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FINANCE DEPARTMENT

BUDGET FOR 1924-25



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GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

BUDGET FOR 1924-25.

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APPENDIX I.

**PRO FORMA 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".

Item 1 of Part I
of *pro formâ*
account.
Item 3(b), *ibid.*

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

Item 2, *ibid.*
Item II, *ibid.*

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.

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

Item I of Part I.

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

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

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

EXPENDITURE.				RECEIPTS.			
	Actuals to end of 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.		Actuals to end of 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
1. DELHI PROJECT: Capital outlay on permanent Delhi chargeable to Head "57" (for details see Statement I-A)	8,02,06	1,82,00	1,47,00	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 *	54,88	...	...	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†	91,20	3,44	5,80	IV.—Miscellaneous items	5,99	1,89	2,49
(b) Railways ‡	52,49	24,69	29,22				
4. Non-recurring grant to the Punjab Government in compensation for expenditure incurred on new headquarters buildings for the Commissionership transferred from Delhi	1,86	...	...		
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere	2,03	...	2,00				
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	5,22	51	51				
7. Miscellaneous items§	7,65	99	99				
TOTAL	10,16,84	2,11,68	1,78,02	TOTAL	6,01	1,89	2,49
Total Expenditure to end of 1924-25	14,05,99			Total Receipts to end of 1924-25	10,39		
Net Expenditure to end of 1924-25	18,95,60						

*NOTE 1.—The head "Temporary Delhi" has been closed from 1st April 1918, 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 1922-23.	Revised, 1923-24.	Budget, 1924-25.
Acquisition of land	13,10	10	...
Cost of buildings	69,86	2,90	4,81
Establishment charges	8,27	27	44
Tools and Plants	1,97	8	5
TOTAL	91,20	3,44	5,80

‡NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya. Item 3 (b) includes figures on account of Delhi New Capital Railway Works also.

§NOTE 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Deputy Accountant General, Central Revenues, Delhi, and the cost of temporary establishments employed in the Secretariats and Government Central Press 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 rental accommodation. Thus from 1913-14 to 1922-23 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved Rs7,69,800 partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

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

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.	Receipts.	Actuals, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
1. Expenditure of Delhi Province *	56,12	50,93	51,71	I.—Revenue of Delhi Province*	30,62	30,11	30,37
2. Miscellaneous items	42	50	44	II.—Saving under Calcutta house allowances	48	46	45
				III.—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	56,54	51,43	52,15	IV.—Miscellaneous items	3	3	3
Net expenditure	22,91	18,33	18,80	Total receipts	33,62	33,10	33,35

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

NOTE 2.—The figures shown against item III will be subject to increase as additional offices are successively transferred from Calcutta to Delhi.

† NOTE 3.—The figure shown against item IV is a minimum figure calculated once for all on the assumption that all offices or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been larger owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

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 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
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	56,33	10,09	9,09
(ii) Non-gazetted officers	34,94	7,31	8,13
(c) Miscellaneous officers (including all others) employed on the Project—			
(i) Gazetted officers	4,19	41	37
(ii) Non-gazetted officers	3,02	32	39
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	5,22	67	67
(ii) Non-gazetted officers	3,04	55	5
(c) Miscellaneous officers (including all others) employed on the Project—			
(i) Gazetted officers	42	9	9
(ii) Non-gazetted officers	18	4	4
C.—Supplies, Services and Contingencies—			
(a) Preliminary Investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	4,32	64	64
(c) Miscellaneous officers employed on the Project	42	1	1
Less—On account of exchange . . . . .	...	1,48	1,15
Total A, B and C	1,15,06	21,51	21,13
Deduct—Credits from other heads of accounts	23,86	2,64	4,47
Net Total A, B and C	91,20	18,87	16,66
D.—Works Expenditure —			
(i) Buildings . . . . .	...	...	...
(a) Government House	40,49	13,50	20,00
(b) Secretariat	68,06	26,80	35,00
(c) Other buildings	1,33,96	29,00	59,18
(d) Legislative Chambers	7,89	13,36	30,00
(ii) Communications	18,34	8,50	7,05
(iii) Miscellaneous Public Improvements	9,48	2,50	5,45
(iv) Electric Light and Power	22,52	11,70	15,00
(v) Irrigation	31,08	7,07	2,50
(vi) Sanitation including storm-water drains, sewage and sewage disposal, water-supply, and conservancy	69,29	20,75	17,00
(vii) Tools and plants	77,31	8,00	1,80
(viii) Stock and Suspense	86,01	5,21	—25,00
(ix) Miscellaneous including surveys camps and general preliminary expenditure connected with works	83,16	7,68	—3,00
(x) Maintenance during construction	43,32	11,50	11,00
(xi) Railway diversion	11,63	4,39	—1,75
E.—Acquisition of land taken up for the Project	33,62	17	...
F.—Other Miscellaneous expenditure	6	...	1,50
Reserve for fluctuation in exchange . . . . .	...	...	—43,39
Minus Reserve . . . . .	...	...	3,00
Deduct—Receipts on Capital Account	25,36	3,00	...
Total	8,02,16	1,82,00	1,47,00

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands of rupees.]

REVENUE.				EXPENDITURE.			
Major heads of Account.	Actuals, 1922- 23.	Revised Esti- mate, 1923- 24.	Budget Esti- mate, 1924- 25.	Major heads of Account.	Actuals, 1922- 23.	Revised Esti- mate, 1923- 24.	Budget Esti- mate, 1924- 25.
L.—Customs	1,41	1,34	1,34	2 Taxes on Income	15	16	23
II.—Taxes on Income	8,27	8,00	8,00	5. Land Revenue	38	38	38
IV.—Opium	23	28	28	6. Excise	16	11	11
V.—Land Revenue	3,32	3,47	3,47	7. Stamps	11	11	11
VI.—Excise	4,79	4,44	4,44	9. Registration	8	9	9
VII.—Stamps	7,21	7,97	7,97	15. Miscellaneous Irrigation Ex- penditure	2	27	50
IX.—Registration	43	41	41	22. General Administration	3,05	3,50	3,26
XIV.—Irrigation works for which no capital accounts are kept	6	5	5	23. Audit (a)	45	53	44
XVI.—Interest	10	18	18	24. Administration of Justice	1,83	1,75	1,60
XVII.—Administration of Justice	36	42	42	25. Jails and Convict settlements	1,19	1,23	1,41
XVIII.—Jails and convict settle- ments	19	20	20	26. Police	8,60	8,23	8,26
XIX.—Police	24	18	14	28. Ecclesiastical	32	43	45
XXI.—Education	15	15	15	29. Political	1	1	1
XXII.—Medical	9	8	8	30. Scientific Departments	38	1	1
XXVI.—Miscellaneous Depart- ments	6	4	5	31. Education	4,42	5,30	5,23
XXX.—Civil Works	2,44	2,00	2,23	32. Medical	3,47	3,31	3,41
XXXIII.—Receipts in aid of Superannuation, etc	4	0	0	33. Public Health	54	72	77
XXXIV.—Stationery and Printing	7	8	8	34. Agriculture	30	1	13
XXXV.—Miscellaneous	1,36	81	82	35. Industries	4	2	3
				37. Miscellaneous Departments . . . . .	...	...	...
				38. Currency	4	5	5
				41. Civil Works	15,91	13,60	12,33
				41. Civil Works—Viceregal Estates, Delhi	1,57	1,55	1,05
				44. Territorial and Political Pen- sions	46	48	48
				45. Superannuation, etc.	2,58	3,01	3,14
				46. Stationery and Printing	8	9	9
				47. Miscellaneous	7,46	3,46	4,01
				Refunds	1,53	2,3	2,34
TOTAL	30,62	30,11	30,37	TOTAL	54,12	50,98	51,71

(a) Exclusive of the portion of the cost of the office of the Deputy Accountant General, Central Revenues, Delhi, debit to Part I.

APPENDIX II.
COMMERCIAL AND FINANCIAL STATISTICS.

Appen
COMMERCIAL AND
Table I.—

	1915-16.	1916-17.	1917-18.
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	12,13,06,110
Deficit R	1,78,39,915	...	...
Capital Expenditure on Railways and Irrigation Works not charged against Revenue R	8,38,35,975	3,57,66,465	5,91,66,825
Capital charge involved in the purchase of Railways R	...	...	...
Capital outlay on the Indian Postal and Telegraph Department not charged against Revenue R	...	...	...
Initial Expenditure on new Capital at Delhi R	49,69,110	36,64,455	37,58,145
India's Financial Contribution to the War R	...	...	1,50,00,00,000
Net Public Debt incurred R	3,56,97,510	11,56,72,620	1,73,76,00,090
Net Public Debt incurred, including Capital transactions with Railway Companies R	8,64,25,637	11,29,52,367	1,72,94,94,174
Value of commodities exported, excluding Gold and Silver R	1,99,48,00,000	3,17,37,70,000	2,44,90,40,000
Ditto imported, ditto ditto R	1,38,16,90,000	1,60,24,90,000	1,64,35,50,000
Excess of Exports over Imports, excluding Gold and Silver R	61,31,10,000	87,12,80,000	80,54,90,000
Net Imports of Gold R	1,10,90,000	13,23,50,000	25,17,80,000
Ditto of Silver R	4,83,00,000	18,80,00,000	19,04,20,000
TOTAL NET IMPORTS OF GOLD AND SILVER R	3,72,10,000	32,33,50,000	44,22,00,000
Excess of Exports over Imports including Gold and Silver R	57,59,00,000	55,09,30,000	36,32,90,000
Net Imports of Currency Notes* R	...	...	...
Excess of Exports over Imports including Gold, Silver and Currency Notes R	57,59,00,000	55,09,30,000	36,32,90,000
Secretary of State's Bills sold (Rupees) R	\$30,36,57,471(a)	\$ 49,04,34,364(a)	\$50,63,67,176 (a)
Sterling Equivalent received £	\$20,354,517(a)	\$32,993,095 (a)	\$34,680,682 (a)
Silver coined at the Indian Mints R	1,62,02,159	30,77,07,316	23,67,07,287
Maximum price in pence of an oz. troy standard Silver in London	28 ¹⁵ / ₁₆ (31st March 1916.)	38 ⁷ / ₁₆ (13th Feby. 1917)	55 (21st to 24th Sept. 1917).
Minimum ditto ditto	22 ¹ / ₂ (5th Aug. 1915.)	23 ¹ / ₂ (10th July 1916.)	36 ⁹ / ₁₆ (13th to 17th April 1917).
Average Exchange upon Secretary of State's Bills sold per rupee	1s. 4'097d.	1s. 4'148d.	1s 4'536d.
Average of the daily telegraphic transfer rates from Calcutta on London . . . . .	...	...	...
Rate of Exchange for the adjustment of transactions between the Indian and Imperial Governments	1s. 4d.	1s. 4d.	1s 4d. and 1s. 5d.
Maximum rate of discount on Loans on demand at the Imperial Bank of India, Calcutta.	8 (20th Jan. 1916 to 31st March 1916.)	8 (1st to 13th April 1916 and 9th Nov. 1916 to 21st Feb. 1917.)	6 (1st April to 6th Sept. 1917 and 3rd Jan. to 31st March 1918.)
Minimum rate of discount on Loans on demand at the Imperial Bank of India, Calcutta	5 (2nd June to 22nd Sept.)	5 (22nd June to 13th Sept.)	5 (7th Sept. 1917 to 2nd Jan. 1918.)
Maximum rate of discount at the Bank of England	5 (1st Apl. 1915 to 31st Mar. 1916.)	6 (13th July 1916 to 17th Jan. 1917.)	5 ¹ / ₂ (2nd to 4th April 1917.)
Minimum ditto ditto	5 (1st April to 12th July 1916.)	5 (1st April to 12th July 1916.)	5 (5th April 1917 to 31st March 1918.)
Maximum Government balances at the Imperial Bank of India R	8,57,07,000 (Aug.)	10,11,86,000 (Mar.)	22,65,24,000 (June)
Minimum ditto ditto R	4,42,76,000 (Nov.)	4,84,33,000 (May.)	7,37,68,000 (Nov.)
Maximum price in Calcutta of 5 per cent. War Loan, 1923-47 . . . . .	...	...	...
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 3 ¹ / ₂ per cent. Rupee Securities (Guaranteed)	93-2 (5th to 11th June 1915.) (d).	82 (7th and 11th to 14th April 1916.)	70 (6th to 14th Sep. and 31st Oct. 1917 to 7th Feb. 1918.)
Minimum ditto ditto	79 ¹ / ₂ (23rd Dec. 1915 to 6th Jan. 1916.)	69 (22nd Feb. to 2nd March and 20th to 31st March 1917.)	67 (30th June to 24th Aug. 1917.)
Maximum price in Calcutta of 3 per cent. Rupee Securities	80 (1st Apl. to 2:th June 1915.)	70 (5th to 20th April 1916.)	60 (6th to 14th Sep. and 31st Oct. to 16th March 1918.)
Minimum ditto ditto	67 ¹ / ₂ (23rd Dec. 1915 to 6th Jan. 1916.)	59 (22nd Feb. to 2nd March and 20th to 1st March 1917.)	57 (20th June to 24th Aug. 1917.)
Maximum amount outstanding on London Register of Rupee Securities encased for Interest Drafts R	9,66,98,000 (Apl.)	8,76,76,000 (Apl.)	8,06,95,000 (Ap
Minimum ditto ditto R	8,81,17,000 (Dec.)	8,30,42,000 (Mar.)	7,47,56,000 (March.)
Maximum price in London of 3 ¹ / ₂ per cent. (Rupee Securities in Gold)	No quotation.	No quotation.	52
Minimum ditto ditto	82 ¹ / ₂ (May).	80 ¹ / ₂	44 ¹ / ₂
Maximum price in London of India 3 ¹ / ₂ per cent. Stock	80 ¹ / ₂ (Apl.)	62 ¹ / ₂	69 ¹ / ₂
Minimum ditto ditto	70 ¹ / ₂ (Apl.)	69 ¹ / ₂	61 ¹ / ₂
Maximum price in London of India 3 per cent. Stock	60 ¹ / ₂ (Apl.)	55 ¹ / ₂	60 ¹ / ₂
Minimum ditto ditto	59 ¹ / ₂ (Apl.)	57 ¹ / ₂	58
Maximum price in London of India 2 ¹ / ₂ per cent. Stock	57 (May.)	47	50
Minimum ditto ditto . . . . .	...	...	45 ¹ / ₂
Maximum price in London of 7 per cent. Stock . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in London of 5 ¹ / ₂ per cent. Stock . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum price in London of 4 ¹ / ₂ per cent. Stock . . . . .	...	...	...
Minimum ditto ditto . . . . .	...	...	...
Maximum Government Paper Currency outstanding R	68,06,10,000 (July)	86,87,52,000 (Mar.)	1,14,78 7,000 (Oct.)
Minimum ditto ditto R	60,24,42,000 (Apl.)	65,46,90,000 (Apl.)	82,72,35,900 (Apl.)
Number of Post Office Savings Banks	10,380	10,421	10,975
Number of accounts in Post Office Savings Banks	1,660,424	1,647,419	1,637,600
Amount deposited in Savings Banks R	15,32,12,517	16,59,53,401	10,58,46,470
Average of each deposit	6.194	10.78	101.27
Net addition to deposits R	42,802.27	1,27,40,881	-1,06,931

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

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FINANCIAL STATISTICS.

Miscellaneous.

1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24, Revised.	1924-25, Budget.
5,73,06,185	28,65,28,825	26,00,85,276	27,65,01,700	15,01,76,392	2,06,07,000	18,47,000
7,64,13,315	14,42,98,228	26,55,72,106	22,97,57,115	18,45,67,524	23,60,71,000	30,00,00,000
...	...	...	...	...	...	27,07,08,000
42,86,895	50,85,427	1,25,75,011	81,61,617 1,35,27,418	65,62,006 1,84,79,432	96,65,000 1,83,00,000	1,73,95,000 1,47,00,000
11,47,80,575	8,90,70,517	52,84,07,498	49,19,30,108	25,61,19,053	17,75,89,000	34,72,62,000
10,22,96,861	8,22,22,396	51,76,91,284	49,75,93,002	25,26,11,589	16,71,82,000	34,06,00,000
2,55,30,90,000	3,86,02,20,000	2,67,76,80,000	2,48,65,80,000	3,16,07,20,000	(b) 3,21,13,50,000	
1,88,56,20,000	2,21,70,20,000	3,47,57,40,000	2,82,59,80,000	2,46,19,20,000	(b) 2,17,46,10,000	
66,74,70,000	1,14,32,00,000	(c) -79,80,60,000	(c) -33,94,00,000	69,88,00,000	(b) 1,03,67,40,000	
† -5,56,40,000	35,33,00,000	2,10,80,000	† -2,86,40,000	41,19,10,000	(b) 26,20,60,000	
67,91,90,000	29,22,90,000	6,48,40,000	15,09,60,000	18,35,40,000	(b) 17,65,70,000	
62,35,50,000	64,55,90,000	8,59,20,000	12,23,20,000	59,54,50,000	(b) 43,86,30,000	
4,39,20,000	49,76,10,000	(c) -88,39,80,000	(c) -46,17,20,000	10,33,50,000	(b) 59,81,10,000	
...	...	...	...	1,01,70,000	(b) 1,63,50,000	
4,39,20,000	49,76,10,000	(c) -88,39,80,000	(c) -46,17,20,000	9,31,80,000	(b) 58,17,60,000	
(a) 28,65,41,000	34,54,98,000	...	...	3,75,00,000	12,68,50,000	
(a) 20,946,314	31,226,219	...	...	2,570,025	8,738,704	
52,05,35,309	37,72,19,758	3,41,30,039	1,60,86,638	62,75,446	49,61,605	
50 (28th March 1919).	89½ (11th Feb. 1920.)	72½ (7th April 1920.)	43½ (27th Sept. 1921.)	37½ (22nd May 1922.)	34½ (3rd and 5th Jan. 1924.)	30½ (13th July 1923.)
45½ (8th to 10th Apl. 1919).	7½ (4th April and 6th May 1919.)	30½ (5th March 1921.)	32½ (28th Feb. & 2nd Mar. 1922.)	30½ (15th Dec. 1922.)	30½ (13th July 1923.)	
Is. 5'544d.	Is. 9'691 d.	Is. 8'62d.	Is. 8'85d.	Is. 8'76d.	Is. 4½d. (este)	
Is. 5d. and Is. 6d.	Is. 6d., Is. 8d., 2s., 4d., and 2s. 9d.	2s. 8d., 2s. 4d., 2s. 2½d., 2s., Is. 11d., Is. 10½d., Is. 8½d., Is. 5½d., Is. 6d. & Is. 4½d.	Is. 3½d., Is. 3½d. Is. 3½d., Is. 4d., Is. 4½d., Is. 5d., and Is. 5½d.	Is. 3½d., Is. 3½d., Is. 3½d., Is. 4d., and Is. 4½d.	Is. 4d. Is. 4½d., Is. 4½d. Is. 5d. Is. 5½d.	
7 (16th Jan. to 26th Mar. 1919).	7 (12th to 31st Mar. 1920.)	7 (1st April to 9th June 1920. 15th Nov. 1920. to 2nd Mar. 1921.)	8 (16th Feb. to 31st March 1922.)	8 (1st to 26th April 1922 and from 11th Jan. to 31st Mar. 1923.)	9 from (14th Feb. 1924.)	
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 25th Oct. 1922.)	4 (28th June to 14th Nov. 1923.)	
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 April to 1st May 1921.)	4½ (1st to 12th April 1922.)	4 (since 5th July 1923.)	
	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 31st Mar. 1923.)	3 (1st Apl. to 4th July 1923.)	
18,90,47,000 (Sept.)	18,36,33,000 (Feb.)	20,38,41,000 (July.)	25,87,46,000 (31st July.)	33,19,07,000 (28th July.)	29,74,54,000 (20th July.)	
6,54,89,000 (Apl.)	7,04,52,000 (Sept.)	5,84,98,000 (Feb.)	5,34,64,000 (18th Nov.)	8,22,54,000 (10th Nov.)	6,22,69,000 (6th Nov.)	
93	95	90	87	88-8	93-10	
90	90	77	78	81-6	87-12	
...	95½ to 96	95½ to 96	89	93-8	98-10	
...		75½	80	87	93-8	
81 (7th to 21st Nov. 1918.)	71 (1st April to 17th May 1919.)	60 (1st to 16th April 1920 and 5th to 15th Jan. 1921.)	62 (30th & 31st May 1921.)	61-4 (22nd and 23rd Mar 1923.)	67-3 (8th Mar. 1924.)	
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 1922.)	55-9 (1st to 17th April 1922.)	61 (3rd to 5th Mar. 1923)	
69 (5th to 22nd Nov. 1918.)	62 (1st April to 17th May 1919.)	50 (1st April to 5th Oct. 1920 and 5th to 15th Jan. 1921.)	53 (31st May & 1st June 1921.)	52-8 (22nd and 23rd Mar. 1923.)	57-3 (12th Feb. 1924.)	
58 (11th Apl. to 24th June 1918.)	50 (27th Feb. to 31 Mar. 1920.)	42 (1st Nov. to 22nd Dec. 1920.)	47 (1st to 4th April 1921.)	47-12 (1st to 18th April 1922.)	51-14 (3rd to 5th Apl. 1923.)	
8,17,24,000 (Mar.)	8,16,74,000 (Apl.)	6,65,19,000 (Apl.)	7,30,08,000 (Feb.)	10,50,48,000 (Nov.)	10,80,92,000 (Oct.)	
7,84,70,000 (July.)	7,43,38,000 (Dec.)	6,13,12,000 (Sept.)	6,36,30,000 (April.)	9,68,19,000 (May.)	10,36,29,000 (June.)	
54	74	63½	42½	39	45	
44	49½	39½	34½	34	39	
74	69½	61	63½	69½	72½	
62	54½	51½	55½	62½	61½	
64	60½	53	55½	59½	62½	
53½	47½	43½	47½	53½	52½	
53½	50½	43	46½	50½	53½	
41½	40	37½	39½	44½	45½	
...	...	...	108½	119½	124	
...	...	...	102½	108	110½	
...	...	...	94½	102½	105	
...	...	...	89½	93½	99	
...	...	...	...	88½	83	
...	...	...	...	83½	83½	
1,53,46,48,000 (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.)	1,84,01,71,000 (Jan.)	
1,05,98,05,000 (Apl.)	1,53,72,07,000 (April.)	1,57,62,82,000 (Sept.)	1,67,81,85,000 (April.)	1,71,76,07,000 (April.)	1,71,23,35,000 (May.)	
10,587	10,670	10,718	10,758	10,730		
1,077,407	1,760,442	18,77,957	19,58,324	20,43,503		
18,82,44,749	21,94,84,628	22,86,21,716	22,26,24,825	23,19,98,761		
112'22	121'26	121'73	113'68	113'52		
2,23,98,279	2,52,89,787	1,51,37,088	-59,96,891	93,73,936		

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

**EXPLANATORY MEMORANDUM OF THE RAILWAY BUDGET
FOR 1924-25.**

1. The object of this memorandum is to explain the main features of the Railway Budget as embodied in the statement of demands passed by the Legislature.

2. CAPITAL (Head of Account "53—Construction of State Railways") and PROGRAMME REVENUE EXPENDITURE *i.e.*, expenditure on renewals and replacements, (Part of Head of Account XI). In March, 1922 the Legislative Assembly decided that provision should be made for Capital expenditure of 30 crores per annum, or a total of 150 crores in the next five years; that the whole of this money should be devoted to the rehabilitation and improvement of existing lines and to the completion of lines already in hand; and that there should be no lapse of the money voted for any year and not spent within the year, any sums unspent being carried to the credit of the Railway Administration from year to year to the end of the quinquennium. The carry over from 1922-23 under these arrangements was expected to amount to 8.64 crores and the Capital grant for the current year was accordingly fixed at 38.64 crores. At the same time the grant for Programme Revenue, for which a provision of 11.50 crores was originally suggested, was on consideration of the Indian Retrenchment Committee's recommendations reduced to 9 crores.

Out of these sums of 38.64 crores Capital, and 9 crores Programme Revenue, only 23.61 crores Capital and 7.30 crores Programme Revenue are likely to be spent in 1923-24.

3. For an understanding of the failure to spend the Capital grant by so large a sum as 15 crores, it is first of all necessary to recognise that in dealing with a rehabilitation programme Capital and Programme Revenue expenditure are interdependent, and that a guarantee of the capital required, such as the Assembly has given, is in itself insufficient, unless there is a similar guarantee that funds for the concurrent revenue expenditure will be forthcoming. This will be clear if the implications of a programme for spending 150 crores of Capital are realised. Such a programme is in reality one for spending a total sum, not of 150 crores, but of 212 crores on the rehabilitation of railways, the additional 62 crores being the revenue portion of the programme. For when, for example, renewals are carried out with heavier rails, or existing locomotives are replaced by a more powerful type, in order to meet the requirements of modern traffic, such portion of the expenditure as represents mere replacement or renewal on existing standards and not an improvement on those standards must be charged to revenue. There is therefore a close relation between Capital and Revenue (programme) expenditure on projects of rehabilitation and improvement, a ratio which naturally varies for individual projects, but on the 150 crores programme as a whole may be taken as approximately 5 to 2.

Judged by these considerations, it would only have been possible to spend on rehabilitation and improvements to existing lines a Capital grant of 38.64 crores, if some 15 crores had been provided for Programme Revenue expenditure; but it was hoped that it would be possible to carry through the year's programme of spending 38.64 crores capital with a revenue grant of only 11.50 crores, as originally suggested, since some portion of the 38.64 crores was to be devoted, not to open line works but to the completion of new lines. But, for the reasons which have been given, the reduction to 9 crores of the provision for Programme Revenue, automatically limited to some 23 crores the amount which could economically be spent on open line facilities.

4. But this reduction last March from 11.50 to 9 crores in the grant for Programme Revenue had a further result; for it could not be intimated to Railway Administrations until April, and they had consequently to undertake after the year had begun an almost complete revision of their proposals for rehabilitation expenditure during the year. It will be realised that if money

is to be spent economically on railways, whether on Capital or Programme Revenue account, plans must be laid well ahead, estimates must be prepared well in advance and timely arrangements must be made for engaging the necessary staff, and obtaining the necessary materials. It will also, it is hoped, be realised from what has already been said that a large and late reduction in the grant for Programme Revenue expenditure which Railway Administrations have expected to obtain must dislocate not only their plan of operations for the year, but also their working arrangements. It is impossible to isolate many of the different items included in a railway programme of rehabilitation since individual schemes are so frequently interlinked, and dependent upon one another. The provision of heavier locomotives requires the provision of heavier rails and the strengthening of girders and bridges; even additional rolling stock, or the doubling of lines, measures the cost of which is debited entirely to capital, often mean the reconstruction of railway yards and railway workshops, for the carrying out of which revenue expenditure is involved. It is, therefore, no easy matter, when a cut is made at a late stage in the provision for Programme Revenue, to decide which particular items can be best omitted; and the time spent in revising the whole plan of operations is time lost in carrying out the actual work, rendering it very difficult, if not impossible, to spend economically even the reduced allotment for Programme Revenue, with a consequent further limitation on the possible economical expenditure of capital.

It is not, however, suggested that the reduction by 2.50 crores in the grant for Programme Revenue, though by itself it would probably have produced these results, was the only factor at play. The whole rehabilitation programme had in any event, to be revised and overhauled in accordance with the recommendations of the Indian Retrenchment Committee. This revision has been undertaken and has resulted in considerable alteration of the preliminary allocation of the 150 crores between the different railways. The re-examination is not yet complete, but it is sufficiently advanced to determine the programme to be adopted on the various railway systems for the next year or two. On each railway system an attempt has been made to determine the total amount of additional capital that can profitably be expended, having regard to the probable increase in traffic and net earnings. Under this system proposals for additional facilities have now to be justified by reasonable expectations of increased traffic. Where the existing facilities appear adequate for dealing with the traffic likely to be forthcoming during the period covered by the programme, expenditure is now restricted to works required to maintain the safety of the line, to works which will have the effect of reducing working expenses, and to works for the greater convenience and comfort of passengers, particularly of the 3rd class, on which the Assembly has decided that expenditure is desirable.

Further the Railway Board have now adopted definite standards by which proposals for an increase in rolling stock have to be judged and before accepting them require to be satisfied that the full amount of work is being taken from the existing stock. Similarly definite standards of normal life have been laid down for the various classes of railway stock and equipment, and proposals for renewals have now to be justified with reference to the age of the stock or equipment and to the possibility of retaining it economically in use beyond the period of its normal life. But the revision of the programme in accordance with these arrangements has necessarily occupied a good deal of time, and though they should gradually speed up the work of rehabilitation and secure that money allotted will be spent both fully and economically, they have inevitably retarded progress in the year which has been devoted to their inception.

5. Though of less importance than those explained in the two previous paragraphs, a further cause of the slow rate of expenditure this year both from the Capital and Programme Revenue grants deserves a mention. The inauguration on a large scale of a scheme for rehabilitation and improvement necessarily finds railway administrations without the detailed estimates of projects without which and an allotment of funds work cannot be started; and in the absence of any certainty as to budget provision for Programme Revenue as well as Capital the preparation of such estimates cannot profitably be undertaken, nor can satisfactory arrangements be made for any scheme, the expenditure on which will be spread over a series of years. Consequently a good deal less than half the programme in the current year's budget was for sanctioned works;

for the remainder no estimates were ready. It is partly owing to this difficulty that the sums provided in the budgets of recent years, both for Capital and Programme Revenue, have always been underspent. The aim is in future to make the budget provision largely an estimate of the amount likely to be spent on sanctioned works included in the programme, rather than, as at present, the budget provision itself restricting or determining the amount for which estimates may be prepared.

It is for these reasons that a lapse of 1.70 crores now seems probable in the grant of 9 crores for Programme Revenue and a lapse of 15.03 crores in the Capital grant of 38.64 crores. The lapse in the Capital grant would, in fact, have been greater, since only 19.14 crores are likely to be spent this year on open line facilities; but 4.47 crores are also being spent on lines under construction.

7. In the Budget for 1924-25 provision is made for Capital expenditure of 30 crores. Of this sum 22.83 crores are expected to be required for open line facilities and rolling stock, with a consequent provision of 10.13 crores for Programme Revenue expenditure excluding customs duty charges. The construction of new lines and lines already in progress will require 4.53 crores; and 2.64 crores, or if the anticipated reduction of 2.80 crores in stores balances is added, 5.44 crores remain at present unallocated in the budget to specific purposes. Railway Administrations have already been asked to make arrangements for the preparation of estimates for, and the completion of, approved schemes as expeditiously and economically as possible; and have been assured that, if they require additional funds, they need anticipate no difficulty in obtaining them; but that, if the programme is accelerated, proposals will be laid before the Assembly in due course for any necessary supplementary grant. In view of this and of the fact that there are many schemes now under consideration on which it may be possible to spend money remuneratively in the coming year, both on open lines and on lines under construction, it is considered desirable to keep in hand a fairly substantial unappropriated sum for capital expenditure.

8. The details of the total Capital expenditure on State Railways worked by the State and Companies in each of the three years from 1922-23 to 1924-25 are as follows:—

Items.	Actuals, 1922-23.	1923-24.		Budget, 1924-25.
		Budget.	Revised.	
(a) England	£ 9,868,149	19,000,000	10,775,200	11,568,400
	R 9,86,81,493	19,00,00,000	10,77,52,000	11,56,84,000
(b) India	R 3,37,08,959	10,13,95,000	7,93,34,000	13,42,44,000
	R 13,23,90,452	29,13,95,000	18,70,86,000	24,99,28,000
(c) Exchange	R 5,19,51,853	9,50,00,000	4,89,78,000	5,00,72,000
	R 18,43,42,305	38,63,95,000	23,60,64,000	30,00,00,000

9. The following table compares the allotments made for open lines and lines under construction in 1924-25 with those of previous years:—

[000 omitted.]

Items.	Actuals, 1922-23.	Revised, 1923-24.	Budget, 1924-25.
	Rs.	Rs.	Rs.
(1) Open Lines including rolling stock	11,17,56	14,15,77	19,97,68
(2) Lines under construction:—			
(a) Started in previous years	2,01,24	4,51,53	2,31,17
(b) Started in current year	5,10	3,51	2,70,43
(3) Exchange	5,19,52	4,89,78	5,00,72
Total	18,43,42	23,60,64	30,00,00

10. The details of the Budget grant for 1924-25 are shown below :—

(In thousands of rupees.)

RAILWAYS.	OPEN LINES.			CONSTRUCTION OF	
	Rolling Stock.	Other Items.	Total.	Lines in progress.	New Lines.
STATE RAILWAYS WORKED BY STATE.					
1. Aden	45	10	55	...	...
2. Central India Coal Fields . . . . .	...	...	...	...	50,00
3. Delhi (New Capital) Railway Works Scheme . . . . .	...	16,99	16,99	...	...
4. Eastern Bengal	24,31	32,24	56,55	...	...
5. Jodhpur Hyderabad (British Section) . . . . .	...	2,73	2,73	...	...
6. North Western :—					
(i) Main line	86,19	87,66	1,53,84	...	...
(ii) Frontier Railway Reserve . . . . .	...	7	7	...	...
(iii) Khyber . . . . .	...	...	...	19,32	...
7. Oudh and Rohilkhand	32,62	42,33	74,95	...	...
8. Stores Transactions . . . . .	...	17	17	...	...
	1,43,57	1,62,23	3,05,85	19,32	50,00
STATE RAILWAYS WORKED BY COMPANIES.					
9. Assam Bengal (open line)—	8,55	18,46	27,01	...	...
(i) Sibsaagar Road—Khawang . . . . .	...	...	...	..	13,75
10. Bengal Nagpur :—					
(i) Main line	1,08,31	1,35,16	2,43,47	...	...
(ii) Amda Jamda . . . . .	...	...	...	11,94	...
(iii) Bermo Duneya Section . . . . .	...	...	...	4,34	...
(iv) South Karanpura Coal Fields . . . . .	...	...	...	9,73	...
(v) Cuttak Talchir Coal Fields . . . . .	...	...	...	32,78	...
(vi) Heala Chandil . . . . .	...	...	...	51,87	...
11. Bengal and North Western	7,50	7,02	14,52	...	...
12. Bezwada Extension . . . . .	...	69	69	...	...
13. Bombay, Baroda and Central India :—					
(i) Main line	48,46	1,06,45	1,54,91	...	...
(ii) Dholka Dhandhuka . . . . .	...	...	...	11,00	...
14. Burma :—					
(i) Main line	15,50	23,68	39,18	...	...
(ii) Extensions . . . . .	...	1,60	1,60	...	...
(iii) Southern Shan States . . . . .	...	20	20	...	...
(iv) Bauktaw Tadaqale . . . . .	...	...	...	...	4,00
15. Burma Provincial Railways—Outlay on—to be taken over by Central Government . . . . .	...	...	...	55,97	...
16. East Indian :—					
(i) Open line	1,52,56	1,37,97	2,90,53	...	...
(ii) Bermo Duneya Section . . . . .	...	...	...	3,09	...
(iii) South Karanpura Coal Fields . . . . .	...	...	...	8,45	...
(iv) Chandrapura Gomoh . . . . .	...	...	...	7,00	...
17. Great Indian Peninsula :—					
(i) Main line	68,91	1,49,64	2,18,55	...	...
(ii) Agra Delhi Chord . . . . .	...	1,54	1,54	..	...
(iii) Bhopal State . . . . .	...	...	...	...	...
(iv) Cawnpore Banda . . . . .	...	...	...	...	...
(v) Baran Kotah . . . . .	...	...	...	...	...
(vi) Itarsi Nagpur . . . . .	...	...	...	5,00	...
(vii) Harbour Branch . . . . .	...	...	...	6,70	...
(viii) Majri Bajur . . . . .	...	...	...	3,98	...
18. Madras and Southern Mahratta :—					
(i) Main line	56,65	52,80	1,09,45	...	...
(ii) Guntur Tenali . . . . .	...	5	5	...	...
(iii) Dhona Kurnool . . . . .	...	5	5	...	...
19. Rohilkhand and Kumaon	28	—52	—24	...	...
20. South Indian :—					
(i) Main line	20,61	71,77	92,38	...	...
(ii) Tinnevely-Quilon—British Section . . . . .	...	40	40	...	...
(iii) Do. Indian Section	3,74	52	4,28	...	...
(iv) Coonor-Ootacamund	57	10	67	...	...
(v) Shoranur-Nilambar . . . . .	...	...	...	...	41,00
(vi) Villupuram-Trichinopoly . . . . .	...	...	...	...	80,00
(vii) Virudupati Tenkasi . . . . .	...	...	...	...	33,00
	4,89,64	7,07,68	11,97,22	2,11,85	1,71,75
	6,33,21	8,69,86	15,03,07	2,31,17	2,21,75
21. Reserve . . . . .	...	4,94,61	4,94,61	...	48,68
	9,33,21	13,64,47	19,97,68	2,81,17	2,70,48
Exchange . . . . .	...	...	5,00,50	22	...
GRAND TOTAL . . . . .	...	...	24,98,18	2,81,89	2,70,48

11. The distribution of the 80 crores over open line works, rolling stock and new construction is as follows :—

	Rs.
Open Line facilities	16,50,04
Rolling stock	6,33,21
New construction	4,53,14
Reserve	5,43,29
Suspense	-2,79,68
	<hr/>
Total	30,00,00
	<hr/>

12. *Open line facilities.*—The following statement gives the distribution of the proposed expenditure of 16,50,04 among the various classes of open line works :—

	Rs.
(a) Doubling and quadrupling	1,89,03
(b) Improved rails and sleepers	79,81
(c) Strengthening of bridges	65,56
(d) Remodelling of station yards	3,00,35
(e) Additional quarters for staff	1,50,62
(f) Workshops and stores and station buildings	2,20,34
(g) Plant and machinery	2,49,71
(h) Sidings, diversions, links, etc.	56,25
(i) Electrification of lines	1,10,00
(j) Other works	2,28,37
	<hr/>
Total	16,50,04
	<hr/>

13. (a) *Doubling and quadrupling.*—Some of the more important works are on the Bengal Nagpur Railway, where, in order to improve the capacity of the line for coal and other traffic, it is proposed to spend Rs. 37 lakhs on doubling the Anara Kandra, Chakardharpur-Goilkera-Manharpur-Koel Block Hut, Bermo Mohuda, and Tatanagar Khargpur sections. A sum of Rs. 32 lakhs is provided for work on the Grand Chord doubling of the East Indian Railway, Rs. 31 lakhs for quadrupling the Grant Road Borivli Section of the Bombay, Baroda and Central India Railway and Rs. 19 lakhs for doubling the Pyuntaza-Kyungon Section on the Burma Railways. Provision has also been made for an expenditure of Rs. 28 lakhs on the East Indian Railway in laying a second track on the Upper Sone Bridge.

(b) *Improved rails and sleepers* and (c) *Strengthening of bridges.*—The various allotments under these heads are required for improving the existing track and bridges which are on sections where the standard is below that required for modern loads. The rebuilding of Bassein Bridge on the Bombay, Baroda and Central India Railway for which Rs. 14 lakhs have been provided deserves individual mention.

(d) *Remodelling of station yards.*—The remodelling and rearrangement of marshalling yards is in many cases long overdue, and the provision of better marshalling facilities is one of the most urgent necessities for improved traffic services and to reduce delays to wagons in transit. The more important projects for which allotments are made are :—

	Rs. (lakhs).
Parbatipur (Eastern Bengal Railway)	10
Rawalpindi (North-Western Railway)	8
Lyallpur Locomotive Yard (North-Western Railway)	4
Lucknow (Oudh and Rohilkhand Railway)	7½

	Rs. (lakhs).
Tatanagar and several other stations on the Bengal Nagpur Railway consequent on the doubling of several sections	40
Victoria Terminus (Great Indian Peninsula Railway)	22
Poona (Great Indian Peninsula Railway)	12
Nagpur (Great Indian Peninsula Railway)	8
Grant Road Terminal arrangement (Bombay, Baroda and Central India Railway)	27
Ahmedabad (Bombay, Baroda and Central India Railway)	6
Bulsar (Bombay, Baroda and Central India Railway)	5

(e) *Staff quarters*.—As was explained last year better housing for railway employees is an urgent necessity in many places. The larger schemes on which expenditure is expected next year occur on the Bengal-Nagpur, East Indian, Great Indian Peninsula and North-Western Railways.

(f) *Workshop and Stores Buildings and (g) Plant and Machinery*.—The more important items under this head are the Trichinopoly workshops on the South Indian Railway for which Rs. 68 lakhs have been entered and the new Locomotive workshops at Lucknow (9½ lakhs).

On many railways the workshop equipment and capacity are inadequate for the timely repairs of locomotives and rolling stock and it is one of the most important parts of the policy of rehabilitation to provide improved machinery and ample workshop space to enable repairs to keep pace with deterioration and damages.

(h) *Electrification of lines*.—The main item under this head is a sum of one crore for the electrification of the Great Indian Peninsula suburban lines. The remaining Rs. 10 lakhs is for work on the electrification of the suburban lines of the Bombay, Baroda and Central India Railway.

(i) and (j) *Sidings diversions and other works*.—A provision of Rs 10 lakhs has been made for relaying the Bhagalpur Bausi Railway which was dismantled during the war. Other important classes of work for which grants are allotted are:—

	Rs. (lakhs).
Watering arrangements and water supply on all railways	25
Acquisition and improvement of collieries	66
Electrical installations at important stations	40½
Overbridges at Delisle Road and Dadar Road (Bombay, Baroda and Central India Railway)	7½

14. *Facilities and amenities for 3rd class passengers*.—This important question is receiving the unremitting attention of the Railway Board and of Railway Administrations; and detailed programmes of measures considered necessary were drawn up last year. They had, however to be revised in some respects as a result of the curtailment of the Programme Revenue grant for the current year; and Railway Administrations were instructed to discuss the revised programmes with their local Advisory Committees. Much has been done during the current year, and a liberal provision of Rs. 125 lakhs has been made for such works in the Budget of next year.

15. *Rolling Stock*.—A total sum of Rs. 6.33 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. (crores).
Engines	1.17
Coaches	1.97
Wagons	2.28
Miscellaneous . . . . .	.91
TOTAL	6.33

It is anticipated that the railways will be able to place on the line during next year 79 extra engines, 1,098 additional coaches and 3,271 wagons (in terms of four-wheelers).

16. *New Construction.*—The Indian Retrenchment Committee in paragraph 31 of their Report made the following recommendation with regard to the Capital programme of Rs. 150 crores, authorised for the rehabilitation of the railways in India during the five years ending 1926-27:—

“If the full amount of the Capital cannot immediately be employed on remunerative works on open lines, it would, in our opinion, be a matter for consideration whether some portion of it could not with advantage be devoted to the construction of new lines promising an adequate return.”

It is already clear that the full amount of Rs. 150 crores is not likely to be expended within the quinquennium on rehabilitation and the improvement of existing lines; nor is there at present reason to anticipate difficulty in raising money for new extensions. The Railway Board have accordingly been engaged during the current year in investigating the prospects of all projected railways promising an adequate return; and provision has been made for expenditure on the following new projects during 1924-25:—

(i) *South Indian Railway.*—For many years it has been recognised that there is a need for considerable railway extension in this part of the country and several projects for the relief of congestion on the existing lines and for the development of new country have been put forward. In 1921 it was decided to appoint a special officer to investigate the question of railway communication in South India. As a result of the consideration of his report, it has been decided, with the concurrence of the Government of Madras and the sanction of the Secretary of State, to undertake and press forward to early completion the projects mentioned below:—

(a) *Villupuram Trichinopoly Chord.*—This line will form an alternative route between Madras and Trichinopoly and will afford such relief to the existing line as will defer the necessity of doubling it for many years. The new chord will also open up and develop new and populous country. The line will be 100 miles in length. It is estimated to cost Rs. 169 lakhs and to give an immediate return on this expenditure of 5.35 per cent. per annum and a return of 8 per cent. per annum after the chord has been opened for 10 years.

(b) *Shoranur Nilambur Railway.*—This extension which is to be constructed on the 5'—6" gauge will run through the heart of the Moplah country. It is one of the most important measures necessary for the reconstruction of Malabar. The line is 41 miles in length and is estimated to cost Rs. 62 lakhs. The return on the capital invested is expected to be in the neighbourhood of 4 per cent. This does not permit of the line being classed as one “promising an adequate return” in the terms of the recommendation in paragraph 31 of the Report of the Indian Retrenchment Committee. But an arrangement has been arrived at with the Government of Madras (who have pressed for the early construction of the line on administrative grounds) under which they will pay to the Government of India the amount by which the gross earnings fall short of the working expenses and a return on the capital sunk in the line, provided that, if the projected railway eventually proves remunerative, the Madras Government will be re-imbursed the amount paid by them towards the loss incurred in the working of the line in the earlier years.

(c) *Virudupatti Tenkasi Railway.*—This line serves the same objects as the Villupuram Trichinopoly Chord. It is 76 miles in length and is estimated to cost Rs. 58 lakhs. It is expected to pay a return of 4½ per cent. per annum

on the capital outlay in the first year after opening and $5\frac{1}{2}$ per cent. after the line has been open for 5 years and local traffic has developed.

(ii) *Central India Coalfields Railways*.—In order to meet the demand for additional coal and to relieve congestion on existing railways, the possibility of opening out new coalfields and building railways to serve them has been under careful consideration. The most promising area for this purpose is that lying between the East Indian and the Bengal Nagpur Railways running westward from the Jherria coalfields as far as Katni in the Central Provinces. In this area prospecting for coal has been going on for some time and it has now been proved that good coal in large quantities is available. It is proposed to provide the following lines of railways to provide outlets towards the north and west of India—

(1) Daltonganj to Hutar	17 miles.
(2) Hutar to Hesla	103 „
(3) Hutar to Anuppur	188 „

These lines of railways are estimated to cost Rs. 915 lakhs and to give a return of nearly 7 per cent. on the capital outlay. There is also the advantage that in addition to the direct earnings of the projected lines the reduced cost of transporting coal to the West of India will probably save about Rs. 12 lakhs per annum in the freight bill of the Great Indian Peninsula and Bombay, Baroda and Central India Railways.

(iii) *Sibsagar Road to Khowang*.—The main object of this line is to give easy communication to a prosperous tea growing area and to open up a considerable area of paddy-growing country. The area to be served by the projected line is at present dependent for communication on transport by rivers which are only navigable during the rainy season and on roads which are almost impassable during the rains. The Assam Government strongly advocate the construction of this line which will be 39 miles long. It is estimated to cost Rs. 28.40 lakhs and to give a return of 5.86 per cent. on the capital outlay. It will form an integral part of the Assam Bengal Railway.

(iv) *Bauktaw-Tadagale*.—This railway will form the first section of the Bauktaw Mingaladon Railway, a line about 11 miles in length which the Government of Burma desire to see constructed chiefly on account of the growth of the City of Rangoon. The approximate cost of the Bauktaw-Tadagale section, which is $3\frac{1}{2}$ miles in length, is Rs. 5 lakhs. It is not anticipated that this line will carry much traffic for the first two years after opening but it is expected that the prospects will improve *pari passu* with the development of Rangoon and with a steady influx of population into the area served by the new line. The local Government has undertaken, within certain limits to guarantee the Government of India against loss in the working of the projected Railway.

17. *Lines in Progress*.—Proposals are under consideration for the purchase by the Central Government from the Burma Government of the lines of Railways in Burma constructed from "Rice control profits". The terms of purchase have not yet been finally settled. It is hoped to arrange the purchase before the end of March 1924 and provision to the extent of Rs. 1,87 lakhs to meet the purchase price has been made in the estimates of the current financial year. In the Budget Estimate of 1924-25 Rs. 56 lakhs have been provided to meet further expenditure on these lines.

The provision for other lines in progress is on a liberal scale in order to ensure the completion of the projects at the earliest possible date.

18. *Receipts, 1923-24.*—The Budget estimate of Gross Traffic Receipts in India for 1923-24 which was fixed at 95,50,00 or 3,50,00 in excess of the Revised estimate for 1922-23 was framed on the assumption of a moderate revival of trade. It also allowed for the increased receipts due to the operation of the enhanced fares during the year and to the earnings of one extra day in February. The Revised estimate for the year is placed at 94,15,00 or 1,35,00 less than the Budget figure. The falling off is due to traffic not coming up to expectations during the autumn months and to interruption of traffic as a result of flood damages to several railways. The approximate amount on this latter account is 40 lakhs.

19. *Receipts, 1924-25.*—The gross receipts in India are estimated at 97,00,00. This provides for an increase of 2,85,00 over the Revised estimate of the current year. It is based on anticipations of normal conditions of trade and a favourable harvest.

20. *Working Expenses, 1923-24.*—The following table compares the figures of the Revised Estimate of 1923-24 with the Budget estimate of that year.

—	Ordinary.	Fuel.	Programme Revenue.	TOTAL.	Deduct Non-Budget worked lines.	Suspense.	Net.
Budget, 1923-24	49,28,09	8,53,69	9,00,00	66,81,78	3,38,98	—41,30	63,01,50
Revised, 1923-24	49,09,39	8,54,94	7,29,96	64,94,29	3,50,94	—47,35	60,96,00
Revised Estimate, more (+) less (—) than the Budget	—18,70	+1,25	—1,70,04	—1,87,49	+11,96	—6,05	—2,05,50

Ordinary Expenses.—The reduction of 18,70 under Ordinary Expenses is the result of savings effected by the retrenchment of expenditure and of slower progress in repairs to rolling stock than was anticipated, offset to some extent by increased expenditure, amounting approximately to 10 lakhs on account of repairs to flood damages.

Fuel.—The figures of the Revised estimate are practically the same as those of the Budget.

Programme Revenue.—The causes of the variation in the figures are explained in detail in paragraphs 2 to 6 of this Memorandum.

21. The Budget estimate of Working Expenses for 1924-25 is placed at 66,43,04 and is distributed as follows :—

Ordinary Expenses (excluding Fuel)	50,25,36
Fuel	8,82,47
Programme Revenue	10,12,86
Total—Working Expenses	69,20,69
<i>Deduct</i> —Working Expenses of non-Budget worked lines	3,55,78
Suspense	22
Reserve including provision to meet customs duty charges and for writing down value of stores	77,99
Total Expenditure	66,43,04

Compared with the Revised estimate there are the following increases :—

Ordinary Expenses	1,15,97
Fuel	27,53
Programme Revenue	2,82,90

The provision of 50,25,36 under Ordinary Expenses compares with the figures of previous periods as follows :—

	Actuals, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(a) General Administration	7,97,74	7,94,41	8,06,03
(b) Ordinary Repairs and Maintenance	16,74,16	16,31,23	16,70,33
(c) Operating Expenses other than Fuel	26,39,78	24,83,75	25,49,00
Total	51,11,68	49,09,39	50,25,36

The increase of nearly Rs. 12 lakhs under "General Administration" is due partly to annual increments to officers and subordinates, and to some extent to the provision for additional appointments rendered obligatory by the opening of new lines and the strengthening of the watch and ward establishments.

The increase of Rs. 39 lakhs over the Revised estimate in the expenditure under the head "Ordinary Repairs and Maintenance" is due to provision for customs duties on imported stores and to increased provision for necessary repairs to rolling stock, way and works.

Under operating expenses other than Fuel, the Budget estimate provides for an increase over the Revised estimate of 65,25. The increase is partly due to the extra staff and stores necessary on account of the increased train-mileage anticipated; partly to staff required on the openings of new extensions; and partly to annual increments in the pay of the train and station staff.

22. *Fuel*.—The provision in the Budget for 'Fuel' is 27,53 over the Revised estimate of the current year. The increase is due partly to enhanced prices which must be paid next year under existing contracts and partly to the increased consumption of fuel with an increased train-mileage.

23. *Surplus profits paid to Companies and the net earnings of the Indian State Railways*.—The increase of 12,65 in the Revised estimate is based on actuals, as the amounts paid during a year depend on the actual net earnings of the previous year. The increase of 3,45 in the Budget estimate for 1924-25 similarly follows the Revised estimate figures for the current year.

24. *Interest charges*.—The excess is explained in the Finance Department's Memorandum.

25. *Subsidized Companies—Government Share of Surplus Profits—Receipts*.—The receipts shown under this head represent the Government share of surplus profits on the Rohilkhand and Kumaon and the Southern Punjab Railways and certain Indian Branch Line Companies. The repayments of advances of interest by the Tinnevely Quilon Railway (Indian State Section) as well as the credits from the sale of land of the subsidized companies are also carried to this head.

The increase of 3.66 in the Revised estimate for 1923-24 is principally due to an increased share of surplus profits from the Southern Punjab Railway.

The Budget for 1924-25 provides for an increase of 2.65 over the Revised estimate and is mainly due to the increase anticipated in the Government share of surplus profits of the Southern Punjab Railway and the Indian Branch Line Companies in the Punjab.

26. *Subsidized Companies Land and Subsidy and Miscellaneous Railway Expenditure charges.*—These consist of the cost of land required by certain railway companies entitled under the terms of their contract to free supply of land and of miscellaneous items, such as the cost of controlling establishments, including the Railway Board. A share of the cost of control is charged to the Working Expenses of each of the Railway Companies and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The figures relating to this head compare as under :—

Items.	1922-23.	1923-24.		1924-25.
	Actuals.	Budget.	Revised.	Budget.
1. Subsidized Companies Land and Subsidy	9,43	25,90	7,41	16,00
2. Miscellaneous Railway Expenditure	21,00	12,50	16,72	22,45
TOTAL	30,43	38,40	24,13	38,45

27. *Land and Subsidy.*—The Revised estimate shows a decrease of 18,49 on the Budget grant. This is mainly due to the postponement of works on certain railways and delays in land acquisition proceedings. The Budget estimate of 1924-25 provides for an increase of about 9 lakhs over the Revised estimate for 1923-24. The increase is chiefly due to the provision of 1,20 made for land required for the Bengal and North-Western Railway and for the land required for the following Branch Lines :—

Jhari Jhanjail Bagmara	1,62
Bagmara Siju	2,00
Sirhind Rupa	4,00

28. *Miscellaneous Railway Expenditure*—The Revised estimate for 1923-24 provides for an increase of 4.22 over the Budget estimate. Rs. 3 lakhs of this increase is due to pensionary charges in India of railway employes, a charge which has hitherto appeared in the Civil estimates. The remainder of the excess is due to increased provision required for miscellaneous establishments employed under the Railway Board. A substantial increase in expenditure must be expected under this head owing to the more active policy now being pursued in the matter of the investigation of problems directed towards the more efficient and economical working of railways. In regard to the latter, it may be explained that the Railway Board have found it necessary during the course of the year to provide for special establishments to verify and value all the stock of stores held by the East Indian and the Great Indian Peninsula Railways prior to the termination of the existing contracts with these Companies; and for the reduction of stores balances on the North Western Railway. Officers have also been placed on special duty in connection with the inauguration of the scheme for the training of Railway staff, and for the investigation of the whole problem of workshop facilities on the Great Indian Peninsula and Bombay, Baroda and Central India Railways.

The Budget estimate for 1924-25 is 5,73 more than the Revised estimate of the current year distributed as follows:—

Survey expenses	1,37
Establishment of the Railway Board	1,53
Pensionary charges	3,44
Miscellaneous items	—61

The excess under Surveys is due to the policy of undertaking new extensions (*vide* paragraph 10) the increased provision for the establishment of the Railway Board follows the re-organisation of the Board, a matter which is fully dealt with in paragraph 35, and the increased provision on account of pensionary charges is due to the inclusion in the Railway Budget of payments on account of these charges when incurred in England, as well as in India.

General Matters.

29. *Retrenchment of Expenditure.*—The question of retrenchment of expenditure is receiving attention on all Railways in India. One of the visible results of efforts in this direction is a reduction in the number of employes; and two statements are appended (Annexures A and B) which show in full detail what has been effected. It will be seen that during the twelve months to the end of October 1923, the number of subordinate employes has been reduced by 36,358 or 5·3 per cent. and that nearly 50 per cent. of this reduction occurred on the Great Indian Peninsula Railway, which was specially mentioned in the Retrenchment Committee's Report. A small increase has occurred in the number of superior appointments and is due to the accepted necessity for more effective supervision and to the re-organisation of the watch and ward establishments on Railways.

Steps have also been taken during the year on every Railway Administration either through retrenchment committees or through special officers to effect economies under every head. The enquiries into the possibilities of retrenchment have not yet been completed, and it is not therefore possible to give a resumé of their results; but it is intended to supply this information in the next Administration Report. In making these enquiries, Railway Administrations have particularly borne in mind the criticisms made by the Retrenchment Committee. But it is not intended to imply that the process of searching for labour-saving contrivances, and more economic methods of working should ever cease; and the action taken by the different Railway Administrations in particular matters will be reviewed, in order to see whether economies found feasible on one railway cannot equally be introduced on another.

The Railway Board has, during the year, revised the statistics prepared by the Railway Administrations, more particularly in order to ascertain the comparative costs of working under different heads on each railway system in India. It is intended that these statistics should be utilised in order to check the expenditure under various heads and to introduce more economical methods on railways where particular operating ratios are higher than others.

30. *Indianisation.*—The statements referred to in the previous paragraph have been so drawn up as to show the progress secured in obtaining Indians for service on the railways. It will be seen that the number of Indians in superior appointments rose from 277 to 268; and that though there has been a reduction of 5·2 per cent. in the total number of Indian subordinate employes, the number of such employes on scales of pay rising to Rs. 250 and over has fallen by only 6 compared with a drop of 166 Europeans and 38 Anglo-Indians.

31. *Reduction of Stores balances.*—For some time past the heavy stores balances held by Railways have been the subject of anxious consideration; and in order to effect an improvement the Railway Board held a conference in September last with responsible representatives from Railways. At this conference the whole question of the reduction of balances and the proper accounting of stores receipts and issues was exhaustively examined, and revised instructions calculated to reduce stores balances in a reasonable time to a normal figure have recently been issued by the Railway Board. One important matter in connection with the large stores balances calls for special mention. Owing to the exceptional conditions prevailing during and for some time after the war a large proportion of stores now held in stock are priced in the books at figures materially higher than the current market rates; and a very considerable amount—the exact amount is not yet known—will be required to write their value down. Orders have been issued by the Railway Board that the repricing of all important items of stores should be undertaken at once; and it has been provisionally decided that, in each of the next five years, provision should be made for a debit to revenue on this account of Rs. 30 lakhs per annum. The money will be obtained from the amount carried to Railway reserves. The Railway Board have clearly impressed on the Railway Administrations that this arrangement is special and is designed to clear up the special position following on a period of very high prices and the circumstances of recent years, and that they would not be prepared to adopt this arrangement in the ordinary course of events.

32 Closely connected with the question of the reduction of stores balances generally is the necessity for a proper valuation of the stores actually held in stock by the East Indian and Great Indian Peninsula Railways before the termination of the existing contracts with these Railways. The matter is under investigation by special experienced officers working under the orders of the Railway Board.

33. *Compensation Claims.*—Very large amounts have been paid in recent years on compensation for goods lost and damaged and certain definite measures are now being undertaken to effect an improvement in the situation. Broadly speaking the remedial measures fall under two classes—(1) improvements of existing methods and devices calculated to prevent or reduce to a minimum losses and damages, (2) improvement and acceleration of the methods of investigation and settlement of claims. Among the preventive measures of the first class already undertaken are—(a) arrangements for rivetting wagons, (b) expenditure on the improvement of the lighting and protection of yards, (c) organization of a more efficient watch and ward staff. Under the second class falls more especially enforcement of responsibility for loss and damages on the station and running staff. It is hoped that the close attention that is being given to this subject will result in a substantial reduction of compensation claims.

34. *Reorganisation of the Railway Board.*—A scheme for the reorganisation of the Railway Board was undertaken during the year. The reorganisation has been framed on the main principles underlying the report of the Acworth Committee. Briefly these principles are that the Railway Department (Railway Board) should be given such independence in carrying out its work as is compatible with its position as a department of the Government of India and such freedom in shaping and carrying out railway policy as will enable it to treat the railways of India as a property to be developed on commercial lines.

The urgency for the re-organisation undertaken is further emphasised by the decision that the East Indian and the Great Indian Peninsula Railways should be taken under State management at the expiry of their present contracts, since the addition of these two systems to the railways already managed by the Railway Department will inevitably add an appreciable burden to the headquarters administration.

The revised organisation sanctioned compares as follows with that previously in force :—

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BUDGET FOR 1924-25.

OLD ORGANISATION.						NEW ORGANISATION.							
No.	Designation.	PRESENT SCALE.			Average cost.	Total.	No.	Designation.	PROPOSED SCALE.			Average cost.	Total.
		Minimum.	Increment.	Maximum.					Minimum.	Increment.	Maximum.		
1	President	5,000	...	5,000	5,000*	5,000	1	Chief Commissioner of Railways	6,000	...	6,000	6,000	6,000
2	Members	4,000	...	4,000	4,000	8,000	2	Members	4,000	...	4,000	4,000	8,000
1	Financial Adviser	2,500	...	2,500	2,500	2,500	1	Financial Commissioner	4,000	...	4,000	4,000	4,000
1	Chief Engineer	2,750	125	3,000	2,875	2,874	1	Director of Civil Engineering	500	100	3,000	2,748	2,748
1	Chief Mechanical Engineer	2,750	125	3,000	2,874	2,874	1	Director of Mechanical Engineering	2,500	100	3,000	2,748	2,748
							1	Director of Traffic	2,500	100	3,000	2,748	2,748
							1	Director of Establishment	2,500	100	3,000	2,748	2,748
1	Secretary	2,000	100	2,500	2,248	2,248	1	Secretary	2,500	100	2,800	2,649	2,649
1	Joint Secretary	1,800	100	2,000	1,899	1,899	6	Deputy Directors	775	...	1,625	1,427	8,662
4	Assistant Secretaries	775	...	1,625	1,427	5,708			250	} Duty allowance			
		250	} Duty allowance				1	Assistant Director	525		...	1,225	1,116
1	Registrar	900		50	1,000	949	949			250	D. A.		
							1	Assistant Secretary	1,000	50	1,250	1,124	1,124
18						82,052	17						42,442

NOTE 1.—The appointment of Chief Mechanical Engineer was sanctioned on a temporary basis in 1923.

NOTE 2.—The six appointments of Deputy Directors are required for the following branches :—
Traffic, Way and Works, Project, Establishment, Statistics and Stores.

NOTE 3.—The extra cost involved is Rs. 10,890 per mensem or Rs. 1,24,080 per annum. The complete re-organisation recommended by the Asworth Committee has been estimated by them to involve an additional cost of £25,000 to £30,000 per annum. Part of this difference is, however, due to elimination of the control of major ports which the Committee proposed to place under the Chief Commissioner for Railways.

* Rs. 6,000 if appointed from outside the official ranks.

The appointment of Chief Commissioner was sanctioned in November 1922 and in accordance with the recommendations of the Acworth Committee, he is solely responsible, under the Government of India, for arriving at decision on technical questions and advising the Government of India on matters of Railway policy. The appointment of Financial Commissioner which was recommended both by the Acworth Committee and the Indian Retrenchment Committee, was made in April 1923 with the sanction of the Secretary of State. The two appointments of Members of the Railway Board have been retained. It has been decided for reasons connected with the present statutory position of the Railway Board, and to avoid confusion with the provisions for a Railway Commission under Chapter V of the Railway Act, to retain the name 'Railway Board' for the headquarters organization of the Railway Department, instead of "Railway Commission" as recommended by the Acworth Committee.

The Railway Board as now constituted consists of the Chief Commissioner as president, the Financial Commissioner and 2 Members. The Acworth Committee proposed that the Indian Railway system should be sub-divided into 3 Territorial Divisions and that a Commissioner should be allocated to each Division. Most careful consideration was given to this recommendation of the Committee, but it was found that it would involve a great deal of overlapping of subjects and duplication of duties, and would also, by interposing another officer between the Railway Department and the Agents, give rise to delays in work and lack of promptness in giving decisions. It has, therefore, been decided to allot the duties of the two Members on the basis of subjects rather than on a territorial basis. This has an incidental advantage in enabling the work to be done by two Members instead of three, as recommended by the Acworth Committee. In view, however of the importance of the question involved, it has been decided to introduce this system tentatively and to consider, after it has been in force for one year, whether it should be retained or altered in favour of a division of work on a territorial basis. The re-organization provides for arrangements to relieve the Chief Commissioner and Members from all but important work by the appointment of responsible Directors at the head of each of the main branches of work, namely, Civil Engineering, Mechanical Engineering, Traffic and Establishment. It is expected that the re-arrangement of the disposal of current work under this organization will free the Chief Commissioner and the Members to devote their attention to larger questions of Railway policy and enable them to tour over the various Railway systems to a greater extent than they have been able to do in the past. By this means they will keep in touch with local Governments, Railway Administrations and public bodies to an extent which will largely meet the principal object of the Acworth Committee in recommending the appointment of Territorial Commissioners. As a general rule it will be possible for either the Chief Commissioner or one of the Members to visit the headquarters of every major local Government and every important Railway Administration at least once a year. Such visits have in effect been carried out during the past year with very beneficial results in the disposal of business.

Two of the four Directors are already in existence in the form of the Chief Engineer and the Chief Mechanical Engineer. Hitherto these officers have been employed mainly in consultative work, but under the re-organization the scope of their duties is being enlarged so as to entrust them with the direct disposal of such matters dealt with in their branches as do not raise large questions of policy.

The present posts of 1 Joint Secretary and 4 Assistant Secretaries are to be replaced by 6 Deputy Directors of similar status and 1 Assistant Director. Of these 1 officer is required to reconstitute the post temporarily discontinued in the Projects branch of the office, as it has been found impossible to carry on the current work relating to projects and open lines with a single Assistant Secretary in view of the very large number of projects which now have to be examined by the Railway Board. The other additional Deputy Director is required for dealing with statistics and the need for a whole-time officer for this subject has been very forcibly brought out by the criticisms to which

former statistics and their use have been subjected both by the Acworth Committee and the Retrenchment Committee. Very considerable progress has already been made in the form of the statistics and their use as an aid to practical railway management during the past year, and the statistics now compiled by the Railway Board are on modern lines and have already proved themselves to be extremely valuable in the improvement of working and reduction of working expenses.

Provision has also been made for an addition to the junior officers in the administration of an Assistant Director, whose duties will be to supervise the Technical branch of the office and the Drawing office, which is becoming of considerable importance in view of the progress which is being made towards standardization in technical matters.

The only other change made in the internal constitution of the office is in the position of the Secretary—a measure which is necessary in view of the very heavy responsibilities which have now devolved upon this officer. It has also been decided to abolish the post of the Registrar and appoint in his place an Assistant Secretary—a measure which is in accordance with what has been done in other Departments.

In order to complete the scheme of re-organisation, the Chief Commissioner of Railways has proposed a very considerable change in the method of dealing with audit and accounting within the Department and within the various Railway Administrations managed by the State and a rearrangement of the duties of Government Inspectors. These proposals are under consideration.

C. D. M. HINDLEY,

Chief Commissioner for Railways.

A. A. L. PARSONS,

Financial Commissioner, Railways.

DELHI:

31st March 1924.

Annexure A.

Statement showing details of the total superior staff employed on State and Companies Railways on 1st November 1922 and on 1st November 1923.

Gazetted Officers and Officers of corresponding status on Companies Railways.

Railway.	Year.	AGENCY.			ENGINEERING.			TRAFFIC.			LOCOMOTIVE.			CARRIAGE AND WAGON.			STORES.			OTHER DEPARTMENTS.			TOTAL.			DECREASE — INCREASE +.			TOTAL
		European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	European.	Anglo-Indians.	Indians.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
A. B.	1923	3	...	...	19	...	2	11	1	1	10	...	1	} Included in Loco-motive.			1	...	...	9	1	2	53	3	6	+2	...	-1	+3
	1922	3	19	...	2	11	1	1	9				1	8	1	2	51	2	5
B. N.	1923	5	1	1	44	3	13	33	2	11	21	...	...	7	...	...	7	...	1	23	...	3	143	6	28	...	...	-1	-1
	1922	4	1	1	46	3	13	33	2	11	23	6	7	...	1	24	...	4	143	6	29
E. and N. W.	1923	2	...	...	24	...	...	15	...	3	5	...	...	} Included in Loco-motive.			1	...	...	12	...	2	59	...	5	-3	-2	...	-5
	1922	2	25	1	...	15	...	3	6				1	13	1	2	62	2	5
B. B. and C. I.	1923	6	...	...	46	...	10	34	2	7	18	1	...	8	...	...	7	...	...	26	3	5	145	6	22	...	...	+3	+3
	1922	5	45	...	9	33	2	6	20	1	...	9	7	26	3	4	145	6	19
Burma	1923	3	1	...	35	4	1	21	2	2	12	...	...	5	...	...	2	1	1	12	...	1	90	3	5	+1	+3	...	+4
	1922	3	34	3	1	22	1	2	12	4	2	1	1	13	...	1	89	5	5
E. B.	1923	4	1	1	23	5	16	26	2	10	20	...	2	} Included in Loco-motive.			5	1	1	4	2	5	82	11	35	-3	+1	+2	...
	1922	2	1	...	24	5	14	29	2	11	20	...	2				7	1	...	3	1	6	85	10	33
E. I.	1923	8	...	2	53	-1	11	45	9	14	27	...	3	11	1	3	4	1	...	54	3	6	202	15	39	+8	-5	...	+3
	1922	6	...	2	51	1	11	41	13	14	27	...	3	11	1	3	4	1	...	52	4	6	194	20	39
G. I. P.	1923	7	...	...	70	1	10	41	1	17	50	19	...	6	...	...	8	...	...	28	1	7	196	8	23	-5	-2	+1	-6
	1922	7	74	1	10	40	3	17	60	19	...	9	8	29	1	5	201	10	22
M. and S. M.	1923	5	...	1	41	1	4	22	2	5	31	...	...	} Included in Loco-motive.			5	...	1	21	1	7	115	4	18	...	...	+1	+1
	1922	4	...	1	40	1	3	25	2	5	22				5	...	1	19	1	7	115	4	17
N. W.	1923	7	...	3	67	8	30	44	2	16	46	...	...	13	...	...	6	...	2	7	...	8	190	10	68	+8	-2	+5	+11
	1922	6	...	1	63	8	35	45	2	15	43	12	1	...	7	1	3	6	...	9	182	12	63
O. and R.	1923	2	...	...	17	2	11	10	2	9	8	...	...	4	...	...	5	...	1	3	1	4	49	5	25	+1	+1	-1	+1
	1922	2	16	2	11	10	2	9	8	4	5	...	1	3	...	5	45	4	26
B. and K.	1923	3	...	...	7	...	...	3	...	...	5	...	...	} Included in Loco-motive.			1	...	...	3	...	2	22	...	2	+3	-1	+1	+3
	1922	2	8	2	1	...	3				1	3	...	1	19	1	1
S. I.	1923	2	1	1	32	...	7	21	...	2	14	...	...	} Included in Loco-motive.			3	2	...	10	1	2	32	4	12	-1	...	-1	-2
	1922	2	1	1	33	...	7	21	...	2	14				3	2	...	10	1	3	33	4	13
Total	1923	57	4	9	478	25	123	343	30	86	226	1	6	54	1	3	55	5	7	215	13	54	1,428	79	288	+11	-7	+11	+15
	1922	50	2	6	478	25	115	342	36	86	226	1	5	55	2	3	53	6	7	208	13	55	1,417	86	277

The figures under Traffic Department are in the case of the Great Indian Peninsula Railway shown separately for the new Transportation and Commercial Department.

Statement showing details of total subordinate staff employed on

		SUBORDINATE DRAWING PAY Rs 250 PER MENSEM AND OVER OR ON SCALES OF PAY RISING TO																	
Railway.	Year.	AGENCY.			ENGINEERING.			TRAFFIC			LOCOMOTIVE			CARR. AND WAGON.			STORES.		
		Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A. B.	1923	...	1	4	6	6	8	5	13	2	12	13	4	} Includ- ed in ...oco.	...	...	...	1	...
	1922	...	1	4	5	5	8	5	13	2	11	15	4		...	...	...	1	...
B. N.	1923	2	...	4	11	29	20	31	78	15	253	193	11	12	21	2	6	5	4
	1922	3	...	5	12	29	20	33	86	14	264	173	10	14	20	2	4	4	5
B. & N. W.	1923	...	1	...	2	18	2	6	7	4	3	4	...	} Includ- ed in Loco.	...	...	...	1	...
	1922	...	1	...	1	18	2	7	6	3	5	3	1		...	...	...	1	...
B. B. & C. I.	1923	1	1	7	17	14	111	51	16	108	207	188	40	28	34	12	1	3	8
	1922	1	1	8	15	15	111	50	15	106	206	186	38	31	30	12	1	2	9
Burma	1923	...	6	3	3	28	43	4	37	12	19	74	6	9	11	5	...	...	3
	1922	...	7	3	3	29	45	6	36	12	21	65	7	9	13	5	...	...	3
R. B.	1923	4	2	3	18	28	39	51	35	19	78	55	9	} Includ- ed in Loco.	...	...	2	5	4
	1922	3	2	4	13	28	34	54	36	19	82	55	9		...	...	2	5	4
R. I.	1923	1	...	6	65	93	79	174	164	34	470	316	10	61	41	8	13	6	5
	1922	1	...	6	63	97	80	169	163	31	479	284	10	60	40	8	13	8	5
G. I. P.	1923	3	1	5	47	31	59	...	2	36-C.	} 71	} 49	} 18	} 44	} 19	} 15	} 6	} 1	} 5
								370	340	60-T.									
								2	7	31-C.									
	1922	6	...	3	51	35	56	426	409	51-T.	89	51	18	45	25	19	6	1	5
M. & S. M.	1923	...	1	3	12	24	12	9	15	1	58	80	2	} Includ- ed in Loco.	...	...	2	...	2
	1922	...	1	3	13	24	13	9	15	1	59	72	1		...	...	2	...	2
N. W.	1923	2	...	4	40	41	174	132	65	41	163	77	26	77	64	57	8	6	27
	1922	2	...	4	48	43	174	155	77	50	162	90	29	78	68	58	9	6	24
O. & R.	1923	1	1	2	13	23	19	35	22	24	19	28	2	16	21	1	2	5	7
	1922	1	1	1	14	19	22	38	19	30	19	27	1	13	25	1	2	5	7
R. & K.	1923	...	...	1	...	2	...	...	5	...	1	5	2	1	1	...	...	...	...
	1922	...	...	1	...	2	...	...	6	...	4	2	1	1	1	...	...	...	...
P. I.	1923	...	1	3	6	12	2	13	7	14	42	116	15	} Includ- ed in Loco.	...	...	...	2	1
	1922	...	1	3	5	14	2	17	7	14	42	123	20		...	...	...	2	1
TOTAL	1923	14	15	45	234	348	568	881	795	370	1,398	1,200	145	248	212	100	40	35	66
	1922	17	15	45	243	358	507	976	900	364	1,443	1,125	149	251	222	105	39	35	65

The figures under Traffic Department are in the case of the Great Indian Peninsula Railway

ure B.

State and Companies Railways on 1st November 1922 and on 1st November 1923.

Rs. 250 PER MENSEM AND OVER.						OTHER STAFF.			GRAND TOTAL.			DECREASE — INCREASE +.			PERCENTAGE DECREASE — INCREASE +.			REMARKS.
OTHER DEPTS.			TOTAL.			Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.	Eu	Anglo-Indians.	Indians.	
Europeans.	Anglo-Indians.	Indians.	Europeans.	Anglo-Indians.	Indians.													
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	
...	1	5	23	34	23	14	246	11,294	37	280	11,317	+1	-40	-720	+2.8	-12.5	-6.0	
...	1	5	21	36	23	15	284	12,014	36	320	12,037							
40	55	55	355	381	111	172	805	55,554	527	1,186	55,865	-11	+52	-1,642	-2.0	+4.6	-2.9	
41	51	49	376	363	105	162	771	57,202	538	1,194	57,307							
13	16	6	24	49	12	39	156	25,826	63	205	25,838	+3	-5	-914	+5.0	-2.4	-3.4	
11	14	8	24	43	9	36	167	26,743	60	210	26,752							
9	28	93	314	284	379	208	590	68,967	522	874	69,346	+25	+10	-2,033	+5.0	+1.2	-2.8	
16	27	92	319	276	376	178	588	71,003	497	864	71,379							
2	7	33	37	163	105	6	423	22,218	43	586	22,323	-3	-4	+434	-6.5	-0.7	+2.0	
2	6	32	41	156	107	5	434	21,782	46	590	21,889							
1	21	36	149	146	110	136	364	45,343	285	510	45,453	-9	-22	-2,139	-3.0	+4.1	-4.5	
...	19	39	154	145	109	140	387	47,483	294	532	47,592							
75	45	53	859	655	195	445	1,010	1,02,894	1,304	1,665	1,03,039	-3	-104	-4,534	-0.2	-5.9	-4.2	
76	41	50	861	618	190	446	1,151	1,07,433	1,307	1,769	1,07,623							
16	16	43	57	459	241	344	896	92,548	901	1,355	92,789	-146	-234	-16,529	-13.9	-14.7	-15.1	
22	16	49	647	544	232	400	1,045	1,00,086	1,047	1,589	1,09,318							
3	12	10	84	132	30	81	1,854	46,875	165	1,936	46,905	+14	-30	-945	+9.3	-1.5	-2.0	
3	12	9	86	124	29	65	1,892	47,821	151	2,016	47,850							
2	3	46	424	256	375	456	540	1,07,034	880	796	1,07,409	-12	-57	-4,453	-1.3	-6.7	-4.0	
2	3	47	456	287	386	436	566	1,11,476	892	853	1,11,862							
2	2	8	87	101	63	95	250	27,756	132	351	27,819	-16	-7	-145	-8.1	-2.0	-5.0	
2	1	6	89	97	70	109	261	29,200	138	358	29,270							
...	1	1	2	14	4	1	19	6,020	3	38	6,024	-4	-3	+197	-57.1	-8.3	+3.4	
...	1	1	5	12	3	2	24	5,824	7	36	5,827							
1	4	19	62	144	54	38	1,029	30,185	100	1,173	30,239	-10	-93	-951	-9.1	-7.3	-3.0	
...	9	29	64	155	69	46	1,111	31,121	110	1,266	31,190							
164	213	408	2,977	2,818	1,702	2,035	8,182	6,42,514	5,012	11,000	6,44,216	-171	-537	-35,680	-3.3	-4.7	-5.2	
174	201	413	3,143	2,856	1,708	2,040	8,681	6,78,188	5,183	11,537	6,79,896							
- 36,388																		

shown separately for the new Transportation and Commercial Departments.

Appendix I.

Capital Expenditure on State Railways, 1922-23, and Estimated Expenditure on such works in 1923-24 and 1924-25, and to end of 1924-25.

RAILWAYS.	To end of 1921-22.	Accounts, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.	To end of 1924-25.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.						
State Railways worked by State.						
Aden Railway	12,15,806	1,38,941	1,00,000	76,000	15,80,887	
Delhi (new Capital) Railway Works Scheme	15,41,149	26,34,295	26,21,000	16,99,000	85,45,444	
Eastern Bengal	42,20,32,672	56,08,710	99,89,000	76,08,000	44,52,33,332	
Jodhpur-Hyderabad (British Section)	46,58,876	1,77,201	3,75,000	2,98,000	55,04,077	
North-Western :—						
Commercial	82,01,63,165	1,14,66,715	1,58,88,000	1,98,50,000	86,73,87,830	
Non-Commercial (Strategic)	23,74,27,347	18,85,075	40,63,000	5,90,000	24,39,65,422	
Oudh and Rohilkhand	29,73,28,717	76,73,468	1,08,12,000	89,54,000	32,42,73,135	
Stores	14,70,406	—4,90,209	78,85,000	63,35,000	1,51,80,197	
Abandoned projects	32,86,316	...	..	...	32,86,316	
TOTAL STATE RAILWAYS WORKED BY STATE .	1,78,91,24,544	2,91,99,196	5,12,18,000	4,54,00,000	1,91,49,36,740	

Appendix I—continued.

RAILWAYS.	To end of 1931-32.	Accounts, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.	To end of 1924-25.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
OPEN LINES.						
State Railways Worked by Companies.						
Agra-Delhi Chord	1,51,14,123	—86,759	46,000	1,54,000	1,52,77,364	
Assam-Bengal Part I	17,93,79,949	5,654	40,000	2,00,000	19,03,25,524	}
Baran-Kotah " II		48,00,921	34,93,000	29,06,000		
Bengal-Nagpur	49,69,801	—744	2,00,000	...	51,59,057	
Bengal-Nagpur	52,35,23,673	3,09,35,617	2,78,05,000	2,92,68,000	61,15,82,290	
Bezwada Extension	13,41,600	54,389	1,11,000	69,000	15,75,989	
Bhopal	44,84,439	47,709	80,000	...	46,12,148	
Bombay, Baroda and Central India	58,74,17,358	2,70,18,301	2,47,15,000	2,01,66,000	65,93,16,659	
Burma	20,97,13,898	62,63,732	67,20,000	55,07,000	23,22,07,566	}
Burma Railways Extensions		18,79,436	19,64,000	1,60,000		
Cawnpur-Banda	81,76,425	33,275	80,000	...	82,89,700	
Coonoor-Ootacamund	49,23,750	5,676	47,000	67,000	50,43,326	
Dhone-Kurnool	10,18,342	...	5,000	5,000	10,28,342	
East Indian including South Behar	92,51,74,212	1,60,65,854	3,31,51,000	3,44,95,000	1,00,88,86,066	
Great Indian Peninsula Railway System	92,07,85,444	37,725	1,08,05,000	3,23,03,000	96,38,81,169	
Lucknow-Bareilly	1,39,94,918	22,59,106	—1,71,000	67,000	1,61,50,024	
Madras and Southern Mahratta	48,08,96,863	49,38,337	99,23,000	1,51,49,070	51,04,06,700	
Matheran Steam Tramway—Purchase of . . . . .	...	...	7,50,000	...	7,50,000	
South Indian	20,92,35,180	1,19,32,323	80,16,000	1,19,99,000	24,11,32,508	
Southern Shan States (Thazi Aungban)	1,67,53,694	61,585	2,92,000	20,000	1,71,27,279	
Tinnevely Quilon (British Section)	48,72,749	34,377	46,000	40,000	44,93,126	
Ditto (Indian State Section)	1,32,42,268	1,14,992	1,91,000	4,28,000	1,39,74,260	
Tirhoot Railway and Extensions	8,33,66,908	19,11,251	22,99,000	19,56,000	8,95,23,159	
Total State Railways worked by Companies	4,20,73,24,594	10,83,62,662	18,05,98,000	15,49,57,000	4,60,12,42,256	
TOTAL OPEN LINES	5,99,64,49,138	13,75,61,858	18,18,11,000	20,03,57,000	6,51,61,78,996	

BUDGET FOR 1924-25.

Appendix I—continued.

RAILWAYS.	To end of 1921-22.	Accounts, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.	To end of 1924-25.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TOTAL OPEN LINES brought forward	5,99,64,49,188	18,75,81,858	18,18,11,000	20,03,57,000	6,51,61,78,996			
LINES UNDER CONSTRUCTION.								
State Railways worked by State.								
Khyber Railway (non-commercial line)	72,12,294	67,26,807	73,79,000	19,54,000	2,32,72,191	1,98,85,820(a)		(a) Revised Estimate amounting to Rs. 2,48,84,108 has been submitted to Secretary of State for sanction.
Central India Coal Fields	...	...	...	50,00,000	50,00,000	...		
State Railways worked by Companies.								
Amda Jmda	57,80,741	40,42,990	23,41,000	11,94,000	1,38,58,731	1,26,89,107(b)		
Bermo Dunera Section—								
East Indian Railway share	2,42,581	10,69,842	7,08,000	3,09,000	23,27,423	} 26,87,771(b)		(b) Revised Estimate under consideration.
Bengal Nagpur Railway share	6,86,249	6,56,939	7,98,000	4,84,000	25,74,888			
Bombay Harbour Branch Extension	48,84,539	20,63,231	7,85,000	6,70,000	88,92,770	71,97,901(c)		(c) Supplementary estimate is awaited.
Vizagapatam Harbour	13,13,651	7,10,357	12,00,000	...	32,24,008	...		
Itarsi-Nagpur and branch to Pench Valley Coalfields	8,00,89,235	8,56,446	45,36,000	5,00,000	3,59,81,681	3,09,83,168(d)		(d) Revised estimate is awaited.
Onlajori Badampahar Branch	21,45,845	2,84,590	...	...	24,20,485	30,15,595	5,85,160	(e) The project is at present in abeyance.
Parvatipore Singapore Road	3,09,894	11,522	15,000	...	3,36,416	58,47,094(e)	58,10,678	
Majri Rajur	1,76,564	11,22,878	9,20,000	3,98,000	26,16,942	31,16,831		
South Karanpura coal fields—								
Bengal Nagpur	76,222	2,72,955	11,53,000	9,73,000	24,75,177	} 31,68,365(b)		
East Indian	6,137	3,19,186	10,92,000	8,45,000	22,02,273			
Dholka-Dhanduka	10,99,976	10,03,828	5,30,000	11,00,000	87,83,805	31,03,674(b)		
Chandrapura Gomoh	...	...	1,90,000	7,00,000	8,90,000	15,90,684	7,00,684	
Virudupati Tankasi	...	...	...	33,00,000	33,00,000	53,26,872	30,26,872	
Khawang Sibagar	...	...	3,000	13,75,000	13,77,000	26,91,862	13,41,862	
Baoktaw Tadagale	...	...	1,00,000	4,00,000	5,00,000	...	...
Vilupuram-Trielinopoly	...	...	9,000	80,00,000	80,09,000	1,69,00,000(f)	1,32,91,000	(f) This is an approximate estimate. Detailed estimates are under preparation.
Talohir coal fields	...	3,14,372	37,21,000	32,78,000	73,13,372	80,93,759	7,80,887	
prospecting survey	...	76,850	35,000	...	1,11,950	...	...
Heala Chandil	...	2,48,980	11,74,000	51,87,000	66,99,980	...	...
Shoranur-Nilambur	...	...	50,000	41,00,000	41,50,000	62,00,000(g)	31,50,000	(g) Construction estimate is awaited.
South Karanpara prospecting survey	...	2,30,110	74,000	...	3,04,110	...	...
Transfer to Central Government of outlay on lines in Burma under construction from Provincial funds	...	...	1,87,51,000	55,97,000	2,43,48,000	...	...
Total Lines under construction	5,40,28,928	3,00,06,624	4,55,61,000	4,53,14,000	16,48,99,552			
Savings anticipated	...	...	1,43,28,000	...	1,43,28,000			
Reserve	...	...	...	5,43,29,000	5,43,29,000			
Readjustment of capital outlay in England of Railway Companies at the average rate	94,44,328	45,46,743	...	...	1,89,91,074			
TOTAL	6,06,99,17,392	16,21,09,230	21,25,44,000	30,00,00,000	6,73,45,70,622			

Appendix I—continued.

RAILWAYS.	To end of 1921-22.	Accounts, 1922-23.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.	To end of 1924-25.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grand Total brought forward	6,05,99,17,362	16,21,09,280	21,25,44,000	80,00,00,000	6,73,45,70,622			
Provincial—								
Jorhat	12,84,136	—5,925	...	...	12,78,211			
United Provinces—Resin distillery	1,72,931	...	...	...	1,72,931			
Burma	54,71,266	59,53,944	...	...	1,14,25,210			
GRAND TOTAL	6,06,68,45,725	16,80,57,249	21,25,44,000	80,00,00,000	6,74,74,46,974			
Distributed as under—								
CAPITAL EXPENDITURE ON RAILWAYS (not charged to Revenue)—								
53. Construction of Railways	4,06,97,27,193	18,43,42,305	23,60,64,000	80,00,00,000	4,79,01,33,498			
Total undischarged liability involved in the purchase by the State of the Capital of the Old Guaranteed Railway Companies.	1,85,05,95,045*	—2,22,33,075*	—2,35,20,000	...	1,80,43,41,970			
CAPITAL EXPENDITURE ON RAILWAYS (charged to Revenue)—								
13. Construction of Railways—								
Central	18,95,95,154	...	...	...	18,95,95,154			
Provincial	69,28,333	59,48,019	...	...	1,23,76,362			
Total as above	6,06,68,45,725	16,80,57,249	21,25,44,000	80,00,00,000	6,74,74,46,974			

Class and name of Railway.	Total initial liabilities.	DEDUCT—		Total undischarged liabilities.
		Amount redeemed by annuities.	Amount redeemed by sinking fund.	
State Railways worked by the State—	Rs.	Rs.	Rs.	Rs.
Eastern Bengal Railway	7,33,02,175	32,31,835	45,26,700	5,99,93,640
North Western Railway	21,01,42,935	2,80,65,630	3,71,80,305	14,48,97,000
Oudh and Rohilkhand Railway	15,50,40,735	...	...	15,50,40,735
Total	43,89,85,845	3,73,47,465	4,17,07,005	35,99,31,375
State Railways worked by the Company—				
Bombay, Baroda and Central India Railway	21,72,06,690	...	...	21,72,06,690
East Indian Railway	56,28,66,110	9,21,90,810	6,33,28,830	40,71,40,470
Great Indian Peninsula Railway	71,26,60,020	15,22,39,140	...	56,04,20,880
Madras and Southern Mahratta Railway	22,44,85,370	3,61,91,170	...	19,82,74,200
South Indian Railway	8,53,88,355	...	...	8,53,88,355
Total	1,80,23,86,545	27,06,27,120	6,33,28,830	1,46,84,30,595
GRAND TOTAL	2,24,13,72,390	39,79,74,585	10,50,35,835	1,82,83,61,970

Sterling figures converted at Rs. 15 = 1 £.

Appendix II.

Gross receipts, working expenses, and net receipts of State Railways for five years ending 1922-23, with Revised Estimates for 1923-24 and Budget Estimates for 1924-25.

(Omitting 000, except in Accounts.)

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.		
	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	26,464	26,106	26,530	26,799	26,961	27,162	27,302
Gross Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden	2,00,020	—1,20,169	2,69,639	2,50,523	2,24,626	2,00	2,06
Eastern Bengal	3,82,07,444	4,45,45,072	4,61,08,642	4,42,96,639	5,24,50,532	5,28,00	5,30,00
North Western— Commercial Lines	12,46,94,829	12,32,80,625	12,97,73,559	11,34,90,666	12,95,24,443	13,02,77	13,51,80
Non-commercial—(Strategic Lines)							
Oudh and Rohilkhand	3,29,48,935	3,14,64,244	3,26,48,785	3,31,34,469	3,84,92,342	3,74,00	3,60,00
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	79,08,099	1,04,20,975	1,32,65,216	85,15,384	1,20,56,460	1,27,00	1,25,00
Bengal-Nagpur	6,19,41,370	6,59,31,392	6,39,37,390	6,67,91,163	7,70,71,210	7,70,00	8,40,00
Bezwada Extension	5,22,461	5,47,023	5,29,380	6,20,598	6,57,214	7,43	7,00
Bombay, Baroda and Central India	9,46,92,452	9,67,12,806	9,94,16,377	10,25,31,934	11,75,19,333	11,90,00	12,00,00
Burma	2,63,70,481	2,97,14,049	3,26,29,019	3,51,73,283	4,06,98,058	4,12,40	4,25,00
Burma Railway Extensions	25,45,496	27,14,727					
Southern Shan States	4,80,827	5,29,400					
East Indian	13,43,96,239	13,25,76,404	13,84,16,068	13,38,87,673	15,55,50,040	16,10,75	17,00,00
Great Indian Peninsula including Indian Midland	11,88,02,697	12,60,42,370	12,79,35,357	12,61,70,645	14,11,38,133	14,38,00	14,87,00
Agra-Delhi Chord	44,50,953	46,98,873	50,30,667	47,07,855	50,84,398		
Bhopal	11,16,515	11,00,906	12,76,267	12,06,962	12,97,300		
Baran-Kotah	1,83,314	1,88,936	1,62,889	1,77,242	2,11,961		
Cawnpore-Banda	3,20,819	3,73,187	3,99,254	4,50,807	4,78,269		
Jodhpur-Hyderabad (British Section)	19,90,444	15,81,739	18,78,972	19,14,178	17,76,091	21,00	21,50
Lucknow-Bareilly	31,54,296	30,02,910	29,81,726	35,02,138	36,82,574	35,97	35,63
Madras and Southern Mahratta Railway.	5,42,52,629	5,73,95,956	6,22,45,540	6,55,08,869	7,28,13,554	7,31,07	7,29,77
Mysore State lines	44,48,501	41,36,445					
Dhone-Kurnool	1,48,714	1,76,829	1,82,083	1,85,177	1,89,230		
South Indian	3,58,90,979	4,01,48,113	4,27,06,378	4,59,62,936	5,10,28,796	5,27,50	5,42,20
Tinnevely-Quilon	15,11,462	18,44,018					
Tirhoot	1,09,19,483	1,11,33,060	1,09,91,316	1,20,23,949	1,47,38,311	1,39,88	1,44,85
Exchange	...	...	...	...	...	2,19	2,09
Total Central	76,21,39,459	79,01,40,545	80,97,75,233	81,69,27,377	93,22,14,218	94,17,19	97,02,09
India			80,92,89,163	81,64,42,250	93,17,30,856	94,17,19	97,02,09
England	3,08,925	7,29,105	4,86,070	4,85,127	4,83,862	4,83	4,83
TOTAL	79,24,48,384	79,08,69,650	80,97,75,233	81,69,27,377	93,22,14,218	94,22,02	97,06,92

Appendix II—continued.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses,							
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden	2,56,014	—48,185	2,16,857	3,24,009	2,87,365	2,44	2,45
Eastern Bengal	2,25,04,170	3,02,66,454	2,98,24,284	3,76,49,787	4,40,77,234	3,83,19	4,20,51
North Western—							
Commercial lines	6,86,38,796	8,04,38,819	10,09,84,480	10,33,44,038	10,06,98,361	8,82,65	9,51,43
Non-commercial—(Strategic Lines.)				2,47,08,721	2,22,33,936	2,28,17	2,25,02
Oudh and Rohilkhand	1,32,83,182	1,82,62,800	1,94,62,004	2,58,18,184	2,61,64,731	2,31,46	2,82,82
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	62,66,776	84,18,871	83,01,024	84,38,775	92,27,437	91,05	89,53
Bengal-Nagpur	3,03,67,272	3,88,42,829	4,38,60,570	5,33,17,921	4,43,17,322	4,80,00	5,28,81
Bezwada Extension	1,68,179	2,48,211	2,87,307	4,53,144	4,78,560	3,62	4,48
Bombay, Baroda and Central India	4,19,55,223	5,33,70,406	6,75,12,138	7,99,28,942	8,24,16,577	7,29,00	7,76,57
Burma Railways	1,38,97,390	1,62,64,108	2,21,87,533	2,47,26,298	2,43,96,464	2,46,07	2,75,25
Burma Railway Extensions	14,27,905	17,16,303					
Southern Shan States	4,53,119	5,29,640					
East Indian	4,65,18,866	5,88,77,044	7,40,71,007	8,57,40,108	10,01,22,354	9,51,13	9,93,62
Great Indian Peninsula including Indian Midland	6,96,05,861	7,86,59,623	9,67,79,411	11,80,71,791	10,58,31,167	9,83,00	10,81,88
Agra-Delhi Chord	25,44,969	29,41,579	38,72,250	43,05,257	38,08,140		
Bhopal	6,37,130	6,90,091	9,82,380	11,03,748	9,71,658		
Baran-Kotah	91,657	94,468	1,62,889	1,16,928	1,14,479		
Cawnpore-Banda	1,99,214	2,51,308	3,19,083	4,34,314	3,82,129		
Jodhpore-Hyderabad (British Section)	9,37,398	10,00,697	12,48,456	15,13,210	16,43,269		
Lucknow-Bareilly	13,29,501	16,91,503	19,96,187	17,56,898	20,28,000	21,50	20,39
Madras and Southern Mahratta Railway	2,68,03,803	3,17,82,724	4,17,61,942	4,59,12,876	4,73,98,926	4,43,42	4,97,98
Mysore State lines	22,00,032	22,76,328					
Dhone Kurnool	87,991	1,07,174						1,29,317	1,39,434	1,26,580
South Indian	1,57,04,971	2,18,16,709	2,56,95,051	3,34,02,156	3,59,08,882	3,33,40	3,28,94
Tinnevely Quilon	7,03,984	11,03,963					
Tirhoot	40,64,400	49,49,391	54,83,297	55,71,764	69,82,504	66,40	67,57
Reserve including provision to meet Customs duty charges and for writing down the value of stores.	...	...	...	...	...	...	77,91
TOTAL CENTRAL	37,06,49,703	45,45,55,891	54,51,87,464	65,66,78,003	65,95,16,125	60,96,00	66,45,04

Appendix II—continued.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.		
Net Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
STATE RAILWAYS WORKED BY THE STATE.							
Aden Tramway	—55,994	—71,924	52,932	—73,456	—62,739	—44	—39
Eastern Bengal	1,57,03,274	1,42,78,618	1,62,84,358	11,881	83,73,298	1,44,81	1,09,49
North-Western—							
Commercial lines				1,01,46,628	2,88,26,082	4,20,12	4,00,37
Non-Commercial—(Strategic Lines.)	5,60,56,033	4,23,41,806	2,87,89,079	—81,33,932	—67,07,641	—80,94	—26,83
Oudh and Rohilkhand	1,96,65,753	1,32,01,444	1,31,86,731	73,16,285	1,23,28,111	1,42,54	77,18
STATE RAILWAYS WORKED BY COMPANIES.							
Assam-Bengal	16,41,333	20,02,104	19,64,195	70,609	23,29,023	35,95	35,47
Bengal-Nagpur	3,15,74,098	2,70,88,563	2,00,76,829	1,34,73,243	3,27,53,888	2,90,00	3,11,19
Bezwa Extension	3,54,282	2,98,812	2,42,073	1,67,454	1,78,654	3,81	2,52
Bombay, Baroda and Central India	5,27,37,229	4,33,42,400	3,19,04,239	2,26,02,992	3,51,02,756	4,61,00	4,33,43
Burma Railways	1,24,73,091	1,34,49,941					
Burma Railway Extensions	11,17,591	9,98,424	1,04,41,436	1,04,46,985	1,63,01,594	1,66,33	1,49,75
Southern Shan States	27,708	—240					
East Indian	8,78,77,373	7,36,99,360	6,43,45,061	4,81,47,565	5,54,36,686	6,59,62	7,06,38
Great Indian Peninsula including Indian Midland	4,91,96,836	4,73,82,742	3,11,56,446	80,99,154	3,53,06,966		
Agra-Delhi Chord	19,05,934	17,57,294	11,53,417	4,02,598	12,76,256		
Bhopal	4,79,335	4,10,815	2,93,837	1,03,214	3,25,642	4,55,00	4,06,12
Baran-Kotah	91,657	94,468	...	60,314	97,482		
Cawnpore-Banda	1,21,605	1,18,379	70,171	15,993	96,140		
Jodhpur-Hyderabad (British Section)	10,53,046	5,81,042	6,80,516	4,00,968	1,82,822	1,50	3,62
Lucknow-Bareilly	18,24,795	13,11,407	9,85,539	17,45,238	16,54,574	14,47	15,23
Madras and Southern Mahratta Railway.	2,74,88,726	2,56,13,232	2,04,83,598	1,95,95,993	3,54,14,628	2,87,65	2,31,79
Mysore State lines	22,48,469	18,60,119					
Dhone-Kurnool	60,823	69,655	52,766	45,743	62,650		
South Indian	2,01,86,008	1,83,31,404	1,70,11,827	1,25,60,780	1,51,19,914	1,94,10	2,13,28
Tinnevely-Quilon	8,05,578	7,40,650					
Tirhoot Reserve including provision to meet customs duty charges and for writing down the value of stores.	68,55,033	61,88,669	55,08,019	64,52,185	77,51,307	73,48	77,28
Exchange . . . . .	...	...	...	...	...	2,19	2,09
Total CENTRAL	39,14,89,756	33,55,84,684	26,46,87,769	16,02,49,374	27,25,98,093	33,21,19	30,59,05
England	3,08,925	7,29,105	...	...	...	4,88	4,88
Grand Total	39,17,98,681	33,63,13,789	26,46,87,769	16,02,49,374	27,25,98,093	33,26,02	30,63,83

Appendix III.

Capital Account of Indian Branch Line Companies.

Railways.	ACTUALS, 1923-23.		REVISED ESTIMATE, 1923-24.		BUDGET ESTIMATE, 1924-25.	
	Receipts.	Withdrawals.	Receipts.	Withdrawals.	Receipts.	Withdrawals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmadabad-Dholka . . . . .	...	76	...	...	...	...
Ahmedabad-Parantij . . . . .	...	528	...	...	...	...
Amritsar-Patti-Kasnr	—26,000	13,337	13	24	95	95
Baripada Talbaud including Panposh Rai- pura and Maykhanj	21,023	17,903	...	5	57	57
Branch lines under the Bombay, Baroda and Central India Railway . . . . .	...	...	3,52	3,52	1,19	1,19
Central Provinces Railways	12,000	20,222	13	14	20	20
Chaparmukh-Silghat	64,689	43,187	15	15	16	16
Guzerat Railways . . . . .	...	—1,05,818	...	...	...	...
Hardwar-Dehra . . . . .	...	75,238	66	66	1,00	1,00
Katakhal-Lala Bazar	2,10,000	5,21,442	...	2,46	2,46	...
Mymensingh-Bhairab Bazar . . . . .	...	...	1,84	1,84	2,00	2,00
Khulna-Bagerhat	8,050	8,653	20	10	15	26
Mandra-Dhaun . . . . .	...	385	4	12	65	65
Paohora-Jamner	29,815	22,392	...	9	5	5
Sara-Seraigunj	5,719	7,669	1,87	62	11	1,38
Stalkot-Narawal . . . . .	...	...	...	6	48	48
Tapti-Valley . . . . .	...	43,919	...	...	...	...
Total	3,25,196	6,69,192	8,54	10,05	9,97	8,89
Net receipts or withdrawals	3,43,936	...	1,51	1,08	...

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