Roopnarayan bridge on the Bengal Nagpur Railway. The renewal of the Nerbudda bridge at Broach on the Bombay, Baroda and Central India Railway is in hand and a substantial provision has been made to push on this work, as well as the renewal of girders on the metre gauge section of that railway between Rutam and Ajmer. On the Great Indian Peninsula Railway the programme of bringing up to main

line standard the North East main line between Itarsi and Agra is being continued as far as Jhansi only for the present, and this involves the renewal of girders on the Narain and Betwa Bridges in addition to those which were commenced in 1931-32. On the East Indian Railway the down line girder on the Barakar bridge is also being renewed as well as the Gorai bridge on the Eastern Bengal Railway.

A further instalment of relaying with 115 lb. section in the colliery area of the East Indian Railway and of relaying of with 90 lb. section of rails on the Dinapur Division of that railway is being provided. On the Burma Railways main line 10 miles of 75 lb. section relaying is being carried out, the released rails being re-utilised on the Mu Valley Branch. Provision is being made for a further instalment of relaying with 90 lb. section on the Itarsi-Agra section so as to complete this work up to Jhansi, at the same time the 69 lb. section rails on the Wardha-Balharshah section are also being renewed with 90 lb. section rails. On the North Western Railway it is proposed to renew a further instalment on the Delhi-Ambala-Kalka section with 90 lb. rails and on the Madras and Southern Mahratta Railway provision has been made for over 60 miles of relaying with 60 lb. section rails on the metre gauge section between Hubli and Castle Rock.

(3) *Traffic facilities.*—Of the doubling schemes mentioned last year that of the Ishurdi-Abdulpur section on the Eastern Bengal Railway has been completed and the only item under this head is the doubling between Cawnpore and Tundla on the East Indian Railway, which it is proposed to hold in abeyance when the section between Tundla and Etawah has been completed, provision made being to this end. The only important remodelling scheme of those mentioned last year that will require funds in 1932-33 is that at Erode junction on the South Indian Railway where a provision of some Rs. 13 lakhs has been made for its completion.

(4) *Workshops, Station and other buildings.*—Under this head the only important items are as shown below :—

	Estimated cost.	Approximate outlay to end of 31st March 1932.	Provision for 1932-33.
Dohad (Scheme 'G') (Bombay, Baroda and Central India Railway).	30·09 <i>4·62</i>	19·85 <i>0·03</i>	8·37 <i>0·02</i>
Perambur shops (Madras and Southern Mahratta Railway)	244·41 <i>35·75</i>	235·75 <i>26·52</i>	7·00 <i>9·29</i>

NOTE.—Figures in italics represent expenditure from the Depreciation Fund.

(5) *Staff quarters.*—The following table shows the distribution of the proposed expenditure for the provision of quarters for a large proportion of the staff :—

Railways.	Officers' Quarters.		Other Quarters.		Total.
	Provision to complete bungalows under construction.	Provision for new bungalows.	Provision to complete bungalows under construction.	Provision for new quarters.	
Assam Bengal	15	27	42
Bengal Nagpur	3,75	..	3,75
Bengal and North-Western.	32	32
Bombay, Baroda and Central India.	39	..	39
Burma	10	1,98	2,08
East Indian	2,27	50	2,77
Great Indian Peninsula.	15	38	53
Jodhpur	2	..	2
Madras and Southern Mahratta.	1,81	1,81
North Western. (Commercial.)	3,98	3,98
Rohilkund and Kumaon.	6	6
South Indian	2,91	2,91
North Western (Strategic)	2,80	59	3,39
Total	9,63	12,80	22,43

(9) *Electrification of Track.*—The South Indian Railway suburban electrification scheme in the Madras area has been opened ; a small provision of Rs. 1.98 lakhs capital has been made for completion.

5. *Amenities for passengers.*—The statement below shows the expenditure proposed on the various categories under which these amenities are usually subdivided.

(Figures in thousands.)

Railways.	Water supply.	Waiting rooms and halls.	Indian refreshment rooms.	Booking facilities.	Latrines and sanitary arrangements.	Raised platforms.	Additions and betterments to lower class carriages.	Total.
1. Assam Bengal . . .	4	6	5	5	5	...	68	93
2. Bengal Nagpur . . .	...	...	...	...	...	...	...	...
3. Bengal and North-Western.	...	...	1	...	...	...	...	1
4. Bombay, Baroda and Central India.	1	1	...	2	1	...	7,80	7,85
5. Burma	5	...	...	...	5	...	...	10
6. Dronachellam-Kurnool	...	...	...	...	...	...	...	...
. Eastern Bengal . . .	...	...	...	...	...	...	...	...
8. East Indian . . .	13	12	13	12	7	7	6,11	6,78
9. Great Indian Peninsula	...	...	...	...	...	...	...	...
10. Jodhpur . . . . .	...	...	...	...	...	...	...	...
11. Madras and Southern Mahratta.	5	78	...	...	12	...	5,58	6,53
12. North-Western . . .	50	50	20	20	30	1,00	2,16	4,86
13. Rohilkund & Kumaon	...	...	...	...	2	...	...	2
14. South Indian . . .	3	23	...	5	12	90	...	1,32
..								
TOTAL	80	1,69	33	44	74	1,97	22,33	28,35

6. *Rolling Stock.*—Of the total amounts provided for expenditure on rolling stock during 1932-33, 30½ lakhs (of which 10½ lakhs are from the Depreciation Fund) are for completion of works sanctioned in previous programmes. The expenditure on new items is shown in the statement below.

	Broad Gauge.			Metre
	Additions.	Renewals.		Additions.
	Capital.	Capital.	Deprecia- tion Fund.	Capital.
<i>I.—Locomotives—</i>				
(a) Engines and Tenders	50	—13,59	13,59	..
(b) Boilers . . . . .	..	1,71	12,88	..
(c) Miscellaneous expenditure . . . . .	..	1,20	3,28	..
<i>II.—Coaching Stock—</i>				
(a) I and II Class . . . . .	..	2,22	55	..
(b) Inter and III Class . . . . .	..	1,18	2,55	..
(c) Composites	9,51	6,95	5,33	..
(d) Other coaches	24	6,25	2,50	85
(e) Miscellaneous expenditure . . . . .	..	3,23	..	..
<i>III.—Goods Stock—</i>				
(a) General Service	7,32	8,68	12,52	..
(b) Other types	2,95	3,62	4,32	2,32
(c) Miscellaneous expenditure . . . . .	..	38	2	..
Total	20,52	21,83	57,54	3,17

(Figures in thousands of rupees.)

Gauge.		Narrow Gauge.			Grand Total.	
Renewals.		Additions.	Renewals.			
Capital.	Depre- ciation Fund.	Capital.	Capital.	Depre- ciation Fund.	Capital.	Depre- ciation Fund.
3,21	5,48	65	83	98	-8,40	20,05
48	2,71	..	57	1,25	2,76	16,84
1,60	1,14	..	..	..	2,80	4,42
99	1,42	..	14	9	3,35	2,06
1,28	2,19	..	6	16	2,52	4,90
1,41	1,16	..	--	--	17,87	6,49
-2,16	3,07	..	45	67	5,63	6,24
20	20	--	..	..	3,43	20
2,18	1,50	--	..	..	18,18	14,02
-2,09	6,11	--	..	--	6,80	10,43
90	4	..	..	..	1,28	6
8,00	25,02	65	2,05	3,15	56,22	85,71

The programme provides for the construction of new units of stock shown in the table below, all of which, however, will not necessarily be completed and be available for use before the 31st March 1933.

	Broad Gauge.			Metre Gauge.			Narrow Gauge.		
	Additions No.	Renewals No.	Total No.	Additions No.	Renewals No.	Total No.	Additions No.	Renewals No.	Total No.
1. Locomotive . . .	1	..	1	..	24	24	1	5	6
2. Coaching vehicles (in terms of four-wheelers)—									
(a) I and II class.	..	8	8	..	16	16	..	2	2
(b) Inter and III class . . .	..	22	22	..	40	40	..	4	4
(c) Composites . . .	46	54	100	..	20	20	..	..	..
(d) Other coaches . . .	1	32	33	5	..	5	..	4	4
3. Goods wagons (in terms of four-wheelers)—									
(a) General Service	144	456	600	..	140	140	..	..	..
(b) Other types . . .	28	75	103	12	54	68	..	..	..

The following statement shows in terms of four-wheeler the details of the new units of coaching and goods stock which will be constructed as *additions* to the authorised stock of the railways :—

Railways	Locomotives.		Coaching Stock.			Goods Stock.			
	Broad Gauge.	Narrow Gauge	Broad Gauge.		Metre Gauge.	Broad Gauge		Metre Gauge.	
			Compo-sites.	Other coaches.	Other coaches.	General Service.	Other types.	General service.	Other types.
Bengal Nagpur . . .	1	..	..	..	..	..	1	..	..
Bombay, Baroda and Central India . . .	..	1	2	..	..	..	9	..	..
Burma . . .	..	..	..	..	..	..	..	..	2
Eastern Bengal . . .	..	..	..	..	..	..	..	..	10
Great Indian Penin-sula . . .	..	..	..	..	..	..	18	..	..
Madras and Southern Mahratta . . .	..	..	2	1	5	..	..	..	..
North Western . . .	..	..	20	..	..	..	..	..	..
South Indian . . .	..	..	22	..	..	144	..	..	..
Total . . .	1	1	46	1	5	144	28	..	12

New construction.

7. A complete list of new lines, whether under construction or likely to be commenced during the year 1932-33, for which the allotment of 101.00 lakhs proposed for new construction is intended, is given in the demands for grants for new construction of commercial and strategic lines. The total mileage of these new lines excluding that of the lines to be opened in 1931-32 aggregates 341 miles. The additions to the several main systems are indicated in the statement below :—

Railway system.	Mileage of lines in progress.	Mileage of lines, the construction of which has been sanctioned but not yet commenced.	Mileage of unsanctioned lines.	Total.
Bengal Nagpur	74	..	..	74
Burma	5	..	..	5
Eastern Bengal	106	..	..	106
East Indian	120	..	..	120
North Western	3	..	..	3
South Indian	33	..	..	33
Total	341	..	..	341

8. It is expected that about 406 miles of railway will be opened in the current year and about 173 miles in 1932-33. The details are as follows :—

Lines opened and to be opened in 1931-32.

<i>Name of project:</i>	<i>Mileage.</i>
<i>Assam Bengal Railway—</i>	
Chittagong-Dobazari	25
<i>Bengal Nappur Railway—</i>	
Raipur-Parvatipuram (Part)	74
<i>Eastern Bengal Railway—</i>	
Kalukhali-Bhateapara with a branch from Madhukhali to Kamarkhali	53
<i>East Indian Railway—</i>	
<i>Central India Coalfields Railway—</i>	
Manendragarh-Chirmiri Siding	13
Manendragarh-Jhagrakhand Siding	2
<i>Great Indian Peninsula Railway—</i>	
Dharwa-Pusad	43
<i>North-Western Railway—</i>	
Shahpur City-Khushal	6
Chiniot-Chinni Khichi	3
Kalabagh Bridge	2
Sakrand-Tharushah	68
Tando Adam-Nawabshah	54
<i>South Indian Railway—</i>	
Chinnasalem-Vridhachalam	32
Pollachi-Valghat	33
Total	406

Lines expected to be opened during 1932-33

<i>Eastern Bengal Railway—</i>	
Tangla-Rangapara	53
<i>East Indian Railway—</i>	
Calcutta chord	12
Lucknow-Sultanpur-Zafarabad	1,08
Total	173

APPENDIX II.

Capital expenditure on State-owned Railways.

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
OPEN LINES.					
State Railways managed by State—					
Aden (Commercial)	—4	4,53	—4,50	..	3
Burma	42,71	31,47,99	33,00	17,29	31,98,28
Eastern Bengal	69,34	48,51,09	40,00	29,00	49,20,09
East Indian	1,13,57	1,37,63,04	86,00	88,60	1,39,37,64
Great Indian Peninsula	1,53,78	1,16,81,10	95,25	4,48	1,17,60,83
North Western	55,03	1,06,45,74	31,00	4,75	1,06,81,49
Strategic Lines	20,60	30,35,07	14,00	8,25	30,57,32
Miscellaneous	3,64	2,43,01	..	..	2,43,01
Abandoned projects . . . . .	..	32,26	..	..	32,26
State Railway Collieries	89	99,92	80	45	1,01,17
Total State Railways managed by State	4,59,52	4,74,83,75	2,95,55	1,52,82	4,79,32,12
State Railways managed by Companies or Indian States—					
Assam Bengal	33,95	20,81,82	20,00	5,67	21,07,49
Bengal Nagpur	45,05	71,62,64	45,00	17,58	72,25,22
Bengal and North-Western (Tirhut)	22,15	9,55,77	11,00	—3,20	9,63,57
Bezwada Extension	3	17,67	5	30	18,02
Bombay, Baroda and Central India	1,19,79	72,83,63	70,50	57,92	74,12,05
Dronachellam Kurnool Railway Extension	6,29	16,77	50	65	17,92
Jodhpur	4	83,76	60	15	84,51
Madras and Southern Mahratta	81,30	51,70,38	59,00	34,94	52,64,32
Rohilkund and Kumaon (Lucknow Barailly)	80	1,55,69	1,55	62	1,57,86
South Indian	1,23,47	36,14,43	62,00	45,05	37,21,48
Total State Railways managed by Companies or Indian States	4,32,87	2,65,42,56	2,70,20	1,59,68	2,69,72,44
Total Open Lines	8,92,39	7,40,26,31	5,65,75	3,12,50	7,49,04,56

APPENDIX II—*contd.*

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
LINES UNDER CONSTRUCTION.					
State Railways managed by State—					
Burma Railways—					
Pegu Kayan . . . . .	..	54,29	..	..	54,29
Heho Shevenyaung	2	26,65	..	..	26,65
Taungwingyi-Kyaukpa- daung	2,46	95,01	10	4	95,15
Tagaing Bridge	7,71	57,32	19,05	40,00	1,16,37
Myingyan Natogyi Paleik	2,48	66,17	15	4	66,36
Kayan Thongwa	8	14,31	..	..	14,31
Nyaunglebin Madauk	41	12,47	15	..	12,62
Taungwingyi-Minbu Pakokku—					
(a) Taungwingyi Pata- nago	-11	57,08	-60	..	56,48
(b) Patanago Malun Pa- kokku					
Total	13,05	3,83,30	18,85	40,08	4,42,23

APPENDIX II—*contd.*

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33	To end of 1932-33.
LINES UNDER CONSTRUCTION					
— <i>contd.</i>					
State Railways managed by State— <i>contd.</i>					
Eastern Bengal Railway—					
Baruipur-Lakshmikantapur	2,48	39,73	60	26	40,59
Tangla Belsiri	6,00	8,17	14,00	7,90	30,07
Dinajpur Ruhon	6	32,86	5	5	32,96
Dacca Aricha	26	3,05	25		3,30
Kalukhali-Kamarkhali Bha- teapara	16,00	33,21	22,00	4,60	59,81
Nawabganj Abdulpur	3,05	83,45	80	22	84,47
Purnea Murliganj includ- ing Behariganj branch	22	30,56	30	17	31,03
Total	28,07	2,31,03	38,00	13,20	2,82,23
East Indian Railway—					
Central Indian Coal- fields	4,46	3,99,18	1,00		4,00,18
Calcutta Chord	71,21	2,79,91	40,00	4,82	3,24,73
Lucknow Sultanpur Zafar- abad	30,13	64,82	28,00	7,50	1,00,32
Unao-Madhoganj	5,45	31,31	1,50		32,81
Chandpur-Bijnor Muazzam- pur Narian branch	1,28	24,03	1,50		25,53
Total	1,12,53	7,99,25	72,00	12,32	8,83,57

APPENDIX II—*contd.*

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
LINES UNDER CONSTRUCTION—<i>contd.</i>					
State Railways managed by State—<i>concl'd.</i>					
Great Indian Peninsula Railway—					
Agra Bah	—17	28,78	..	..	28,78
Darwaha-Pushad	14,04	25,86	5,80	..	31,66
Kartal Kamasin	7	2,43	5	..	2,48
Nasik Belapur Sheo- gaon	4	1,25	..	..	1,25
Khamgaon-Shikli	15	2,02	5	..	2,07
Hiwar—khed-Akot-Akola Bassim (late Khandwa Hingoli)	7	3,06	5	..	3,11
Amraoti Narkhed	7	1,06	5	..	1,11
Total	14,27	64,46	6,00	..	70,46
North Western Railway—					
Amritsar Narowal	39	61,69	—10	..	61,59
Kangra Valley	1	2,94,48	20	52	2,95,20
Shahdara Narowal	62	23,78	..	..	23,78
Jassar Shakargarh Chak Amru . . . . .	..	16,01	..	..	16,01
Rohtak Gohana Pani- pat . . . . .	..	24,54	..	..	24,54
Lyallpur Jaranwala	1	15,40	20	..	15,60
Chak Jhumra Chiniot	18	19,09	—5	..	19,04
Khushab Chiniot	17,60	1,26,49	4,00	30	1,30,79
Lyallpur Chananwala	—6,61	10,62	..	..	10,62
Sind Left Bank Fee- ders	38,79	67,47	16,00	55	84,02
Batala Beas	—1,26	14,73	—5	..	14,73
Kalabagh Bridge	13,03	42,23	6,80	14	49,17
Strategic Lines	—14	3,82,52	1,00	..	3,83,52
Suspense	—2	1	..	..	1
Total	62,60	11,04,11	23,00	1,51	11,33,62
Total State Railways managed by State	2,30,52	25,82,15	1,62,85	67,11	28,12,11

APPENDIX II—contd.

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
LINES UNDER CONSTRUCTION—contd.					
State Railways managed by Companies or Indian States—					
Assam Bengal Railway—					
Sibsagar Road Kha- wang	—1	31,78			31,78
Furkating Badulipara Jorhat	38	31,61	10		31,71
Karimganj . . . Longai Valley	67	32,10	70		32,80
Netrakona Mohan- ganj	25	19,43	50	18	20,11
Habiganj Shaistaganj Balla	18	20,54	20		20,74
Senchoa Mairabari	1,87	22,27	—65		21,62
Feni Belonia	42	13,45	15		13,60
Chittagong Nazirhat	1,78	20,31	50	82	21,63
Chittagong Dohazari	19,66	43,22	6,25	50	49,97
Megna bridge at Bhairab		1	1,25		1,26
Total	25,20	2,34,72	9,00	1,50	2,45,22
Bengal Nagpur Railway—					
Raipur Vizianagram	1,14,03	4,10,90	65,00	22,17	4,98,07
Guttitangar Branch	1	2,05			2,05
Total	1,14,04	4,12,95	65,00	22,17	5,00,12

APPENDIX II—*contd.*

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
LINES UNDER CONSTRUCTION—<i>contd.</i>					
State Railways managed by Companies or Indian States— <i>contd.</i>					
Bengal and North-Western Railway—					
Mashrak Thawe	7,82	19,29	3,00	..	22,29
Madras and Southern Maharratta Railway—					
Nidadavolu Narasapur .	—13	68,00	..	..	68,90
Cocanada Kotepall .	—1,09	41,83	60	..	42,43
Gudivada Bhimavaram .	—7	40,66	5	..	40,71
Hotgi Sholapur .	33	7,88	..	..	7,88
Kannivihalli Swamihalli	6	5,82	..	..	5,82
Guntur-Gurzala-Macheria	1,71	45,99	35	..	46,34
Total	81	2,11,08	1,00	..	2,12,08

APPENDIX II—*contd.*

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
LINES UNDER CONSTRUCTION <i>—contd.</i>					
State Railways managed by Companies or Indian States <i>—contd.</i>					
South Indian Railway—					
Vilupuram Trichinopoly	4,74	1,98,40	3,75	2,88	2,05,03
Viruduhagar Tenkasi .	54	68,92	15	..	69,07
Shoranur Nilambur .	1,31	80,81	15	..	80,96
Dindigul Pollachi . .	48	78,86	2,35	1,01	82,22
Trichinopoly Manama- dura.	12,00	1,10,47	1,90	52	1,12,89
Mayavaram Tranquebar	49	21,29	15	..	21,44
Madura Bodinayakanur	..	53,48	15	82	54,45
Vriddhachalam Cudda- lore	1,09	26,34	70	95	27,99
Salem Attur Vriddha- challam	18,96	73,68	9,90	1,67	85,25
Pollachi Palghat . .	10,33	36,42	11,00	2,87	50,29
Salem Mettur Dam .	-34	12,93	5	..	12,98
Total .	49,60	7,61,60	30,25	10,72	8,02,57

APPENDIX II—*concl'd.*

(Figures in thousands of rupees.)

RAILWAYS.	Accounts, 1930-31.	To end of 1930-31.	Revised Estimate, 1931-32.	Budget Estimate, 1932-33.	To end of 1932-33.
LINES UNDER CONSTRUCTION—<i>concl'd.</i>					
State Railways managed by Companies or Indian States—<i>concl'd.</i>					
Nizam's Guaranteed State Railways—					
Dhone (Dronachalam) Kurnool Extension	—51	14,88	15	..	15,03
Total State Railways managed by Companies or Indian States	1,96,96	16,54,52	1,08,40	34,39	17,97,31
Total Lines under Construction	4,27,48	42,36,67	2,71,25	1,01,50	46,09,42
Total Open Lines and Constructions	13,19,87	7,82,62,98	8,37,00	4,14,00	7,95,13,98
For emergencies . . . . .	..	..	..	6,00	6,00
Purchase of Branch Line shares, etc.	1,00	54,76	..	..	54,76
Emergency deductions from pay . . . . .	..	..	—2,00	—5,00	—7,00
Total Capital Expenditure	13,20,87	7,83,17,74	8,35,00	4,15,00	7,95,67,74

APPENDIX III.

Gross receipts, working expenses, and net receipts of State-Owned Railways.

Gross Receipts.

(Figures in thousands of rupees.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	1926-27.	1927-28.	1928- 9.	1929-30	1930-31.		
Open mileage at end of year	M.	M.	M.	M.	M.	M.	M.
	28,004	28,426	29,451	31,218	31,489	31,895	32,068
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Railways managed by the State.							
Burma	4,60,77	5,03,25	4,95,06	4,87,13	4,27,81	3,51,00	3,56,00
Eastern Bengal	6,71,97	7,00,20	7,02,83	6,73,07	5,86,01	5,06,00	5,17,00
East Indian	19,65,38	20,43,76	20,31,24	19,85,18	18,24,30	17,08,45	18,05,50
Great Indian Peninsula	14,70,48	15,08,90	15,30,26	14,58,35	13,33,36	12,38,00	12,61,00
North-Western—Commercial Lines	14,03,60	14,88,48	14,22,70	14,39,21	14,97,96	12,83,00	13,15,00
Strategic Lines	1,53,45	1,60,40	1,66,65	1,58,81	1,47,49	1,32,00	1,35,00
State Railways managed by Companies or Indian States.							
Assam Bengal	1,76,00	2,04,90	2,07,19	2,05,24	1,96,05	1,85,55	1,87,50
Bengal Nagpur	8,19,85	9,15,57	9,12,37	9,31,44	8,17,01	7,05,00	7,20,00
Bombay, Baroda and Central India	11,25,97	11,33,56	11,85,90	11,51,68	10,89,60	10,40,00	10,47,00
Madras and Southern Mahratta	8,12,24	8,63,76	9,19,96	8,97,54	7,98,21	7,90,00	8,03,00
South Indian	5,48,91	5,80,13	5,63,24	6,32,74	5,79,96	5,38,00	5,51,00
Other Railways	2,33,64	2,39,90	2,35,19	2,49,89	2,11,90	1,98,00	2,02,00
Total	98,42,26	1,03,42,81	1,03,72,68	1,02,70,28	95,09,66	86,75,00	89,00,00.

APPENDIX III—*contd.*

Working Expenses.

(Figures in thousands of rupees.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1931-32.	Budget Estimate, 1933-33.
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Railways managed by the State.							
Burma	2,83,17	2,94,33	3,21,73	3,05,36	3,12,59	2,80,96	2,77,45
Eastern Bengal	4,40,24	4,51,64	4,68,97	4,70,70	4,65,73	4,19,87	4,27,90
East Indian	11,90,24	11,92,01	12,17,48	12,42,14	12,24,40	11,28,48	11,28,35
Great Indian Peninsula	10,32,67	6,77,25	10,03,89	10,19,72	10,45,78	9,20,90	9,12,50
North-Western—Commercial Lines	9,49,37	9,89,86	10,01,28	10,63,78	11,29,53	10,16,90	10,06,75
Strategic Lines	1,86,72	1,94,67	1,98,60	2,08,83	2,18,58	1,92,00	1,89,00
State Railways managed by Companies or Indian States.							
Assam Bengal	1,12,66	1,20,72	1,26,87	1,40,14	1,41,33	1,40,60	1,40,00
Bengal Nagpur	5,58,11	6,21,06	6,29,49	6,74,84	6,67,25	6,04,73	6,16,00
Bombay, Baroda and Central India	7,21,24	7,08,32	7,37,80	7,40,25	7,47,28	6,76,05	6,64,50
Madras and Southern Mahratta	4,76,82	4,75,33	4,85,60	4,84,66	4,75,89	4,51,12	4,44,05
South Indian	3,04,69	3,13,26	3,23,20	3,44,12	3,56,94	3,29,82	3,49,70
Other Railways	1,22,07	1,04,99	1,06,48	1,23,19	1,25,87	1,21,57	1,13,80
Credit from Depreciation Fund being net result of correction of certain past erroneous adjustments . . . . .	..	..	..	..	-1,65,70	..	..
Total	63,78,00	64,43,44	66,21,39	68,17,93	67,45,47	62,83,00	62,70,00

APPENDIX III—concl'd.

Net Receipts.

(Figures in thousands of rupees.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Railways managed by the State.							
Burma	1,77,80	2,08,92	1,73,33	1,81,77	1,15,22	70,04	78,55
Eastern Bengal	2,31,78	2,48,56	2,33,86	2,02,37	1,20,23	86,13	89,10
East Indian	7,75,14	8,51,75	8,13,76	7,43,04	5,99,90	5,79,97	6,77,15
Great Indian Peninsula	4,37,81	5,31,65	5,26,37	4,38,63	2,87,58	3,17,10	3,48,50
North Western—Commercial lines	4,54,23	4,98,62	4,21,51	3,75,43	3,68,43	2,66,10	3,08,25
Strategic lines	33,27	34,27	31,95	50,02	71,09	60,00	54,00
State Railways managed by Companies or Indian States.							
Assam Bengal	63,34	84,18	80,32	65,10	54,72	44,95	47,50
Bengal Nagpur	2,61,74	2,94,51	2,82,88	2,56,60	1,49,76	1,00,27	1,04,00
Bombay, Baroda and Central India	4,04,73	4,25,24	4,48,10	4,11,43	3,42,32	3,63,95	3,82,50
Madras and Southern Mahratta	3,35,42	3,88,43	4,34,36	4,12,68	3,22,32	3,38,88	3,58,95
South Indian	2,44,22	2,86,87	2,40,04	2,85,62	2,23,02	2,08,18	2,01,30
Other Railways	1,11,57	1,34,91	1,28,71	1,26,70	86,03	76,43	88,20
Credit from Depreciation Fund being net result of correction of certain past erroneous adjustments . . . . .	..	..	..	..	1,85,70	..	..
Total	34,64,26	38,99,37	37,51,29	34,52,35	27,64,19	23,92,00	26,30,00

APPENDIX IV.

Statement showing gain or loss in working of State-Owned Railways.

(Figures in thousands of rupees.)

	Accounts.					Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.		
Commercial Lines.							
Receipts.							
Passenger Earnings .	34,79,17	35,73,35	34,72,00	35,18,63	31,18,40	28,50,00	28,85,00
Other Coaching Traffic Earnings.	6,06,96	6,17,17	6,03,19	5,68,69	5,28,60	5,00,00	5,00,00
Goods Earnings .	61,48,94	65,34,09	66,89,01	64,37,06	59,83,70	55,00,00	55,75,00
Other Earnings (a) .	1,71,42	1,98,77	2,08,89	2,18,74	1,95,35	1,70,00	1,70,00
Credit for materials released from works chargeable to Depreciation Fund .	..	..	..	..	..	..	1,20,00
Total .	1,04,06,49	1,09,23,38	1,09,73,09	1,07,43,12	98,26,05	90,20,00	92,50,00
Deduct—							
Refunds of revenue	(b) 35,03	13,55	15,33	14,52	11,38	12,00	12,00
Worked Lines .	6,76,85	7,18,06	7,26,71	6,47,30	4,98,75	4,65,00	4,73,00
Suspense .	—5,80	—9,36	—25,02	30,17	46,25	..	..
Net total .	96,88,81	1,01,82,41	1,02,06,03	1,01,11,47	93,62,17	85,43,00	87,65,00
Government share of profits, etc., from subsidised companies	39,72	35,60	38,84	58,71	20,36	19,00	18,00
Interest on Depreciation and Reserve Fund Balances.	62,52	79,86	1,04,13	1,24,57	1,26,86	90,15	80,65
Dividends on investments in Branch lines and other Miscellaneous receipts.	4,75	8,17	11,57	21,46	20,92	15,50	6,50
Total Receipts . .	97,95,80	1,03,06,04	1,03,60,57	1,03,16,21	95,30,31	86,67,65	88,70,15

(a) The figures for hire charge and other payments from Railways have been shown as reduction of Working Expenses.

(b) The refunds of Revenue include remission of earnings also.

APPENDIX IV—*contd.*

(Figures in thousands of rupees.)

	Accounts.					Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.		
Commercial Lines— contd.							
Charges.							
Administration	12,74,26	13,11,43	13,85,43	14,02,99	14,50,82	14,30,00	12,18,00
Repairs and Maintenance.	17,64,54	17,52,30	17,57,26	17,78,64	15,25,01	13,53,00	15,24,00
Operation (a)	24,37,53	24,32,25	25,15,41	25,39,19	25,49,87	23,01,00	24,62,00
Depreciation	10,53,14	11,00,86	11,60,47	12,17,95	12,64,38	13,00,00	13,25,00
Suspense	—5,67	2,97	—32,44	—15	2,60	19,50	..
Emergency deductions from pay . . . . .	..	..	..	..	..	—77,50	—2,30,00
Payment to Income-tax Department in respect of railway staff exempted from surcharge.	..	..	..	..	..	..	22,00
Total	65,23,80	65,99,81	67,86,13	69,38,62	67,92,68	63,26,00	63,21,00
Deduct—							
Worked Lines	3,32,52	3,51,04	3,63,35	3,29,52	2,65,79	2,35,00	2,40,00
Working Expenses	61,91,28	62,48,77	64,22,78	66,09,10	65,26,89	60,91,00	60,81,00
Surplus profits paid to Indian States and Railway Cos.	1,65,56	1,57,14	1,59,14	1,51,98	1,16,30	82,75	80,00
Interest charges	24,55,35	25,93,05	27,91,14	29,05,96	31,24,64	31,80,17	32,23,07
Miscellaneous charges	70,52	53,44	34,57	58,01	67,89	58,10	46,40
Total charges	88,82,71	90,52,40	94,07,63	97,25,05	98,35,72	94,12,02	94,30,47
Gain from Commercial Lines	9,13,09	12,53,64	9,52,94	5,91,16	—3,05,41	—7,44,37	—5,60,32

(a) The figures for hire charges and other payments from Railways have been shown as deduction of Working Expenses.

APPENDIX IV—concl'd.

(Figures in thousands of rupees.)

	Accounts.					Revised Estimate, 1931-32.	Budget Estimate, 1932-33.
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.		
Strategic Lines.							
Receipt.							
Gross Traffic Receipts	1,53,45	1,60,40	1,66,65	1,58,81	1,47,49	1,32,00	1,35,00
Interest on balances of Depreciation Fund.	1,40	1,62	2,07	3,09	5,32	5,53	4,50
Total Receipts	1,54,85	1,62,02	1,68,72	1,61,90	1,52,81	1,37,53	1,39,50
Charges.							
Working expenses	1,51,28	1,57,98	1,59,33	1,67,80	1,76,43	1,51,50	1,51,00
Depreciation	-35,44	-36,69	-39,28	41,03	-42,15	43,00	45,00
Emergency deductions from pay	....	....	....	....	....	-2,50	-7,50
Payment to Income- tax Department in respect of railway staff exempted from surcharge.	..	..	..	..	..	..	50
Net Working expenses	1,86,72	1,94,67	1,98,61	2,08,83	2,18,58	1,92,00	1,89,00
Interest charges	1,31,35	1,34,03	1,41,81	1,40,09	1,46,91	1,47,92	1,48,57
Miscellaneous	21	2,06	30	50	69	32	40
Total charges	3,18,28	3,30,76	3,40,72	3,49,42	3,66,18	3,40,24	3,37,97
Net loss in Working Strategic lines.	1,63,43	1,68,74	1,72,00	1,87,52	2,13,37	2,02,71	1,98,47
Net gain on State Railways.	7,49,66	10,84,90	7,80,94	4,03,64	-5,18,78	-9,47,08	-7,58,79
Contribution to Gen- eral Revenues.	6,01,13	6,27,83	5,23,20	6,11,86	5,73,57	..	..
Railway Reserve Fund	1,48,53	4,87,07	2,57,74	-2,08,22	-10,92,35	-4,95,06	..
Railway Depreciation Fund.	..	..	..	..	..	-4,52,02	-7,58,79