

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

BUDGET FOR 1923-24



DELHI
GOVERNMENT CENTRAL PRESS
1923

Price Three Rupees

LIST OF PUBLICATIONS ISSUED BY THE FINANCE DEPARTMENT.

1. **Budget for 1922-23.** Price Rs. 4, 8s.
2. **Civil Estimates of Provincial Governments for 1922-23 (in one volume).** Price Rs. 3, 6s.
3. **Finance and Revenue Accounts of the Government of India for 1921-22.** Price Rs. 5, 10s.
4. **Statistics compiled from the Finance and Revenue Accounts of the Government of India from 1st April 1912 to 31st March 1920.** Price Rs. 2, 4s.
5. **Notifications relative to the Public Loans of the Government of India from 1822 to 1879.** Price Re. 1.
6. **Useful information relating to the extant Public Loans of the Government of India (1909).** Price Re. 1-4.
7. **Audit and Appropriation Report on the Accounts of the Government of India for 1920-21.** Price As. 8, 1s.
8. **Report on the Operations of the Currency Department, the Movement of Funds and on the Resource Operations of the Government of India for the year 1921-22.** Price Re. 1.
9. **Report on the Administration of the Mints at Calcutta and Bombay for the year 1921-22 with a review.** Price Re. 1-8.
10. **An Introduction to Indian Government Audit.** Price As. 8, 1s.
11. **An Introduction to Indian Government Accounts.** Price As. 6, 9d.
12. **Guide Book for Investors in Government of India Securities, 2nd Edition.** Price Rs. 2, 3d.
13. **Government Securities Manual, 2nd Edition.** Price Re. 1, 2s.
14. **Resource Manual.** Price As. 12, 1s. 6d.
15. **Fundamental Rules with Explanatory Memoranda.** Price As. 12.
16. **Supplementary Rules with Explanatory Memorandum.** Price As. 9.

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

BUDGET FOR 1923-24



DELHI
GOVERNMENT CENTRAL PRESS
1923

**Agents for the Sale of Books published by the
Superintendent of Government Printing, India, Calcutta.**

IN EUROPE.

Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E.C., and 39, New Oxford Street, London, W.C.
Bernard Quaritch, 11, Grafton Street, New Bond Street, London, W.
T. Fisher Unwin, Ltd., 1, Adelphi Terrace, London, W.C.
P. P. S. King & Sons, 2 and 4, Great Smith Street, Westminster, London, S.W.
H. S. King & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.
Grindlay & Co., 54, Parliament Street, London, S.W.

W. Thacker & Co., 2, Creed Lane, London, E.C.
Wheldon & Wesley, Ltd., 2, 3 & 4, Arthur Street, New Oxford Street, London, W.C., 2.
Luzac & Co., 46., Great Russell Street, London, W.C.
B. H. Blackwell, 50 and 51, Broad Street, Oxford.
Deighton, Bell & Co., Ltd., Cambridge.
Oliver & Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby, Ltd., 116, Grafton Street, Dublin.
Ernest Leroux, 28, Rue Bonaparte, Paris, France.
Martinus Nijhoff, The Hague, Holland.
Otto Harrassowitz (Leipzig).
Friedlander and Sohn (Berlin).

IN INDIA AND CEYLON.

Thacker, Spink & Co., Calcutta and Simla.
Newman & Co., Calcutta.
R. Cambay & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
B. Banerjee & Co., Calcutta.
The Indian School Supply Depot, 309, Bow Bazar Street, Calcutta, and 226, Nawabpur, Dacca.
Futterworth & Co., (India), Ltd., Calcutta.
The Weldon Library, 57, Park Street, West, Calcutta.
Rai M. C. Sircar Bahadur & Sons, 90-2a, Harrison Road, Calcutta.
The Standard Literature Co., Ltd., Calcutta.
Lal Chand & Sons, Calcutta.
Association Press, Calcutta.
Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
G. A. Natesan & Co., Madras.
S. Murthy & Co., Madras.
Thompson & Co., Madras.
Temple & Co., Madras.
P. R. Rama Iyer & Co., Madras.
Vas & Co., Madras.
R. Ry. M. Gopalakrishna Kone, Madura.
Thacker & Co., Ltd., Bombay.
D. B. Taraporevala, Sons, & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Sundar Pandurang, Bombay.
Gopal Narayan & Co., Bombay.
Ram Chandra Govind & Son, Kalbadevi, Bombay.
Proprietor, New Kitabkhana, Poona.

A. H. Wheeler & Co., Allahabad, Calcutta and Bombay.
N. B. Mathur, Superintendent, Nazir Kanun Hind Press, Allahabad.
Munshi Seeta Ram, Managing Proprietor, Indian Army Book Depot, Juhri, Cawnpore.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore and Allahabad.
Itam Krishna & Sons, Lahore.
Superintendent, American Baptist Mission Press, Rangoon.
Proprietor, Rangoon Times Press, Rangoon.
The Manager, the Hitavada, Nagpur.
Babu S. C. Talukdar, Proprietor, Students and Co., Cooch Behar.
A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depôts, Nagpur and Jubbulpur.*
Manager, of the Imperial Book Depot, 63, Chandney Chauk Street, Delhi.*
Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).*
Superintendent, Basel Mission Book and Tract Depository, Mangalore.*
P. Varadachary & Co., Madras.*
Ram Dayal Agarwalla, 184, Katra, Allahabad.*
D. C. Anand & Sons, Peshawar.*
Manager, Newal Kishore Press, Lucknow.*
The Standard Book Stall, Karachi.
Mangal Dass Har Kisandas, Surat.
Karsandas Narandas & Sons, Surat.
Maung Lu Gale, Proprietor, Law Book Depot, Mandalay.

* Agents for the sale of Legislative Department Publications only.

GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

BUDGET FOR 1923-24.

CONTENTS.

	PAGE.
Speech of the Hon'ble the Finance Member introducing the Budget for 1923-24 in the Legislative Assembly on the 1st March 1923—	
Introductory	1
II.—Review of the year 1922-23	2
III.—Position of Indian Finances at the close of 1922-23	4
IV.—Budget for 1923-24	9
V.—Ways and Means	12
VI.—Provincial Contributions	13
VII.—Proposals for dealing with the Deficit	14
Conclusion	15
Budget of the Government of India—	
I.—General Statement of the Revenue and Expenditure charged to Revenue, of the Central Government, in India and in England	18
II.—General Statement of the Receipts and Disbursements of the Central Government, in India and in England	20
A.—Statement of the Revenue of the Central Government, in India and in England	22
B.—Statement of the Expenditure charged to the Revenues of the Central Government, in India and in England	26
C.—Statement of Receipts and Disbursements of the Central Government, in India and in England	30
D.—Abstract Statement of the Receipts and Disbursements of the Central Government, in India and in England	34
The Indian Finance Bill as introduced in the Legislative Assembly on the 1st March 1923	35
Speech of the Finance Secretary in laying the Budget before the Council of State on the 1st March 1923	41
Revised schedule of demands for grants for 1923-24 submitted for the vote of the Legislative Assembly, etc.	48

	PAGE.
Declaration by the Governor General in Council regarding certain demands refused by the Legislative Assembly	56
Statement of deficit for 1923-24 as it stood after the voting of demands by the Legislative Assembly	56
The Indian Finance Bill as passed by the Legislative Assembly on the 20th March 1923	57
Recommendation by the Governor General to the Council of State	57
The Indian Finance Bill as passed by the Council of State on the 23rd March 1923	58
Recommendation by the Governor General to the Legislative Assembly	59
Certificate by the President, Legislative Assembly	59
Certificate by the Governor General	59
Notification dated the 29th March 1923 publishing the Indian Finance Act, 1923	60
Notification No. 562-F., dated the 29th March 1923, publishing a statement by the Governor General regarding the certification of the Indian Finance Bill	64
Resolution No. 576-F., dated the 29th March 1923, publishing the Budget statements as revised since their presentation before the Legislative Assembly and the Council of State	67
Notes explaining the details under certain heads of the Estimates	87
Appendix I.—Explanatory Memorandum on the Railway Budget	121
Appendix II.— <i>Pro formâ</i> Account of expenditure on Delhi and the Delhi Province	137
Appendix III.—Commercial and Financial Statistics	145

APPENDIX I.

EXPLANATORY MEMORANDUM ON THE RAILWAY BUDGET
FOR 1923-24.

In accordance with the undertaking given by Government last year in the debate on the Resolution regarding the adoption of the Railway Finance Committee's proposals in respect to the separation of the Railway Budget, this memorandum has been prepared in order to bring out and explain the main features of the railway budget as embodied in the Statements of Demands passed by the Legislature.

PART I.—CAPITAL.

HEAD OF ACCOUNT "53—CONSTRUCTION OF STATE RAILWAYS."

2. In pursuance of the recommendation of the Railway Finance Committee composed of members selected from the Legislative Assembly and the Council of State, it was decided by the Legislative Assembly in March 1922 that the capital programme of railway expenditure should be fixed for five years in advance, provision being made for an expenditure of Rs. 30 crores per annum or a total of Rs. 150 crores during the quinquennium. The programme was to be strictly adhered to subject to the understanding that a war or other unforeseen contingency radically disturbing the money market might render it necessary to curtail the operations of any one year. The whole of this sum was to be devoted to the rehabilitation and improvement of the existing lines, special stress being laid on the improvement of the conditions of travel of third class passengers, and to the completion of lines already in hand. It was also decided that there was to be no lapse of money voted for any one year but not spent within the year, such sums being carried to the credit of the Railway Administrations from year to year to the end of the quinquennium. In accordance with this decision the programme for capital expenditure for the current year was framed for Rs. 30 crores. Owing principally to delay in the delivery of materials and to a smaller extent to fall in prices, the expenditure during the year is expected to fall short of the allotment made. In the latest estimate the expenditure is placed at Rs. 20·16 crores thereby involving a lapse of Rs. 9·84 crores. Out of this a sum of Rs. 8·64 crores only (being the lapse anticipated in the second edition of the estimates) has been carried forward to the year 1923-24, and the remainder will be provided for during the next of the quinquennium. Apart from the special causes already mentioned, the failure to utilise the full grant available in the first year of the new policy is in a large measure attributable to the fact that Railway Administrations had insufficient time to frame their programmes and send forward the necessary orders for material. To this extent it is hoped that measures which have since been taken will provide for the grant being fully utilised in future. The grant for 1923-24 has therefore been fixed at Rs. 38·64 crores made up of—

	Rs.
(i) Ordinary grant for the year	30·00 crores.
(ii) Carried forward from 1922-23	8·64 "
Total	38·64 "

BUDGET FOR 1923-24.

3. The details of the total capital expenditure on State Railways worked by the State and Companies in each of the three years from 1921-22 to 1923-24 are as follows :—

Items.	Actuals, 1921-22.	1922-23.		1923-24 Budget.
		Budget.	Revised.	
(a) England	£ 13,564,663	18,460,000	10,448,000	19,000,000
	R 13,56,46,629	18,46,00,000	10,44,80,000	19,00,00,000
(b) India	R 2,42,12,734	2,31,00,000	4,48,85,000	10,13,95,000
	R 15,98,59,363	20,77,00,000	14,93,65,000	29,13,95,000
Exchange	R 6,97,79,572	9,23,00,000	5,22,40,000	9,50,00,000
Total	R 22,96,38,935	30,00,00,000	20,16,05,000	38,63,95,000

4. The following table compares the allotments made for open lines and lines under construction in 1923-24 with figures for previous years :—

Items.	Actuals, 1921-22.	Revised, 1922-23.	Budget, 1923-24.
	Rs.	Rs.	Rs.
(1) Open lines including rolling stock	14,55,97,363	12,87,30,000	26,33,48,000
(2) Lines under construction—			
(a) Started in previous years	1,40,38,000	1,95,71,000	2,80,47,000
(b) Started in current year	2,24,000	10,64,000	...
	15,98,59,363	14,93,65,000	29,13,95,000
Exchange	6,97,79,572	5,22,40,000	9,50,00,000
Total	22,96,38,935	20,16,05,000	38,63,95,000

BUDGET FOR 1923-24.

123

5. The details of the budget grant for 1923-24 by railways are shown below :—

[In thousands of rupees.]

Railway.	OPEN LINES.			CONSTRUCTION OF	
	Rolling Stock.	Other items.	Total.	Lines in progress.	New lines.
STATE RAILWAYS WORKED BY STATE.					
1. North-Western Railway :—					
(i) Main line	1,94,81	75,67	2,70,48		
(ii) Nushki extension	...	6,00	6,00		
(iii) Khyber Railway	...	...	...	53,37	
2. Delhi (New Capital) Railway Works Scheme	...	26,00	26,00		
3. Eastern Bengal	61,00	40,00	1,01,00		
4. Oudh and Rohilkhand	55,83	37,33	93,16		
5. Aden Railway	31	39	70		
6. Jodhpur-Hyderabad (British Section)	...	2,87	2,87		
7. Stores Transactions	...	...	...
TOTAL	3,11,95	1,88,26	5,00,21	53,37	
STATE RAILWAYS WORKED BY COMPANIES.					
9. Assam Bengal (including land)	39,13	—1,67	37,46		
10. Bengal-Nagpur :—					
(i) Open line	1,18,50	1,34,92	2,53,42		
(ii) Amda-Jamda	...	...	...	26,33	
(iii) Bermo Duneya Section	...	...	...	3,63	
(iv) South Karanpura Coal Fields	...	...	...	11,41	
(v) Talchir Coal Fields	...	...	...	45,00	
(vi) Heala Chandil	...	...	...	45,00	
11. Bezwada Extension	...	3,86	3,86		
12. Bombay, Baroda and Central India :—					
(i) Main line	1,01,93	1,46,57	2,48,50		
(ii) Dholka-Dhanduka	...	...	...	4,76	
13. Burma :—					
(i) Main line	14,69	15,04	29,73		
(ii) Pegu Moulmein and Henzada Kyangin Extensions	21,53	1,25	22,78		
(iii) Southern Shan States Railway	...	75	75		
14. East Indian :—					
(i) Open line	2,48,56	42,05	2,90,61		
(ii) Bermo Duneya Section	...	...	...	2,52	
(iii) South Karanpura Coal Fields	...	...	...	10,34	
15. Great Indian Peninsula :—					
(i) Main line	2,23,78	53	2,24,31		
(ii) Agra-Delhi Chord	...	1,92	1,92		
(iii) Bhopal State	...	2,48	2,48		
(iv) Cawnpore-Banda	...	95	95		
(v) Baran Kotah	...	10	10		45,36
(vi) Itarvi-Nagpur	...	...	...		16,55
(vii) Harbour Branch	...	...	...		14,20
(viii) Majri-Rajur	...	...	...
16. South Indian :—					
(i) Main line	48,39	64,90	1,13,29		
(ii) Coonoor-Ootacamund	71	81	1,52		
(iii) Tinnevely-Quilon—British Section	...	1,10	1,10		
(iv) Do. Indian State Section	90	20	1,10		
17. Tirhoot	6,85	3,68	10,53		
18. Lucknow-Bareilly	57	1,18	1,75		
19. Madras and Southern Mahratta :—					
(i) Open line	97,48	47,42	1,44,90		
(ii) Guntur Tenali	...	5	5		
(iii) Dhone Kurnool	...	5	5		
	9,23,02	4,68,14	13,91,16	2,27,10	...
	...	78,16	78,16	...	...
Reserve	...	...	19,69,53	2,80,47	...
	12,34,97	7,34,56	7,49,37	63	...
Exchange	...	...	27,18,90	2,81,10	...
TOTAL	...	...	8,63,95	...	...
Carry forward from 1922-23 to be reallocated in 1923-24.	...	...	35,82,85	2,81,10	...
GRAND TOTAL	...	...	...	...	...

BUDGET FOR 1923-24.

6. The above figures explain the distribution of the 30 crore allotment for 1923-24. The carry forward Rs. 8.64 crores represents the incomplete portion of the programme to which the Legislature has already accorded approval and which need not therefore be further explained. The distribution of Rs. 30 crores over open line works, rolling stock and new construction is shown below :—

	Rs.	
Open line facilities	18,23.38	lakhs.
Rolling stock	12,34.97	”
New construction	2,81.10	”
Suspense	—3,39.45	”
Total	<u>30,00.00</u>	”

7. *Improved facilities.*—It will be seen that over half the total grant is to be devoted to the improvement of general open line facilities. Under this heading are included larger yards, longer platforms, extensions to stations, double lines and many similar improvements which are so urgently required on every railway in India. Taking the main heads the distribution proposed is as follows :—

	Rs.	
(a) Doubling and quadrupling	1,72.56	lakhs.
(b) Improved rails and sleepers	1,06.20	”
(c) Strengthening of bridges	87.10	”
(d) Remodelling of station yards	2,97.64	”
(e) Additional quarters for staff	1,75.72	”
(f) Workshops and stores buildings	2,53.12	”
(g) Plant and machinery	1,71.00	”
(h) Sidings, diversions, links, etc.	86.07	”
(i) Other works	4,73.97	”
Total	<u>18,23.38</u>	”

Of the doubling and quadrupling some of the most important items are on the Bengal Nagpur Railway where it is proposed to spend Rs. 35 lakhs on doubling the Anara-Kandra, Sini-Goilker, Mohuda-Bhojudih-Gowai and Khargpur Cossye sections in order to provide additional facilities for movement of coal traffic and thereby improve the capacity of the line for all other traffic. Apart from this the Bombay, Baroda and Central India Railway proposes to devote Rs. 40 lakhs to the quadrupling of their suburban section from Grant Road to Borivli where there has been congestion for some time. The East Indian Railway proposes to spend about half a crore of rupees mostly on the Grand Chord doubling which will considerably relieve the congestion now occurring all over the main line. The North-Western Railway will double the sections between Deona and Chak Pirana, also from Dina to Domeli and Mandra to Gujar Khan and propose to spend Rs. 14 lakhs on these works. The South Indian Railway will spend Rs. 9½ lakhs on the doubling of Madras-Tambaram section. The Burma Railways propose to spend Rs. 19 lakhs on the doubling of the line between Pyuntaza and Kyungon.

The second item is one of very great importance since the existing track is on many lines below the standard required for modern heavy traffic. The work to be done in this respect extends to every line in the country. A similar remark applies with even more force to the third item “strengthening of bridges” as many of our existing bridges are below the standard required by modern heavy locomotives and stock and this restricts the movement of traffic.

The remodelling of yards and stations represents a very urgent necessity both in the interests of movement of traffic and the economic use of stock.

(d) Remodelling of station yards.

The more important extensions necessary are terminal arrangements at Grant Road. Bombay (45 lakhs), Ahmedabad (12 lakhs), Bulsar (4 lakhs), Bandra (5 lakhs), Victoria Terminus (6 lakhs), Mazgaon (5.81 lakhs), Poona (7 lakhs), Nagpur (6 lakhs), Gwalior (4.80 lakhs), Bhojudi (7.30 lakhs), Tatanagar (7 lakhs), Anara (10.75 lakhs), Moghalserai (10 lakhs), and Peshawar (8 lakhs).

The necessity for additional quarters for the staff is represented by every line in India, and in the interests of the hardworked employees who are at present

(e) Additional quarters for staff.

in many cases housed in inadequate and unsuitable quarters or who have to make their own arrangements in circumstances of great difficulty, it is imperative that a liberal sum shall be spent on this object with the least possible delay.

The extension of workshops and stores buildings and the provision of additional plant and machinery at a cost of Rs. 4½ crores have been rendered necessary in order to deal adequately and

(f) Workshops and stores buildings

(g) Plant and Machinery.

expeditiously with the existing rolling stock and the anticipated increase in numbers. The most important item under this head is the South Indian Railway shops at Trichinopoly; the construction of these workshops which are intended to deal with both broad and metre gauge stock is estimated to cost over Rs. 3 crores and a sum of Rs. 112.09 lakhs is proposed to be spent on it in 1923-24. The Great Indian Peninsula Railway proposed to spend Rs. 48.25 lakhs on the electrification of their suburban sections.

Before leaving the subject of improved traffic facilities, mention may be made of the progress made in relaying the lines dismantled during the war. Of the 420 miles of railway lines dismantled 141 miles have already been restored, leaving 279 miles to be yet relaid. Of these the most important is the Sutlej Valley Railway, 208 miles in length, which is being relaid and anticipated that the Kasur Pakpattan section will be opened in the course of the next few months. During the year 1923-24 the relaying of the Bhagalpur Bausi Railway, 32 miles long, will be taken in hand and will be completed as soon as secondhand materials are available.

8. *Rolling stock.*—A total sum of Rs. 12.35 crores is proposed to be spent on the provision of additional stock and on the improvement of the existing stock. The distribution of this amount between the various items is shown below :—

	Rs. lakhs.
Engines	3,04.09
Coaches	2,91.74
Wagons	5,00.72
Miscellaneous	1,38.42
	<hr/>
Total	12,34.97
	<hr/>

This expenditure covers both additional vehicles and engines and the cost of improvements to existing stock. It is anticipated that the railways will be able to place on the line during the year 1923-24, 189 extra engines, 1,270 additional coaches and 8,567 wagons (in terms of four wheelers). It is hoped that the addition of these numbers to the existing stock, coupled with the provision of improved facilities for the movement of the existing stock, will effect a sensible improvement in the existing conditions of travel and transport.

9. *New construction.*—No new lines are proposed to be started but an expenditure of Rs. 281.10 lakhs is required for those now under construction.

Of this Rs. 132·10 lakhs will be spent on the following lines which serve important coal areas :—

	Rs. lakhs.
(1) Bokaro-Ramgarh Extension	6·15
(2) South Karanpura	21·75
(3) Talchir Coalfields Railway	45·00
(4) Hesia Chandil	45·00
(5) Majri-Rajur	14·20
Total	132·10

A sum of Rs. 54 lakhs has been allotted for the Khyber Railway. Rs. 45·36 lakhs will be spent on the completion of the remaining portion of the Itarsi Nagpur Railway—an important line which has for unavoidable reasons taken an unusually long time to construct. The Amda Jamda Railway which will serve rich iron ore deposits in the province of Bihar and Orissa will shortly be ready for opening, and it is proposed to spend Rs. 28·33 lakhs on the completion of works in hand. In Bombay a short overhead line is being constructed to provide for the suburban traffic and the provision made is Rs. 16·55 lakhs.

10. *Facilities for third class passengers.*—Great public interest naturally attaches to works which will directly or indirectly benefit the conditions of travel of the lower class passengers. To a considerable extent the third class passenger shares in the benefits which will follow from the general improvement in stock and facilities which will render possible a more extended service. And this is particularly the case in respect to overcrowding which can only be alleviated by more frequent and commodious trains than are at present possible owing to insufficiency of stock, congested lines, short platforms and all the other various disabilities which hinder the provision of facilities for travel the necessity for which is fully realised. Apart, however, from these indirect measures of improvement special attention has been paid in framing the programmes of all lines to measures which will afford direct relief.

11. Taking first the provision of carriages. The number of third class carriages on all railways on 31st March 1922 was 17,868 in terms of four wheelers. The number of additional vehicles which it is hoped will be placed on the line by the end of the year is 1,058. The result of the present programme will be to add further 1,091, bringing the total number up to 20,017 by the end of the year 1923-24. Apart from the increase in numbers, improvements in design are being simultaneously effected. A few facts in respect of the improved type of third class stock may not be without interest. On the Great Indian Peninsula Railway 59 carriages of an improved type are being provided in the year 1922-23 and 47 more will be put on the line in the following year, the cost being about Rs. 22 lakhs. These coaches will be bogies each 68 feet long by 10 feet wide to accommodate 83 passengers; the seats will run lengthways; each carriage will be fitted with four latrines of a new and greatly improved design. An illustration of this carriage was reproduced in the Administration Report for 1921-22. On the East Indian Railway arrangements are being made to complete the fitting up of a rake of third class carriages which embody a novelty in providing drinking water equipment. These carriages will be put into service as a regular passenger train as early as possible. This experiment of having drinking water for the third class travelling public on the train itself will be watched with interest. The Eastern Bengal Railway is also experimenting with a new type. This railway is constructing 11 bogie coaches which will accommodate 1,037 third class passengers. Each of these carriages will be divided into four compartments with latrine accommodation for each compartment; for water supply roof-tanks holding a total capacity of 80 gallons are provided; washhand basins are fitted in each lavatory. For suburban traffic this railway is providing coaches with seats arranged laterally with half backs, with a view to allow free circulation of air. These coaches will be built with turn-under sides, thus increasing the seating accommodation.

12. Apart from rolling stock a great deal of attention is now being devoted on all lines to the question of general facilities of travel with special reference to third class passengers. Under orders of the Railway Board special reports on this matter have been submitted by all Government Inspectors and arrangements are being made wherever possible to give effect to their suggestions for improvement. On some lines, notably the Great Indian Peninsula Railway, further special investigation has been initiated by the railways themselves. It is impossible within the compass of this Memorandum to give a comprehensive description of all that is contemplated in this direction, but in view of the interest taken in this matter a few details of the schemes which have been initiated on some of the principal lines as the result of the investigation are embodied in the Annexure to this Memorandum.

PART II.—REVENUE.

HEADS OF ACCOUNT "XI AND XII AND 10 TO 12—RAILWAY REVENUE ACCOUNT."

13. The statement below brings out the main features of the Railway revenue budget:—

	Actuals, 1921-22.	Revised, 1922-23.	Budget, 1923-24.
	Rs.	Rs.	Rs.
STATE RAILWAYS—			
Gross Receipts	81,69,27,377	92,07,26,000	95,57,24,000
<i>Deduct—</i>			
Working Expenses	65,66,78,003	65,83,85,000	63,01,50,000
Surplus profits paid to Companies, etc.	1,06,40,122	66,07,000	98,77,000
Net Receipts	14,96,09,252	25,55,34,000	31,56,97,000
Interest and capital redemption charges—			
• Annuities in purchase of Railways	5,07,83,728	5,03,82,000	5,03,62,030
Sinking Funds	43,35,431	46,11,000	49,10,000
Interest on Debt	15,63,48,047	16,96,83,000	18,77,90,000
Interest on Capital contributed by Companies	3,35,17,355	3,32,04,000	3,22,30,000
	24,49,84,561	25,78,80,000	27,52,92,000
Net Result	—9,53,75,309	—23,26,000	+4,04,05,000
Other Receipts	24,73,577	25,97,000	19,61,000
Other Charges	—20,01,989	45,31,000	38,40,000
Net Result	44,75,566	—19,34,000	—18,79,000
TOTAL NET RESULT	—9,08,99,743	—42,60,000	3,85,26,000
Redemption of capital from revenue	1,13,74,610	1,17,65,000	1,21,70,000
Capital at charge at end of each year	5,44,30,50,333	5,62,92,73,000	5,99,99,52,000
Miles open on the 1st April	26,799	26,951	27,106

14. *Receipts 1922-23.*—In framing the budget estimate for 1922-23, the gross traffic receipts were placed at Rs. 99½ crores, being 17¼ crores in excess of the revised estimate for 1921-22. This figure was intended to cover the equivalent of freight tax to be obtained by an all-round enhancement in rates on goods, an increase of Rs. 6 crores in passenger fares which was to be brought about by an increase in fares by about 25 per cent., besides the usual improvement in receipts on account of the normal growth of traffic from year to year.

It was not possible to bring the enhancements in passengers' fares into force with effect from the commencement of the year and as a matter of fact they were brought into force by the several railway administrations with effect from different dates. To end of December 1922, *i.e.*, for the first nine months of the year, the number of passengers carried and the receipts realised from them compare as follows with those for the corresponding period of last year.

(In thousands.)

Passengers.	1921-22.		1922-23.		INCREASE+ DECREASE—	
	Number.	Earnings.	Number.	Earnings.	Number.	Earnings.
		Rs.		Rs.		Rs.
I class passenger	1,019	96,17	890	99,03	—129	+2,86
II „ „	7,155	1,67,52	6,515	1,62,27	—640	—5,25
Inter „ „	7,781	1,14,22	6,826	1,08,29	—955	—5,93
III „ „	358,596	20,31,89	357,944	22,37,28	—652	+2,05,39
Total	374,561	24,09,80	372,175	26,06,87	—2,376	+1,97,07

It will be seen that the number of passengers has decreased by 2,376 thousands, *i.e.*, about 63 per cent., of the number carried in the year 1921-22 though there has been an increase of Rs. 1.97 crores in the receipts. It has been suggested that this reduction is to some extent due to the increase in fares, but the falling off in the normal rate of increase of passengers was apparent before the fares were increased and it is probable therefore that the general economic factors of poor trade and increased cost of living have been largely responsible for the decrease.

For similar reasons the goods traffic has not come up to expectations. The total weight of traffic carried was 58.051 millions of tons during the first nine months of the year as compared with 57.639 millions of tons during the corresponding period of 1921-22, the increase being 412,000 tons. The total receipts were Rs. 38.91 crores as compared with Rs. 34.80 crores realised during 1921-22, the increase being Rs. 4.11 crores. Making allowance for the freight tax which was accounted for separately in the year 1921-22, and is now merged in the goods receipts, there has not been any appreciable increase in the total receipts so far.

The traffic has during the last few weeks shown indications of improvement and taking all the factors into consideration the revised estimate has been placed at Rs. 92 crores, being Rs. 7½ crores less than the budget estimate.

15. *Receipt 1923-24.*—The gross receipts have been estimated at Rs. 95½ crores, being Rs. 3½ crores more than the revised estimate for the year 1922-23. This is based on the fact that the enhanced fares will be in force throughout the year and on the assumption based on present favourable indications that trade may be expected in some degree at any rate to revive.

16. *Working Expenses.*—The budget estimate for working expenses of State-owned railways during 1922-23, was placed at Rs. 68.06 crores and the revised estimate now proposed is Rs. 65.84 crores involving a saving of Rs. 2.22

BUDGET FOR 1923-24.

129

crores. For 1923-24 the budget provision has been fixed at Rs. 63·02 crores, made up as follows:—

	Rs. lakhs.
(a) Ordinary expense (excluding fuel)	49,28,00
(b) Fuel	8,53,69
(c) Programme revenue	9,85,82
	67,67,60
<i>Deduct</i> non-budget lines	3,38,93
Suspense	—41,30
	63,87,32
<i>Deduct</i> Lapse anticipated under programme revenue	—85,82
	63,01,50

The Retrenchment Committee recommended that in view of the general financial position a reduction should be made in railway working expenses. The Government of India decided to accept this recommendation, and made a reduction in the estimates of 3 crores of rupees. A further reduction of 50 lakhs was made by the Legislature.

17. *Ordinary expenses.*—Excluding fuel, which is dealt with in the next paragraph, the total ordinary expenses are expected to amount to over Rs. 51 crores in 1922-23. This is Rs. 59 lakhs in excess of the actual expenditure in the preceding year and Rs. 1½ crores more than the budget provision for 1922-23. In the year 1923-24 it is proposed to provide for an expenditure of over Rs. 49½ crores which is considerably less than the actuals of last year and the revised estimate for 1922-23. The distribution of the expenditure between the three main sub-divisions of this head is shown below :

	Actual expenditure in 1921-22.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
	Rs. crores.	Rs. crores.	Rs. crores.
(a) Maintenance	17·49	17·14	16·79
(b) General superintendence	7·54	7·86	8·01
(c) Running expenses and general charges, etc.	25·48	26·10	24·88
Total	50·51	51·10	49·68
Lump sum reduction	...	...	40
			49·28

The gradual reduction of expenditure on ordinary repairs and maintenance of the property is mainly due to fall in prices of materials and to economical methods introduced as a result of the economy campaign which has been carried on by all railway administrations during 1922-23. The rise in the cost of General Superintendence from Rs. 7·54 crores in 1921-22 to Rs. 7·86 crores in 1922-23 and to Rs. 8 crores in the next year is mainly due to annual increments due for approved service of employees, the great majority of whom now are on time-scales of pay. No revisions of any great importance in the scales of pay were sanctioned in 1922-23 nor are any contemplated in 1923-24; slight changes may, however, possibly be made where it is considered absolutely necessary to do so. The numbers of superior staff have on some railways been slightly reduced, while on others the cadres have had to be strengthened to keep abreast with increased work. Increases of this class are, however, very carefully scrutinised and are only permitted where clearly unavoidable.

The increase of expenditure under the head "running expenses and general charges" in 1922-23 is made up of a number of items. About half of the excess is due to payments by the East Indian Railway to other railways for the use of rolling stock taken on hire. The annual increments granted to drivers and firemen, station and train staff and the consequential increase in the provident fund bonus allowed are also responsible for increased expenditure. In 1923-24 it is proposed to provide for an expenditure of Rs. 24·88 crores under this head which is about Rs. 1½ crore less than the provision for 1922-23.

18. *Fuel.*—The provision in the budget for fuel in 1922-23 was placed at Rs. 10·02 crores as compared with the actual expenditure of Rs. 9·79 crores in 1921-22. In the revised estimate it has been reduced to Rs. 9·64 crores due to a smaller quantity of imported coal having been purchased. The budget for 1923-24 provides Rs. 8·69 crores. The only railway which proposes to purchase imported coal during 1923-24 is the Madras and Southern Mahratta Railway and its orders will amount to 60,000 tons. This purchase is justified by the fact that the price per ton of the foreign supply compares favourably with the price of Bengal coal with freight charges included. All the other railways expect to use Indian coal only and there is consequently a reduction of over 1 crore of rupees in expenditure as compared with the revised estimate for 1922-23, in spite of the fact that the contract price of Indian coal for supply during 1923-24 is somewhat higher than during 1922-23.

It may be stated here that steps are contemplated with a view to increase local supplies and avoid recourse to import of coal. In order to increase the output from the Kargali colliery, which is worked by the Great Indian Peninsula Railway, it has been proposed to work it by means of electricity and an estimate for Rs. 24·76 lakhs has been submitted to the Secretary of State for sanction. The ultimate output will be increased to one million tons of coal per annum representing more than 75 per cent. of the present day requirements of this railway and the saving in the fuel bill is estimated at about Rs. 40 lakhs per annum. Steps are also being taken to acquire additional collieries for railway purposes. In the southern portion of the Karanpura coalfields an area of 6,800 bighas has been investigated and proved by a prospecting survey to contain at least 150 million tons of coal. A mining lease of this area has been acquired at a cost of Rs. 11·90 lakhs and it is proposed to work it as a State colliery for the use of the three State-worked railways. The Secretary of State has sanctioned an expenditure of Rs. 49·54 lakhs for the acquisition and development of Jairangdih colliery for the joint use of the Bombay, Baroda and Central India and the Madras and Southern Mahratta Railways. The output of coal is estimated at 650,000 tons by the third year of development, increasing by degrees to 1,300,000 tons per annum from the fifteenth year. The Bengal-Nagpur Railway is carrying out prospecting surveys in the Talchir and Karanpura coalfields, and the Madras and Southern Mahratta Railway also proposes to investigate an area in the former field. Negotiations are in progress with a view to the Burma Railways obtaining their coal supply from the Kalaw coalfields which have been leased and are being surveyed by a private company.

The new coal lines already referred to which have been taken in hand in 1922-23 will also help in this direction.

As a measure of general economy Coal Saving Committees have been constituted on all lines with a view to exploring every possible avenue of saving.

19. *Programme Revenue.*—The budget provision for 1922-23 under the head "Programme Revenue" was Rs. 11·81 crores and the revised estimate provides for an expenditure of Rs. 8·97 crores. The deficiency is mostly due to the non-arrival of necessary materials and also to some extent to fall in prices. The budget has been framed for a net expenditure of 9 crores allowing for a possible saving in the estimate of 85·82 lakhs.

The expenditure under this head is intended primarily to make good wear and tear of the property; to provide for the renewal of rails, sleepers, bridges and stock which are worn out or no longer suitable for present heavy traffic. The Railway Finance Committee considered this matter and recommended that early steps should be taken to calculate the rates of depreciation which should be allowed for the various classes of railway plant and material in order that the recurrence of the deterioration which had taken place in recent years might be avoided and depreciation of renewal and repairs provided for automatically. The question was also considered by the Central Advisory Council for Railways who expressed the opinion that, if a proper depreciation fund were started, adequate provision for the service of the fund should be a standing charge against the revenue budget. A committee of experienced officers has been at work examining the question and their report has only recently been received and is under consideration.

In view of the unavoidable depreciation of railway property which took place during the years of the war, this head of expenditure represents one of the most important items in the Railway Budget, for it has been made quite clear by all the evidence which was given before the Acworth Committee that the present condition of the railways, which exhibits decreased earning power and inability to deal adequately with the traffic offering, is largely due to the impossibility of providing adequate funds for regularly making good depreciated material, plant and equipment. Further it is important that the intimate connection between this part of the programme and capital should not be overlooked. In modern conditions nearly every renewal involves an element of betterment and if full use is to be made of the 30 crores per annum, which the Assembly has decided shall be spent on the improvement of railways, it is essential that the process of renewal on which the improvement is dependent shall be correspondingly financed.

20. *Surplus Profits paid to Companies.*—The increase of Rs 8,07 lakhs in the revised estimate is due to the larger net earnings of some railways in the last quarter of 1921-22 than provided for in the revised estimate of that year upon which the budget estimate of surplus profits of the current year was based.

The large increase in the budget estimate for 1923-24 as compared with the revised estimate for 1922-23 is due to the probable estimated net earnings of 1922-23, being larger than those of 1921-22.

21. *Interest charges, etc.*—The excess under Interest on debt is explained in Finance Department memorandum.

22. *Other receipts.*—The receipts shown under this head represent the Government share of surplus profits of the Rohilkund and Kumaon, Southern Punjab, Amritsar Patti, Hardwar Dehra, Kalighat Falta, Sialkot Narowal and Hoshiarpur Doab Railways payable under the terms of their respective contracts. The improvement of Rs. 6,55,000 on the budget estimate of receipts in 1922-23 is due mainly to the variations anticipated in the Government share of surplus profits of the Amritsar Patti and Rohilkund and Kumaon Railways and in the repayment of advances of interest by Tinnevely Quilon Railway (Indian State section). The decrease of Rs. 6,36,000 provided for in the budget for 1923-24 is due mainly to variations anticipated in the Government share of surplus profits of the Rohilkund and Kumaon and Southern Punjab Railways and in the repayment of advances of interest by Tinnevely Quilon Railway (Indian State section).

23. *Other charges.*—These consist of cost of land required by certain Railway Companies entitled under the terms of their contracts to free supply of land for the purposes of their railways and of miscellaneous items such as surveys and controlling establishments (including the Railway Board). A share of the cost of control is charged to the working expenses of each Railway Company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The figures are :—

Items.	1921-22.	1922-23.		1923-24.
	Actuals.	Budget.	Revised.	Budget.
	Rs.	Rs.	Rs.	Rs.
1. Subsidised Companies—Land and Subsidy.	7,19,922	19,83,000	10,80,000	25,90,000
2. Miscellaneous Expenditure .	—27,21,911	23,04,000	34,51,000	12,50,000
TOTAL .	—20,01,989	42,87,000	45,31,000	38,40,000

24. *Land and Subsidy.*—The revised estimate shows a decrease of Rs. 9,03,000 over the budget estimate of 1922-23 which is mainly attributable to the fact that provision made for certain railways is not now required, as it has subsequently been decided to construct them from Programme funds and also to provision made for certain other lines not having been utilized due to postponement of works to next year. The budget estimate for 1923-24 has been

placed at Rs. 25,90,000 which is about Rs. 15 lakhs in excess of the revised estimate for 1922-23. The increase is chiefly due to provision made for land for new projects, *viz.*, Jharia-Jhanjail-Baganara, Bagmara-Siju, Mukerian-Talwara, Sirhind Rupar Railways, District Board Lines in Madras Presidency, Hardwar Dehra and Rishikesh-Rishikesh Road Railways.

25. *Miscellaneous Expenditure.*—The increase of Rs. 11,47,000 in the revised estimate for 1922-23 as compared with the budget estimate of the year is chiefly due to provision made to cover the estimated amount of adjustments required to be made provisionally with other departments on behalf of railways in the Accountant General, Railways' auxiliary accounts as well as to provide for the reversal entries in respect of certain credits adjusted in those accounts for 1921-22 to be passed on to the railways in the accounts for 1922-23. It may be explained that the use of the Accountant General, Railways' auxiliary accounts is made to include in the railway accounts for a year all the railway transactions relating to that year which, owing to the individual accounts of railways for a year being closed early in May following, could not be adjusted in those accounts and would have remained outstanding at the end of a year but for adjustment through the auxiliary accounts. The budget for 1923-24 is made up as follows :—

	Rs.
Cost of surveys	8,00,000
Government supervision, audit and control :—	
Establishment of the Railway Board	10,00,000
" " Accountant General, Railways	2,32,000
Government Inspectors and Government examiners of Accounts	6,78,000
Surplus Establishment and Miscellaneous Charges	2,10,000
Indian Railway Bridge Committee	5,000
State Railways. Miscellaneous expenditure in England	15,84,000
Exchange	7,92,000
Total	53,08,000
<i>Less</i> —Recoveries on account of supervision	—16,82,000
<i>Less</i> —Leave allowances, etc., of railway employes and miscellaneous charges adjustable against working expenses	—23,76,000
GRAND TOTAL	12,50,000

PART III—REVIEW OF FINANCIAL POSITION.

26. *1922-23, Revised Estimate.*—The following table shows the financial results expected in accordance with the latest estimates :—

	Rs.
Traffic receipts from Government Railways	92,07,26,000
Government share of surplus profits from Subsidised Companies' Railways	25,97,000
Total receipts	92,33,23,000
	Rs.
Working expenses	65,83,85,000
Surplus profits paid to Companies	68,07,000
Interest on Government debt	16,96,83,000
Interest on capital contributed by Companies	3,32,04,000
Annuities in purchase of Railways	5,03,62,000
Sinking Funds	46,11,000
Land and Subsidy to Companies	10,80,000
Miscellaneous	84,51,000
Total charges	92,75,83,000
Net loss	42,60,000

The total capital at charge of railways is Rs. 5,62,92,73,000 and after paying working expenses the net return on capital is expected to be Rs. 26,49,38,000 which is equivalent to 4.7 per cent. on capital.

The net loss after paying interest on borrowed capital and all other contingent liabilities connected with railways was Rs. 42,60,000 which compares favourably with the corresponding figure of Rs. 9,08,99,743 in 1921-22.

27. 1923-24, *Budget Estimate*.—The corresponding figures for 1923-24 based on estimates are expected to be as follows:—

	Rs.	
Traffic receipts from Government Railways	95,57,24,000	
Government share of surplus profits from Subsidised Companies' Railways	19,61,000	
	<hr/>	
Total receipts	95,76,85,000	
	Rs.	
Working expenses	63,01,50,000	
Surplus profits paid to Companies	98,77,000	
Interest on Government debt	18,77,90,000	
Interest on capital contributed by Companies	3,22,30,000	
Annuities in purchase of Railways	5,03,62,000	
Sinking Funds	49,10,000	
Land and Subsidy to Companies	25,90,000	
Miscellaneous	12,50,000	
	<hr/>	
Total charges	91,01,59,000	
	<hr/>	
Net gain	3,85,26,000	
	<hr/>	

The total capital at charge of railways at the end of the next financial year is expected to be Rs. 5,99,99,52,000 and after paying working expenses the net return on capital will be Rs. 32,75,35,000 which is equivalent to 5.46 per cent. on capital.

28. It will be seen from the above that the position is rapidly improving, and there is every expectation that in 1923-24 railways will again bring in a net profit to the State. The unfavourable results in the past years since the war have been due to a variety of causes, most of which are now showing signs of passing away. Difficulties similar to those which have affected railways in India have been apparent in every form of business in the country. Working expenses have risen to an unprecedented degree, and the earning power of the lines has not responded for the reason that trade was almost at a standstill and even passenger traffic languished or failed to increase, in sympathy with the financial condition of the people. There is, however, no reason to imagine that these conditions represent other than a temporary phase similar to what is apparent in every other part of the world.

29. On every line in India Retrenchment Committees are now endeavouring to reduce working expenses by introducing more economical methods and by getting rid of all classes of liabilities which do not represent matters absolutely essential to working. Trade is now beginning to show signs of recovery and it may confidently be hoped that railway receipts will rise in sympathy. It is the first essential at present, therefore, to push forward the rehabilitation of all lines so that they may be placed in a position to meet the public demand for transport without difficulty, and at the same time to endeavour by every means possible to reduce the working expenses to the minimum compatible with efficiency.

C. D. M. HINDLEY,
Chief Commissioner of Railways.

Dated the 29th March 1923.

Annexure to Appendix I.**MEASURES DESIGNED TO IMPROVE CONDITIONS OF TRAVEL FOR
3RD CLASS PASSENGERS.***Water supply for passengers.*

Every line is paying particular attention to this requirement. Mention is made in the memorandum to which this is appended of the experiments in providing supply in the train itself but apart from this arrangements are being made to extend and improve the ordinary station supplies for passengers. On the Great Indian Peninsula Railway 43 stations are put down for this improvement and provision is being made for standpipes both on platforms and in 3rd class waiting sheds. The North Western Railway which traverses some very hot tracts besides providing additional supply at many stations is conducting experiments in cool storage by building special drinking water tanks. These installations cost Rs. 2,000 each and pending the result of the trial temporary arrangements are being made to improve the water supply at a large number of stations. The Burma Railways proposes to devote about Rs. 50,000 to provision of extra hydrants though arrangements on this line in this respect are reported to be generally good.

The Bengal Nagpur Railway besides minor improvements at less important stations has 11 large schemes for providing new water supply at stations. The Bengal and North Western, Rohilkund and Kumaon, Oudh and Rohilkhand, Madras and Southern Mahratta and South Indian Railways all propose to increase substantially the number of hydrants and improve supply of water. On the Eastern Bengal Railway 24 new stations are being equipped with hydrants and 12 tube wells are to be sunk. About a lakh of rupees is to be spent on these objects.

The above are merely examples of what is being done. Works of this nature are not by themselves individually impressive but in the aggregate tend to improve on passengers' comfort.

Waiting sheds and rooms.

Very particular attention has been devoted to this matter in all programmes.

The Great Indian Peninsula Railway is providing new waiting accommodation at 58 stations and extending existing accommodation at 15 more besides providing additional seating accommodation, the total expenditure on these works being Rs. 3.85 lakhs. The Bengal and North Western Railway is spending Rs. 56,000 in providing new 3rd class waiting accommodation with separate rooms for Indian ladies at 10 stations. The East Indian Railway has a number of smaller schemes of this nature and large ones at Jammawan, Kulti, Delhi and Burdwan. The North Western Railway is providing new waiting halls at Karachi, Bhalwal, Shorkot Road, Sangla Hill, Khanewal, and other stations numbering 13 in all, the total expenditure being about Rs. 3 lakhs.

The Oudh and Rohilkhand Railway is spending Rs. 1,06,000 on extra waiting accommodation at 12 stations including a large scheme to meet mela traffic at Sitapur. The Bombay, Baroda and Central India Railway has a considerable programme of this work including the re-building of the stations at Ahmedabad with very greatly improved 3rd class accommodation which is very badly required. The Bengal Nagpur Railway is extending the waiting shed for pilgrims at Puri and is also providing pilgrim serais at 4 stations at an estimated cost of about Rs. 1½ lakhs. The waiting halls at 14 other stations are to be extended and improved on this line. On the Rohilkund and Kumaon Railway an Indian waiting shed is being erected at Kathgodam. The Assam Bengal Railway is spending Rs. 70,000 on third class waiting halls at 18 stations. The South Indian Railway is providing improved waiting shed accommodation at 10 stations; Indian retiring room and festival waiting shed at 2 stations are also to be erected by this railway; increased accommodation in 3rd class waiting sheds is also being provided at 7 important stations which are being remodelled. On the Eastern Bengal Railway the present 3rd class sheds at Katihar are to be considerably increased in size; waiting halls at 12 stations are to be extended; large sheds at 6 stations and small ones at 13 stations are to be erected; and 3rd class ladies' waiting rooms at 4 stations are to be built. The Madras and Southern Mahratta Railway is providing waiting sheds at 42 stations at an estimated cost of Rs. 1,71,000.

Indian refreshment rooms.

The provision of Indian refreshment rooms presents a good many difficulties and all of the arrangements so far made are advisedly of an experimental nature, the object being to ascertain the kind of accommodation most suited to local requirements. Owing to the wide differences in caste and social habits of the different classes to be catered for in various parts of the country it is impossible to successfully adopt similar measures on all lines. But on every line an effort is now being made to find out how the wants of the public can be met and so far as possible to meet them. The East Indian

Railway is providing Mohamedan and Hindu refreshment rooms at Howrah. The Great Indian Peninsula Railway is erecting proper food stalls with cook houses at 43 stations at an estimated cost of about Rs. 2 lakhs; it is also supplying stalls for tea and sweetmeats at 13 stations and improving the existing arrangements at another 7 stations. The North Western Railway is putting up two rooms at Ferozepore; it is also providing vendors' stalls and tea shops at a number of stations. On the Oudh and Rohilkhand Railway vendors' shops have been fixed at 4 stations and others are being provided. On the South Indian Railway Indian refreshment rooms are being provided wherever found necessary. On the Eastern Bengal Railway refreshment rooms for Hindus and Mohamedans have already been provided at 8 junction stations and it is the intention to provide them at all big stations, junctions and termini where passengers wait in any number. During the next year at least 6 such combined Hindu and Mohamedan refreshment rooms will be built, and there will also be considerable refreshment facilities at Katihar station, the total cost being about Rs. 60,000. The Madras and Southern Mahratta Railway is providing new refreshment rooms or improving the existing ones at certain stations.

Latrines.

The travellers' needs in this respect are to a great extent being met by improved arrangements on the trains themselves, at the same time improvements at stations, especially the larger ones, are being attended to.

On the Great Indian Peninsula Railway new latrines are being provided at 22 stations at a cost of Rs. 34,000. The Oudh and Rohilkhand Railway is spending Rs. 13,000 on the improvement of sanitary arrangements for 3rd class latrines at Kashi. The South Indian Railway is erecting latrines at end of platforms with water conveniences and efficient drainage at 7 important stations as part of remodelling schemes. Latrines on station platforms at 35 stations on this line are also being provided at a cost of Rs. 17,500. During festivals temporary latrines are provided where necessary. A special staff of sweepers are engaged during such occasions for the removal of filth and rubbish from places resorted to by passengers. In the case of large festivals like the "Mahamagam" a senior medical officer with a sufficient medical and sanitary staff are placed in charge of festival arrangements.

Booking facilities, raised platforms, etc.

This heading covers a number of matters all affecting the convenience of passengers and in some cases presenting considerable difficulty in solution. The provision of adequate booking facilities to suit widely varying numbers at particular centres is a matter of very great difficulty but efforts are now being made on all lines to effect such improvement as is possible. The East Indian Railway is extending the booking hall at Cawnpore at a cost of Rs. 33,000. Raised platforms are being provided at 5 stations and overbridges are to be built at 4 stations at a cost of over a lakh of rupees. Improved booking arrangements for 3rd class passengers are also being provided at Howrah. The Great Indian Peninsula Railway propose to erect separate booking offices contiguous to the sheds at 14 stations at a cost of Rs. 90,000. It is also proposed to improve the existing arrangements at 8 stations. For the exclusion of beggars and loafers and the reservation of waiting sheds for the sole use of *bona fide* passengers it is proposed at 18 stations to erect unclimbable palisading to form an enclosure in which the waiting sheds, booking offices, food stalls and other facilities for waiting passengers will be situated, the total cost being about Rs. 50,000. The Oudh and Rohilkhand Railway is extending passenger platforms at 27 stations and is providing shed over island platform at Balamau and verandahs to flag stations at a total cost of over Rs. 80,000. The Assam Bengal Railway is providing raised platform, overbridge, and electric lights at Sitakund station and is covering the island platform at Laksam station, the total provision in next year's budget being Rs. 45,000. On the South Indian Railway covered platforms and foot overbridges with coverings are to be provided at 7 stations in connection with remodelling schemes; island and station platforms are also to be provided at these and other stations; at 3 stations platforms are to be raised; benches are to be provided at 50 stations and high power lamps installed at 25 stations. The Eastern Bengal Railway is enlarging platforms at 3 stations in the suburban area. On the Madras and Southern Mahratta Railway high power lamps and electric lights are to be provided at certain stations at a considerable cost. The above explanations in respect to the various classes of improvements do not of course pretend to be comprehensive but will indicate the progress which is being made in dealing with the 3rd class passenger traffic.

APPENDIX II.

**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 "57—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".

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 1 of Part I
of *pro formâ*
account.

Item 3(b), *ibid.*

Item 2, *ibid.*

Item 11, *ibid.*

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. 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.

Item I of Part I.

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.]

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.			
	Actuals to end of 1921-22.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		Actuals to end of 1921-22.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
1. DELHI PROJECT: Capital outlay on permanent Delhi chargeable to Head "57" (for details see Statement I-A)	1,17,27	1,91,50	1,97,00	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 . . . . .	...	...	...
2. Temporary Delhi*	54,33	...	...	II.—Non-recurring receipts on account of Temporary Works	2	...	...
3. Initial expenditure of non-Civil Departments:—				III.—Recoveries on account of land or buildings vacated in the old Cantonment of Delhi || . . . . .	...	...	...
(a) Military Services†	82,47	5,49	20,44	IV.—Miscellaneous items	5,09	84	84
(b) Railways‡	23,50	27,83	26,17				
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	4,54	76	67				
7. Miscellaneous items§	6,55	1,18	1,40				
TOTAL	7,92,35	2,28,76	2,45,68	TOTAL	5,11	84	84
Total Expenditure to end of 1923-24				Total Receipts to end of 1923-24			
12,64,79				6,79			
Net Expenditure to end of 1923-24							
12,58,00							

BUDGET FOR 1923-24.

*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 1921-22.	Revised, 1922-23.	Budget, 1923-24.
Acquisition of land	13,10	...	...
Cost of buildings	61,80	5,60	18,42
Establishment charges	5,70	40	1,84
Tools and Plants	1,87	9	18
TOTAL	82,47	5,49	20,44

‡NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya and on account of Delhi New Capital Railway Works.
 §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 1921-22 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved Rs.78,600: partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

BUDGET FOR 1923-24.

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

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1920-21.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	Receipts.	Actuals, 1921-22.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
1. Expenditure of Delhi Province *	65,09	57,17	50,06	I.—Revenue of Delhi Province*	34,11	32,73	32,61
2. Miscellaneous items	25	29	29	II.—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	65,34	57,46	50,35	III.—Miscellaneous items	3	3	3
Net expenditure	28,70	22,20	15,21	Total receipts	36,64	35,26	35,14

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

† Note 2.—The figure shown against item II 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.

STATEMENT I.-A.

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

[Figures in thousands of Rupees.]

Items.	Actuals to end of 1921-22.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
A.—Salaries and allowances—			
(a) Preliminary Investigation—			
(i) Gazetted officers	2,04	...	...
(ii) Non-gazetted officers	14	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers	44,90	11,34	10,29
(ii) Non-gazetted officers	28,17	6,14	7,31
(c) Miscellaneous officers (including all others) employed on the Project—			
(i) Gazetted officers	3,78	36	41
(ii) Non-gazetted officers	2,55	40	32
B.—Travelling allowances of Officers and Establishment—			
(a) Preliminary Investigation—			
(i) Gazetted officers	23	...	...
(ii) Non-gazetted officers	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers	4,26	69	67
(ii) Non-gazetted officers	2,55	50	55
(c) Miscellaneous officers (including all others) employed on the Project—			
(i) Gazetted officers	37	8	9
(ii) Non-gazetted officers	13	4	4
C.—Supplies, Services and Contingencies—			
(a) Preliminary Investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	3,64	70	64
(c) Miscellaneous officers	39	4	1
Less—On account of exchange . . . . .	...	1,99	1,48
Total A, B, C	93,68	21,04	21,71
Deduct—Credits from other heads of account	20,18	3,09	4,04
Net Total A, B and C	73,50	18,85	17,67
D.—Works Expenditure—			
(i) Buildings . . . . .	...	...	...
(a) Government House	28,22	12,47	30,00
(b) Secretariat	47,49	27,80	46,68
(c) Other buildings	1,17,92	18,22	51,06
(d) Legislative Chambers	54	7,76	25,00
(ii) Communications	12,13	7,20	6,00
(iii) Miscellaneous Public Improvements	7,98	2,05	5,00
(iv) Electric Light and Power	1,83	16,20	16,56
(v) Irrigation	21,82	9,43	3,00
(vi) Sanitation including storm-water drains, sewage and sewage disposal, water-supply, and conservancy.	47,60	24,00	21,00
(vii) Tools and plants	63,22	6,37	4,00
(viii) Stock and Suspense	77,28	9,65	—35,00
(ix) Miscellaneous including surveys camps and general preliminary expenditure connected with works.	63,93	16,50	2,00
(x) Maintenance during construction	34,79	10,05	10,00
(xi) Railway diversion	77	10,00	2,00
E.—Acquisition of land taken up for the Project	33,93	—51	—
F.—Other Miscellaneous expenditure	6	...	...
Reserve for fluctuation in exchange . . . . .	...	11,25	2,82
Minus Reserve . . . . .	...	—12,29	—7,79
Deduct—Receipts on Capital Account	20,74	4,00	3,00
Total	6,17,27	1,91,50	1,97,00

BUDGET FOR 1923-24.

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands of rupees.]

REVENUE.				EXPENDITURE.			
Major heads of Account.	Actuals, 1921- 22.	Revised Esti- mate, 1922- 23.	Budget Esti- mate, 1923- 24.	Major heads of Account.	Actuals, 1921- 22.	Revised Esti- mate, 1922- 23.	Budget Esti- mate, 1923- 24.
I.—Customs	53	1,35	1,10	2. Taxes on Income	7	14	15
II.—Taxes on Income	12,01	9,53	9,51	5. Land Revenue	79	43	39
IV.—Opium	20	21	29	6. Excise	14	16	14
V.—Land Revenue	3,60	3,77	3,86	7. Stamps	11	12	12
VI.—Excise	4,45	5,24	5,27	9. Registration	8	8	8
VII.—Stamps	7,01	6,57	6,60	15. Miscellaneous Irrigation Ex- penditure	4	5	5
IX.—Registration	42	44	45	22. General Administration	2,80	3,29	3,19
XIV.—Irrigation works for which no capital accounts are kept	1	6	4	23. Audit	*51	*23	*12
XVI.—Interest	1	19	18	24. Administration of Justice	1,50	1,77	1,67
XVII.—Administration of Justice	19	23	22	25. Jails and Convict settlements	1,47	1,22	1,17
XVIII.—Jails and convict settle- ments	22	25	25	26. Police	8,74	9,74	7,98
XIX.—Police	17	20	18	28. Ecclesiastical	23	36	35
XXI.—Education	15	16	16	29. Political	1	1	1
XXII.—Medical	4	8	7	30. Scientific Departments	5	41	4
XXVI.—Miscellaneous Depart- ments	21	5	5	31. Education	3,76	4,84	4,84
XXVII.—Currency . . . . .	...	...	...	32. Medical	3,32	3,48	3,27
XXX.—Civil Works†	1,68	1,20	1,20	33. Public Health	84	86	79
XXXIII.—Receipts in aid of Superannuation, etc.	6	4	5	34. Agriculture	33	30	18
XXXIV.—Stationery and Printing	10	10	9	35. Industries . . . . .	...	3	3
XXXV.—Miscellaneous	3,05	3,06	3,04	37. Miscellaneous Departments	2	...	...
				38. Currency	8	9	9
				41. Civil Works†	18,87	17,06	15,53
				44. Territorial and Political Pen- sions	45	49	48
				45. Superannuation, etc.	2,64	2,68	2,65
				46. Stationery and Printing	17	10	10
				47. Miscellaneous	13,15	5,85	3,36
				Refunds	1,98	1,71	1,75
				Special Additions—			
				41. Civil Works—Viceregal Estates in India	2,94	1,67	1,53
TOTAL	34,11	32,73	32,61	TOTAL	65,09	57,17	50,06

* Excludes cost of Delhi Audit Office debitable to Part I.

† Figures exclude transactions pertaining to the Imperial Division at Dehra Dun.

APPENDIX III.
COMMERCIAL AND FINANCIAL STATISTICS.

Appen
COMMERCIAL AND
Table I.—

	1914-1915.	1915-1916.	1916-1917.
Recorded revenue compared with recorded expenditure excluding Capital Expenditure on Railways, Irrigation works, Telegraphs and the Delhi Capital not charged against Revenue—			
Surplus R			11,21,72,550
Deficit	2,67,79,050	1,78,29,915	...
Capital Expenditure on Railways and Irrigation Works not charged against Revenue R	17,44,95,510	8,38,35,975	3,57,66,465
Capital outlay on the Indian Postal and Telegraph Department not charged against Revenue R	...	49,69,110	35,64,455
Initial Expenditure on new Capital at Delhi R	54,05,415	...	...
India's Financial Contribution to the War . . . . .	...	...	...
Net Public Debt incurred R	4,09,09,410	3,56,97,510	11,56,72,620
Net Public Debt incurred, including Capital transactions with Railway Companies R	8,59,50,444	8,54,25,637	11,29,52,367
Value of commodities exported, excluding Gold and Silver R	1,83,17,60,000	1,99,48,00,000	2,47,87,70,000
Ditto imported, ditto ditto R	1,44,93,10,000	1,38,16,90,000	1,60,24,90,000
Excess of Exports over Imports, excluding Gold and Silver R	37,24,50,000	61,31,10,000	87,12,80,000
Net Imports of Gold R	7,64,70,000	†-1,10,90,000	18,23,50,000
Ditto of Silver R	8,87,20,000	4,83,00,000	18,80,00,000
TOTAL NET IMPORTS OF GOLD AND SILVER R	16,51,90,000	3,72,10,000	37,03,50,000
Excess of Exports over Imports including Gold and Silver R	20,72,60,000	57,59,00,000	55,09,30,000
Net Imports of Currency Notes* R	...	...	...
Excess of Exports over Imports including Gold, Silver and Currency Notes R	20,72,60,000	57,59,00,000	55,09,30,000
Secretary of State's Bills sold (Rupees) R	₹ 11,61,88,392	₹ 50,36,57,471 (a)	₹ 49,04,34,364 (a)
Sterling Equivalent received £	₹ 7,748,112	₹ 20,354,517 (a)	₹ 32,928,095 (a)
Silver coined at the Indian Mints R	2,17,95,335	1,62,02,109	30,77,07,326
Maximum price in pence of an oz. troy standard Silver in London	37½ (30th Apl.)	28½ (31st March 1916.)	38½ (18th Feby. 1917.)
Minimum ditto ditto	22½ (13th and 14th Novr.)	22½ (5th Aug. 1915.)	28½ (10th July 1916.)
Average Exchange upon Secretary of State's Bills sold per rupee	1s. 4'00d.	1s. 4'087d.	1s. 4'148d.
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 Imperial Bank of India, Calcutta.	6 (1st to 30th Apl. and 5th Nov. to 31st Dec. 1914 and 1st Jan. to 31st March 1915).	8 (20th Jan. 1916 to 31st March 1916.)	8 (1st to 13th April 1916 and 9th Nov. 1916 to 21st Feb. 1917.)
Minimum rate of discount on Loans on demand at the Imperial Bank of India, Calcutta	3 (9th July to 5th Aug.).	5 (2nd June to 22nd Sept.).	5 (22nd June to 18th Sept.)
Maximum rate of discount at the Bank of England	10 (from 1st to 5th Aug. 1914.)	5 (1st Apl. 1915 to 31st Mar. 1916.)	6 (13th July 1916 to 17th Jan. 1917.)
Minimum ditto ditto	(from 1st Apl. to 29th July.)	5 (1st Apl. 1915 to 31st Mar. 1916.)	5 (1st April to 19th July 1916.)
Maximum Government balances at the Imperial Bank of India R	10,12,86,000 (Aug)	8,87,07,000 (Aug)	10,11,80,000 (Mar.)
Minimum ditto ditto R	4,84,03,000 (Nov.)	4,42,76,000 (Nov.)	4,84,33,000 (May)
Maximum price in Calcutta of 5 per cent. War Loan, 1922-47 . . . . .	...	...	...
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)	90-1 (from 11th to 15th and 17th to 26th July 1914.)	93-2 (5th to 11th June 1915.) (d)	82 (7th and 11th to 14th April 1916.)
Minimum ditto ditto	91-8 (13th to 31st March).	79½ (23rd Dec. 1915 to 6th Jan. 1916.)	69 (22nd Feb. to 2nd March and 20th to 31st March 1917.)
Maximum price in Calcutta of 3 per cent. Rupee Securities	83 (1st April to 4th Aug. 1914.)	80 (1st Apl. to 28th June 1916.)	70 (5th to 20th April 1916.)
Minimum ditto ditto	77 (31st Aug. to 3rd Sept. 1914.)	67½ (23rd Dec. 1915 to 6th Jan. 1916.)	59 (22nd Feb. to 2nd March and 20th to 31st March 1917.)
Maximum amount outstanding on London Register of Rupee Securities encased for Interest Drafts R	9,95,58,000 (Apl.)	9,60,08,000 (Apl.)	8,76,76,000 (Apl.)
Minimum ditto ditto R	73,00,000 (Mar.)	8,81,17,000 (Dec.)	8,30,42,000 (Mar.)
Maximum price in London of 3½ per cent (Rupee Securities in Gold)	63½ (May)	No quotation.	No quotation.
Minimum ditto ditto	63 (July)	No quotation.	No quotation.
Maximum price in London of India 3½ per cent Stock	90½ (Apl.)	82½ (May).	80½
Minimum ditto ditto	80½ (Mar.)	80½ (Apl.)	82½
Maximum price in London of India 3 per cent Stock	77½ (Apl.)	70½ (Apl.)	69½
Minimum ditto ditto	69½ (Mar.)	69½ (Apl.)	56½
Maximum price in London of India 2½ per cent Stock	64 (Apl.)	60½ (Apl.)	57½
Minimum ditto ditto	58 (Jan.)	57 (May.)	47
Maximum price in London of 7 per cent Stock . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in London of 5½ per cent Stock . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in London of 4½ per cent Stock . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum Government Paper Currency outstanding R	75,44,53,000 (July)	68,06,10,000 (July)	80,87,52,000 (Mar.)
Minimum ditto ditto R	59,54,67,000 (Feb.)	60,24,42,000 (Apl.)	65,40,00,000 (Apl.)
Number of Post Office Savings Banks	10,161	10,886	10,421
Number of accounts in Post Office Savings Banks	1,644,074	1,660,424	1,647,419
Amount deposited in Savings Banks R	14,80,26,328	15,32,12,517	16,59,53,101
Average of each deposit	90.58	6.194	100.73
Net addition to deposits R	-8,27,49,114	42,89,27	1,27,40,884

† Includes remittances of the Gold Standard Reserve.
* Recorded from April 1922.

dix III.

FINANCIAL STATISTICS.
Miscellaneous.

1917-1918.	1918-1919.	1919-1920.	1920-1921.	1921-11 22.	1922-1923. Revised.	1923-1924. Budget.
12,18,06,110	5,78,06,135	23,65,28,825	26,00,85,276	27,65,01,700	17,25,35,000	80,56,000
5,91,66,825	7,64,13,315	14,42,99,228	26,55,72,108	22,97,57,115	20,18,05,000	38,64,17,000
37,58,145	42,86,895	60,85,427	1,25,75,011	81,61,617	1,10,36,000	94,30,000
1,50,00,00,000	...	...	...	1,35,27,418	1,91,50,000	1,97,00,000
1,73,76,00,090	11,47,30,575	8,90,70,517	52,34,07,498	49,19,30,108	25,30,36,000	27,65,56,000
1,72,94,94,174	10,22,96,861	8,22,22,396	51,76,91,284	49,75,33,002	21,97,14,000	27,65,56,000
2,44,90,40,000	2,55,30,90,000	3,36,02,20,000	2,67,64,40,000	2,48,65,80,000	(b) 2,82,78,10,000	
1,64,85,50,000	1,88,56,20,000	2,21,70,20,000	3,47,13,50,000	2,80,41,20,000	(b) 2,24,93,70,000	
80,54,90,000	60,74,70,000	1,14,32,00,000	(c) - 79,49,10,000	(c) - 31,75,40,000	(b) 57,84,40,000	
25,17,80,000	† - 5,56,40,000	35,33,00,000	2,10,80,000	† - 2,86,40,000	(b) 35,12,00,000	
19,04,20,000	67,91,90,000	29,22,90,000	6,48,40,000	15,09,60,000	(b) 17,09,10,000	
44,22,00,000	62,35,50,000	64,55,00,000	8,59,20,000	12,23,20,000	(b) 52,21,00,000	
36,32,90,000	4,39,20,000	49,76,10,000	(c) - 88,08,30,000	(c) - 43,98,60,000	(b) 5,63,30,000	
...	...	...	...	...	(b) 1,01,50,000	
36,32,90,000	4,39,20,000	49,76,10,000	(c) - 88,08,30,000	(c) - 43,98,60,000	(b) 4,61,80,000	
560,63,87,176(a)	(a) 28,65,41,000	34,54,98,000	...	...	4,75,00,000	
534,880,682(a)	(a) 20,946,314	31,326,219	...	...	3,270,000	
23,87,07,237	52,05,85,300	37,72,19,758	3,41,30,039	1,60,86,638	63,36,608	
55 (21st to 24th Sept. 1917).	50 (23rd March 1919).	89½ (11th Feb. 1920).	72½ (7th April 1920).	43½ (27th Sept. 1921).	37½ (22nd May 1922).	
36½ (13th to 17th April 1917).	45½ (8th to 10th Apl. 1918).	48½ (4th April and 6th May 1919).	30½ (5th March 1921).	32½ (23rd Feb. & 2nd Mar. 1922).	30½ (15th Dec. 1922).	
ls. 4-536d.	ls. 5-544d.	ls. 9-691 d.	...	...	ls. 4-522d.	
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.	ls. 3½d., ls. 3½d., ls. 3½d., ls. 4d., ls. 4½d., ls. 5d., and ls. 5½d.	ls. 3½d., ls. 3½d., ls. 3½d., ls. 4d., and ls. 4½d.	
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 2nd Mar. 1921).	8 (16th Feb. to 31st March 1922).	8 (1st to 26th Apl. 1922 and from 11th Jan. 1923).	
6 (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 (2nd June to 14th Dec. 1921).	4 (6th July to 26th Oct. 1922).	
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 31st Mar. 1921.)	7 (1st Apl. to 1st May 1921).	4½ (1st to 12th April 1922).	
5 (5th April 1917 to 31st March 1918.)	5 (1st April 1919 to 5th Nov. 1919).	5 (1st April 1919 to 5th Nov. 1919).	6 (1st to 14th April 1920 ;	4½ (16th Feb. to 31st March 1922).	3 (13th July 1922 to 27th Feb. 1923).	
22,65,34,000 (June)	18,80,47,000 (Sept.)	18,20,33,000 (Feb.)	20,38,41,000 (July)	25,87,46,000 (31st July).	33,19,07,000 (28th July).	
7,37,68,000 (Nov.)	6,54,89,000 (Apl.)	7,04,82,000 (Sept.)	5,84,98,000 (Feb.)	5,34,64,000 (18th Nov.)	8,22,54,000 (10th Nov.)	
...	93	95	90	87	86-6	
...	90	90	77	78	81-6	
...	...	95½ to 96	95 to 95	89	91-4	
...	...	...	78½	80	87	
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).	62 (30th & 31st May 1921).	59 (11th to 16th May 1922 and 26th Feb. 1923).	
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 23rd Dec. 1920)	55-10 (from 3rd March)	55-8 (1st to 17th April).	
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).	53 (31st May & 1st June 1921).	50-9 (9th to 22nd May 1922 and from 26th Feb. 1923).	
57 (30th June to 24th Aug. 1917.)	68 (11th Apl. to 24th June 1918.)	50 (27th Feb. to 31st Mar. 1920).	43 (1st Nov. to 23rd Dec. 1920,	47 (1st to 4th Apl. 1921).	47-12 (1st to 18th April 1922).	
8,06,05,000 (Apl.)	8,17,24,000 (Mar.)	8,16,74,000 (Apl.)	6,65,19,000 (Apl.)	7,80,08,000 (Feb.)	10,50,48,000 (Nov.)	
7,47,53,000 (March)	7,34,70,000 (July)	7,43,58,000 (Dec.)	6,13,12,000 (Sep.)	6,36,30,000 (Apl.)	9,68,19,000 (May)	
62	54	74	63½	42½	38½	
41½	44	49½	33½	34½	34½	
09½	74	69½	61	63½	69½	
61½	62	54½	51½	55½	62½	
60½	64	60½	53	55½	59½	
58	58½	47½	43	47½	53½	
50	58½	50½	43	46½	50½	
45½	44½	40	37½	39½	44½	
...	...	...	...	108½	118½	
...	...	...	...	102½	108	
...	...	...	...	94½	101½	
...	...	...	...	59½	93½	
...	...	...	...	...	85½	
...	...	...	...	...	83½	
1,14,76,87,000 (Oct.)	1,58,46,48,000 (Mar.)	1,85,14,79,000 (Jan.)	1,70,73,89,000 (April)	1,79,71,49,000 (Oct.)	1,82,26,25,000 (Aug.)	
82,72,85,000 (Apl.)	1,05,96,05,000 (Apl.)	1,53,72,07,000 (April).	1,57,62,92,000 (Sept.)	1,67,31,85,000 (Apl.)	1,71,76,07,000 (Apr.)	
10,078	10,587	10,070	10,713	10,768	10,768	
1,637,600	1,677,407	1,780,443	19,77,967	19,58,324	19,58,324	
10,58,40,470	18,89,44,740	21,34,84,628	22,86,21,716	22,20,24,826	22,20,24,826	
101-87	112-22	121-26	121-73	113-68	113-68	
-1,00,931	2,28,98,270	2,82,99,787	1,51,87,088	-59,96,591		

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

Appendix III—continued.

COMMERCIAL AND FINANCIAL STATISTICS.

Table II.—Capital Expenditure on State Railways in 1921-1922, and Estimated Expenditure on such works in 1922-1923 and 1923-1924, and to end of 1923-1924.

RAILWAYS.	To end of 1920-1921.	Accounts, 1921-1922.	Revised Estimate, 1922-1923.	Budget Estimate, 1923-1924.	To end of 1923-1924.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.								
State Railways Worked by State.								
Aden Railway	9,89,909	2,25,987	1,99,000	83,000	14,97,896	...	...
Delhi (new Capital) Railway Works scheme	3,68,993	11,77,156	27,32,000	26,00,000	68,73,149	...	...
Eastern Bengal	99,05,69,990	1,12,46,622	71,00,000	1,25,28,000	42,14,44,612	...	...
Jodhpur-Hyderabad (British Section)	46,17,925	40,951	2,86,000	3,00,000	52,44,876	...	...
North Western :—								
Commercial	} 97,79,82,296	} 2,86,15,879	1,37,12,000	3,21,11,000	1,05,24,20,675	...	...
Military			16,71,088	51,43,000	16,85,000	84,99,088
Oudh and Rohilkhand	23,88,17,261	68,31,211	30,95,000	1,22,50,000	26,59,93,472	...	...
Stores	48,74,584	—34,04,226	44,68,000	1,02,14,000	1,61,52,406	...	...
Abandoned projects	32,86,316	..	...	...	32,86,316	...	...
Kharanpara coalfield . . . . .	...	...	14,00,000	...	14,00,000	...	..
TOTAL STATE RAILWAYS WORKED BY STATE	1,62,15,02,324	4,64,04,166	4,31,35,000	7,17,71,000	1,78,28,12,490	...	...

BUDGET FOR 1923-24.

Appendix III—continued.

RAILWAYS.	To end of 1920-1921.	Accounts, 1921-1922.	Revised Estimate, 1922-1923.	Budget Estimate, 1923-1924.	To end of 1923-1924.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.								
State Railways Worked by Companies.								
Ahmedabad-Dholka . . . . .	...	...	13,00,000	...	13,00,000	...	...
Agra-Delhi Chord	1,50,35,845	78,278	60,000	1,92,000	1,53,66,123	...	...
Assam-Bengal	17,41,30,999	6,714	45,000	25,000	18,90,92,949	...	...
Baran-Kotah		52,42,236	50,38,000	46,05,000		10,000
Bengal-Nagpur Railway	49,50,604	9,197	2,000	...	49,71,801	...	...
Bengal-Nagpur Railway	48,45,04,356	3,90,19,317	3,15,87,000	3,20,00,000	58,71,10,673	...	...
Rezwada Extension	13,01,307	39,793	70,000	3,86,000	17,97,600	...	...
Bhopal	44,10,784	73,655	63,000	2,48,000	47,95,439	...	...
Bombay, Baroda and Central India	49,80,40,089	1,69,75,039	2,97,50,000	3,20,00,000	57,67,65,128	...	...
Burma	20,38,72,355	57,66,559	65,90,000	60,97,000	22,55,90,398	...	...
Burma Railway Extensions		74,484	19,12,000	22,78,000	
Cawnpur-Banda	81,59,740	16,685	50,000	95,000	83,21,425	...	...
Coonoor-Ootacamund	47,42,664	1,81,086	39,000	1,52,000	51,14,750	...	...
Dhone-Kurnool	10,18,342	...	12,000	5,000	10,35,342	...	...
East Indian including South Behar	76,05,85,313	2,40,87,918	1,77,80,000	3,04,85,000	83,29,18,231	...	...
Great Indian Peninsula Railway System	70,85,65,580	2,23,56,529	86,09,000	3,17,96,000	77,13,27,109	...	...
Lucknow-Bareilly	1,39,19,285	75,633	26,82,000	3,50,000	1,70,26,918	...	...
Madras and Southern Mahratta Railway	40,53,98,251	81,65,722	85,11,000	1,84,60,000	44,05,34,973	...	...
South Indian	16,66,75,770	1,40,96,625	1,51,44,000	1,66,28,000	21,25,44,395	...	...
Southern Shan States (Thazi Aungban)	1,63,17,450	4,36,344	1,34,000	75,000	1,69,62,694	...	...
Tinnevely Quilon (British Section)	43,67,521	5,228	50,000	1,10,000	45,32,749	...	...
Ditto (Indian State Section)	1,18,09,573	13,72,695	3,78,000	1,10,000	1,37,30,268	...	...
Tirhoot Railway and Extensions	8,20,77,267	12,86,641	17,70,000	15,00,000	8,66,36,908	...	...
Total State Railways worked by Companies	3,56,99,43,595	13,93,69,278	13,15,76,000	17,65,87,000	4,01,74,75,873	...	...
TOTAL OPEN LINES . . . . .						...	...

Appendix III—continued.

RAILWAYS.	To end of 1920-1921.	Accounts, 1921-1922.	Revised Estimate, 1922-1923.	Budget Estimate, 1923-1924.	To end of 1923-1924.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TOTAL OPEN LINES brought forward								
LINES UNDER CONSTRUCTION.								
State Railways worked by State.								
Khyber Railway (Military line)	10,39,707	61,72,587	69,87,000	54,00,000	1,95,99,294	1,96,85,820	86,526	
State Railways worked by Com- panies.								
Amda Jamda	28,33,492	29,47,249	38,07,000	28,33,000	1,24,20,741	73,17,636(a)	...	(a) Revised Estimate awaited.
Bermo Duneya Section—								
East Indian Railway share	78,000	1,64,581	9,63,000	2,52,000	14,57,581	} 26,87,771(a)		(b) Estimate amounting to Rs. 97,66,289 is under consi- deration.
Bengal Nagpur Railway share	98,199	5,88,050	9,63,000	3,63,000	20,12,249			
Bombay Harbour Branch Extension	35,85,058	12,99,481	13,95,000	16,55,000	79,34,539	71,97,901(b)		
Vizagapatam Harbour	9,77,115	3,36,536	7,05,000	...	20,18,651	(c)		(c) Construction estimate not yet received.
Itarsi-Nagpur and branch to Pench Valley								
Coalfields	2,77,62,630	23,26,605	10,50,000	45,36,000	3,56,75,235	3,09,83,163(d)		
Kasta Branch	14,87,000	8,75,716	2,43,000	...	26,05,716	26,04,683		
Onlajori Badampahar Branch	12,59,316	8,86,529	2,46,000	...	23,91,845	30,15,595	7,23,750	(d) A revised estimate for Division No. 4 is under considera- tion.
Parvatipore Singapore Road	3,00,426	9,468	...	...	3,09,394	40,31,059(e)	37,21,165	
Majri Rajpur	...	1,76,564	10,00,000	14,20,000	25,96,564	22,11,387(f)		
South Kharanpura coal fields—								
Bengal Nagpur	...	76,222	2,84,000	11,41,000	15,01,222	} 31,63,885(g)	1,58,026	(e) The project is at present in abeyance.
East Indian	...	6,187	4,64,000	10,34,000	15,04,137			
Dholka-Dhanduka	5,73,767	5,26,209	15,00,000	4,76,000	30,75,978	31,03,674	27,698	
Talohir coal fields	...	...	5,43,000	45,00,000	50,43,000			(f) Revised estimate amounting to Rs. 31,16,831 is under consideration.
" prospecting survey	...	...	97,000	...	97,000	96,613*	...	
Resla Chandil	...	...	2,00,000	45,00,000	47,00,000			
South Karanpara prospecting survey	...	...	2,24,000	...	2,24,000	2,21,376*		(g) Revised estimate awaited.
Total Lines under construction	3,99,94,710	1,69,91,934	2,06,71,000	2,81,10,000	10,51,67,644			* Construction estimate awaited.
Lapse in 1922-23, to be reallocated in 1923-24	...	...	...	8,63,95,000	8,63,95,000			
Reserve	...	...	...	78,16,000	78,16,000			
Readjustment of capital outlay in England of Railway Companies at the average rate	-26,12,021	1,20,56,347	...	...	94,44,326			
Deduct—Lapses anticipated	...	...	- 91,59,000	...	-91,59,000			
TOTAL	5,22,88,28,608	21,42,21,725	18,62,23,000	37,06,79,000	5,99,99,52,333			
Provincial—								
Jorhat	11,41,094	1,43,942	...	...	12,84,136			
United Provinces—Resin distillery	1,72,931	...	...	...	1,72,931			
Burma	19,51,576	35,19,690	...	...	54,71,266			
GRAND TOTAL	5,23,20,94,209	21,78,34,457	18,62,23,000	37,06,79,000	6,00,68,80,666			

BUDGET FOR 1923-24.

Appendix III—continued.

RAILWAYS.	To end of 1920-1921.	Accounts, 1921-1922.	Revised Estimate, 1922-1923.	Budget Estimate, 1923-1924.	To end of 1923-1924.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grand Total brought forward	5,23,20,94,209	21,78,84,457	18,62,23,000	37,06,79,000	6,00,68,80,666			
Distributed as under—								
CAPITAL EXPENDITURE ON RAILWAYS (not charged to Revenue)—								
53. Construction of Railways	3,84,00,86,214	22,96,38,935	20,16,05,000	38,63,95,000	4,65,77,25,149			
Total undischarged liability involved in the purchase by the State of the Capital of the Old Guaranteed Railway Companies.	1,24,51,47,240*	-1,54,17,210*	-1,53,82,000	-1,57,16,000	1,20,26,32,030			
CAPITAL EXPENDITURE ON RAILWAYS (charged to Revenue)—								
13. Construction of Railway—								
Central	13,31,95,909	...	...	...	13,31,95,909			
Provincial	96,64,846	36,62,732	...	...	1,33,27,578			
Total as above	5,23,20,94,209	21,78,84,457	18,62,23,000	37,06,79,000	6,00,68,80,666			

Class and name of Railway.	Total initial liabilities.	DEDUCT—		Total undischarged liabilities.
		Amount redeemed by annuities.	Amount redeemed by sinking fund.	
	Rs.	Rs.	Rs.	Rs.
State Railways worked by the State—				
Eastern Bengal Railway	4,92,01,450	58,87,060	28,82,270	4,04,32,120
North Western Railway	14,00,95,290	1,77,87,640	2,36,68,270	9,86,39,380
Oudh and Rohilkhand Railway	10,33,60,490	...	...	10,33,60,490
Total	29,26,57,230	2,36,74,700	2,65,50,540	24,24,31,990
State Railways worked by the Company—				
Bombay, Baroda and Central India Railway	14,48,04,460	...	...	14,48,04,460
East Indian Railway	37,51,10,740	5,84,17,300	4,04,16,880	27,62,76,560
Great Indian Peninsula Railway	47,51,06,680	9,54,80,010	...	37,96,26,670
Madras and Southern Mahratta Railway	14,96,43,580	1,59,78,800	...	13,36,64,780
South Indian Railway	5,69,25,570	...	...	5,69,25,570
Total	1,20,15,91,030	16,98,76,110	4,04,16,880	99,12,98,040
GRAND TOTAL	1,49,42,48,260	19,35,50,810	6,69,67,420	1,23,37,30,030

Appendix III—continued.

COMMERCIAL AND FINANCIAL STATISTICS.

Table III.—Gross receipts, working expenses, and net receipts of State Railways for five years ending 1921-22, with Revised Estimates for 1922-23 and Budget Estimates for 1923-24.

(Omitting 000, except in Accounts.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.		
	<i>M.</i>	<i>M.</i>	<i>M.</i>	<i>M.</i>	<i>M.</i>	<i>M.</i>	<i>M.</i>
Open mileage at beginning of year	26,572	26,464	26,106	26,580	26,780	27,052	27,108
Gross Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden	1,43,485	2,00,020	—1,20,109	2,69,639	2,50,523	2,28	2,10
Eastern Bengal	3,48,74,771	3,82,07,444	4,45,45,072	4,61,08,642	4,42,96,639	5,32,27	5,88,00
North Western— Commercial Lines	12,24,77,224	12,46,94,829	12,32,80,625	12,97,73,559	11,34,90,666	12,33,45	12,77,65
Military Lines					1,64,24,789	1,78,17	1,90,85
Oudh and Rohilkhand	2,82,00,370	3,29,48,935	3,14,64,244	3,26,48,785	3,31,34,460	3,54,62	3,60,00
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	72,64,284	79,08,099	1,04,20,975	1,72,65,216	85,15,384	1,16,00	1,20,00
Bengal-Nagpur	5,58,76,074	6,19,41,370	6,59,31,392	6,39,37,390	6,87,91,163	7,72,49	8,07,42
Bezawada Extension	5,13,179	5,22,461	5,47,023	5,29,380	6,20,598	6,28	6,65
Bombay, Baroda and Central India System.	8,02,80,536	9,46,92,452	9,67,12,806	9,94,16,377	10,25,31,934	11,76,75	11,80,00
Burma	2,20,65,877	2,69,70,481	2,97,14,049				
Burma Railway Extensions	20,58,705	25,45,496	27,14,727	3,26,29,019	3,51,73,283	4,18,95	4,27,20
Southern Shan States	4,39,884	4,80,827	5,29,400				
East Indian	11,61,42,477	13,43,96,239	13,25,76,404	13,84,16,068	13,38,87,673	14,91,88	16,00,00
Great Indian Peninsula including Indian Midland	10,55,60,401	11,88,02,697	12,60,42,370	12,79,85,857	12,61,70,645		
Agra-Delhi Chord	33,67,179	44,50,953	46,98,873	50,30,667	47,07,855		
Bhopal	9,94,950	11,16,515	11,00,905	12,76,267	12,06,962	14,82,50	14,84,44
Baran-Kotah	1,61,978	1,83,314	1,88,936	1,62,889	1,77,242		
Cawnpore-Banda	3,08,939	3,20,819	3,73,187	3,89,254	4,50,307		
Jodhpur-Hyderabad (British Section)	19,53,656	19,90,444	15,81,799	18,78,972	19,14,178	18,10	18,35
Lucknow-Bareilly	26,74,674	31,54,296	30,02,910	29,81,726	35,02,136	35,54	36,70
Madras and Southern Mahratta Railway. Mysore State lines	5,20,76,904	5,42,92,629	5,73,95,956	6,22,45,540	6,55,08,860	7,24,80	7,25,19
Dhone-Kurnool	1,20,216	1,48,714	1,76,829	1,82,089	1,86,177		
South Indian	3,53,61,272	3,58,90,979	4,01,48,113	4,27,06,378	4,59,62,936	5,12,75	5,41,10
Tinnevely-Quilon	11,46,203	15,11,462	18,44,513				
Tirhoot	92,55,829	1,09,19,483	1,11,33,060	1,09,91,316	1,20,23,949	1,48,11	1,44,55
Exchange . . . . .	...	...	...	...	...	2,42	2,41
Total Central	68,74,66,684	76,21,39,459	79,01,40,545	80,97,75,233	81,69,27,377	92,02,42	95,52,41
India				80,92,89,163	81,84,42,250	92,02,42	95,52,41
England	16,09,425	3,08,925	7,29,105	4,86,070	4,85,127	4,84	4,88
TOTAL	68,90,76,109	76,24,48,384	79,08,69,650	80,97,75,233	81,69,27,377	92,07,26	95,57,24

BUDGET FOR 1923-24.

Appendix III—continued.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses.							
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Adon	1,75,253	2,56,014	—48,155	2,16,857	3,24,009	3,08	2,80
Eastern Bengal	2,01,05,680	2,25,04,170	3,02,66,454	2,98,24,284	3,76,49,787	4,31,03	4,10,77
North Western—							
Commercial lines	5,24,46,336	6,86,38,706	8,04,38,819	10,09,84,480	10,38,44,038	9,71,33	9,18,58
Military lines					2,46,08,721	2,28,75	2,35,81
Oudh and Rohilkhand	1,07,12,455	1,32,83,182	1,82,62,800	1,94,62,004	2,58,18,184	2,70,61	2,43,21
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	55,02,773	62,66,776	84,18,871	83,01,024	84,38,775	94,37	93,67
Bengal-Nagpur	2,63,97,566	3,03,67,272	3,88,42,829	4,38,60,570	5,33,17,921	4,40,95	4,84,09
Bezwada Extension	2,44,255	1,68,179	2,43,211	2,87,307	4,53,144	4,86	10,03
Bombay, Baroda and Central India System.	3,50,50,406	4,19,55,223	5,33,70,403	6,75,12,138	7,99,28,942	8,65,00	7,65,00
Burma Railways	1,17,98,856	1,38,97,390	1,62,64,108		...		
Burma Railway Extensions	11,19,275	14,27,905	17,16,303	2,21,87,533	2,47,26,298	2,50,57	2,43,62
Southern Shan States	4,16,935	4,53,119	5,29,640		...		
East Indian	4,08,74,776	4,65,18,866	5,88,77,044	7,40,71,007	8,57,40,108	9,84,58	9,77,20
Great Indian Peninsula including Indian Midland	6,71,01,737	6,96,05,861	7,86,59,828	9,67,79,411	11,80,71,491		
Agra-Delhi Chord	17,92,510	25,44,969	29,41,579	38,72,259	43,05,257		
Bhopal	5,29,657	6,37,130	6,90,091	9,82,380	11,63,748	11,38,09	10,81,73
Baran-Kotah	80,989	91,657	94,468	1,62,889	1,16,928		
Cawnpore-Banda	1,79,755	1,99,214	2,51,308	3,19,083	4,34,314		
Jodhpore-Hyderabad (British Section)	8,87,890	9,37,398	10,00,697	12,48,456	15,13,210	17,93	18,08
Lucknow-Bareilly	11,01,609	13,29,501	16,91,503	19,96,187	17,56,898	20,23	19,19
Madras and Southern Mahratta Railway	2,46,21,576	2,68,03,903	3,17,82,724				
Mysore State lines	19,91,442	22,00,032	22,76,326	4,17,61,942	4,59,12,876	4,77,95	4,83,75
Dhone Kurnool	73,322	87,891	1,07,174	1,29,317	1,39,434		
South Indian	1,52,01,322	1,57,04,971	2,18,16,709				
Tinnevely Quilon	6,68,841	7,05,884	11,03,963	2,56,95,051	3,34,02,156	3,69,07	3,38,08
Tirhoot	43,76,248	40,64,400	49,49,391	54,83,297	55,71,764	65,42	61,57
Reserve . . . . .	...	...	...	...	...	...	14
Deduct—Lapses anticipated . . . . .	...	...	...	...	...	50,00	85,82
TOTAL CENTRAL	31,34,57,514	37,06,49,703	45,45,55,861	54,51,37,464	65,86,78,003	65,83,55	63,01,50

Appendix III—continued.

RAILWAYS.	ACCOUNTS.					Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	1917-18.	1918-19.	1919-20.	1920-21.	1921-22		
Net Receipts.							
INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS WORKED BY THE STATE.							
Aden	31,768	—55,994	—71,924	52,982	—73,486	—78	—70
Eastern Bengal	1,47,69,091	1,57,08,274	1,42,78,618	1,62,84,358	66,46,852	1,01,24	1,37,23
North-Western—							
Commercial lines	7,00,30,888	6,60,56,033	4,28,41,804	2,87,80,079	1,01,46,628	2,62,12	3,50,07
Military lines . . . . .								—81,83,932	—50,58	—15,46
Oudh and Rohilkhand	1,74,87,915	1,06,65,753	1,32,01,444	1,31,86,781	73,16,285	84,01	1,16,79
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	17,55,511	16,41,328	20,03,104	19,54,195	70,609	21,68	26,33
Bengal-Nagpur	2,94,78,508	3,15,74,098	2,70,88,563	2,00,76,829	1,34,73,242	3,31,54	3,23,39
Bezwada Extension	2,68,924	3,54,282	2,98,812	2,42,073	1,67,454	1,42	—3,38
Bombay, Baroda and Central India System	4,52,30,130	5,27,37,229	4,33,42,400	3,19,04,239	2,26,02,092	3,11,75	4,15,00
Burma Railways	1,02,67,021	1,24,73,091	1,34,49,941	1,04,41,486	1,04,46,985	1,63,38	1,83,58
Burma Railway Extensions	9,39,430	11,17,591	9,98,424				
Southern Shan States	22,949	27,708	—240				
East Indian	7,52,67,701	8,78,77,373	7,36,99,360	6,43,45,031	4,81,47,565	5,07,30	7,12,80
Great Indian Peninsula including Indian Midland	4,84,58,614	4,91,96,836	4,73,82,742	3,11,56,446	80,99,154	3,14,47	4,02,71
Agra-Delhi Chord	15,74,669	19,05,984	17,57,294	11,58,417	4,02,598		
Bhopal	4,65,293	4,79,385	4,10,815	2,93,887	1,03,214		
Baran-Kotah	80,989	91,657	94,468	...	60,314		
Cawnpore-Banda	1,29,184	1,21,605	1,18,879	70,171	15,993		
Jodhpur-Hyderabad (British Section)	10,65,706	10,53,046	5,81,042	6,30,516	4,00,968			17	27
Lucknow-Bareilly	15,73,065	18,24,795	13,11,407	9,85,539	17,45,238	15,26	17,51
Madras and Southern Mahratta Railway.	2,74,55,328	2,74,88,726	2,56,13,232	2,04,83,598	1,95,95,993	2,46,85	2,41,44
Mysore State lines	21,56,175	22,48,469	18,60,119				
Dhone-Kurnool	46,894	60,823	69,655					52,766	45,743
South Indian	2,01,59,950	2,01,86,008	1,83,31,404	1,70,11,327	1,25,60,780	1,43,68	2,03,02
Tinnevely-Quilon	4,77,362	8,05,578	7,40,650				
Tirhoot	48,79,581	68,55,083	61,89,669	55,08,019	64,52,135	82,69	83,28
Reserve . . . . .	...	...	...	...	...	...	—14
Lapses anticipated in working Expenses . . . . .	...	...	...	...	...	60,00	85,82
Exchange . . . . .	...	...	...	...	...	2,42	2,41
Total CENTRAL	37,40,09,170	39,14,89,756	33,55,84,684	26,46,37,769	16,02,49,374	26,18,57	32,50,91
England	16,09,425	3,08,925	7,23,105	...	...	4,84	4,83
Grand Total	37,56,19,595	39,17,98,681	33,63,13,789	26,46,37,769	16,02,49,374	26,23,41	32,55,74

Appendix III—concluded.

COMMERCIAL AND FINANCIAL STATISTICS.

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

Railways.	ACTUALS, 1921-22.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Receipts.	Withdrawals.	Receipts.	Withdrawals.	Receipts.	Withdrawals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad-Parantij	1,000	926	...	...	...	...
Amritsar-Patti-Kasur	72,000	20,678	...	40	41	53
Baripada Talbard including Panposh Rai- pura	1,42,396	1,54,370	3,10	3,10	...	...
Branch lines under the Bombay, Baroda and Central India Railway . . . . .	...	...	1,32	1,32	9,59	9,59
Central Provinces Railways	11,000	13,289	66	76	25	25
Chaparmukh-Silghat	-32,641	-18,648	82	82	...	...
Dhond-Baramati . . . . .	...	...	17	20	...	...
Hardwar-Dehra	37,200	36,908	1,10	1,10	2,20	2,20
Katakhal-Lala Bazar	3,47,277	4,31,329	5,50	5,50	91	91
Mymensingh-Bhairab Bazar . . . . .	...	...	1,90	1,90	3,10	3,10
Khulna-Bagerhat	10,000	12,931	6	8	98	98
Mandra-Uhaun . . . . .	...	...	1	9	40	40
Pachora-Jamner	4,000	7,029	26	45	10	10
Sara-Serajgunj	10,808	6,313	41	45	5,75	5,75
Stalkot-Narawal	-13,060	-1,080	...	...	...	5
Tapti-Valley	1,46,000	53,129	...	...	...	...
Total *	7,36,040	7,17,179	15,31	16,17	23,69	23,86
Net receipts or withdrawals	18,861	...	...	86	...	17