
**BLOCK ACCOUNTS (INCLUDING CAPITAL STATEMENTS
COMPRISING THE LOAN ACCOUNTS), BALANCE
SHEETS AND PROFIT AND LOSS ACCOUNTS
OF INDIAN GOVERNMENT RAILWAYS.**

1961—62.



CORRIGENDA

Stock Accounts Balance Sheets etc., for 1961-62.

- Page 8, Note-1, Lines 2, 5 and 15 read 'State' for 'Provincial'.
- Page 9, Assets, item 3 (a)(i) - read '2,08,07,622' for '2,08,17,622'; total item 3-read '80,88,90,881' for '80,89,00,881'.
- Page 12, Item 4-read 'Revenue Reserve Fund' for 'Revenue Fund'; item 5 (i) - read '2,08,07,622' for '2,08,17,622'; Grand Total of Liabilities and Assets - read '24,26,58,12,761' for '24,26,58,22,761'.
- Page 35, Total as on 31.3.62-read '3,28,75,17,694' for '3,28,75,27,694'.
- Page 67, Assets item 1 - read '2,80,06,07,637' for '2,80,06,07,63'.
- Page 78, Footnote-read '1,59,630' for '59,630'.
- Page 109, Assets item 1-read '5,05,59,451' for '5,05,59,45'.
- Page 110, Liabilities total-read '5,05,59,451' for '5,05,59,59'.
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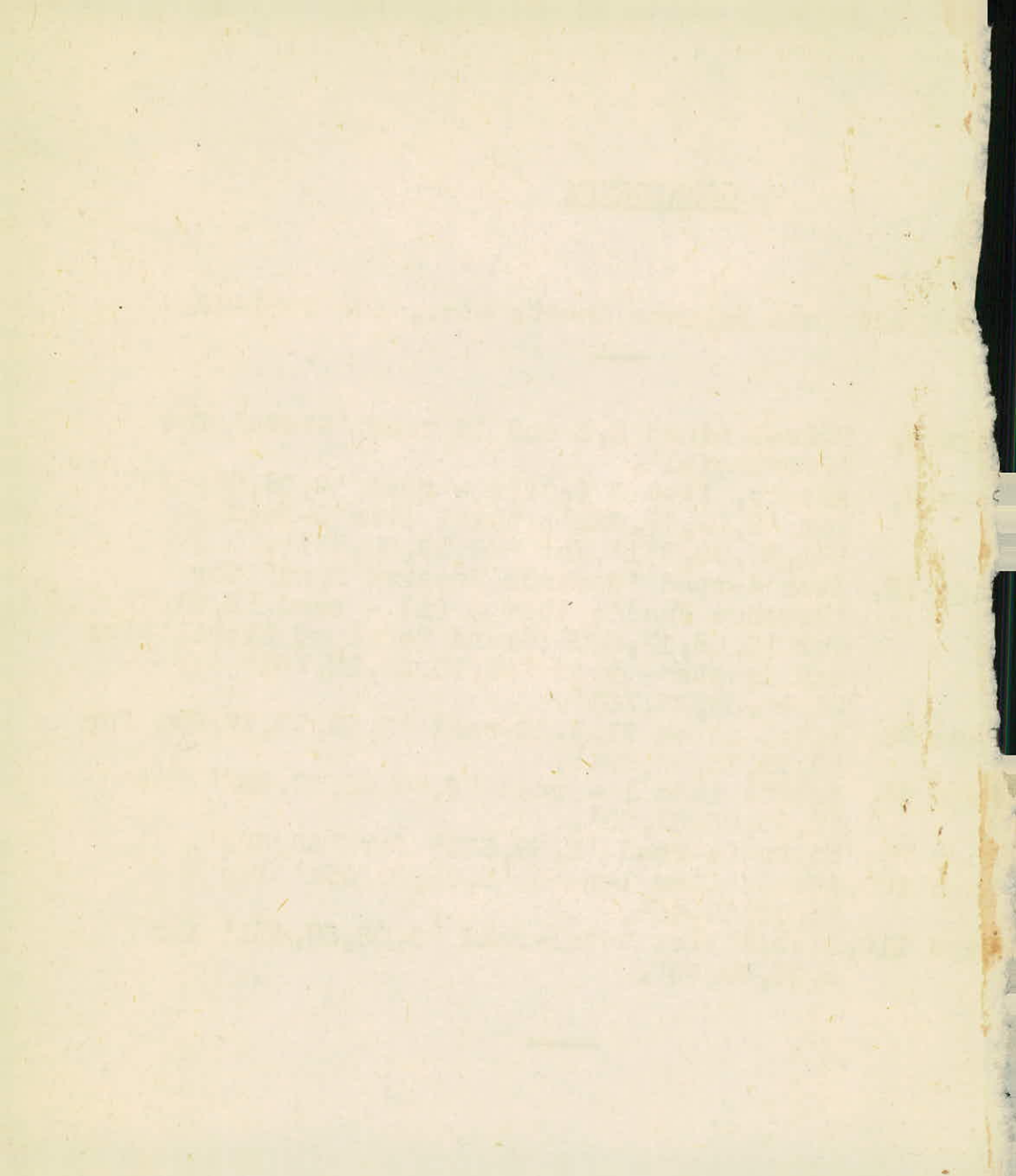


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NOTES.

BLOCK ACCOUNT.

PART I.—Capital Statement (Loan Account).

Liabilities.

Specific Debt.—Represents loans raised for the specific purpose of the railways.

Non-specific Debt.—Represents capital provided for expenditure on railways otherwise than from specific borrowings mentioned above.

Capital contributed by Companies.—Represents capital raised by working companies towards outlay on State Railway in the shape of Share Capital or Debentures and Debenture Stock.

Capital contributed by Indian States and District Boards.—This head is self-explanatory.

Purchase.—Represents the amount involved in purchase of old guaranteed Company lines (main lines) in the form of :—

- (i) Cash payment.
- (ii) Liabilities of Share Capital Debentures and Debenture Stock, etc., assumed on the purchase of lines reduced by the amount of liabilities redeemed up to 31st March, 1942 by Annuities, Sinking Fund payments, etc.

Branch lines.—Represents the expenditure incurred on the purchase of branch line owned by private companies.

Capital expenditure after purchase.—Represents capital expenditure charged to capital final heads in respect of construction of new lines or additions and improvements to the existing lines.

Floating Assets.—Stores—Represents value of stores in stock after including the suspense transactions under Purchases, Sales, London Invoices and London Stores.

Manufacture and Miscellaneous Advances.—Represents the unadjusted balance in Workshops and Manufacturing Suspense Accounts and Miscellaneous Advances awaiting adjustment against final heads or clearance by recoveries.

PART II.—Statement of Block Account.

The heads in this account represent assets of the type indicated by similar heads in Appendix III in the Indian Railway General Code—Vol. II and explanatory notes thereunder.

Profit and Loss Account.

The headings are self-explanatory.

Balance Sheet.

Liabilities.—

Total investments etc.—This is self-explanatory.

Sundry Creditors.—Represents amount held in deposit on various accounts. The headings are self-explanatory.

Depreciation Reserve Fund.—Represents the net accumulation in respect of the Depreciation Reserve Fund on the Indian Railways.

Revenue Reserve Fund.—Represents the net accumulation of profits of Indian Railways and the amount invested out of the Reserve Fund.

Balance due to Central Government for loans and advances to railway employees, etc.—Represents the debt of the Railway Department to the Central Government on account of loans and advances like the motor car advances, passage advances, etc., to railway employees; corresponding to this there is *per contra* entry on the assets side under, Sundry Debtors' representing amounts due from railway employees on account of such loans and advances.

Balance of amount in account with Government etc.—Represents the unadjusted balances in accounts with non-railway accounts offices. The item also balance item 2(c) on the liabilities side and items 2, 3 (b), (c), (e), (f) etc. on the assets side.

Profit.—Represents profit during the year.

Assets.—

Fixed and Floating Assets, etc.—Represents total expenditure (including Suspens as per Block Account).

Cash in hand.—This includes cash both that on open line on revenue account and that on construction on capital account.

Sundry Debts.—Represents amount due from different persons and railways on account of payments made to them or amounts recoverable from them.

Investments.—Represents the amount invested out of Provident and other Funds and Miscellaneous deposits.

Savings Bank Accounts with Government.—Represents the amount due from Government in respect of the various deposit accounts under "Debt".

Reserve Fund Investment account.—Represents investments made out of Depreciation Reserve Fund and Reserve Fund balances.

Balance in Transfers.—This heading is self-explanatory.

Accounts with States.—Represents amount of unadjusted transactions pertaining to the non-Railway Account Offices originating in the Railway books.

Accounts with the Government of Pakistan—Railway—Represents the amount payable to or recoverable from the Pakistan Railways.

BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES).

Classes of Assets.	Total Expenditure to end of previous year.	Expenditure charged to Capital financed from the Loan Account.	Expenditure incurred during the year 1961-62.						Miscellaneous.	Total to end of the year.
			Expenditure financed from other sources.							
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7).	Total for the year (Cols. 3+8).		
					Open Line Works.	New Minor Works.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses ..	4,44,98,811	10,06,311	6,729	....	....	....	6,729	10,13,040	....	4,55,11,851
II. Land ..	26,35,17,581	1,84,91,230	....	....	....	....	....	1,84,91,230	38,000	28,20,46,812
III. Structural Engineering Works	9,11,66,51,429	58,39,35,186	18,92,27,783	7,31,97,247	5,16,21,800	2,84,48,691	34,24,95,521	92,64,30,707	68,99,677	10,04,99,81,813
IV. Equipment ..	81,64,19,534	2,25,30,591	1,09,11,162	25,79,185	45,24,666	45,33,318	2,25,48,331	4,50,78,922	*g 3,41,37,304	*89*56,35,759
V. Rolling Stock ..	5,81,75,38,579	67,93,43,679	25,89,443	1,73,31,531	1,92,365	....	2,01,13,339	69,94,57,018	93,230	6,51,70,88,827
VI. General Charges	61,36,97,770	6,86,42,214	10,15,435	93,040	66,166	....	11,74,641	6,98,16,855	1,70,249	68,36,84,875
VIII. Miscellaneous.	9,10,27,091	38,375	....	....	65,191	....	65,191	1,03,566	1,12,14,055	10,23,44,712
IX. Suspense ..	1,03,68,33,328	1,05,28,214	....	....	....	....	....	1,05,28,214	-67,83,771	1,04,05,77,771
X. Purchase of Railway Lines	71,88,70,961	75,000	....	....	....	....	....	75,000	....	71,89,45,961
XI. Investment in shares of commercial concerns ..	12,12,90,451	1,86,36,947	....	....	....	....	....	1,86,36,947	....	13,99,27,398
Deduct.—Receipts on Capital Account	4,41,35,064	43,46,069	....	....	....	....	....	43,46,069	1,12,14,055	5,96,95,186
Total ..	g18,59,62,10,471	1,39,88,81,679*	20,37,50,552	9,32,01,003	5,64,70,188	3,29,82,009	38,64,03,752	1,78,52,85,430*	3,45,54,689	20,41,60,50,594*

* Difference in total is due to rounding off.

g Revised figures.

*g Includes Rs. 3,43,21,054 representing cost of U. S. excess machines tools received free of charge outside the account.

PART I.—CAPITAL STATEMENT OF INDIAN GOVERNMENT RAILWAYS COMPRISING LOAN ACCOUNT (COMMERCIAL LINES.)

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs..	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Purchase Price—				
(a) Specific Debt—					(a) Main Lines	1,73,14,56,515	....	1,73,14,56,515	(A).
(i) Rupee Specific Debt	82,71,73,344	....	82,71,73,344		(b) Branch lines	5,75,27,864	....	5,75,27,864	(B)
(b) Non-Specific Debt	14,29,15,55,983	....	15,86,25,04,739		2. Capital Expenditure after purchase	12,29,51,44,367	....	13,85,53,89,303	(C) (D).
2. Capital contributed by District Boards etc. ..	3,00,496	....	3,00,496		3. Floating Assets—				
					(a) Stores	89,43,62,149	....	88,60,92,469	
					(b) Balance in Manufacture Accounts. ..	4,44,80,840	....	6,07,93,580	
					(c) Miscellaneous Advances	9,60,58,088	....	9,87,18,848	
Total	15,11,90,29,823	....	16,68,99,78,579	Total	15,11,90,29,823	....	16,68,99,78,579		

(A) Includes—
 (i) Rs. 43,19,04,629 representing premium paid on purchase (old guaranteed Railway companies, Rs. 39,74,69,267 and the B. & N. W. and R. & K. Railway Companies Rs. 3,44,35,362)
 (ii) Rs. 25,77,40,185 representing the cost of other intangible assets (difference in exchange Rs. 23,92,83,038 and additional liabilities in financing the purchase Rs. 1,84,57,147).
 (iii) Out of the amounts shown in (i) and (ii) above, the sum of Rs. 31,67,50,457 was written off to revenue to end of 1923-24.

(B) Includes a sum of Rs. 60,63,186 representing premium paid on purchase.

(C) Includes—
 (i) Loss by exchange Rs. 4,04,01,482.
 (ii) Expenditure on certain railways, collieries and other assets not in use Rs. 18,985 approximately.
 (iii) Interest during construction Rs. 2,52,29,229.
 (iv) Loss in working during Construction Rs. 9,79,109.

(D) Excludes Rs. 2,21,42,719 representing premium discount and exchange on account of debentures discharged.

Note.—As the accounts for the period ending 14th August, 1947 have not been closed for want of accounts of the late Bengal Assam and the North Western Railways from the Pakistan authorities, the figures in this statement and in the statements of individual Railways are provisional.

PART II—STATEMENT OF BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS INCLUDING LOAN ACCOUNT (COMMERCIAL LINES).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I—Capital Statement comprising Loan Account)	15,11,90,29,823	....	16,68,99,78,579	1. Fixed and floating assets as in Part I—Capital statement (comprising Loan Account) .. ..	....	15,11,90,29,823	....	16,68,99,78,579
2. Depreciation Reserve Fund	94,86,09,524	....	1,04,17,24,465	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	B 1,67,58,46,295	....	1,70,77,01,471	III. Structural Engineering Works	45,14,07,854	....	52,45,73,809	....
4. Revenue (Open Line Works)	B 85,27,24,828	....	94,23,25,024	IV. Equipment	4,04,48,739	....	4,30,27,924	....
					V. Rolling Stock	45,64,57,249	....	47,37,34,010	....
					VI. General Charges	2,95,682	....	3,88,722	....
					Total 2 (Item 2 per contra).		94,86,09,524	....	1,04,17,24,465
5. Miscellaneous (U. S. excess machine tools received free of charge outside the account.)	3,43,21,054	3. Assets created out of Development Fund—				
					I. Preliminary Expenses	10,88,229	....	4,33,647	....
					II. Land	—9,38,007	....	(—)9,38,007	....
					III. Structural Engineering Works. .. B	1,49,83,04,469	....	1,54,03,78,925	....
					IV. Equipment	7,68,80,741	....	8,64,14,932	....
					V. Rolling Stock	6,76,54,316	....	7,02,43,759	....
					VI. General Charges	2,45,95,992	....	91,96,089	....
					VIII. Miscellaneous	17,63,525	....	17,63,525	....
					IX. Suspense	69,20,309	....	(—) 39,067	....
					X. Purchase of Railway Lines	3,15,000	....	3,15,000	....
					Deduct Receipts on Capital Account	7,38,279	....	67,332	....
					Total 3 (Item 3 per contra).		B 1,67,58,46,295	....	1,70,77,01,471

		Assets created out of			
		Revenue—			
III.	Structural Engineering Works	B 72,05,88,318	....	80,06,58,808	....
IV.	Equipment	12,41,26,073	....	13,31,84,057	....
V.	Rolling Stock	74,32,026	....	77,72,391	....
VI.	General Charges	3,34,390	....	4,00,556	....
VIII.	Miscellaneous	2,44,021	....	3,09,212	....
Total 4 (Item 4 per contra)		(B) 85,27,24,828	-----	94,23,25,024	
5. Miscellaneous					
IV	Equipment				3,43,21,054

Total .. * B*18,59,62,10,471 *20,41,60,50,594

Total .. * B 18,59,62,10,471 * 20,41,60,50,594

* Differenc in total is due to rounding off.

(B) Revised figures.

PROFIT AND LOSS ACCOUNT OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES).

Dr.	Particulars.	1960-61.		1961-62		Cr.	Particulars..	1960-61.		1961-62.	
		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.			Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
To—						By—					
1.	Working Expenses ..	....	3,59,92,18,505	....	3,90,36,06,827	1. Gross Earnings ..	....	4,57,38,87,690	....	5,00,29,16,33 ⁹	
2.	Payment of Worked Lines ..	....	9,17,728	....	17,61,456	2. Government share of surplus profit ..	....	3,41,759	....	2,87,538	
3.	Land and Subsidy ..	....	9,96,973	....	11,87,470	3. Sale of land ..	....	3,59,11,370	....	2,60,88,136	
4.	Surveys ..	....	17,02,197	....	9,56,031	4. Miscellaneous Receipts ..	....		....
5.	Statutory Audit ..	....	61,00,204	....	64,67,913	Total ..	....	4,61,01,40,819	....	5,02,92,92,013	
6.	Government Inspection ..	....	2,84,182	....	2,84,182						
7.	Miscellaneous Establish-ment. ..	....	88,34,019	....	1,16,60,472						
8.	Miscellaneous Charges ..	....	9,47,419	....	22,57,166						
9.	Cost of Railway Board etc.		92,84,285	....	1,00,65,708	Profit on Commercial Lines ..	..	..	..	..	23,98,14,998
10.	Open Line works—Revenue ..	....	11,49,64,688	....	9,60,43,806	Loss on Strategic Lines ..	..	..	..	..	A
11.	Dividend payable to General Revenues.		55,85,97,178	....	63,02,75,348	Net Profit ..	..	..	..	..	23,98,14,998 ^B
12.	Payment in lieu of tax on Railway Passenger Fares ..	....	....	....	12,49,10,636	Deduct—					
13.	Profit ..	..	30,82,93,441	....	23,98,14,998	Suspense transactions for the year— ..	..	..	
Total	..	....	4,61,01,40,819	....	5,02,92,92,013	Demands Payable and Miscellaneous Advances ..	..	..	..	..	—40,37,301
						Traffic Account and Foreign Railways ..	..	..	..	..	—1,39,742
						Net Surplus (figures in the Combined Finance and Revenue Account of the Central and Provincial Government in India, ..	..	..	..	..	24,39,92,041
						This amount of the surplus was appropriated to the Railway Development Fund.					

Note.—1. The figures of total profit (Commercial and Strategic) differ from the similar figures appearing in the Combined finance and Revenue Accounts of the Central and Provincial Governments in India due to profit in the Profit & Loss Accounts having been worked on the gross earnings and working expenses pertaining to the year while those in the Combined finance and Revenue Accounts of the Central and Provincial Governments in India have been worked out on receipt and expenditure (cash) basis.

Profit on Commercial Lines .. 23,98,14,998
Loss on Strategic Lines .. A

Net Profit .. 23,98,14,998^B

Deduct—

Suspense transactions for the year— ..

Demands Payable and Miscellaneous Advances .. —40,37,301
Traffic Account and Foreign Railways .. —1,39,742

Net Surplus (figures in the Combined Finance and Revenue Account of the Central and Provincial Government in India, .. 24,39,92,041

This amount of the surplus was appropriated to the Railway Development Fund.

Note.—2. As the accounts for the period ending 14th August, 1947, have not been closed for want of accounts of the late Bengal Assam and the North Western Railways from the Pakistan authorities, the figures of Dividend in this statement and those of individual Railways are provisional.

Note.—The 'working expenses' include Appropriation to Depreciation Reserve Fund amounting to Rs. 64,82 lakhs under Commercial and 18 lakhs under Strategic.

(A) This amounted to Rs. 17,92,469 and was recovered from General Revenues.

BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details..	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement.	....	A 18,59,62,10,471	....	20,41,60,50,594	1. Fixed and Floating Assets as in the Block Account Statement .. ..	....	A 18,59,62,10,471	....	20,41,60,50,594
					2. Cash in hand .. ..	....	14,22,18,275	....	15,74,34,185
2. Sundry Creditors—					3. Sundry Debtors—				
(a) Provident and other funds.					(a) (i) O.—Loans and advances to railway employees and passage advances and permanent advances	1,30,28,426	....	2,08,17,622	....
(i) General Provident Fund ..	15,52,707	....	17,50,240	....	(ii) Festival and other Advances	1,47,88,041	....	1,68,35,774	....
(ii) Contributory .. State Railway Provident Fund	1,69,27,60,316	....	1,85,31,90,473	....	(i) Advances to Port Authorities	8,48,505	....	8,78,679	....
(iii) State Railway Non-contributory	5,27,55,875	....	7,02,88,494	....	Other transactions	1,22,262	....	1,53,558	....
(iv) Defence Savings Provident Fund (Railways) ..	—15,195	....	....	....	(b) Traffic Account and Foreign Railways ..	11,54,98,024	....	11,53,47,505	....
(v) Indian Railway Conference Association Employees Provident Fund	18,50,416	....	19,65,279	....	(c) Miscellaneous Advances—(Revenue) ..	7,84,70,370	....	7,30,82,168	....
					(d) Sundry Deposits with Central Government (vide item 2 (b) per contra)	53,39,21,475	....	58,17,85,575	....
					(e) Railway deposits investment account Silver Jubiles of Ex. G. B. S. Railway ..	2,01,443	....	....	....
					(f) Payment on behalf of Central Govt. organisation pension and Provident Fund ..	....	....	....	....
							75,68,78,546	....	80,89,00,881

BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES).—Contd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
(vii) Contributory (transferred Rlys. Personnel) Provident Fund	8,94,286	....	6,95,427	....	4. Investments—				
(viii) Non contributory transferred Rlys. Personnel Provident Fund ..	75,588	....	24,590	....	(a) Indian Railway Conference Association Employees' Provident Fund ..	16,20,907	....	16,20,907†	....
(ix) Savings Provident Fund Rlys. ..	11,593	....	8,297	....	(c) Staff Benefit Fund..	13,967	....	2,15,410†	....
(x) Staff Benefit Fund..	15,86,680	....	20,25,714	....			16,34,874		18,36,317
					5. Savings Bank Account with Government <i>vide</i> items 2 (a), 3 and 4 (i) <i>per contra</i> less item 4 above) .. ..	....	2,66,21,21,883	....	2,86,45,18,907
(xi) Misc. Provident Fund contributory ..	91,54,615	....	81,57,816	....	6. Reserve Fund Investment Account (<i>vide</i> item 4 (ii) <i>per contra</i>) .. ..	....	44,47,542	....	*36,97,542
(xii) Miscellaneous Provident Fund Non-contributory ..	33,529	....	36,996	....	7. Accounts with States ..	....	1,26,95,301	....	1,15,21,611
(xiii) Technical training Benefit Fund ..	....	....	....	....	8. Account with the Govt. of Pakistan—Railways..	....	3,13,499	....	13,81,694
(xiv) Punjab contributory Provident Fund ..	94,477	....	76,651	....	10. Account with Govt. of Pakistan—Civil.	....	....	....	5,269
		1,76,07,54,887		1,93,82,19,977	11. Payment on account of State Railway Provident Fund in respect of credits to be received from Pakistan .. ..	....	5,636	....	6,831
(b) Miscellaneous Deposits.—					12. Adjusting account with Post & Telegraph ..	....	-1,80,299	....	4,68,930
(i) Security Deposits of Subordinates ..	25,12,854	....	26,36,642	....				
(ii) Security Deposits of contractors and others ..	10,63,92,950	....	12,05,20,320	....				
(iii) Contribution for work done for private persons and public bodies ..	7,78,64,936	....	6,66,99,645	....				
(iv) Unpaid Wages ..	60,70,947	....	71,45,696	....				
(v) Sums due to contractors ..	47,68,196	....	56,19,897	....				
(vi) Net earnings of Worked Lines ..	16,32,000	....	19,71,308	....				

(vii) Private Companies	-10,37417	....	-10,55,667	....
(viii) Miscellaneous ..	12,92,14,490	....	13,59,89,361	....
(ix) Capital Deposited by Branch line compa- nies	80,000	....	78,661	....
(x) Trust Interest Account	82,727	....	70,409	....
(xi) Account with Reserve Bank	-4,78,731	....	-3,68,780	....
(xii) Remittance into Banks.	-1,26,05,503	....	-22,90,215	....
(xiii) Cheques and Bills ..	20,52,27,672	....	23,16,12,523	....
(xiv) Reserve Bank Suspense	474	....	100	....
(xv) Deposits for payment of special contribu- tion to Provident Fund etc., to the staff of B. & N. W. and R. & K. Rlys. Coy.	16,82,922	....	....	....
(xvi) Other Deposits— Company's outstand- ing liabilities of D. H. Railway— ..	8,44,745	....	8,44,745	....
(xvii) P. A. O's Suspens ..	1,33,62,280	....	1,45,52,759	....
(xviii) Fine Forfeiture Account	57,806	....	57,806	....
(ixx) Payment on account of S.R.P.F. in advance of cash credits to be re- covered from Pakistan	- 789	....	-1,060	....
(xx) Payment on behalf of Central organisation Pensions and Provi- dent Fund	- 821	....	- 742	....
(xxi) Technical Trainees Benefit Fund .. .. .	....	....	....	....
(xxii) Decretal Court Depo- sits	-14,13,291	....	-15,98,872	....
(xxiii) Loss or gain due to conversion	65	....	....	....
(xxiv) S. Deposits and Advan- ces Part V Suspense..	....	....	....	....
(xxv) World Bank Loan ..	....	....	....	....
(xxvi) Miscellaneous Govern- ment Account	2,30,786	....	....	....
(xxvii) Other Transactions ..	-5,67,823	....	-6,99,001	....
		53,39,21,475		58,17,85,575
(c) Demands payable ..	....	15,40,26,097	....	15,32,60,554
3. (i) Depreciation Reserve Fund .. .. .	....	18,16,75,966	....	27,32,26,362
(ii) Rly. Development Fund	....	19,13,23,060	....	10,49,33,404

BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES).—*Concl'd.*

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
4. Revenue Fund—									
(i) Cash Balance	53,00,02,844	....	54,99,75,481	....				
(ii) Investment	44,47,542	....	36,97,542	....				
		53,44,50,386		55,36,73,023					
5. (i) Balance due to Central Government for loans and advances to railway employees, etc. [vide Item 3(a) (i) per contra] .. ..	....	1,30,28,426	....	2,08,17,622					
(ii) Festival and other Advances .. ..	....	1,47,88,041	....	1,68,35,774					
(iii) Advances to Port Authorities .. ..	....	8,48,505	....	8,78,679					
6. Balance of amount in account with Government etc. .. ..	....	19,35,78,680	....	20,44,01,463					
7. Loan from Devsathan Dept. and State Government .. ..	....	17,39,734	....	17,39,734					
Grand Total		A 22,17,63,45,728	....	24,26,58,22,761	Grand Total .. ..	....	A 22,17,63,45,728	....	24,26,58,22,761

A—Revised figures.

* Includes Rs. 25,49,042 representing loans to branch line companies and Rs. 11,48,500 representing investments in shares of branch line companies. The market value of latter investment on 31st March, 1962 was Rs. 4,22,930.

† The market value of these investment on 31st March, 1962 was under :—

Indian Railways Conference Association Employees Provident Fund..	15,42,386
Staff Benefit Fund .. S. Rly. Rs. 13,967	10,010

Note.—As the Accounts for the period ending 14th August, 1947 have not been closed for want of accounts of the late Bengal Assam and the North Western Railways from the Pakistan authorities the figures appearing in this Balance Sheet and those of individual railways are provisional.

S. JAGANNATHAN,
Secretary to the Government of India.

D. C. BAIJAL,
Principal Secretary to the Government of India,
(Ministry of Railways).

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Indian Government Railways. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Indian Government Railways according to the best of information and explanations given to me and as shown by the books of the Indian Government Railways.

C. S. MENON,
Director of Railway Audit.

BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS (STRATEGIC LINES).

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.	
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total (Columns 4 to 7).			Total for the year (Cols. 3+8).
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.						
					Open Line Works.	New Minor Works.					
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Preliminary Expenses ..	1,16,311	1,64,422	....	....	....	....	....	1,64,422	....	2,80,733
II. Land ..	22,11,206	11,03,230	....	....	....	....	....	11,03,230	....	33,14,436
III. Structural Engineering Works ..	7,91,22,722	4,47,57,345	5,330	....	....	7,498	12,828	4,47,70,173	....	12,38,92,895
IV. Equipment ..	3,08,442	2,01,688	....	....	....	....	....	2,01,688	....	5,10,130
V. Rolling Stock ..	27,69,343	1,88,854	....	....	....	....	....	1,88,854	....	29,58,197
VI. General Charges ..	51,87,276	37,64,053	....	....	....	....	....	37,64,053	....	89,51,329
IX. Suspense ..	1,88,532	-4,785	....	....	....	....	....	-4,785	....	1,83,747
Deduct-Receipts on Capital Account ..	2,57,927	22,441	....	....	....	....	....	22,441	....	2,80,368
Total ..	8,96,45,906*	5,01,52,366	5,330	....	....	7,498	12,828	5,01,65,194	....	13,98,11,100*

* Difference in total is due to rounding off.

PART I—CAPITAL STATEMENT OF INDIAN GOVERNMENT RAILWAYS (COMPRISING LOAN ACCOUNT) (STRATEGIC LINES).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961. Rs.	As on 31st March, 1961. Rs.	As on 31st March, 1962. Rs.	As on 31st March, 1962. Rs.		As on 31st March, 1961. Rs.	As on 31st March, 1961. Rs.	As on 31st March, 1962. Rs.	As on 31st March, 1962. Rs.
1. Capital Raised—					2. Capital Expenditure after purchase .. ..	....	8,94,32,965	....	13,95,90,116
(b) Non Specific Debt.	8,96,21,496	....	13,97,73,862	3. Floating Assets—				
					(a) Stores .. ..	....	1,88,531	....	1,83,746
Total	8,96,21,496	....	13,97,73,862	Total .. ..	....	8,96,21,496	....	13,97,73,862

PART II—STATEMENT OF BLOCK ACCOUNT INCLUDING LOAN ACCOUNT (STRATEGIC LINES).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	8,96,21,496	....	13,97,73,862	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) .. .. .	....	8,96,21,496	....	13,97,73,862
2. Development Fund	24,410	....	29,740	2. Assets created out of Development Fund—Structural Engineering works. ....	....	24,410	....	29,740
3. Revenue (OLW)	7,498	3. Assets created out of Revenue—Structural Engineering Works .. .. .	....	....	....	7,498
Total	8,96,45,906	....	13,98,11,100	Total .. .. .	....	8,96,45,906	....	13,98,11,100

PROFIT AND LOSS ACCOUNT OF INDIAN GOVERNMENT RAILWAYS (STRATEGIC LINES).

Dr.	1960-61.		1961-62.		Particulars.	1960-61.		Cr. 1961-62.	
Particulars.	Rs.		Rs.		Particulars.	Rs.		Rs.	
To—					By—				
1. Working Expenses	39,93,978	....	36,56,433	1. Gross Earnings .. .. .	....	18,52,770	....	19,69,363
2. Cost of Railway Board etc.	11,500	2. Recovery from General Revenues on account of loss on working of Strategic Lines.. .. .	....	....	....	17,92,469
3. Statutory Audit	2,473	....	3,717	3. Loss .. .. .	....	21,44,499	....	....
4. Government Inspection	818	....	818					
5. Payment in lieu of Tax on Railway passenger fares	89,364					
Grand Total	39,97,269	....	37,61,832	Grand Total .. .. .	....	39,97,269	....	37,61,832

Note.—Please see Notes under the Profit and Loss Account (Commercial Lines).

BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (STRATEGIC LINES).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st Details. Rs.	March, 1961. Amount. Rs.	As on 31st Details. Rs.	March, 1962 Amount. Rs.		As on 31st Details. Rs.	March, 1961. Amount. Rs.	As on 31st Details. Rs.	March, 1962. Amount. Rs.
1. Total investment as in the Block Account Statement	8,96,45,906	....	13,98,11,100	1. Fixed and Floating Assets as in the Block Account Statement .. ..	....	8,96,45,906	....	13,98,11,100
2. Depreciation Reserve Fund.	1,62,83,069	.. ..	1,86,66,349	2. Savings Bank Account with Government. ..	....	1,62,83,069	....	1,86,66,349
3. Miscellaneous Deposits	3. Sundry deposits with Central Government.	....	....	....	....
Total	10,59,28,975	....	15,84,77,449	Total ..	....	10,59,28,975	....	15,84,77,449

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and Balance Sheet of the Indian Government Railways. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the affairs of the Indian Government Railways according to the best of my information and explanations given to me and as shown by the books of the Indian Government Railways.

C. S. MENON,
Director of Railway Audit.

S. JAGANNATHAN,
Secretary to the Government of India

D. C. BAIJAL,
Principal Secretary to the Government of India (Ministry of Railways).

CENTRAL RAILWAY.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure charged to Capital financed from the Loan Account.	Expenditure incurred during the year 1961-62.						Miscellaneous.	Total to end of the year.
			Expenditure financed from other sources.							
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7).	Total for the year Cols 3+8).		
Open Line Works.	New Minor Works.									
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses ..	52,16,884	5,437	....	....	....	....	....	5,437	....	52,22,321
II. Land ..	2,35,98,854	7,77,270	....	....	....	....	....	7,77,270	....	2,43,76,124
III. Structural Engineering Works ..	(A) 1,46,45,76,125	4,50,39,604	3,05,32,742	1,07,86,625	80,15,142	46,03,526	5,39,38,035	9,89,77,639	67,82,568	1,57,03,36,332
IV. Equipment ..	16,22,58,085	20,92,609	19,69,969	16,50,713	-11,61,481	15,37,949	39,97,150	60,89,759	‡ 3,43,21,992	20,26,69,836
V. Rolling Stock..	90,67,59,598	9,20,51,518	7,06,686	49,45,734	2,835	....	56,55,255	9,77,06,773	(-) 27,582	1,00,44,38,789
VI. General Charges	7,79,52,813	32,73,792	....	....	....	....	....	32,73,792	1,70,249	8,13,96,854
VIII. Miscellaneous..	5,00,45,502	....	....	....	....	....	....	....	....	5,00,45,502
IX. Suspense ..	15,86,61,950	(-)1,04,77,758	....	....	....	....	....	(-)1,04,77,758	(-) 71,21,602	14,10,62,590
X. Purchase of Railway Lines	11,53,58,958	....	....	....	....	....	....	....	....	11,53,58,958
XI. Investment in Shares of commercial concerns	2,92,04,156	2,89,002	....	....	....	....	....	2,89,002	....	2,94,93,158
<i>Deduct—</i>										
Receipts on Capital Account ..	61,35,768	85,144	....	....	....	....	....	85,144	....	62,20,912
Total ..	(A) *2,98,74,97,159	13,29,66,330	3,32,09,397	1,73,83,072	68,56,496	61,41,475	6,35,90,440	19,65,56,770	3,41,25,625	3,21,81,79,552*

* Difference in total is due to rounding off.

(A) Revised figures.

‡ Includes Rs. 3,43,21,054, representing cost of U. S. excess machine tools received free of charge outside the account including those transferred to other Railways etc. The cost has not been exhibited in Block Accounts of other Railways as shipping documents did not indicate machine wise cost.

PART I.—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital Raised—					1. Purchase Price—				
(a) Specific Debt—					(a) Main Lines—	....	57,22,39,167	....	(A) 57,22,39,167
(i) Rupee specific debt		33,60,35,476	....	33,60,35,476	(b) Branch Lines ..	....	37,31,852	....	(B) 37,31,852
(b) Non-specific debt	2,05,89,20,081	....	2,30,82,15,494	2. Capital expenditure after Purchase .. ..	....	1,66,72,74,902	....	1,92,72,15,919 (C).
					3. Floating Assets—				
					(a) Stores .. .. .	....	13,74,78,652	....	12,66,10,757
					(b) Balance in Manufacture Account .. .. .	....	80,19,276	....	77,09,747
					(c) Miscellaneous Advances .. .. .	....	62,11,708	....	67,43,528
Total		2,39,49,55,557		2,64,42,50,970	Total .. .. .	....	2,39,49,55,557	....	2,64,42,50,970

(A) Includes—

- (i) Rs. 19,53,88,213 representing premium paid on purchase.
- (ii) Rs. 7,22,17,227 representing the cost of other intangible assets. (Difference in exchange Rs. 7,10,68,734 and additional liabilities in financing the purchase Rs. 11,48,493).
- (iii) Out of the amounts shown in (i) and (ii) above, a sum of Rs. 14,35,70,787 was written off to revenue to end of 1923—24.

(B) Includes Rs. 2,51,576 representing premium paid on purchase.

(C) Includes—

- (i) Loss by exchange Rs. 1,00,94,315.
- (ii) Expenditure on certain ballast quarry sidings not in use, dismantled, but amount not written off, Rs. 18,985.
- (iii) Interest during construction—Rs. 2,42,533.
- (iv) Loss in working during construction Rs. 1,251.
- (v) Balance of purchase price relating to ex-N. S. Rialway portion, Rs. 19,01,457.

PART II.—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount R.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	2,39,49,55,557	....	2,64,42,50,970	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) .. .. .	....	2,39,49,55,557	....	2,64,42,50,970
2. Depreciation Reserve Fund	11,26,68,693	....	13,00,51,765	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	34,21,90,931 *	....	25,88,75,814	III. Structural Engineering Works	6,26,12,816	....	7,33,99,441	....
4. Revenue (Open Line Works)	13,76,81,978	....	15,05,79,949	IV. Equipment	77,18,522	....	93,69,235	....
5. Miscellaneous .. (U. S. excess machine tools received free of charge outside the account.)	3,43,21,054	V. Rolling Stock	4,23,37,355	....	4,72,83,089	....
					Total 2 (Item 2 per contra)		11,26,68,693		13,00,51,765
					3. Assets created out of Development Fund—				
					I. Preliminary Expenses	3,28,460	....	3,28,460	....
					III. Structural Engineering Works	29,42,69,944 *	....	22,69,98,300	....
					IV. Equipment	1,67,25,573	....	1,80,22,413	....
					V. Rolling Stock	1,12,04,015	....	1,19,10,701	....
					VI. General Charges	1,24,05,448	....	6,49,920	....
					VIII. Miscellaneous	10,49,506	....	10,49,506	....
					IX. Suspense	69,52,315	....	—1,440	....
					Deduct—Receipts on Capital Account	7,44,330	....	82,046	....
					Total 3 (Item 3 per contra) .. .. .	....	34,21,90,931 *	....	25,88,75,814

B. A. -7

4. Assets created out of Revenue--

III. Structural Engineering Works	11,46,74,550 *	....	12,72,93,218	....
IV. Equipment	2,26,39,304	....	2,30,15,772	....
V. Rolling Stock ..	3,68,124	....	3,70,959	....
Total 4 (Item 4 per contra)	13,76,81,978*	15,06,79,949

5. Miscellaneous.

IV. Equipment	3,43,21,054
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Total 2,98,74,97,159* 3,21,81,79,552

Total 2,98,74,97,159* 3,21,81,79,552

* Revised Figures.

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

Particulars.	1960-61.		1961-62.		Particulars.	1960-61.		1961-62.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To.—					By—				
1. Working Expenses	61,16,02,292	....	66,38,95,023	1. Gross Earnings .. ..	....	89,73,78,575	....	94,72,57,099
2. Payment to worked lines	9,08,935	....	9,46,089	2. Government share of Surplus profits ..	....	2,05,184	....	2,23,607
3. Surveys	4,81,733	....	1,61,605	3. Miscellaneous Receipts	....	35,13,731	....	32,30,642
4. Statutory Audit	8,91,802	....	8,77,316					
5. Government Inspection	45,612	....	44,613(A)					
6. Cost of Railway Board, etc.	32,38,249	....	41,75,013(B)					
7. Miscellaneous Charges	4	....	32					
8. Open line works—Reve- nue	2,44,53,773	....	1,51,20,436					
9. Dividend payable to General Revenues	9,48,02,353	....	10,28,42,171					
10. Payment in lieu of Tax on Railway Passenger Fares	2,40,11,265					
11. Profit	16,46,72,737	....	13,86,37,779					
Total	93,10,97,490	....	95,07,11,348	Total ..	....	93,10,97,490	....	95,07,11,348

(A) *Pro-forma* representing charges of railway inspectorate.

(B) *Pro-forma* representing miscellaneous charges such as cost of the Railway Board, Director of Railway Audit, etc.

[C. R.]

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement	....	(A) 2,98,74,97,159	....	3,21,81,79,552	1. Fixed and floating assets as in the Block Account Statement .. ..	....	(A) 2,98,74,97,159	....	3,21,81,79,552
2. Sundry Creditors— (a) Provident and other Funds—					2. Cash in hand .. ..	....	1,50,60,965	....	1,46,72,919
(i) General Provident Fund	2,87,617	....	3,34,051	....	3. Sundry Debtors—				
(ii) State Railway Provident Fund (contributory).. ..	28,12,21,663	....	30,67,26,122	....	(a) (i) O—Loans and Advances to Railway Employees	7,20,236	....	12,99,659	....
(iii) State Railway Provident Fund (Non-contributory)	81,84,722	....	1,08,72,393	....	(ii) Festival Advances ..	18,79,672	....	26,20,441	....
(iv) Contributory (Transferred Railway Personnel) Provident Fund	1,77,059	....	1,28,450	....	(iii) Advances of Pay on transfer .. ..	....	....	....	....
(v) Non-Contributory (Transferred Railway Personnel) Provident Fund	41,563	....	41,898	....	(iv) Advances to Port Authorities .. ..	....	....	....	....
(vi) Staff Benefit Fund ..	3,68,276	....	4,68,705	....	(b) Traffic Account and Foreign Railways ..	1,79,76,770	....	1,14,39,418	....
(vii) Savings Provident Fund Railways ..	....	....	....	....	(c) Miscellaneous Advances Revenue	1,84,80,584	....	1,71,84,069	....
(viii) Other Miscellaneous Provident Fund (contributory).. ..	91,54,615	....	79,67,019	....				
(ix) Other Miscellaneous Provident Fund (Non-Contributory) ..	33,529	....	36,996	....				
	—	29,94,69,044	—	32,65,75,634					

BALANCE SHEET.—(contd.)

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
(b) Miscellaneous Deposits									
(i) Security deposits of Subordinates	1,46,857	....	2,11,189	....	(d) Sundry Deposits with Central Government [vide item 2(b) per contra]	7,38,32,087	11,28,89,349	7,24,37,446	10,49,80,973
(ii) Security deposits of contractors and others	98,74,216	....	98,99,674	....	4. Savings bank account with Government [vide item 2 (a) and 3 per contra] ..	....	21,67,70,561	....	35,00,80,542
(iii) Contribution for work done for private persons and public bodies	73,79,339	....	66,96,806	....	5. Account with States .. ..	....	26,18,186	....	19,12,531
(iv) Unpaid Wages ..	9,58,425	....	11,31,152	....	6. Adjusting account with P. & T. Department ..	....	-1,70,291	....	-10,494
(v) Sums due to contractors	19,59,404	....	23,09,969	....	7. Account with the Government of Pakistan Railways	....	5,10,542	....	5,24,365
(vi) Net earnings of worked lines	4,48,522	....	3,87,805	....	8. Balance of amount in account with Government	....	13,46,00,789	....	11,65,56,876
(vii) Private Companies ..	1,01,778	....	74,607	....				
(viii) Miscellaneous ..	2,90,43,468	....	3,04,77,659	....				
(ix) Trust Interest Account	11,924	....	15,273	....				
(x) Branch Line Companies	3,350	....	-30	....				
(xi) Account with Reserve Bank	-1,34,677	....	-1,70,682	....				
(xii) Remittance into Banks	5,46,223	....	1,10,459	....				
(xiii) Cheques and Bills ..	2,24,48,114	....	2,08,07,496	....				
(xiv) Reserve Bank Suspense	....	....	....	....	
(xv) Payment on behalf of the Central Claims Organisation	-742	....	-742	....				
(xvi) Payment on account of S. R. P. F. in advance of cash credits to be received from Pakistan	-106	....	-189	....				
(xvii) Other Transactions ..	-3,52,928	....	-3,87,145	....				
(xviii) Court Deposits ..	....	....	....	....	
(ix) P. A. O's Suspense ..	13,98,920	....	8,74,145	....				
(xx) Loss or gain due to conversion into decimal coinage .. ..	....	....	....	....	
(c) Demands Payable ..	....	7,38,32,087	....	7,24,37,446					
		2,44,04,807	....	2,36,41,845					

3. (i) Depreciation Reserve Fund	26,77,32,102	....	29,29,02,236
(ii) Development Fund	-35,04,30,584	....	-26,93,97,328
4. (i) Balance due to Central Government for loans and advances to railway employees, etc. [vide item 3(a) (i) per contra]	7,20,236	....	12,99,659
(ii) Festival Advances	18,79,672	....	26,20,441
(iii) Advances of Pay on transfer [vide item 3(a) (iii) per contra ] .. .. .	....	....	....
(iv) Advances to Port Authorities [vide item 3(a) (iv) per contra ] .. .. .	....	....	....
5. Profit	16,46,72,737	....	13,86,37,779
Grand Total	(A) 3,46,97,77,260	....	3,80,68,97,264
Grand Total	(A) 3,46,97,77,260	....	3,80,68,97,264

RATAN LAL
General Manager.

(A) Revised figures.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Central Railway. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

N. R. BANSOD,
Chief Auditor.

[C. R.]

EASTERN RAILWAY.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.	
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total (Columns 4 to 7).			Total for the year (Cols. 3+8).
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.						
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Preliminary Expenses ..	60,81,455	4,26,966	....	....	....	....	....	4,26,966	....	65,08,421
II. Land ..	4,25,04,893	36,27,867	....	....	....	....	....	36,27,867	....	4,61,32,760
III. Structural Engineering Works	1,09,99,49,249	7,19,56,326	2,07,13,077	1,07,39,957	58,18,436	21,01,825	3,93,73,295	11,13,29,621	....	1,21,12,78,870
IV. Equipment ..	9,81,71,119	23,84,642	9,47,011	29,703	11,99,356	4,05,224	25,81,294	49,65,936	....	10,31,37,055
V. Rolling Stock	84,75,16,103	13,16,35,926	4,84,902	-49,60,206	20,769	....	-44,54,535	12,71,81,391	-1,70,799	97,45,26,695
VI. General Charges	8,87,72,069	38,13,676	1,59,421	60,612	60,990	....	2,81,023	40,94,699	....	9,28,66,768
VIII. Miscellaneous ..	-66,90,139	25,289	....	....	65,191	....	65,191	90,480	1,12,14,055	46,14,396
IX. Suspense ..	18,18,83,104	-90,73,824	....	....	....	....	....	-90,73,824	56,590	17,28,65,870
X. Purchase of Railway Lines.	10,80,97,463	75,000	....	....	....	....	....	75,000	....	10,81,72,463
XI. Investment in shares of commercial concerns ..	57,33,500	15,42,000	....	....	....	....	....	15,42,000	....	72,75,500
Deduct—											
Receipts on Capital Account ..	66,55,333	10,67,578	....	....	....	....	....	10,67,578	1,12,14,055	1,89,36,966
Total ..	2,46,53,63,483	20,53,46,289*	2,23,04,411	58,70,066	71,64,742	25,07,049	3,78,46,268	24,31,92,558	* -1,14,209	2,70,84,41,832	

* Difference in total is due to rounding off.

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I. Capital raised—					1. Purchase price—				
(l) Specific debt—					(a) Main Lines	36,18,70,798	....	36,18,70,798(A)	
(i) Rupee Specific Debt	18,21,87,769	....	18,21,87,709	(b) Branch lines	1,01,62,493	....	1,01,62,493(B)	
(b) Non-Specific Debt	1,93,22,70,460	....	2,14,13,63,838	2. Capital Expenditure after purchase ..	1,56,05,41,773	....	1,77,86,52,386(C)	
					3. Floating Assets—				
					(a) Stores	12,82,96,846	....	14,40,65,491	
					(b) Balance in Manufacture Accounts ..	1,44,19,952	....	72,91,162	
					(c) Miscellaneous advances	3,91,66,307	....	2,15,09,217	
Total	2,11,44,58,169	....	2,32,35,51,547	Total .. ..	....	2,11,44,58,169	....	2,32,35,51,547

(A) Includes—

- (i) Rs. 7,36,63,669 representing premium paid on purchase.
- (ii) Rs. 7,98,75,223 representing the cost of other intangible assets. (Difference in exchange Rs. 7,26,62,309 and additional liabilities in financing the purchase Rs. 72,12,914).
- (iii) Out of the amounts shown in (i) and (ii) above, the sum of Rs. 10,79,03,875 was written off to revenue to end of 1923-24.

(B) Includes Rs. 11,97,094 representing premium paid on purchase.

(C) Includes—(i) Loss by exchange Rs. 51,47,606 } Rs. 18,55,261
 Less gain by exchange Rs. 32,92,345 }

(ii) Interest during construction.—(a) Ex.-E. I. Rly. Rs. 5,26,984 } Rs. 14,21,500
 (b) Ex-S. B. Rly. Rs. 8,94,516 }

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

[E. R.]

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	2,11,44,58,169	....	2,32,35,51,547	1. Fixed and floating assets as in Part I Capital Statement (Comprising Loan Account) .. ..	....	2,11,44,58,169	....	2,32,35,51,547
2. Depreciation Reserve Fund	12,09,66,135	....	12,68,28,304	2. Assets financed from Depreciation Reserve Fund.				
3. Development Fund	14,03,08,548	....	15,87,59,559	III. Structural Engineering Works	5,78,25,457	....	6,85,65,414	....
4. Revenue (Open Line Works)	8,96,30,631	....	9,93,02,422	IV. Equipment	76,13,760	....	76,43,463	....
					V. Rolling Stock	5,53,56,230	....	5,03,88,127	....
					VI. General Charges	1,70,688	....	2,31,300	....
					Total 2 (Item 2 per contra)		12,09,66,135		12,68,28,304
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	11,61,64,588	....	13,31,60,884	....
					IV. Equipment	1,24,19,656	....	1,33,61,931	....
					V. Rolling Stock	1,14,39,844	....	1,19,24,746	....
					VI. General Charges	2,81,900	....	3,09,438	....
					VII. Miscellaneous	2,560	....	2,560	....
					Total 3 (Item 3 per contra)		14,03,08,548		15,87,59,559
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	6,93,48,475	....	7,72,68,736	....
					IV. Equipment	1,81,66,345	....	1,97,70,925	....
					V. Rolling Stock	16,12,433	....	16,33,202	....
					VI. General Charges	2,59,357	....	3,20,347	....
					VII. Miscellaneous	2,44,021	....	3,09,212	....
					Total 4 (Item 4 per contra)		8,96,30,631		9,93,02,422
Total	2,46,53,63,483	....	2,70,84,41,832	Total .. ..	....	2,46,53,63,483	....	2,70,84,41,832

PROFIT AND LOSS ACCOUNT.

Dr.

Cr

Particulars.	1960-61.		1961-62.		Particulars.	1960-61.		1961-62.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
TO—					By—				
1. Working expenses	49,98,87,853	....	53,29,54,561	1. Gross Earnings .. .. .	....	65,24,02,001	....	71,03,58,477
2. Land and Subsidy	5,10,973	....	6,32,207	2. Miscellaneous Receipts .. .. .	....	36,83,983	....	51,80,855
3. Surveys	-1,02,793	....	(A)-4,89,129					
4. Statutory Audit	9,34,516	....	10,92,415					
5. Government Inspection.	30,837	....	(B) 19,131					
6. Cost of Railway Board etc.	23,54,235	....	(C) 31,30,888					
7. Miscellaneous charges	965	....	12					
8. Open line Works— Revenue	98,87,177	....	94,21,035					
9. Dividend payable to General Revenues	7,53,38,992	....	8,59,14,253					
10. Payment in lieu of Tax on railway passenger fares	1,59,27,488					
11. Profit	6,72,43,229	6,69,36,471					
Total	65,60,85,984	71,55,39,332	Total	65,60,85,984	71,55,39,332

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[E. R.]

(A) Includes Rs. 17,190 (—Dr.) being the survey expenditure relating to Railway Electrification Project, Calcutta.

(B) Pro-forma representing railway inspectorate charges.

(C) Pro-forma representing miscellaneous charges such as expenditure on account of cost of the Railway Board, Director of Railway Audit, etc.

BALANCE SHEET.

Liabilities.

Assets.

Particulars.	As on 31st March, 1961.		As on 31st March, 1962.		Particulars.	As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Total investment as in the Block Account Statement	....	2,46,53,63,483	....	2,70,84,41,832	1. Fixed and floating assets as in the Block Account Statement	....	2,46,53,63,483	....	2,70,84,41,832
2. Sundry Creditors—					2. Cash in hand	....	3,96,35,804	....	4,70,07,619
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) General Provident Fund	2,70,155	....	2,96,919	....	(a)(i) O—Loans and Advances to Rly. Employees.	7,80,298	....	14,78,278	....
(ii) State Railway Provident Fund Contributory	27,03,81,669	....	29,16,23,523	....	(ii) Festival Advances	27,44,055	....	27,40,780	....
(iii) State Railway Provident Fund Non-Contributory	69,49,447	....	1,04,16,836	....	(iii) Advances of Pay on transfer and T. A.	26,251	....	33,811	....
(iv) Staff Benefit Fund	1,63,703	....	2,57,921	....	(iv) Advances to Port Authorities	6,50,000	....	7,10,000	....
(v) Contributory (Transferred) Railway personnel Provident Fund	2,34,212	....	2,06,493	....	(b) Traffic Account and Foreign Railways	2,38,14,874	....	2,82,28,813	....
(vi) Non-contributory (Transferred Railway Personnel) Provident Fund	2,897	....	3,428	....	(c) Miscellaneous Advances (Revenue)	83,69,108	....	76,66,827	....
(b) Miscellaneous Deposits					(d) Sundry Deposits with Central Government [vide item 2(b) per contra]	12,79,80,864	....	12,71,13,552	....
(i) Security deposits of Subordinates	1,88,481	....	1,76,078	....	4. Savings Bank Account with Govt, vide items 2(a) and 3 per contra]	....	22,65,77,118	....	26,31,36,936
(ii) Security deposits of contractors and others	1,55,20,401	....	2,11,84,632	....	5. Account with States	....	12,75,641	....	6,19,130
(iii) Contribution for work done for private persons and public bodies.	4,01,49,179	....	2,50,53,261	....	6. Adjusting Account with Posts and Telegraph	....	13,200	....	7,878
(iv) Unpaid wages	17,11,993	....	22,63,244	....	7. Account with the Government of Pakistan Railways	....	76,74,081	....	82,36,073
(v) Sums due to contractors	4,32,919	....	7,41,656	....	8. Balance of Amount in account with Government	....	94,43,914	....	....
(vi) Private companies	—5,59,902	....	—4,07,440	....				
(vii) Miscellaneous	3,05,93,113	....	4,14,68,469	....				
(viii) Trust Interest Account	41,826	....	14,032	....				
(ix) Account with Reserve Bank	384	....	384	....				
		27,80,02,083		30,28,05,120			16,43,65,450		16,79,72,061

(x) Remittance into Banks	—8,00,134	....	—4,97,013	....
(xi) Cheques and Bills ..	3,89,80,203	....	3,51,61,303	....
(xii) Reserve Bank Suspense	....	....	....	....
(xiii) Payment on behalf of the Central Claims Organisation Pension and Provident Fund ..	....	....	....	....
(xiv) Technical Trainees Benefit Fund ..	....	....	....	....
(xv) Decretal Amount ..	—3,97,987	....	—4,06,720	....
(xvi) P. A. O. Suspense ..	21,20,837	....	23,62,134	....
(xvii) Payment on account of SRPF in advance of cash credit to be received from Pakistan	—449	....	—468	....
(xviii) Loss or gain in conversion .. .. .	....	....	....	....
		12,79,80,864		12,71,13,552
(c) Demands payable ..	....	2,29,83,391	....	2,38,25,994
3. (i) Depreciation Reserve Fund .. .. .	....	9,29,73,456	....	12,35,51,220
(ii) Rly. Development Fund	....	—14,43,98,419	....	—16,32,19,404
5. (i) Balance due to Central Government for loans and advances to Railway employees, etc., [vide item 3(a)(i) per contra]	....	7,80,298	....	14,78,278
(ii) Festival Advances ..	....	27,44,055	....	27,40,780
(iii) Advances of Pay on transfer and T. A. [vide 3(a)(iii) per contra] ..	....	26,251	....	33,811
(iv) Advances to Port Authorities 3(a) (iv)] per contra] .. .. .	....	6,50,000	....	7,10,000
6. Balance of amount in account with Government	....	....	....	10,03,875
7. Profit .. .. .	....	6,72,43,229	....	6,69,36,471
Grand Total	2,91,43,48,691	3,19,54,21,529

Grand Total	2,91,43,48,691	3,19,54,21,529
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M. M. KHAN,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Eastern Railway. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

P. K. BARDHAN,
Chief Auditor.

NORTHERN RAILWAY (COMMERCIAL).

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.							
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7).	Total for the year (Cols. 3+8).		
					Open Line Works.	New Minor Works.				
I	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses	93,23,805	6,265	....	....	....	....	....	6,265	....	93,30,070
II. Land	2,98,62,456	14,85,422	....	....	....	....	....	14,85,422	....	3,13,47,878
III. Structural Engineering Works.	1,41,29,66,608	11,39,43,364	1,62,11,931	84,00,253	59,00,329	48,70,734	3,53,83,247	14,93,26,611	....	1,56,22,93,219
IV. Equipment	7,53,31,774	25,49,550	8,55,935	15,423	2,14,713	4,85,236	15,71,307	41,20,857	....	7,94,52,631
V. Rolling Stock ..	83,28,11,963	5,87,35,852	9,69,366	75,60,276	(-)-29,439	....	85,00,203	6,72,36,055	(-)-1,74,209	89,98,73,809
VI. General Charges ..	7,90,42,635	42,53,509	....	....	....	....	....	42,53,509	....	8,32,96,144
VIII. Miscellaneous	4,74,55,058	1,399	....	....	....	....	....	1,399	....	4,74,56,457
IX. Suspense	12,22,38,357	44,38,248	....	....	....	....	....	44,38,248	....	12,66,76,605
X. Purchase of Railway Lines.	9,58,79,249	....	....	....	....	....	....	....	....	9,58,79,249
XI. Investment in Road Services.	16,79,768	3,00,600	....	....	....	....	....	3,00,600	....	19,80,368
Deduct— Receipts on Capital Account.	34,67,286	5,22,647	....	....	....	....	....	5,22,647	....	39,89,933
Total ..	2,70,31,24,387	18,51,91,562	1,80,37,232	1,59,75,952	60,85,603	53,55,970	4,54,54,757	23,06,46,319	(-)-1,74,209	2,93,35,96,497

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962. :			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Purchase price.—				
(a) Specific Debt		16,18,15,478	....	16,18,15,478	(a) Main Lines—.. ..	....	13,39,73,855	....	13,39,73,855(A)
(b) Non-Specific Debt		2,02,60,69,062	....	2,21,12,14,770	(b) Branch Lines .. ..	....	65,52,135	....	65,52,135(B)
					2. Capital expenditure after purchase .. ..	....	1,92,01,16,908	....	2,10,08,24,369(C)
					3. Floating Assets				
					(a) Stores .. ..	....	10,16,62,249	....	10,10,12,766
					(b) Balance in Manufacture Accounts.. ..	....	2,08,48,209	....	2,62,71,333
					(c) Miscellaneous Advances .. ..	....	47,31,184	....	43,95,790
Total	2,18,78,84,540	....	2,37,30,30,248	Total .. ..	....	2,18,78,84,540	....	2,37,30,30,248

(A) Includes :—

- (i) Rs. 2,72,71,958 representing premium paid on purchase.
- (ii) Rs. 2,95,71,857 representing cost of other intangible assets (difference in exchange Rs. 2,69,01,451 and additional liabilities in financing the purchase Rs. 26,70,406).
- (iii) Out of the amounts shown in (i) and (ii) above, a sum of Rs. 3,99,48,782 was written off to Revenue to end of 1923-24.

(B) Includes Rs. 7,22,500 representing premium paid on purchase.

(C) Includes—

- (i) Loss by exchange Rs. 41,54,866
Less gain by exchange Rs. 26,56,135 } Rs. 14,98,731.
- (ii) Interest during construction Rs. 3,39,934.

Note.—Separate figures of purchase price, etc., in respect of portion of the lines purchased from Companies falling to India after partition in respect of ex-Eastern Punjab Railway are not available.

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	2,18,78,84,540	....	2,37,30,30,248	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. ..	....	2,18,78,84,540	....	2,37,30,30,248
2. Depreciation Reserve Fund	11,62,50,865	....	13,22,26,817	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	23,82,05,830	....	25,61,14,797	III. Structural Engineering Works	4,55,79,662	....	5,39,79,915	....
4. Revenue (Open Line Works)	16,07,83,151	....	17,22,24,724	IV. Equipment	24,58,692	....	24,74,115	....
					V. Rolling Stock	6,82,03,441	....	7,57,63,717	....
					VI. General Charges	9,070	....	9,070	....
					Total 2 (Item 2 per contra)		11,62,50,865		13,22,26,817
					3. Assets created out of Development Fund—				
					I. Preliminary Expenses	—20,380	....	—20,380	....
					II. Land	—9,38,007	....	—9,38,007	....
					III. Structural Engineering Works	23,15,16,362	....	24,75,99,938	....
					IV. Equipment	10,49,549	....	19,05,484	....
					V. Rolling Stock	90,87,267	....	1,00,56,633	....
					VI. General Charges	—24,90,118	....	—24,90,118	....
					IX. Suspense	—13,558	....	—13,558	....
					Deduct—Receipts on Capital Account	—14,715	....	—14,715	....
					Total 3 (Item 3 per contra)		23,82,05,830		25,61,14,707
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	14,75,79,601	....	15,83,59,664	....
					IV. Equipment	1,22,07,754	....	1,29,07,703	....
					V. Rolling Stock	9,93,228	....	9,63,789	....
					VI. General Charges	2,568	....	2,568	....
					Total 4 (Item 4 per contra)		16,07,83,151		17,22,24,724
Total	* 2,70,31,24,387	....	* 2,93,35,96,497	Total .. ..	....	* 2,70,31,24,387	....	* 2,93,35,96,497

* Difference in total is due to rounding off.

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

Particulars	1960-61.		1961-62.		Particulars.	1960-61.		1961-62.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To—					By—				
1. Working Expenses	52,35,65,603	....	58,58,17,027	1. Gross Earnings .. ..	....	64,27,89,274	....	71,49,24,794
2. Surveys	1,20,158	....	(C) 9,97,895	2. Government share of surplus profit .. ..	....	63,211	....	....
3. Statutory Audit	9,66,917	....	9,91,723	3. Miscellaneous Receipts..	....	69,19,283	....	35,19,778
4. Government Inspection..	50,602	....	(A) 52,193					
5. Cost of Railway Board etc.	23,26,233	....	(B) 31,48,194					
6. Miscellaneous charges	13	....	4					
7. Open line Works— Revenue	1,69,85,011	....	1,14,68,565					
8. Dividend payable to General Revenues	7,97,33,189	....	9,07,91,289					
9. Payment in lieu of Tax on Rly. Passenger Fares.	2,16,82,886					
10. Profit	2,60,24,042	34,94,796					
Total	64,97,71,768	71,84,44,572	Total	64,97,71,768	71,84,44,572

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(A) *Pro-forma* representing charges of railway inspectorate.

(B) *Pro-forma* representing miscellaneous charges such as cost of the Railway Board, Director of Railway Audit etc.

(C) Includes Rs. 2,41,909 on account of Survey expenditure relating to Rly. Electrification.

[N. R.]

BALANCE SHEET.

[N. R.]

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	
1. Total investment as in the Block Account Statement.	....	2,70,31,24,387	....	2,93,35,96,497	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,70,31,24,387	....	2,93,35,96,497
2. Sundry Creditors—					2. Cash in hand .. ..	....	2,91,34,494	....	2,86,49,313
(a) Provident and other funds.					3. Sundry Debtors—				
(i) General Provident Fund	3,78,308	....	4,60,674	....	(a) (i) O—Loans and Advances to Railway employees and passage advances ..	12,36,769	....	16,02,670	....
(ii) State Railway Provident Fund—Contributory	26,13,77,099	....	28,47,78,932	....	(ii) Festival Advances ..	18,83,907	....	20,60,568	....
Non-contributory ..	87,48,428	....	1,09,35,217	....	(b) Traffic Account and Foreign Railways ..	1,61,45,777	....	1,52,79,061	....
(iii) Contributory (Transferred Railway Personnel) Provident Fund	2,68,661	....	2,21,761	....	(c) (i) Miscellaneous Advances (Revenue) ..	1,16,96,843	....	1,19,69,489	....
(iv) Non-Contributory (Transferred Railway Personnel) Provident Fund	17,124	....	4,133	....	(ii) Payment on account of State Railway Provident Fund in advance of cash credit from Pakistan ..	2,699	....	2,441	....
(v) Indian Railway Conference Association Employees Provident Fund—Contributory	18,13,810	....	19,00,313	....	(d) Sundry Deposits with Central Govt. (vide item 2 (b) per contra]	5,80,03,262	....	7,34,39,575	....
Non-contributory ..	36,606	....	64,966	....				
(vi) Staff Benefit Fund ..	2,45,183	....	99,923	....				
(vii) Savings Provident Fund (Railways) ..	— 423	....	....	....	4. Investments—				
(ix) Punjab contributory Provident Fund ..	94,477	....	76,651	....	(a) Indian Railway Conference Association Employees Provident Fund	16,20,907	....	16,20,907(A)	....
		27,29,79,273		29,85,42,570	(b) Staff Benefit Fund ..	....	....	....	16,20,907
(b) Miscellaneous Deposits					5. Savings Bank Account with Government [vide item 2 (a) and 3 per contra less items 4 (a) and (b) above] .. ..	....	18,76,96,943	....	21,72,04,995
(i) Security Deposits of Subordinates ..	2,02,179	....	2,03,166	....				
(ii) Security Deposits of Contractors and others	1,19,14,814	....	1,46,11,489	....				

(iii) Contribution for work done for private persons and public bodies	36,92,269	....	38,25,873	....
(iv) Unpaid wages	6,62,546	....	9,63,290	....
(v) Sums due to contractors	1,85,457	....	1,44,415	....
(vi) Private Companies	-22,56,143	....	(-) 25,74,915	....
(vii) Miscellaneous	1,71,45,091	....	2,02,03,951	....
(viii) Trust Interest Account	6,132	....	18,867	....
(ix) Account with Reserve Bank	-2,31,608	....	(-) 89,439	....
(x) Remittance into Bank	50,56,044	....	34,03,379	....
(xi) Cheques and bills	2,15,95,436	....	2,96,56,650	....
(xii) Fine Forfeiture Account	52,518	....	52,518	....
(xiii) Decretal Court Deposits	-21,473	....	(-) 15,099	....
(xiv) P. A. O. Suspense .. .. .	....	....	30,35,430	....
		5,80,03,262		7,34,39,575
(c) Demands payable .. .. .	....	2,33,54,766	....	2,40,50,032
3. (i) Depreciation Reserve Fund .. .. .	....	16,03,39,135	....	18,21,64,395
(ii) Development Fund .. .. .	....	-24,40,00,558	....	(-)26,18,81,063
4. Balance due to Central Government for loans and advances to railway employees, etc., (vide item 3(a)(i) per contra .. .. .	....	12,36,769	....	16,02,670
(ii) Festival Advances .. .. .	....	18,83,907	....	20,60,568
5. Balance of amount in Account with Government .. .. .	....	1,04,72,177	....	3,04,47,654
6. Profit .. .. .	....	2,60,24,042	....	34,94,796
Total .. .. .	....	3,01,34,17,160	....	3,28,75,27,694

6 Account with States	29,07,101	....	21,42,534
Account with P. & T.	-28,287	....	(-) 51,619
7. Account with the Government of Pakistan Railways	-7,642	....	1,263
8. Balance of amount in account with Government etc. .. .. .	....	....	....
Total .. .. .	....	3,01,34,17,160	.... 3,28,75,27,694

(A) The market value of this investment on 31st March, 1962 was Rs. 15,42,386

G. P. BHALLA,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Northern Railway (Commercial). I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

S. RAMIER,
Chief Auditor.

NORTH EASTERN RAILWAY.

BLOCK ACCOUNT.

[N. E. R.]

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total for the year (Columns 3+8).		
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7).			
					Open Line Works.	New Minor Works.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Es.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses.	46,91,953	2,940	....	....	....	....	....	2,940	....	46,94,893
II. Land	1,47,97,115	4,52,449	....	....	....	....	....	4,52,449	....	1,52,49,564
III. Structural Engineering Works.	49,87,64,730	1,09,82,325	1,72,26,926	73,69,757	61,30,951	39,42,358	3,46,69,992	4,56,52,317	(-) 1,07,937	54,43,09,110
IV. Equipment ..	5,95,41,683	22,73,993	8,85,090	(-) 31,185	3,37,338	....	11,91,243	34,65,236	76,645	6,30,83,564
V. Rolling Stock ..	47,96,21,422	1,61,84,817	(-) 1,83,692	3,98,281	11,870	....	2,26,459	1,64,11,276	70,515	49,61,03,213
VI. General Charges	2,43,67,746	4,72,727	....	....	....	....	....	4,72,727	....	2,48,40,473
VIII. Miscellaneous ..	61,77,361	....	....	....	....	....	....	....	....	61,77,361
IX. Suspense ..	9,87,93,567	(-)2,15,74,250	....	....	....	....	....	(-) 2,15,74,250	2,34,979	7,74,54,296
X. Purchase of Railway Lines.	1,43,73,318	....	....	....	....	....	....	....	....	1,43,73,318
Deduct— Receipts on Capital Account.	19,905	....	....	....	....	....	....	....	....	19,905
Total ..	1,20,11,08,991*	87,95,000*	1,79,28,324	77,36,853	64,80,159	39,42,358	3,60,87,694	4,48,82,695	2,74,202	1,24,62,65,889*

* Difference in total is due to rounding off.

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised					1. Purchase price—				
(b) Non-specific Debt	83,47,00,311	....	84,36,99,680	(a) Main Lines .. ..	....	17,81,77,992	....	(A) (C) (D) 17,81,77,992
					(b) Branch Lines .. ..	....	7,95,264	....	7,95,264
					2. Capital expenditure after purchase .. ..	....	55,69,33,488	....	(B) (E) 58,72,72,128
					3. Floating Assets—				
					(a) Stores .. ..	....	9,25,53,014	....	7,00,51,402
					(b) Balance in Manufacture accounts .. ..	....	36,47,932	....	46,56,681
					(c) Miscellaneous Advances .. ..	....	25,92,621	....	27,46,213
Total	83,47,00,311	....	84,36,99,680	Total .. ..	....	83,47,00,311	....	84,36,99,680

- (A) Includes—
- (i) Rs. 3,44,35,362 representing premium paid on purchase.
 - (ii) Rs. 3,09,708 representing the cost of other intangible assets (loss by exchange.)
- (B) Includes—
- (i) Loss by exchange Rs. 12,67,504
 - (ii) Expenditure on certain Railway Collieries and other assets .. Rs. NIL
 - (iii) Loss in working during construction Rs. 7,35,498
 - (iv) Interest during construction Rs. 49,54,263
 - (v) Receipt on Capital Account Rs. 19,905
- (C) This exceeds the capital outlay on the B. & N. W. and R. & K. Railway companies to end of March, 1942 by Rs. 3,03,88,094.
- (D) Includes Rs. 2,13,609 representing the amount recovered from the Defence department in excess of the book value of certain Rohilkund and Kumaon Railway Company's rolling stock sold to them.
- (E) Excludes exchange, etc., on debentures discharged.. .. Rs. 3,90,456

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT)

N.E.R.I.]

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Particulars.	Liabilities.				Particulars.	Assets			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Capital invested as in Part I—Capital Statement (Comprising Loan Account)	83,47,00,311	....	84,36,99,680	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. .. .	....	83,47,00,311	....	84,36,99,680
2. Depreciation Reserve Fund	15,50,36,839	....	16,26,95,527	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	13,79,63,054	....	15,58,91,378	III. Structural Engineering Works	6,26,14,989	....	6,99,53,454	....
4. Revenue (Open Line Works)	7,34,08,787	....	8,39,79,304	IV. Equipment	72,35,498	....	72,04,313	....
					V. Rolling Stock	8,51,86,352	....	8,55,37,760	....
					Total 2 (Item 2 per contra)		15,50,36,839		16,26,95,527
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	12,17,87,049	....	13,90,13,975	....
					IV. Equipment	82,01,474	....	90,86,564	....
					V. Rolling Stock	79,74,531	....	77,90,839	....
					Total 3 (Item 3 per contra)		13,79,63,054		15,58,91,378
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	6,41,37,765	....	7,42,11,074	....
					IV. Equipment	78,98,678	....	82,36,016	....
					V. Rolling Stock	13,72,344	....	15,32,214	....
					Total 4 (Item 4 per contra)		7,34,08,787		8,39,79,304
Total	1,20,11,08,991	....	1,24,62,65,889	Total .. .. .	....	1,20,11,08,991	....	1,24,62,65,889

PROFIT AND LOSS ACCOUNT.

Dr. To—	1960—61		1961—62.			1960 61.		1961—62.		Cr.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
1. Working Expenses	24,49,94,031	....	24,86,47,702	By—					
2. Payment to worked lines	1. Gross Earnings .. .. .	....	20,81,17,427	....	23,68,15,082	
3. Surveys	—15,734	....	2,683	2. Sale of land .. .. .	....	36,000	....	88,000	
4. Statutory Audit	3,67,537	....	3,87,552	3. Miscellaneous Receipts .. .. .	....	12,26,129	....	11,79,368	
5. Government Inspection	22,959	....	(A) 24,881	4. Loss .. .. .	....	8,07,87,848	....	6,65,79,571	
6. Miscellaneous Establish- ment						
7. Miscellaneous Charges	21,786	....	....				
8. Cost of Railway Board etc.	7,51,005	....	(B) 10,43,757						
9. Open line Works—Revenue	1,02,92,034	....	1,06,73,669						
10. Dividend payable to General Revenues	3,37,33,786	....	3,54,60,919						
11. Payment in lieu of tax on Railway Passenger fares	84,20,858						
Total	29,01,67,404	....	30,46,62,021	Total .. .. .	....	29,01,67,404	....	30,46,62,021	

(A) Proforma representing railway inspectorate charges.

(B) Proforma representing miscellaneous charges such as the cost of the Railway Board, Director of Railway Audit etc.

BALANCE SHEET.

Liabilities.

Particulars.	As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement.	....	1,20,11,08,991	....	1,24,62,65,889
2. Sundry Creditors—				
(a) Provident and other funds—				
(i) General Provident Fund.	—65,623	....	(—) 59,687	....
(ii) State Railway Provident Fund ..	....	....	....	....
(a) Contributory ..	11,73,80,096	....	13,19,08,403	....
(b) Non-Contributory	43,295	....	7,20,873	....
(iii) Contributory (Transferred Railway personnel Provident Fund)	88,347	....	43,993	....
(iv) Defence Savings Provident Fund Railways	— 15,195	....	....	....
(v) Staff Benefit Fund..	1,12,108	....	2,72,335	....
(vi) Savings Provident Fund, Rlys. ..	9,848	....	5,486	....
	—————	11,75,52,876	—————	13,28,91,403

Assets.

Particulars.	As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.
1. Fixed and Floating Assets as in the Block Account statement .. ..	....	1,20,11,08,991	....	1,24,62,65,889
2. Cash in hand .. ..	....	45,42,613	....	52,04,005
3. Sundry Debtors—				
(a) (i) O—Loans and Advances to Railway employees.	14,82,214	....	49,39,887	....
(ii) S. Deposits and Advances—Festival	13,94,253	....	13,21,300	....
(iii) Advances of pay etc. on transfer .. ..	....	....	....	....
(iv) Other Advances .. ..	....	....	....	....
(b) Traffic Account and Foreign Railways ..	(—)15,64,477	....	20,39,008	....
(c) (i) Miscellaneous Advances (Revenue) ..	55,16,397	....	36,15,050	....
(ii) Payment on account SRPF in advance of cash credit to be received from Pakistan. ....	....	....	1,228	....
(r) Sundry Deposits with Central Government vide Item 2 (b) per contra	2,76,44,615	....	2,62,03,876	....
	—————	3,44,73,002	—————	3,81,20,349
4. Investments .. ..	....	....	....	....
(c) Staff Benefit Fund..	....	....	....	....
5. Savings Bank Account with Government vide items 2 (a) and 3 per contra less item 4 above .. ..	....	—30,13,45 839	....	(—)29,47,99,812

(b) Miscellaneous Deposits—

(i) Security deposits of subordinates ..	89,208	....	1,39,109	....
(ii) Security deposits of contractors and others ..	75,49,860	....	67,85,528	....
(iii) Contribution for work done for private persons and public bodies ..	8,21,028	....	8,30,874	....
(iv) Unpaid wages ..	2,58,514	....	2,27,868	....
(v) Sums due to contractors. ..	....	....	....	....
(vi) Net earnings of worked lines. ..	....	....	....	....
(vii) Private Companies	2,76,525	....	95,001	....
(viii) Miscellaneous ..	54,00,643	....	53,54,691	....
(ix) Branch Line Companies .. ..	....	....	....	....
(x) Trust Interest Account	2,075	....	472	....
(xi) Account with Reserve Bank ..	-79,543	....	-53,798	....
(xii) Remittance into Banks	-8,39,508	....	17,42,965	....
(xiii) Cheques and bills ..	1,20,68,832	....	1,12,04,188	....
(xiv) Reserve Bank Suspense .. ..	....	....	....	....
(xv) Deposits for payment of special contribution to Provident Fund etc. to the staff of the late B. & N. W. and R. & K. Railway Companies	16,82,922	....	....	....

6. Account with States	5,34,469	....	9,76,927
7. Adjusting account with P. & T. ....	....	....	-14,565
8. Account with the Government of Pakistan Railways	21,52,867	....	26,47,392
9. Account with Government of Pakistan—Civil .. ..	....	....	5,269
Loss	8,07,87,848	....	6,65,79,571

BALANCE SHEET.—concl'd.

Liabilities.

Particulars.	As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.
(xvi) Fine forfeiture Account	5,288	.....	5,288	.....
(xvii) Suspense Account	(-)2,48,475	.....	(-)3,12,110	.....
(xviii) P.A.O. Suspense	6,57,247	2,76,44,615	1,83,800	.....
				2,62,03,876
(c) Demands payable .. ..	.....	97,86,800	.....	92,02,899
3 (i) Depreciation Reserve Fund .. ..	.....	-27,53,66,296	.....	(-)26,59,92,186
(ii) Railway Development Fund .. ..	.....	-14,35,32,419	.....	(-)16,16,99,029
4 (i) Balance due to Central Government for loans and advances to Railway employees etc., [vide item 3(a) (i) per contra] .. ..	..	14,82,214	.....	49,39,887
(ii) Festival Advances [vide item 3 (a) (ii) (per contra)]. .. ..	.....	13,94,253	.....	13,21,300
(iii) Advances of pay etc on transfer .. ..	.....	.....	.....	.....
5. Balance of amount in account with Government etc. .. ..	.....	8,21,82,917	.....	7,18,50,986
Grand Total .. ..	.....	1,02,22,53,951	.....	1,06,49,85,025

Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.
Grand Total	1,02,22,53,951	.....	1,06,49,85,025

H. B. SINGH,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the North Eastern Railway. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information given to me and as shown by the books of the Railway.

V. SUBRAMANIAN,
Chief Auditor.

NORTH EAST FRONTIER RAILWAY.—Commercial.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.	
		Expenditure charged to Capital financed from the Loan Account	Expenditure financed from other sources.					Total (Columns 4 to 7)			Total for the year (Columns 3+8)
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue						
					Open Line Works.	New Minor Works.					
1	2	3	4	5	6	7	8	9	10	11	
I. Preliminary Expenses	Rs. 31,21,071	Rs. 3,024	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. 3,024	Rs. ..	Rs. 31,24,095	
II. Land ..	3,09,83,613	49,69,033	....	....	....	....	....	49,69,033	....	3,59,52,646
III. Structural Engineering works	*56,59,33,185	3,60,38,200	2,50,07,540	53,03,221	33,65,326	17,10,344	3,53,86,431	7,14,24,631	(-) 76,645	63,72,81,171	
IV. Equipment ..	3,44,17,087	8,01,396	31,76,197	(-) 5,224	17,39,581	4,67,847	53,78,401	61,79,797	76,645	4,06,73,529	
V. Rolling Stock	20,89,34,468	7,42,75,302	2,33,254	8,06,098	37,885	....	10,77,237	7,53,52,539	4,71,883	28,47,58,890
VI. General Charges	5,02,84,421	49,48,133	....	....	....	....	....	49,48,133	....	5,52,32,554
VIII. Miscellaneous..	8,78,868	128	....	....	....	....	....	128	....	8,78,996
IX. Suspense ..	5,21,37,332	18,58,137	....	....	....	....	....	18,58,137	47,557	5,40,43,026
X. Purchase of Railway Lines ..	1,99,08,079	....	....	....	....	....	....	....	....	1,99,08,079
XI. Investment in Shares of Commercial concerns..	15,00,000	....	....	....	....	....	....	....	....	15,00,000
Deduct—Receipts on Capital Account	9,61,171	2,41,077	....	....	....	..	....	2,41,077	....	12,02,248
Total ..	*96,71,36,953	12,26,52,276	2,84,16,991	61,04,095	51,42,792	21,78,191	4,18,42,069	16,44,94,345	5,19,440	1,13,21,50,738	

Note.—The above Block Account excludes improvement element in respect of Ferry Stock.

(*) Revised Figures.

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

[N.F.R.]

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Purchase price—				
(b) Non-specific Debt..	77,00,42,109	....	89,32,13,825	(a) Main Lines ..	....	1,04,60,753	....	1,04,60,753
3. Capital contributed by District Boards, etc.	3,00,496	....	3,00,496	(b) Branch Lines ..	....	....	....	....
					2. Capital expenditure after purchase .. ..	....	70,77,44,520	....	82,90,10,542
					3. Floating Assets—				
					(a) Stores .. ..	....	4,55,12,553	....	4,78,53,516
					(b) Balance in Manufacture accounts ..	....	48,50,277	....	54,74,504
					(c) Miscellaneous Advances .. ..	....	17,74,502	....	7,15,006
Total	77,03,42,605	....	89,35,14,321	Total .. ..	....	77,03,42,605	....	89,35,14,321

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Capital invested as in Part I—Capital Statement (Comprising Loan Account)	77,03,42,605	....	89,35,14,321	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. ..	....	77,03,42,605	....	89,35,14,321
2. Depreciation Reserve Fund	4,05,62,310	....	4,66,66,405	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	*11,14,46,998	....	13,98,63,989	III. Structural Engineering Works	3,40,36,199	....	3,93,39,420	....
4. Revenue (Open Line Works)	*4,47,85,040	....	5,21,06,023	IV. Equipment	17,46,588	....	17,41,364	....
					IV. Rolling Stock	47,79,523	....	55,85,621	....
					Total 2 (Item 2 per contra)		4,05,62,310		4,66,66,405
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	10,41,27,890*	....	12,91,35,430	....
					IV. Equipment	64,55,280	....	96,31,477	....
					V. Rolling Stock	5,48,828	....	7,82,082	....
					X. Purchase of Railway lines	3,15,000	....	3,15,000	....
					Total 3 (Item 3 per contra)		11,14,46,998*	....	13,98,63,989
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	3,42,75,329*	....	3,93,50,999	....
					IV. Equipment	1,00,31,331	....	1,22,38,759	....
					V. Rolling Stock	4,78,380	....	5,16,265	....
					Total 4 (Item 4 per contra)		4,47,85,040*		5,21,06,023
Total	* 96,71,36,953	....	1,13,21,50,738	Total .. ..	....	* 96,71,36,953	....	1,13,21,50,738

* Revised figures.

PROFIT AND LOSS ACCOUNT.

[N.F.R.]

Dr.

Cr.

To—	1960-61.		1961-62.		By—	1960-61.		1961-62.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Working Expenses	18,84,26,601	....	21,27,03,762	1. Gross Earnings ..	....	13,27,91,931	....	15,32,44,874
2. Payments to worked lines	2,67,168	....	2,86,670	2. Government share of surplus profits ..	....	37,364	....	(—) 24,069
3. Land and Subsidy	4. Miscellaneous Receipts ..	....	—9,893	....	6,36,669
4. Surveys	1,31,111	....	26,781	5. Loss .. ..	....	9,09,56,268	....	9,98,79,740
5. Statutory Audit	2,15,228	....	2,78,889					
6. Government Inspection	13,360	....	14,230(A)					
7. Miscellaneous Establishment	9,076	....	....			
8. Miscellaneous Charges					
9. Cost of Railway Board	4,79,188	....	6,75,423(B)					
10. Open line works Revenue	81,48,096	....	73,20,983					
11. Dividend payable to General Revenues	2,60,85,842	....	2,83,53,918					
12. Payment in lieu of Tax on Railway passenger Fares	40,76,558					
Total	22,37,75,670	....	25,37,37,214	Total .. ..	....	22,37,75,670	....	25,37,37,214

(A) Pro-forma representing railway inspectorate charges.

(B) Pro-forma representing miscellaneous charges such as the cost of the Railway Board, Director of Railway Audit etc.

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Total investment as in the Block Account Statement .. .. .	....	*96,71,36,953	....	1,13,21,50,738	1. Fixed and Floating Assets as in the Block Account statement .. .. .	....	*96,71,36,953	....	1,13,21,50,738
2. Sundry Creditors—					2. Cash in hand .. .. .	....	86,44,010	....	67,32,008
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) General Provident Fund	32,722	....	43,377	....	(a) (i) O—Loans and Advances to Railway employees	54,60,903	....	37,96,401	....
(ii) State Railway Provident Contributory	8,32,54,554	....	9,67,58,408	....	(ii) S. Deposits and Advances — Festival Advances	1,36,755	....	1,77,060	....
(iii) State Railway Provident Fund Non-contributory	11,33,488	....	18,90,094	....	(iii) Advances of Pay and T. A.	44,708	....	48,074	....
(iv) Contributory (Transferred Railway personnel) Provident Fund	25,028	....	26,918	....	(iv) Payments on account of S. R. P. F. in advance of cash credit to be received from Pakistan .. .. .	....	....	144	....
(v) Staff Benefit Fund	85,480	....	94,929	....	(b) Traffic Account and Foreign Railways	1,49,65,851	....	93,42,946	....
		8,45,31,272		9,88,13,726	(c) Miscellaneous Advances (Revenue)	1,03,16,317	....	1,04,38,980	....
					(d) Sundry Deposits with Central Government <i>vide</i> item 2 (b) <i>per contra</i>	5,84,74,299	8,93,98,833	5,75,51,896	8,13,55,501
					4. Investments .. .. .	....	....	....	....
					(a) Staff Benefit Fund .. .. .	....	....	....	....
					5. Savings Bank Account with Central Government <i>vide</i> items 2 (a) and 3 <i>per contra</i> less item 4 (a) above .. .. .	....	5,66,74,936	....	6,36,83,587

BALANCE SHEET.—Contd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March 1961.		As on 31st March 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(b) Miscellaneous Deposits—									
(i) Security Deposits of Subordinates	1,70,403	....	2,17,314	....	6. Account with States ..	....	—33,726	....	4,127
(ii) Security deposits of contractors and others	1,51,57,559	....	1,55,81,419	....	7. Account with the Government of Pakistan Railways .. .. .	....	—1,48,48,365	....	—1,48,41,750
(iii) Contribution for work done for private persons and public bodies	7,72,267	....	15,27,654	....	8. Adjusting account with P. & T. Department	....	3,952	....	4,285
(iv) Unpaid wages	2,00,610	....	3,29,179	....	9. Loss .. .. .	....	9,09,56,268	..	9,98,79,740
(v) Sums due to contractors	1,84,534	....	1,22,928	....				
(vi) Net earnings of worked lines	79,779	....	1,56,048	....				
(vii) Private Companies	5,44,150	....	17,64,237	....				
(viii) Miscellaneous	43,92,336	....	36,59,468	....				
(ix) Branch Line Companies	77,796	....	78,691	....				
(x) Trust Interest Account	1,112	....	644	....				
(xi) Account with Reserve Bank	(—)16,084	....	(—)6,014	....				
(xii) Remittance into Banks	17,42,940	....	30,80,066	....				
(xiii) Cheques and bills	3,26,44,992	....	2,97,49,780	....				
(xiv) Reserve Bank Suspense .. .. .	....	....	....	....	
(xv) P. A. O. Suspense	22,13,596	....	10,12,139	....				
(xvi) Other Deposits— Company's outstanding liabilities of Darjeeling Himalayan Railway—	8,44,745	....	8,44,745	..					

PART I.—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					Purchase Price—				
(a) Specific Debt—									
(i) Rupee Specific Debt	13,12,67,098	....	13,12,67,098	(1) Main Lines— ..	....	28,05,95,533	....	(A)28,05,95,533
(b) Non-Specific Debt.	1,76,30,34,048	....	1,98,06,73,619	(b) Branch lines ..	....	65,57,509	....	(B) 65,57,509
					2. Capital Expenditure after purchase. ..	....	1,46,52,88,517	....	1,67,81,14,780 (C, D)
					3. Floating Assets—				
					(a) Stores .. ..	....	11,52,65,536	....	11,19,79,417
					(b) Balance in Manufacture Accounts ..	....	1,46,62,540	....	1,60,81,627
					(c) Miscellaneous Advances	....	1,19,31,511	....	1,86,11,851
Total	1,89,43,01,146	....	2,11,19,40,717	Total .. ..	....	1,89,43,01,146	....	2,11,19,40,717

(A) Includes—

(i) Rs. 4,63,94,054 representing premium paid on purchase.

(ii) Rs. 4,60,81,835 representing the cost of other intangible assets. [Difference in exchange Rs. 4,50,56,808 and additional liabilities in financing the purchase Rs. 10,25,027].

(iii) Out of the amounts shown in (i) and (ii) above the sum of Rs. 2,53,27,013 was written off to revenue to end of 1923-24.

(B) Includes premium paid on purchase Rs. 9,25,707.

(C) Includes.

(i) Loss by exchange Rs. 1,06,61,816.

(ii) Expenditure on certain assets not in use Nil.

(iii) Interest during construction Rs. 55,33,861.

(iv) Loss in working during construction Rs. 2,42,360.

(D) Excludes Rs. 1,13,12,223 representing net amount of premium discount and exchange on account of debentures discharged from time to time including Rs. 4,33,392 representing premium on Ballary-Krishna Railway share capital dropped without financial adjustment.

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

[S. R.]

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	1,89,43,01,146	....	2,11,19,40,717	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) .. .. .	....	1,89,43,01,146	....	2,11,19,40,717
2. Depreciation Reserve Fund	15,17,44,110	....	17,06,86,548	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	23,47,91,193	....	21,89,45,770	I. Structural Engineering Works	7,81,71,925	....	9,47,84,157	....
4. Revenue (Open Line Works)	11,03,87,021	....	12,69,48,157	IV. Equipment	26,11,886	....	28,08,112	....
					V. Rolling Stock	7,09,57,947	....	7,30,91,927	....
					VI. General Charges	2,352	....	2,352	....
					Total 2 (Item 2 per contra)	15,17,44,110	—	17,06,86,548	
					3. Assets created out of Development Fund .. .. .	....	....	....	....
					I. Preliminary Expenses.	7,80,149	....	1,23,567	....
					III. Structural Engineering Works	19,72,03,035	....	18,53,97,223	....
					IV. Equipment	73,91,114	....	73,63,486	....
					V. Rolling Stock	1,55,88,994	....	1,58,98,151	....
					VI. General Charges	1,31,31,155	....	94,70,219	....
					VIII. Miscellaneous	7,15,194	....	7,15,194	....
					IX. Suspense	(-) 18,448	....	(-) 24,070	....
					Total 3 (Item 3 per contra)	23,47,91,193	—	21,89,45,770	
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	9,13,30,758	....	10,68,42,123	....

V. Equipment	1,78,46,024	.....	1,88,63,033	.....
V. Rolling Stock ..	11,43,080	.....	11,72,996	.....
VI. General Charges ..	67,159	.....	70,005	.....
Total 4 (Item 4 per contra)	-----		11,03,87,021	-----
			12,69,48,157	

Total 2,39,12,23,470 2,62,85,21,192

Total 2,39,12,23,470 2,62,85,21,192

PROFIT AND LOSS ACCOUNT.

[S. R.]

Dr.

Cr.

Particulars.	1960-61.		1961-62.		Particulars.	1960-61.		1961-62.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To—					By—				
1. Working Expenses	55,80,49,790	....	58,64,72,518	1. Gross Earnings .. ..	....	62,85,92,090	....	68,61,72,655
2. Payment to worked lines.	— 2,58,375	....	5,28,697	2. Miscellaneous Receipts..	....	96,73,230	....	33,42,950
3. Surveys	51,101	....	3,38,173	3. Loss .. .. .	....	1,18,13,887	....	2,46,01,248
4. Statutory Audit	9,05,012	....	9,48,315					
5. Government Inspection	44,090	....	50,164(A)					
6. Other Charges (Miscellaneous)	1,351	....	8					
7. Cost of Railway Board etc.	22,68,316	....	30,24,290(B)					
8. Open line works Revenue	1,58,65,428	....	1,87,10,535					
9. Dividend payable to General Revenues	7,31,52,494	....	8,28,82,113					
10. Payment in lieu of Tax on Railway passenger fares	2,11,62,040					
Total	65,00,79,207	71,41,16,853	Total	65,00,79,207	71,41,16,853

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(A) *Pro-forma* representing railway inspectorate charges.

(B) *Pro-forma* representing miscellaneous charges such as the cost of the Railway Board etc. and Director of Rly. Audit.

BALANCE-SHEET.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March 1961. Details. Rs.	Amount. Rs.	As on 31st March 1962. Details. Rs.	Amount. Rs.		As on 31st March 1961. Details. Rs.	Amount. Rs.	As on 31st March 1962. Details. Rs.	Amount. Rs.
Total investment as in the Block Account Statement.		2,39,12,23,470		2,62,85,21,192	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,39,12,23,470	....	2,62,85,21,192
2. Sundry Creditors—					2. Cash in hand .. ..	....	1,14,12,055	....	1,10,23,825
(a) Provident and other Funds—					Sundry Debtors—				
(i) General Provident Fund	3,34,894	....	2,67,215	....	3. (a) (i) O—Loans and Advances to Railway employees	16,59,174	....	53,56,396	....
(ii) State Railway Provident Fund Contributory	23,66,60,640	....	25,97,67,343	....	(ii) Departmental Advances Festival & other advances	41,15,469	....	42,02,805	....
(iii) State Railway Provident Fund Non-contributory ..	1,53,52,482	....	1,61,01,178	....	(iii) Advance of Pay and T.A. to staff on transfer	76,519	....	86,475	....
(iv) Contributory Transferred Railway Personnel Prov. Fund.	15,241	....	15,550	....	(iv) Advance to Port Authorities	1,27,114	....	97,288	....
(v) Non-contributory Transferred Railway Personnel Provident Fund ..	934	....	1,032	....	(v) Advance to Railway Canteens for purchase of provisions	93,358	....	43,579	....
(vi) Staff Benefit Fund..	48,962	....	1,24,897	....	(vi) Advance to Railway Officers for expenditure on ceremonial occasions. ..	2,740	....	4,915	....
		25,24,13,153		27,62,77,215	(b) Traffic Account and Foreign Railways ..	89,40,037	....	93,84,005	....
(b) Miscellaneous Deposits					(c) Miscellaneous Advances (Revenue)	1,00,54,983	....	1,01,91,021	....
(i) Security Deposits of Subordinates	5,45,322	....	5,43,197	....	(d) Sundry deposits with Central Government [vide item 2 (b) per contra]	5,41,24,682	7,91,94,076	6,76,04,323	9,69,70,807
(ii) Security Deposits of Contractors and others	1,02,19,837	....	1,30,69,003	....	4. Investment—				
(iii) Contribution for work done for private persons and public bodies ..	73,81,779	....	1,01,54,508	....	(c) Staff Benefit Fund .. ..	....	13,967	....	(A) 13,967
(iv) Unpaid wages	3,84,333	....	4,39,078	....	5. Savings Bank Account with Government [vide item 2 (a) and 3 per contra less items 4 (c)] above .. ..	....	—5,12,16,642	....	(—) 6,38,25,585
(v) Sums due to contractors	2,58,685	....	2,58,894	....	6. Account with States .. ..	....	4,26,110	....	5,18,385
(vi) Net earnings of worked lines	5,10,688	....	8,34,444	....	7. Account with Government of Pakistan—Railways .. ..	....	3,95,720	....	3,95,525
(vii) Private Companies.	5,75,004	....	(—) 2,95,134	....	8. Loss .. ..	....	1,18,13,887	....	2,46,01,248
(viii) Miscellaneous	1,80,62,767	....	1,25,96,378	....				
(ix) Capital deposited by branch line companies .. ..	....	....	....	....	
(x) Trust Interest Account	10,056	....	21,121	....				

Particulars.	As on 31st March, 1961.		As on 31st March, 1962.		Particulars.	As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
(xi) Accounts with Reserve Bank	—1,581	....	(—) 48,652	....				
(xii) Remittance into Banks	—19,80,161	....	(—) 20,50,839	....				
(xiii) Cheques and Bills..	1,66,75,241	....	3,04,23,360	....				
(xiv) Reserve Bank Suspense .. ..	....	....	....	....	
(xv) S. Deposits & Advances Part IV Suspense	33,580	....	254	....				
(xvi) P. A. O. Suspense ..	14,49,132	5,41,24,682	16,58,711	6,76,04,323					
(c) Demand payable ..	....	2,02,34,398	....	1,97,26,314					
3. (i) Depreciation Reserve Fund .. ..	....	—4,86,62,268	....	(—) 9,71,30,490					
(ii) Development Fund ..	....	—25,49,53,560	....	(—) 24,29,58,343					
4. (i) Balance due to Central Government for loans and advances to Railway employees, etc., vide item 3 (a) (i) per contra .. ..	....	16,59,174	....	53,56,396					
(ii) Departmental advances Festival and other advances vide item 3 (ii) per contra .. ..	....	41,15,469	....	42,02,805					
(iii) Advances of Pay and T. A. to Staff on transfer vide item 3 (a) (iii)	....	76,519	....	86,475					
(iv) Advance to Port Authorities vide item 3(a) (iv)	....	1,27,114	....	97,288					
(v) Advance to Railway Canteen for purchase of provisions .. ..	....	93,358	....	43,579					
(vi) Advance to Railway Officer for expenditure on ceremonial occasions.	....	2,740	....	4,915					
5. Balance of amount in account with Government .. ..	....	2,28,08,394	....	3,63,87,695					
Grand Total .. ..	....	2,44,32,62,643	....	2,69,82,19,364	Grand Total .. ..	....	2,44,32,62,643	....	2,69,82,19,364

(A) The Market value of this investment on 31st March, 1962 was Rs. 10,010

H. D. SINGH,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Southern Railway. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

M. A. LAKSHMAN
Chief Auditor.

SOUTH EASTERN RAILWAY.

BLOCK ACCOUNT.

Class of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.	
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total. (Columns 4 to 7).			Total. for the year. Columns (3+8)
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.						
					Open Line Works.	New Minor Works.					
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Preliminary Expenses.	41,32,101	3,92,997	....	....	....	....	....	3,92,997	....	45,25,098
II. Land.	2,91,53,069	5,66,168	....	....	....	....	....	5,66,168	....	2,97,19,238*
III. Structural Engineering Works	1,34,02,45,611	8,86,84,155	1,91,74,506	32,32,128	36,50,191	22,61,813	2,83,19,638	11,70,03,793	....	1,45,72,49,404
IV. Equipment . . .	5,86,76,666	16,62,202	8,06,885	....	1,85,511	1,72,287	11,64,683	28,26,885	....	6,15,03,551
V. Rolling Stock	78,87,67,077	14,84,47,203	16,405	36,31,862	—8,077	....	36,40,190	15,20,87,393	....	94,08,54,470
VI. General Charges	8,72,05,235	1,03,31,761	....	....	....	....	....	1,03,31,761	....	9,75,36,996
VIII. Miscellaneous. .	32,06,084	....	....	....	....	....	....	....	....	32,06,084
IX. Suspense . . .	11,70,93,919	—24,09,920	....	....	....	....	....	—24,09,920	— 2,324	11,46,81,675
X. Purchase of Railway Lines.	23,52,380	....	....	....	....	....	....	....	....	23,52,380
XI. Investment in shares of commercial concerns.	28,44,500	5,14,000	....	....	....	....	....	5,14,000	....	33,58,500
Deduct.— Receipts on Capital Account . .	64,12,770	10,97,347	....	....	....	....	....	10,97,347	....	75,10,117
Total . .	2,42,72,63,872	24,70,91,219	1,99,97,796	68,64,990	38,27,625	24,34,100	3,31,24,511	28,02,15,730	—2,324	2,70,74,77,279*	

* Difference in total is due to rounding off.

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961		As on 31st March, 1962.			As on 31st March, 1961		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—									
(b) Non Specific debt	2,10,73,57,405	....	2,35,44,46,301					(C)
					1. Purchase price ..				28,46,838
					Branch lines .. ..	....	28,46,838	....	28,46,838
					2. Capital Expenditure after				(A) (B)
					purchase. .. ..	....	1,98,74,16,648	....	2,23,69,17,787
					3. Floating Assets—				
					(a) Stores .. ..	....	10,59,29,619	....	10,31,77,130
					b) Balance in Manufac-				
					ture Accounts .. ..	....	97,45,509	....	95,08,986
					(c) Miscellaneous				
					Advances .. ..	....	14,18,791	....	19,95,560
Total	2,10,73,57,405	....	2,35,44,46,301	Total .. ..	....	2,10,73,57,405	....	2,35,44,46,301

(A) Excludes Rs. 1,04,40,040 on account of premium discount, and exchange on debentures discharged and debenture stock discharged and includes Rs. 10,69,640 on account of exchange on share capital and debenture stock discharged.

(B) Includes :—

(i) Loss by exchange Rs. 47,28,909.

(ii) Expenditure on certain assets not in use, Rs. Nil.

(iii) Interest during construction Rs. 1,22,12,729.

(C) Represents cost price of Panposh Raipur Railway (Rs. 12,54,838) Tumsar Tirodi Tramway (Rs. 10,00,000) and Mayurbhanj Light Railway (Rs. 5,92,000).

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961		As on 31st March, 1962			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Capital invested as in Part I—Capital Statement (Comprising Loan account)	2,10,73,57,405	....	2,35,44,46,301	1. Fixed and floating assets as in Part I Capital Statement (comprising Loan Account). .. ..	....	2,10,73,57,405	....	2,35,44,46,301
2. Depreciation Reserve Fund	6,88,68,772	....	7,57,33,762	2. Assets financed from Depreciation Reserve Fund .. ..	....	....	....	....
3. Development Fund	15,73,06,950	....	17,73,04,746	III. Structural Engineering works	1,52,13,166	....	1,84,46,294	....
4. Revenue (Open Line Works).	9,37,30,745	....	9,99,92,470	IV. Equipment	5,75,222	....	5,75,222	....
					V. Rolling Stock	5,30,80,384	....	5,67,12,246	....
					Total 2 (Item 2 per Contra)	6,88,68,772	....	7,57,33,762	....
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	14,72,49,548	....	16,64,24,054	....
					IV. Equipment	49,41,612	....	57,48,497	....
					V. Rolling Stock	51,15,790	....	51,32,195	....
					Total 3 (Item 3 per contra)	15,73,06,950	....	17,73,04,746	....
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	8,23,03,606	....	8,82,15,610	....
					IV. Equipment	1,11,66,064	....	1,15,23,862	....
					V. Rolling Stock	2,61,075	....	2,52,998	....
					Total 4 (Item 4 per contra)	9,37,30,745	....	9,99,92,470	....
Total	2,42,72,63,872	....	2,70,74,77,279	Total .. ..	....	2,42,72,63,872	....	2,70,74,77,279

PROFIT AND LOSS ACCOUNT

[S.E.R.]

Dr.	1960-61.				1961-62.				1960-61.				1961-62.				Cr.
	Particulars.	Details.		Amount.	Details.		Amount.	Particulars.	Details.		Amount.	Details.		Amount.			
		Rs.	Rs.		Rs.	Rs.			Rs.	Rs.		Rs.	Rs.				
To								By									
1. Working Expenses		42,47,20,101	....		47,29,04,657		1. Gross Earnings ..	....		65,73,95,149	....		73,35,33,685		
2. Land and Subsidy		4,86,000	....		5,55,263		2. Miscellaneous Receipts ..	....		33,27,525	....		37,78,297		
3. Surveys		-1,19,057	....		(-)-1,82,358(B)										
4. Statutory Audit		6,50,864	....		6,91,938										
4. Government Inspection		29,935	....		29,624 (A)										
6. Pensionary Charges											
7. Miscellaneous Charges		3,005	....		1										
8. Cost of Rly. Board etc.		23,72,253	....		32,33,032(C)										
9. Open Line Works—		1,14,61,904	....		69,67,800										
Revenue													
0. Dividend payable to General Revenues		7,37,63,441	....		8,52,39,863										
11. Payment in lieu of Tax on Railway Passenger Fares		86,83,160											
12. Profit		14,73,54,228	....		15,91,89,002										
Total		66,07,22,674	....		73,73,11,982		Total .. .. .	....		66,07,22,674	....		73,73,11,982		

(A) Pro-forma representing Railway inspectorate charges.

(B) Includes Rs. (-)947 being the survey expenditure relating to Railway Electrification.

(C) Pro-forma representing miscellaneous charges such as expenditure on account of cost of the Railway Board, Director of Railway Audit etc.

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amounts. Rs.	
1. Total investment as in the Block Account Statement	....	2,42,72,63,872	....	2,70,74,77,279	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,42,72,63,872	....	2,70,74,77,279
2. Sundry Creditors—					2. Cash in hand .. ..	....	1,95,19,786	....	3,21,07,524
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) General Provident Fund	1,30,711	....	2,00,396	....	(a) O.— Loans and Advances to Railway Employees	5,63,664	....	7,59,487	....
(ii) State Rly. Provident Fund .. ..	....	....	....	....	(b) Traffic Account and Foreign Railways ..	2,34,72,913	....	2,68,98,898	....
Contributory ..	20,41,32,514	....	21,82,85,524	....	(c) Miscellaneous Advances (Revenue) ..	45,25,443	....	44,20,898	....
(v) Non-Contributory	15,61,760	....	47,02,958	....	(d) Festival Advances ..	11,33,216	....	13,87,788	....
(iii) Staff Benefit Fund ..	3,05,801	....	3,10,734	....	(e) Transfer Advance ..	52,988	....	45,124	....
(iv) Contributory (Transferred Rly. personnel) Provident Fund ..	40,772	....	17,911	....	(f) Sundry Deposits with Central Government (<i>vide item 2(b) per contra</i>)	6,09,47,953	....	8,12,00,386	....
(v) Non-Contributory (Transferred Rly. personnel) Provident Fund	1,516	....	1,957	....				
		20,61,73,074		22,35,19,480			9,06,96,177		11,47,12,581
(b) Miscellaneous Deposits .. ..	....	....	....	....	5. Savings Bank Account with Government (<i>vide items 2(a) and 3 per contra</i>). .. ..	....	1,60,79,180	....	2,26,13,985
(i) Security Deposits of subordinates ..	5,84,486	....	5,82,142	....	6. Account with States etc.	....	4,91,647	....	5,08,405
(ii) Security deposits of Contractors & others	2,04,07,726	....	2,01,21,616	....	7. Account with the Government of Pakistan-Rlys...	....	6,64,475	....	6,42,466
(iii) Contribution for work done for private persons and public bodies	1,16,57,207	....	1,37,99,899	....	10. Adjusting account with Posts and Telegraphs ..	....	1,348	....	1,97,254
(iv) Unpaid wages ..	7,05,907	....	8,52,494	....				
(v) Sums due to contractors	10,58,512	....	10,40,423	....				
(vi) Private Companies	1,55,879	....	1,57,920	....				

BALANCE SHEET

Liabilities.

Assets.

Particulars.	As on 31st March, 1961		As on 31st March, 1962.		Particulars.	As on 31st March, 1961,		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
(vii) Miscellaneous ..	1,43,88,296	....	1,38,14,112	....				
(viii) Account with Reserve Bank ..	7,044	....	(-) 1,285	....				
(ix) Payment on account of G.P. Fund in advance of credit to be received from Pakistan ..	-234	....	....	....	11. Balance of amount in account with Government. ..	....	11,90,51,136	....	11,59,53,972
(ix)a Payment on behalf of Central Claims organisation—Pension & Provident Funds ..	-79	....	....	....		
(x) Remittance into Banks	-1,43,02,703	....	(-) 71,86,212	....				
(xi) Cheques and Bills ..	2,44,56,302	....	3,57,80,666	....				
(xii) Reserve Bank Suspense	....	....	....	....	
(xiii) Decretal Court Deposit	-4,57,395	....	(-) 4,84,597	....				
(xiv) Loss or gain on conversion to decimal coinage ..	65	....	....	....		
(xv) P.A.O. Suspense ..	22,86,940	....	27,23,611	....				
(xvi) Payment on account of SRPF in advance of cash credit to be received from Pakistan	-----	6,09,47,953	(-) 403	8,12,00,386					
(c) Demands payable ..	....	2,03,72,520	....	2,15,40,415					
3. (i) Dep. Reserve Fund	....	-3,23,47,794	....	(-)2,31,61,431					
(ii) Rly. Development Fund ..	....	-15,77,46,100	....	(-)17,77,44,064					
4. (i) Balance due to Government for loan and advances to Rly. Employees, etc. (vide item 3(a) per contra ..	5,63,664	....	7,59,487	....				
(ii) Festival Advances (vide item 3(d) per contra ..	11,33,216	....	13,87,788	....				
(iii) Transfer Advance vide item 3(e) per contra ..	52,988	17,49,868	45,124	21,92,399					
5. Balance of amount in account with Government	....	....	....	....	
6. Profit ..	....	14,73,54,228	....	15,91,89,002					
Total ..	....	2,67,37,67,621	....	2,99,42,13,466	Total ..	....	2,67,37,67,621	....	2,99,42,13,466

G. D. KHANDELWAL,
General Manager.

AUDIT CERTIFICATE.

I have examined the Block Account (including Capital Statement comprising the Loan Account) Profit and loss Account and the Balance Sheet of the South Eastern Railway. I have obtained all the information and explanations that I have required and subject to the observation in the separate Audit Report, I certify, as a result of my audit, that in my opinion, these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

HUSSAIN AGA,
Chief Auditor.

WESTERN RAILWAY.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.	
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total (Columns 4 to 7).			Total for the year (Cols. 3+8).
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.						
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Preliminary Expenses ..	63,63,608	70,690	....	....	....	....	....	70,690	....	64,34,298
II. Land	3,62,98,128	13,76,671	....	....	....	....	....	13,76,671	38,000	3,77,12,799
III. Structural Engineering Works.	1,33,81,01,918	1,91,99,877	2,64,34,675	1,07,52,074	96,22,120	25,66,031	4,93,74,900	6,85,74,777	2,99,978	1,40,69,76,673	
IV. Equipment ..	12,43,16,027	27,90,575	16,19,044	7,23,529	15,13,826	9,43,588	47,99,987	75,90,562	(-) 3,37,978	13,20,68,611	
V. Rolling Stock	82,12,38,927	8,15,95,372	53,365	28,15,506	1,26,606	....	29,95,477	8,45,90,849	(-) 1,81,535	90,56,48,241
VI. General Charges	6,64,38,548	52,41,564	39,909	32,428	2,330	....	74,667	53,16,231	....	7,17,54,779
III. Miscellaneous ..	81,38,276	....	....	....	....	....	....	....	....	81,38,276
IX. Suspense ..	9,48,32,645	1,63,77,081	....	....	....	....	....	1,63,77,081	1,029	11,12,10,755
X. Purchase of Railway Lines	9,22,44,329	....	....	....	....	....	....	....	....	9,22,44,329
XI. Investment in shares of commercial concerns ..	3,27,45,437	(-) 7,82,536	....	....	....	....	....	(-) 7,82,536	....	3,19,62,901
XII. Deduct-Receipts on Capital Account ..	33,16,530	2,27,495	....	....	....	....	....	2,27,495	....	35,44,025
Total	2,61,79,01,311*	12,56,41,801*	2,81,46,993	1,43,23,537	1,12,64,882	35,09,619	5,72,45,031	18,28,86,832*	-1,80,506	2,80,66,07,637	

* Difference in totals is due to rounding off.

PART I.—CAPITAL STATEMENT —(COMPRISING LOAN ACCOUNT).

[W.R.]

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Purchase Price—				
(1) Specific Debt—									
(i) Rupee Specific Debt		1,85,57,136	.....	1,85,57,136	(a) Main Lines .. ..	.....	19,41,38,417	.....	19,41,38,417 (A)
					(b) Branch Lines .. ..	.....	2,68,81,773	.....	2,68,81,773 (B)
(b) Non-specific Debt	1,96,09,50,953	.....	2,08,62,46,525	2. Capital Expenditure after purchase .. ..	.....	1,66,36,55,254	.....	1,77,25,72,716 (C)
					3. Floating Assets—				
					(1) Stores .. ..	.....	8,66,11,550	.....	9,68,98,847
					(b) Balance in Manufacture Accounts .. ..	.....	62,66,553	.....	1,09,93,036
					(c) Miscellaneous Advances	19,54,542	33,18,872
Total	1,97,95,08,089	2,10,48,03,661	Total	1,97,95,08,089	2,10,48,03,661

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(A) Includes—

(i) Rs. 5,47,51,973 representing premium paid on purchases.

(ii) Rs. 2,96,84,335 representing the cost of other intangible assets. (Difference in exchange Rs. 2,32,84,028 and additional liabilities in financing the purchase Rs. 64,00,307).

(B) Includes (i) Rs. 29,66,309 representing premium paid on purchase.

(ii) Rs. 51,49,849 and Rs. 38,73,920 representing the purchase price of Gujrat Railway and Ahmedabad Prantij Railway respectively.

(C) Includes—

(i) Loss by exchange Rs. 1,02,94,946.

(ii) Interest during construction Rs. 5,24,409.

(iii) Expenditure on certain Railways, collieries and other assets not in use. Nil.

BALANCE SHEET.

<i>Liabilities.</i>					<i>Assets.</i>				
Particulars.	As on 31st March, 1961.		As on 31st March, 1962.		Particulars.	As on 31st March, 1961,		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement	....	2,61,79,01,311	....	2,80,06,07,637	1. Fixed and floating assets as in the Block Account Statement	....	2,61,79,01,311	....	2,80,06,07,637
2. Sundry Creditors—					2. Cash in hand	....	1,34,38,013	....	1,04,90,270
(a) Provident and other Funds.—					3. Sundry Debtors—				
(i) General Provident Fund	1,73,358	....	1,95,850	....	(a)(i) O—Loans and Advances to Rly. employees.	4,75,341	....	6,45,952	....
(ii) Contributory State Railway Provident Fund	21,99,30,480	....	23,90,94,674	....	(ii) Festival Advances	7,99,029	....	16,12,251	....
(iii) Non - Contributory State Railway Provident Fund	99,56,205	....	1,31,82,860	....	(iii) Other Transactions	1,22,262	....	1,53,558	....
(iv) Contributory (Transferred Railway Personnel) Provident Fund.	44,966	....	34,351	....	(iv) Advance of Pay & TA on transfer of staff	55,253	....	39,442	....
(v) Non-contributory Transferred Railway Personnel Provident Fund	11,554	....	(—) 27,858	....	(v) Advance for purchase of Stores	3,055	....	1,028	....
(vi) Miscellaneous Provident fund (contributory)	....	....	1,90,797	....	(vi) Advance to port Authorities	26,391	....	26,391	....
(vii) Staff Benefit Fund..	2,30,265	....	3,42,418	....	(vii) Advance for Departmental catering	85	....	....	....
(viii) Savings Provident Fund Railways	2,168	....	2,811	....	(viii) Advance for Ceremonial Occasion	9,057	....	14,066	....
	—————	23,03,48,996	—————	25,31,15,903	(b) Traffic Account and Foreign Railways	1,17,46,279	....	1,27,35,356	....
					(c) Miscellaneous Advances (Revenue.)	95,06,341	....	75,93,980	....
					(d) Sundry Deposits with Central Govt. [vide item 2 (b) per contra]..	4,76,45,150	....	4,26,90,490	....
					(e) Payment on behalf of the Central Govt. organisation, Pension & Provident Fund.	....	....	....	....
					(f) Rly. Deposits investment Account Silver Jubilee of Ex. G. B. S. Rly.	2,01,443	—————	7,05,89,686	—————
								....	6,55,12,514

BALANCE SHEET.—contd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31 March, 1961,		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amounts. Rs.
(b) Miscellaneous Deposits.—					4. Investment				
(i) Security deposit of subordinates ..	5,26,918	....	5,14,164	....	(a) Staff Benefit Fund	....	....	....	2,01,443
(ii) Security deposit of contractors & others ..	1,10,30,919	....	1,06,10,324	....	5. Saings Bank Account with Government [vide items 2 (a) and 3 per contra] less item 4 above	....	-23,33,95,005	....	-23,78,01,729
(iii) Contribution for work done for private persons and public bodies ..	60,06,436	....	47,61,200	....	6. Account with States	....	44,75,873	....	48,39,833
(iv) Unpaid wages ..	10,70,204	....	7,48,082	....	7. Adjusting Account with Post and Telegraph Deptt.	....	....	....	3,35,895
(v) Sums due to contractors	6,78,435	....	8,16,009	....	8. (a) Account with the Government of Pakistan Railways ..	6,05,383	....	6,05,243	....
(vi) Net earnings of worked lines	5,93,011	....	5,93,011	....	9. Payment on Account of State Railway Provident Fund in advance of cash credits to be received from Pakistan ..	2,937	....	3,018	....
(vii) Private Companies ..	1,25,292	....	1,30,057	....		6,08,320	....	6,08,261	
(viii) Miscellaneous ..	94,93,990	....	81,25,601	....	10. Balance of amount in account with Government etc. ..	....	10,11,13,542	....	8,60,01,441
(ix) Capital Deposited by Branch Line Companies	-1,146	....	....	....		
(x) Trust Interest Account	9,602	....	....	....		
(xi) Account with Reserve Bank ..	-22,666	....	706	....				
(xii) Cheques and Bills ..	1,83,30,433	....	1,59,10,220	....				
(xiii) Reserve Bank Suspense	474	....	100	....				
(xiv) Remittance into Banks	-19,53,290	....	-12,52,334	....				
(xv) P.A.O. Suspense ..	17,56,538	....	17,33,350	....				
(c) Demands payable ..	....	4,76,45,150	....	4,26,90,490					
3(i) Depreciation Reserve Fund ..	....	2,37,71,853	....	2,26,60,121					
(ii) Development Fund ..	....	-13,35,85,505	....	(-)13,12,44,870					
	....	-33,01,58,496	....	(-)35,93,71,319					

(i) Balance due to Central Govt. for loans and advances to Railway Employees etc. (<i>vide</i> item 3(a) (i) <i>per contra</i>)	....	4,75,341	....	6,45,952
(ii) Festival Advances ..	....	7,99,029	....	16,12,251
(iii) Advance of Pay and T. A. on transfer of staff (<i>vide</i> item 3(a) (iv) <i>per contra</i>) .. ..	....	55,253	....	39,442
(iv) Advance for purchase of Stores <i>vide</i> item 3 (a) (v) <i>per contra</i>] .. ..	....	3,055	....	1,028
(v) Advance to port-Authorities	....	26,391	....	26,391
(vi) Advance for Departmental catering <i>vide</i> item 3(a)(vi) <i>per contra</i>)	....	85	....	....
(vii) Advance for Ceremonial occasions (<i>vide</i> item 3(a) (viii) <i>per contra</i>)..	....	9,057	....	14,066
5. Loan from Devasthan Deptt. & State Government .. ..	....	17,39,734	....	17,39,734
6. Profit .. ..	....	11,57,00,486	....	9,83,58,739
Grand Total	2,57,47,31,740	2,73,07,95,565

Grand Total	2,57,47,31,740	2,73,07,95,565
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O. S. MURTHY.
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Western Railway. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

A. A. FAZILI,
Chief Auditor.

CHITTARANJAN LOCOMOTIVE WORKS.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total for the year (Cols. 3 + 8).		
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7)			
		Open Line Works.			New Minor Works.					
1	2	3	4	5	6	7	8	9	10	11
I. Preliminary Expenses.	75,506	4,431						4,431		79,937
II. Land	28,57,720	5,612	....	....	....	....	....	5,612	....	28,63,332
III. Structural Engineering Works.	8,77,67,068	26,47,485	....	....	....	....	....	26,47,485	....	9,04,14,553
IV. Equipment ..	4,94,49,795	20,99,467	....	....	....	....	....	20,99,467	....	5,15,49,262
VI. General Charges.	2,54,46,609	5,87,718	....	....	....	....	....	5,87,718	....	*2,60,34,328
IX. Suspense ..	3,25,12,580	(-) 10,35,570	....	....	....	....	....	(-) 10,35,570	....	3,14,77,010
XI. Investment in Shares of Commercial concerns.	2,00,00,000	....	....	....	....	....	....	....	....	2,00,00,000
Deduct— Receipts on Capital Account	8,57,909	16,372	....	....	....	....	....	16,372	....	8,74,280*
Total ..	21,72,51,369	42,92,772*	....	....	....	....	....	42,92,772*	....	22,15,44,141*

* Difference in total is due to rounding off.

Note.—This Block Account does not include the under-noted value of assets created in course of manufacturing operations and charged off to out-turn :—

	Rs.
Structural Engineering Works	31,67,459
Equipment	25,51,368
Total	57,18,827

PART I.—CAPITAL STATEMENT COMPRISING LOAN ACCOUNT.

Particulars.	<i>Liabilities.</i>		Particulars.	<i>Assets.</i>	
	As on 31st March, 1961.	As on 31st March, 1962.		As on 31st March, 1961.	As on 31st March, 1962.
	Rs.	Rs.		Rs.	Rs.
1. Capital raised—			2. Capital Expenditure	18,46,69,945	(a) 18,99,98,288
(b) Non-specific Debt	21,71,82,525	22,14,75,297	3. Floating Assets—		
Total	21,71,82,525	22,14,75,297	(a) Stores	3,97,34,697	2,70,16,675
			(b) Balance in Manufac- ture Accounts	— 79,78,057	28,02,086
			(c) Miscellaneous Ad- vances	7,55,940	16,58,248
			Total	21,71,82,525	22,14,75,297

(a) Includes Rs. 2,00,00,000 on account of investment in Telco, shares.

PART II.—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	21,71,82,525	....	22,14,75,297	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan account) .. .. .	....	21,71,82,525	....	*(a) 22,14,75,297
2. Depreciation Reserve Fund	68,844	....	68,844	2. Assets financed from Depreciation Reserve Fund—IV. Equipment .. .. .	....	68,844	....	68,844
Total	21,72,51,369	....	22,15,44,141	Total .. .. .	....	21,72,51,369	....	22,15,44,141

(a) Includes Rs. 2,00,00,000 on account of investment in Telco shares on which dividend amounting to Rs. 8,88,000 after deduction of income tax has been declared for 1960-61.

* This does not include the value of the assets created in the course of manufacturing operations and charged off to out-turn details of which have been shown in the Block Account at page 70.

CHITTARANJAN LOCOMOTIVE WORKS.
MANUFACTURING ACCOUNT.

Dr.

Cr.

Particulars.	1960-61.		1961-62.		Particulars.	1960-61.		1961-62.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I. To opening balance—					I. By work done for Railways—				
(a) Works in progress.		1,46,31,783	....	93,14,468	(a) Supply of locomotives	7,42,66,500	....	7,21,94,800	
(b) Development Suspense Account		— 1,69,15,526	....	— 1,65,02,897	(b) Supply of spare Boilers	15,45,834	....	18,62,085	
II. To Labour—					(c) Miscellaneous supplies	3,28,229	....	12,35,143	
(i) Workshops Direct		37,84,581	....	43,27,817	II. By Capital Stores Suspense—				
(ii) Workshops Indirect		58,85,029	....	63,77,337	(i) Manufactured Materials	4,68,00,117	....	2,18,65,571	
(iii) Administrative and Service Departments including Technical School		67,05,915	....	71,86,489	(ii) Returned Stores	16,43,389	....	15,94,766	
III. To Stores—					III. By Capital Works—				
(i) Issues from Stock—					(i) Plant & Machinery	1,05,638	....	67,205	
(a) Workshops Direct.		8,68,75,472	....	6,35,39,065	(ii) Other Works	19,799	....	5,414	
(b) Workshops Indirect.		39,99,756	....	40,96,442	IV. By Work done on Deposit Account	11,781	....	9,777	
(c) Departments other than workshops		9,02,086	....	9,21,564					
(ii) Miscellaneous Adjustments—									
(a) Workshop Direct		— 2,35,206	....	59,49,452					
(b) Workshop Indirect.		13,41,622	....	14,90,195					
(c) Departments other than workshops.		9,56,957	....	13,68,220					

Particulars.	1960-61.		1961-62.			1960-61.		1961-62.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
IV. To indirect Charges—					IV. By work done for other Government Department	....	....	....	....
(i) Appropriation to Depreciation Reserve Fund	58,91,562	....	1,10,84,000	VII. By closing balance	....	....	....	....
(ii) Provident Fund Bonus, Gratuity and Special Contribution to Provident Fund.					(a) Works in progress	....	93,14,468	....	1,11,79,304
(iii) Freight and Incidental charges	10,11,643 19,83,946	....	10,80,958 9,28,432	(b) Development Suspense Account .. ..	....	-1,65,02,897	....	-77,56,997
V. To other Charges—									
(i) Bulk purchase of Electric Energy	9,49,805	....	9,69,275					
(ii) Miscellaneous Charges including Technical Aid	14,260	....	(-) 8,515					
(iii) New Works-Additions & Replacements—Chargeable to Overheads	10,66,431	....	14,80,449					
(iv) Less receipts on account of house rent, electric charges etc.	-13,56,005	....	(-)14,78,018					
VI. To Profit—									
(a) Work done for other Government Depts.	38,017	....	1,27,935					
(b) Work done for public bodies	730	....	4,400					
Total	11,75,32,858	....	10,22,57,068	Total .. ..	....	11,75,32,858	....	10,22,57,068

Note.—(1) The Balance under Development Suspense Account represents the difference between the cost incurred and the average rate at which debits have been adjusted against Railways for the locomotives completed upto the end of the year. This includes adjustments in respect of locomotives allotted to the Railways during the previous year.

(2) This account does not include a debit to the extent of Rs. 83,51,288 representing the dividend payable for the year to General Revenues, in respect of Capital outlay on the Works. The amount is, however, included in the consolidated Profit and Loss Account of Indian Government Railways (Commercial Lines).

CHITTARANJAN LOCOMOTIVE WORKS.

STATEMENT OF OUT-TURN.

Particulars.	No. of Locomotives turned out during the year.	(In thousands of Rs.)			Remarks.
		Total cost price.	Total sale value.	Average sale value.	
1	2	3	4	5	6
W. G. Locomotives	171	7,05,63*	7,35,30	12,90	....
D. C. Electric Locomotives	5	51,60†	51,60	10,32	....
X. D. Boilers	5	5,10†	5,27	1,05	....
W. P./W. G. Boilers	9	7,11*	13,50	1,50	....

* Represents the actual cost of manufacture.

† Represents the estimated cost of manufacture.

Note.—(1) The figures in Col. 4 denote the total debits adjusted against the Railways at the average sale value mentioned in Col. 5, the difference between the cost of manufacture and fixed price being credited to the Development Suspense Account. The actual debit to Development Suspense Account (87,46) differs from the difference between columns 3 and 4 above (36,23 credits) on account of adjustment relating to locos turned out in 1960-61 but delivered in 1961-62 (—6,59) other adjustments (1,24,82) and adjustment on account of locos turned out in 1961-62 (5,66).

(2) Average provisional cost per loco. inclusive of dividend to general revenues etc. comes to :—

(a) Estimated cost of production	4,13	thousands
(b) Dividend	46	..
(c) Share of expenditure of Railway Board, Audit etc.	2	..
Total	4,61	

(3) The actual cost price of locos produced from 1950-51 onward is shown below :—

Year.	No. of locos. turned out	Actual cost. (in thousands).
1950-51	7	49,90
1951-52	17	1,26,92
1952-53	33	2,61,93
1953-54	64	3,87,23
1954-55	98	5,22,64
1955-56	129	5,65,06
1956-57	156	6,35,99
1957-58	164	6,81,64
1958-59	164	6,78,44
1959-60	164	6,73,15
1960-61	173	7,04,05

(A) The Dividend charges of Rs. 83,51 thousands for the year have been distributed over the locos and boilers manufactured during the year.

BALANCE SHEET.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement.	....	21,72,51,369	....	22,15,44,141	1. Fixed and floating assets as in the Block Account Statement .. ..	....	21,72,51,369	....	22,15,44,141
2. Sundry Creditors—					2. Cash in hand .. ..	....	4,69,398	....	4,79,859
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) Contributory State Railway Provident Fund	1,24,86,847	....	1,44,84,901	....	(a) (i) O—Loans and Advances to Railway Employees	1,12,890	....	1,64,646	....
(ii) Non-Contributory State Rly. Provident Fund	3,66,632	....	4,59,489	....	(ii) Festival Advance	1,20,326	....	1,41,973	....
(iii) General Provident Fund	10,565	....	11,429	....	(iii) Advance to Calcutta Port	25,000	....	25,000	....
(iv) Staff Benefit Fund	19,360	....	36,067	....	(b) Sundry deposits with Central Government (vide item 2(b) per contra	68,94,375	....	41,49,834	....
(v) Defence Saving Provident Fund (Rlys.) .. ..	....	1,28,83,404	....	1,49,91,886	.....	71,52,591	....	44,81,453	....
(b) Miscellaneous Deposits—									
(i) Security deposits of subordinates	32,334	....	21,204	....				
(ii) Security deposits of contractors & others.. ..	7,87,024	....	5,30,004	....				
(iii) Contribution for works done for private persons and public bodies	5,432	....	49,570	....	4. Saving Bank Account with Government (vide items 2(a) and 3 per contra .. ..	....	6,96,77,561	....	8,50,36,466

(iv) Unpaid Wages ..	19,975	....	16,969	....	
(v) Sums due to Contractors	10,250	....	5,611	....	
(vi) Miscellaneous ..	3,35,794	....	2,23,390	....	
(vii) Cheques and bills ..	52,83,822	....	28,80,712	....	
(viii) Remittance into Banks.	—4,051	....	3,36,512	....	
(ix) P. A. O. Susepse ..	4,23,795	....	2,11,916	....	
(x) Decretal court deposits	....	....	—1,26,054	....	
		*68,94,375		41,49,834		
3. Depreciation Reserve Fund	....	5,67,94,157	....	7,00,44,580		
4. (i) Balance due to Central Government for loans and advances to Railway employees etc., [vide item 3(a) (i) per contra] ..	1,12,890	....	1,64,646	....	
(ii) Festival Advances ..	1,20,326	....	1,41,973	....	
(iii) Advance to Calcutta Port	25,000	....	25,000	....	
		2,58,216		3,31,619		
5. Balance of amount in account with Government etc. .. .. .	....	4,69,398	....	4,79,859		
Grand Total .. .. .	....	29,45,50,919*	....	31,15,41,919	Grand Total	29,45,50,919* 31,15,41,919

* Revised Figures.

R. KRISHNASWAMY,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Chittaranjan Locomotive Works. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report I certify, as a result of my audit that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the works according to the best of my information and explanations given to me and as shown by the books of the Works.

P. K. BARDHAN,
Chief Auditor.

INTEGRAL COACH FACTORY (PERAMBUR)

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.						Total for the year. (Cols. 3+8)	Miscellaneous.	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.							
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue		Total (Columns 4 to 7).			
					Open Line Works.	New Minor Works.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses	97,833	....	....	....	....	....	....	....	....	97,833
II. Land	21,78,207	1,93,655	....	....	....	....	....	1,93,655	..	23,71,862
III. Structural Engineering Works.	3,31,43,720	53,40,146	....	....	....	....	....	53,40,146	....	3,84,83,866
IV. Equipment. ..	3,93,52,513	25,24,587	....	....	....	....	....	25,24,587	....	4,18,77,100
VI. General Charges	93,10,825	7,27,192	....	....	....	....	....	7,27,192	....	1,00,38,017
VIII. Miscellaneous ..	50,000	....	....	....	....	....	....	....	....	50,000
IX. Suspense	(-)-27,97,461	(-)-28,72,133	....	....	....	....	....	(-)-28,72,133	....	(-)-56,69,594
Deduct—										
Receipts on Capital Account.	4,82,437	4,531	....	....	....	....	....	4,531	....	4,86,968
Total	8,08,53,200	59,08,916	....	....	....	....	....	59,08,916	....	8,67,62,116

Note.—This Block Account does not include the under-noted value of assets created in the course of manufacturing operations and charged off to out-turn:—

Equipment.	..	..	4,25,191
Structural Engineering Works	..	..	59,630
			<u>8,84,821</u>

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	<i>Liabilities.</i>		Particulars.	<i>Assets.</i>	
	As on 31st March, 1961.	As on 31st March, 1962.		As on 31st March, 1961.	As on 31st March, 1962
	Rs.	Rs.		Rs.	Rs.
1. Capital raised.— Non-Specific Debt.	8,08,53,200	8,67,62,116			
			2. Capital Expenditure	8,36,50,661	9,24,31,710
			3. Floating Assets—		
			(a) Stores	2,75,27,455	2,61,62,142
			(b) Balance in Manufac- ture Accounts	(—)3,06,97,725	—3,33,23,008
			(c) Miscellaneous Advan- ces	3,72,809	14,91,272
Total	8,08,53,200	8,67,62,116	Total	8,08,53,200	8,67,62,116

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

[L.C.F.]

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on the 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I-Capital Statement (Comprising Loan Account)	8,08,53,200	....	8,67,62,116	1. Fixed and floating assets as in Part I-Capital Statement (comprising Loan Account) .. ..	....	8,08,53,200	....	8,67,62,116
Total	8,08,53,200	....	8,67,62,116	Total .. ..	....	8,08,53,200	....	8,67,62,116

INTEGRAL COACH (FACTORY PERAMBUR)

MANUFACTURING ACCOUNT.

Particulars.	Dr.				Particulars.	Cr.			
	1960-61		1961-62			1960-61		1961-62.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. To opening balance—					I. By transfer to Railways				
(a) Works in progress	2,01,37,090	....	50,43,522	(i) Supply of coaches ..	....	6,35,04,000	....	5,24,74,000
(b) Development Suspense Account	—2,01,29,967	....	(—)3,46,40,566	(ii) Furnishing of coaches..	....	1,49,55,000	....	1,81,00,000
II. To Labour.—					(iii) Miscellaneous jobs ..	....	99,792	....	42,116
(a) Direct Labour (Workshops).	28,07,318	....	38,34,978	II. By Capital Stores Suspense				
(b) Indirect labour (Workshops)	56,17,051	....	60,00,470	(i) Manufactured materials ..	....	17,54,024	....	29,72,297
(c) Salaries and Allowances etc. of Administrative and General Departments (outside Workshops).	45,54,739	....	45,82,458	(ii) Returned Stores ..	....	8,07,992	....	11,41,482
III. To Stores —					III. By Capital Works—				
(a) Imported components..	72,268	....	....	(i) Plant and Machinery } ..	....	22,787	....	2,315
(b) Indigenous stores—					(ii) Other Works }				
(i) Direct Stores	3,07,81,949	....	4,34,56,880	IV. By Work done on Deposit Account .. ..	....	3,16,360	....	1,69,309
(ii) Indirect stores	22,96,283	....	31,52,390					
(c) Freight and incidental charges.	9,94,507	....	12,64,357					

MANUFACTURING ACCOUNT.—Concl'd.

Dr.	1960-61		1961-62.		Particulars.	1960-61.		1961-62.		Cr
	Particulars.	Rs.	Rs.	Rs.		Rs.	Particulars.	Rs.	Rs.	
IV. Indirect charges—										
(i) Contribution to Depreciation Reserve Fund		20,17,090	....	26,30,259					
(ii) Contribution to Provident Fund and gratuities		8,19,975	....	7,33,225					
V. To Other charges—					V. By closing balance—					
(a) Supply of Power (Electricity)		8,34,067	....	10,42,559	(a) Works in progress ..	....	50,43,522	....	55,17,358
(b) Technical Aid, etc. (Development Suspense)		-1,45,10,599	....	(-)29,88,809	(b) Development Suspense Account .. .. .	....	-3,46,40,566	....	(-)3,76,29,375
(c) Supply of water..		73,097	....	75,213					
(d) Erection by contract with outside agencies		6,12,208	....	5,68,243					
(e) Difference between selling price and manufacturing cost of coaches		1,53,04,068	....	73,75,761					
(f) Miscellaneous charges		(-)4,18,233	....	6,58,562					
Total		5,18,62,911	....	4,27,89,502	Total .. .. .	....	5,18,62,911	....	4,27,89,502

Note.—(1) The balance under Development Suspense Account represents adjustment of the difference between selling price and actual manufacturing cost of coaches partly set off by the expenditure incidental to Technical Aid Agreement, working of the Technical Training School.

(2) This account does not include debit of Rs. 35,61,826 representing dividend payable to General Revenues in respect of capital outlay in the Factory. The amount is, however, included in the consolidated Profit and Loss Account of Indian Railways (Commercial Lines).

INTEGRAL COACH FACTORY (PERAMBUR)

STATEMENT OF OUT-TURN

Particulars.	No of coaches turned out during the year.	(In thousands of rupees).			Remarks.
		Total cost price.	Total sale value.	Average sale value.	
1	2	3	4	5	6
1. Bogie Class I and Class III unfurnished coaches	598	4,29,02	6,45,84	108	....
2. Furnishing of coaches	240	1,97,01	2,05,19	85	....

Note.—(1) The figures in column 3 represent the actual cost of manufacture except 2 class I coaches in which cases these represent the estimated cost.

(2) The figures in column 4 denote the debits adjusted against the Railway Board at Rs. 108 thousand per unfurnished coach and Rs. 86 thousand per coach for furnishing each I class coach and Rs. 75 thousand per coach for furnishing each III class (Integral) Luggage and Brake coaches, third class conventional Prototypes and TLR conventional Prototypes, difference between the cost of manufacture and the fixed price being taken to the Development Suspense Account in 1961-62.

(3) Average provisional cost per coach inclusive of dividend to general revenues etc. comes to :—

	<i>Unfurnished coaches.</i>	<i>Furnishing of coaches.</i>
	(In thousands of Rupees).	
(a) Cost price	71	82
(b) Dividend	4	(C)
(c) Share of expenditure of Railway Board, Audit etc.	(A)	(B)
Total ..	75	82

(A) Rs. 476 per Coach.

(B) Rs. 377 „ „

(C) Rs. 274 „ „

(4) The dividend charges amounting to 26,37 thousand for the year and the share of expenditure of Railway Board, Audit etc., amounting to 3,75 thousand for the year have been distributed over the coaches mentioned in column 2.

(5) The actual cost price of coaches manufactured from 1955-56 onwards is shown below :—

(In thousands of Rupees.)

	Unfurnished Coaches.		Furnishing of Coaches.	
	No. of Coaches.	Actual Cost.	No. of Coaches	Actual Cost.
1955—56	12	24,00	....	....
1956—57	88	1,55,55	....	....
1957—58	222	2,69,73	74*	56,20
1958—59	380	3,51,96	171	1,09,80(A)
1959—60	447	3,69,35(A)	249	1,26,81(A)
1960—61	583	4,87,25	194	1,12,87

* Includes 2 coaches turned out during 1956-57.

A Revised figures.

6. The actual credit to Development Suspense Account (Rs. 29,89 thousand) differs from the difference between Col. 3 and Col. 4 of the statement of out-turn (Rs. 2,25,00 thousands) due to debit adjustment in respect of the coaches turned out during earlier years (Rs. 88,39 thousands) made during the year, to Depreciation Reserve Fund (Rs. 40,00 thousands) and other debit adjustments (Rs. 4,79 thousands) and credit adjustments for coaches turned out in 1961-62 (Rs. 61,93 thousands) not made in the Accounts of the year.

BALANCE SHEET.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement.	....	8,08,53,200	....	8,67,62,116	8. Fixed and floating assets as in the Block Account Statement .. ..	....	8,08,53,200	....	8,67,62,116
2. Sundry Creditors—					2. Cash in hand .. ..	....	3,37,256	....	10,18,634
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) Contributory State Railway Provident Fund	39,70,436	....	50,50,844	....	(a) (i) O. Loans and advances to Railway employees .. ..	....	4,42,987	....	6,29,115
(ii) Non-Contributory State Railway Provident Fund	3,03,151	....	5,03,799	....	(b) Departmental Advances—				
(iii) Staff Benefit Fund ..	7,542		15,238	....	(i) Festival Advances ..	1,96,818	....	2,17,412	....
		42,81,129		55,69,881	(ii) Advances of pay and TA on transfer.	700	....	148	....
(b) Miscellaneous Deposits—					(iii) Advance paid to Port Trust	20,000	2,17,518	20,000	2,37,560
(i) Security Deposits of Subordinates ..	20,255	....	14,925	....	(c) Sundry Deposits with Central Government vide item 2 (b) per contra .. ..	....	37,87,676	....	65,63,882
(ii) Security Deposits of contractors and others	10,67,077	....	10,98,280	....	Savings Bank Account with Government (vide item 2 (a) and 3 per contra) .. ..	....	1,58,43,507	....	2,42,96,621
(iii) Unpaid wages ..	6,711	....	8,645	....				

RAILWAY ELECTRIFICATION

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.						Total for the year (Cols. 3+8).	Miscellaneous	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.							
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue		Total (Columns 4 to 7).			
					Open Line Works.	New Minor Works.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses.	64,977	56,629	....	....	....	....	....	56,629	....	1,21,606
I. Land	2,14,216	438	....	....	....	....	....	438	....	2,14,654
III. Structural Engineering Works.	18,96,21,994	5,86,67,635	....	....	....	....	....	5,86,67,635	....	24,82,89,629
IV. Equipment ..	2,50,68,341	16,25,752	....	....	....	....	....	16,25,752	....	2,66,94,093
V. Rolling Stock ..	19,47,71,041	1,88,70,074	....	....	....	....	....	1,88,70,074	....	21,36,41,115
VI. General Charges	3,05,84,092	1,02,15,989	....	....	....	....	....	1,02,15,989	....	4,08,00,081
VIII. Miscellaneous ..	....	....	....	....	....	....	....	....	....	....
IX. Suspense ..	2,38,20,191	(-)86,11,172	....	....	....	....	....	(-)86,11,172	....	1,52,09,019
Deduct— Receipts on Capital Account	9,41,531	4,62,245	....	....	....	....	....	4,62,245	....	14,03,776
Total	46,32,03,321	8,03,63,100	....	....	....	....	....	8,03,63,100	....	54,35,66,421

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I—Capital Statement (Comprising Loan Account)	46,32,03,321	....	54,35,66,421	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) .. ..	....	46,32,03,321	....	54,35,66,421
Total	46,32,03,321	....	54,35,66,421	Total .. ..	....	46,32,03,321	....	54,35,66,421

BALANCE SHEET.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Total investment as in the Block Account Statement	....	46,32,03,321	....	54,35,66,421	1. Fixed and Floating Assets as in the Block Account Statement	....	46,32,03,321	....	54,35,66,421
2. Sundry Creditors.—					2. Cash in hand	....	19,137	....	13,473
(a) Provident and other Funds—					3. Sundry Debtors—				
(ii) State Railway Provident Fund .. .. .	....	....	....	....	(a) (i) Loans and Advances to Railway employees.	46,402	....	52,042	....
Contributory	19,28,815	....	23,27,979	....	(i) Festival Advances ..	404	....	4,316	....
Non-Contributory ..	1,14,943	20,43,758	2,31,056	25,59,035	(iii) Advance of Pay and T. A.	540	....	(-) 715	....
(b) Miscellaneous Deposits—					(b) Sundry Deposits with Central Government <i>vide</i> Item 2(b) per <i>contra</i>	1,18,06,423	....	90,18,935	....
(i) Security deposits of subordinates	6,411	....	9,492	....		1,18,53,769	....	90,74,578	....
(ii) Security deposits of contractors and others	11,55,756	....	8,05,229	....	5. Savings Bank Account with Government <i>vide</i> Item 2(a) and 3 per <i>Contra</i>	....	6,30,110	....	11,35,786
(iii) Unpaid wages	70,309	....	87,505	....				
(iv) Miscellaneous	18,80,545	....	10,62,536	....				
(v) Cheques and bills ..	85,39,302	....	70,09,041	....				
(vi) P. A. O. Suspense ..	1,54,100	....	45,132	....				
(vii) Loss or gain due to conversion .. ..	....	1,18,06,423	....	90,18,935					

3. Depreciation Reserve Fund .. .. .	....	-14,13,648	....	(-) 14,23,249		
5. (i) Balance due to Central Government for loans and advances to Railway employees etc., vide item 3 (a) (b) per (contra)	46,402	....	52,042	....	
(ii) Festival Advances ..	404	....	4,316	....	
(iii) Advances of pay and T. A.	540	....	(-)715	....	
		47,346		55,643		
6. Balance of amount in account with Government etc.		19,137	....	13,473		
Grand Total .. .. .	....	47,57,06,337	....	55,37,90,258	Grand Total .. .. .	.... 47,57,06,337 55,37,90,258

H. D. AWASTY,
General Manager and Chief Engineer.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Railway Electrification. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway Electrification according to the best of my information and explanations given to me and as shown in the books of the Railway Electrification.

P. K. BARDHAN,
Chief Auditor.

LOCO COMPONENT WORKS.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.						Total for the year (Cols. 3+8).	Miscellaneous.	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.				Total (Columns 4 to 7).			
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue					
		Open Line Works.			New Minor Works.					
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses.	....	....	....	....	....	....	....	....	....	....
II. Land	8,53,143	2,004	....	....	....	....	....	2,004	....	8,55,147
III. Structural Engineering Works	68,55,776	10,33,888	....	....	....	....	....	10,33,888	....	78,89,664
IV. Equipment ..	33,21,031	8,15,293	....	....	....	....	....	8,15,293	....	41,36,324
VI. General Charges	32,74,027	(-),9,72,122	..	....	....	....	....	(-),9,72,122	....	23,01,905
VII. Miscellaneous ..	2,014	7,902	....	....	....	....	....	7,902	....	9,916
IX. Suspense	21,88,176	26,75,046	....	....	....	....	....	26,75,046	....	48,63,222
Deduct— Receipts on Capital Account.	85,354	1,44,539	....	....	....	....	....	1,44,539	....	2,29,893
Total	1,64,08,813	34,17,472	....	....	....	....	....	34,17,472	....	1,98,26,285

Note.—The account includes figures relating to Diesel Locomotive Works.

BALANCE SHEET.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investments as in the Block Account Statement.	....	1,64,08,813	....	1,98,26,285	1. Fixed and floating assets as in the Block Account Statement ..	....	1,64,08,813	....	1,98,26,285
2					2. Cash in hand .. ..	....	350	....	750
(a) Provident Fund and other Funds—					3. Sundry Debtors—				
(i) General P. Fund ..	....	....	16	....	(a) (i) O—Loans and Advances to Railway employees and Passage Advances.	5,117	....	18,703	....
(ii) Contributory State Railway Provident Fund	10,498	....	7,82,858	....	(ii) Festival Advances..	4,392	....	4,913	....
(iii) Non-Contributory S.R.P.F.	36,205	....	99,131	....	(vi) Advance to Departmental officers.	2,269	....	3,895	....
(iv) Staff Benefit Fund..	....	....	2,547	....	(v) Advance of Pay etc. on transfer	2,360	14,138	1,083	28,594
(b) Miscellaneous Deposits	....	46,703	....	8,84,552	(b) Sundry Deposits with Central Government (vide item 2 (b) per contra) .. ..	....	4,61,616	....	5,25,344
(i) Security Deposits of Subordinates ..	....	....	3,322	....	5. Saving Bank Account with Govt. vide item 2 (a) ..	....	46,703	....	8,84,552
(ii) Security Deposits of contractors and others	76,961	....	1,34,732	....	8. Accounts with States ..	....	....	....	66
(iii) Contribution for work done for private persons and public bodies ..	....	....	....	....	
(iv) Unpaid wages ..	260	....	1,196	....				
(v) Sums due to contractors on closed account .. ..	....	....	17,888	....				

BALANCE SHEET.

Liabilities.

Assets.

Particulars.	As on 31st March, 1961.				As on 31st March, 1962.				Particulars.	As on 31st March, 1961.				As on 31st March, 1962.			
	Details.		Amount.		Details.		Amount.			Details.		Amount.		Details.		Amount.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(vi) Miscellaneous ..	24,670	....	1,09,912	....												
(vii) Cheques and Bills ..	3,59,905	....	2,49,165	....												
(viii) Remittance into Banks	(—) 180	....	(—) 9,658	....												
(ix) P. A. O. suspense ..	....	....	18,787	....												
		4,61,616		5,25,344													
3. (i) Balance due to Central Government for Loans and Advances to Rly. employees etc. <i>vide</i> item 3(a) (i) per contra.	5,117	....	18,703	....												
(ii) Festival Advances <i>vide</i> item 3(a) (ii) per contra	4,392	....	4,913	....												
(iii) Advance to Depart- mental Officers <i>vide</i> item 3(a) (iv) per contra	2,269	....	3,895	....												
(iv) Advance of pay etc. on transfer <i>vide</i> item 3(a) (v) <i>per contra</i>	2,360	....	1,083	....												
		14,138		28,594													
4. Balance of amount in account with Government etc. .. .. .	....	350	....	816												
Grand Total .. ..	....	1,69,31,620	....	2,12,65,591	Grand Total .. ..	....	1,69,31,620	....	2,12,65,591							

S. CHAKRAVARTI,
General Manager.

Note.—The figures shown in the Balance sheet are inclusive of those relating to Diesel Locomotive Works.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Loco. Component Works. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Works according to the best of my information and explanations given to me and as shown by the books of the Works.

P. K. BARDHAN,
Chief Auditor.

Dandakaranya Balangir Kiriburu Railway Project.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.	
		Expenditure charged to Capital financed from the Loan Account.	Expenditure financed from other sources.					Total (Columns 4 to 7).			Total for the year (3 + 8).
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.						
					Open Line Works.	New Minor Works.					
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
II I. Preliminary Expenses ..	....	....	....	....	....	....	....	....	..	....
II. Land	11,95,171	26,91,187	....	....	....	....	....	26,91,187	..	38,86,358
III. Structural Engineering Works	3,70,63,766	5,25,86,612	....	....	....	..	....	5,25,86,612	..	8,96,50,378
IV. Equipment	1,839	10,050	....	....	....	....	....	10,050	..	11,889
V. Rolling Stock .. ..	....	....	....	....	....	....	....	....	..	....
VI. General Charges	59,95,706	1,99,95,813	....	....	....	....	....	1,99,95,813	..	2,59,91,519
VIII. Miscellaneous .. ..	....	3,658	....	....	....	....	....	3,658	..	3,658
(IX) Suspense	21,471	1,88,33,865	....	....	....	....	....	1,88,33,865	..	1,88,55,336
Deduct—											
Receipts on Capital Account ..	8,498	4,77,090	....	....	....	....	....	4,77,090	..	4,85,588
Total	4,42,69,455	9,36,44,095	....	....	....	....	....	9,36,44,095	..	13,79,13,550

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

D. B. K.]

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—									
(b) Non-specific Debt	4,42,69,455	....	13,79,13,550	1. Capital expenditure after purchase .. ..	....	4,42,47,984	....	11,90,58,214
					2. Floating Assets—				
					(a) Stores .. ..	....	....	....	1,86,82,654
					(b) Balance in Manufacture accounts ..	....	....	....	....
					(c) Miscellaneous Advances .. ..	....	21,471	....	1,72,682
Total	4,42,69,455	.....	13,79,13,550	Total ..	....	4,42,69,455	....	13,79,13,550

PART II.—STATEMENT OF BLOCK ACCOUNTS (INCLUDING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Detail. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Detail. Rs.	Amount. Rs.	Detail. Rs.	Amount. Rs.
1. Capital invested as in Part I—Capital Statement (Comprising Loan Account)	4,42,69,455	....	13,79,13,550	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. ..	....	4,42,69,455	....	13,79,13,550
Total	4,42,69,455	....	13,79,13,550	Total ..	....	4,42,69,455	....	13,79,13,550

B. A. - 1a

BALANCE SHEET.

Liabilities.

Assets.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961		As on 31st March, 1962			As on 31st March, 1961.		As on 31st March, 1962	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Total investment as in the Block Account Statement	....	4,42,69,455	....	13,79,13,550	1. Fixed and Floating Assets as in the Block Account statement	....	4,42,69,455	....	13,79,13,550
2. Sundry Creditors—					2. Cash in hand	....	4,394	..	33,986
(a) Provident and other funds—					3. Sundry Debtors—				
(i) General Provident Fund	....	....	....	....	(a) (i) Loans and Advances to Railway employees	42,431	....	64,386	....
(ii) State Railway Provident Fund	....	....	....	....	(ii) S.—Deposits and Advances — Festival Advances	9,862	....	23,242	....
(a) Contributory	21,539	....	15,97,496	....	(iii) Advances of pay etc. on transfer	....	....	....	....
(b) Non-Contributory	5,117	....	1,72,610	....	(iv) Other Advances	....	....	....	....
(iii) Contributory (Transferred Railway personnel) Provident Fund	....	....	....	....	(b) Traffic Account and Foreign Railways	....	....	....	....
(iv) Defence Savings Provident Fund	....	....	....	....	(c) Miscellaneous Advances (Revenue)	....	....	....	....
(v) Defence savings Provident Fund Railways	....	....	....	....	(d) Sundry Deposits with Central Government <i>vide</i> Item 2 (b) <i>per contra</i>	43,17,891	43,70,184	1,54,06,171	1,54,93,799
(vi) Staff Benefit Fund	....	....	....	....	4. Investments	....	....	....	....
(vii) Savings Bank Provident Fund, Railways	26,656	....	17,70,106	....	(c) Staff Benefit Fund	....	....	....	....
					5. Savings Bank Account with Government <i>vide</i> items 2 (a) and 3 <i>per contra</i> less item 4(c) above	....	26,656	....	17,66,086

(b) Miscellaneous Deposits.—

(i) Security deposits of subordinates	1,000*	....	1,340	....
(ii) Security deposits of contractors and others	15,49,918*	....	60,88,390	....
(iii) Contribution for work done for private persons and public bodies	....	....	....	....
(iv) Unpaid wages ..	21,160	....	76,994	....
(v) Sums due to contractors .. .. .	....	....	1,62,104	....
(vi) Net earnings of worked lines .. .. .	....	....	....	....
(vii) Private Companies ..	....	....	....	....
(viii) Miscellaneous ..	89,026*	....	1,68,766	....
(ix) Branch Line Companies .. ..	....	....	....	....
(x) Trust Interest Account	....	....	....	....
(xi) Account with Reserve Bank .. .. .	....	....	....	....
(xii) Remittance into Banks	-12,630	....	(- )22,592	....
(xiii) Cheques and bills ..	24,13,951	....	86,98,088	....
(xiv) P.A.O. Suspense ..	2,55,466	....	2,33,081	....
(xv) Reserve Bank Suspense	....	....	....	....
(xvi) Deposits for payment of special contribution to Provident Fund etc., to the staff of the late B. & N. W. and R. & K. Railway Companies ..	....	....	....	....

6. Adjusting account with Post and Telegraph	-221	....	296
7. Account with States .. .. .	....	....	(- )520
8. Account with the Government of Pakistan Railways
9. Loss

BALANCE SHEET.

[D. B. K.]

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Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
(xviii) Fine forfeiture Account	....	....	....	....	
(xix) Suspense Account ..	....	....	....	....	
		43,17,891		1,54,06,171					
(c) Demands payable ..	....	....	....	....	
3. (i) Depreciation Reserve Fund .. .. .	....	....	....	-4,020				
(ii) Railway Development Fund .. .. .	....	....	....	....	
Balance due to Central Government for loans and advances to Railway employees etc.] (vide item 3 (a) (i) (per contra)] ..	42,431	....	64,386	....				
(ii) Festival Advances [vide item 3 (a) (ii) (per contra)]	9,862	....	23,242	....				
(iii) Advances of pay etc. on transfer Other advances.	....	52,293	....	87,628				
6. Balance of amount in Account with Government etc. .. ..	....	4,173	....	33,762				
Grand Total	4,86,70,468	15,52,07,197	Grand Total	4,86,70,468	15,52,07,197

* Revised Figures.

Y. P. KULKARNI,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the D. B. K. Project. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Project according to the best of my information and explanations given to me and as shown by the books of the Project.

HUSSAIN AGA.
Chief Auditor.

NORTHERN RAILWAY (STRATEGIC).

BLOCK ACCOUNT.

Classes of Assets.	Expenditure incurred during the year 1961-62.							Total for the year (Cols. 3+8).	Miscellaneous.	Total to end of the year
	Total Expenditure to end of the previous year.	Expenditure charged to Capital financed from the Loan Account	Expenditure financed from other sources.				Total (Columns 4 to 7).			
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.					
					Open Line Works.	New Minor Works.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses.	44,460	....	....	....	....	....	....	....	....	44,460
II. Land ..	16,92,712	....	....	....	....	....	....	....	....	16,92,712
III. Structural Engineering Works.	3,26,88,021	47,059	5,330	....	....	7,498	12,828	59,887	....	3,27,47,908
IV. Equipment ..	93,155	....	....	....	....	....	....	....	....	93,155
V. Rolling Stock ..	27,69,343	1,88,854	....	....	....	....	....	1,88,854	....	29,58,197
VI. General Charges	18,53,543	50	....	....	....	....	....	50	....	18,53,593
IX. Suspense. ..	1,88,532	(-) 4,785	....	....	....	....	....	(-) 4,785	....	1,83,747
Deduct—										
Receipts on Capital Account ..	2,43,312	....	....	....	....	....	....	....	....	2,43,312
Total ..	* 3,90,86,455	2,31,178	5,330	....	....	7,498	12,828	2,44,006	....	*3,93,30,461

* Difference in total is due to rounding off.

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					2. Capital expenditure ..	....	3,88,73,514	....	3,91,09,477
(b) Non-specific Debt..	3,90,62,045	....	3,92,93,223	3. Floating Assets—				
					(a) Stores ..	....	1,88,531	....	1,83,746
Total	3,90,62,045	....	3,92,93,223	Total .. ..	....	3,90,62,045	....	3,92,93,223

PART II—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I—Capital statement comprising Loan Account	3,90,62,045	....	3,92,93,223	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account)	....	3,90,62,045	....	3,92,93,223
2. Development Fund	24,410	....	29,740	2. Assets created out of Development Fund III Structural and Engineering Works. .. ..	....	24,410	....	29,740
3. Revenue (Open Line Works)	7,498	3. Assets created out of Revenue— III structural and Engineering Works.	....	....	....	7,498
Total	3,90,86,455	....	3,93,30,461	Total .. ..	....	3,90,86,455	....	3,93,30,461

PROFIT AND LOSS ACCOUNT.

Particulars.	1960-61.		1961-62.		1960-61		1961-62	
	Details.	Amount.	Details.	Amount.	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
To—					By—			
1. Working Expenses	39,93,978	....	36,56,433	1. Gross Earnings	18,52,770	....	19,69,363
2. Statutory Audit	2,473	....	3,717	2. Loss	21,44,499	....	17,92,469
3. Government Inspection	818	....	818				
4. Cost of Rly. Board etc			11,500				
5. Payment in Lieu of Tax on Railway Passenger Fares.		89,364				
Total	39,97,269	....	37,61,832	Total.	39,97,269	....	37,61,832

BALANCE SHEET:

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement	3,90,86,455	....	3,93,30,461	1. Fixed and Floating Assets as in the Block Account Statement	....	3,90,86,455	....	3,93,30,461
2. Sundry Creditors—					3. Sundry Debtors—				
(b) Miscellaneous Deposits	(d) Sundry deposits with Central Government [vide item 2 (b)] per contra	....	....	....	....
3. Depreciation Reserve Fund	1,62,83,069	....	1,86,66,349	5. Saving Bank Account (vide item 3) per contra	....	1,62,83,069	....	1,86,66,349
4. Balance of amount in account with Government	21,44,499	....	17,92,469	6. Loss	....	21,44,499	....	17,92,469
Grand Total	5,75,14,023	....	5,97,89,279	Grand Total	....	5,75,14,023	....	5,97,89,279

G. P. BHALLA,
General Manager,

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Northern Railway (strategic). I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report, I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to the best of my information and explanations given to me and as shown by the books of the Railway.

S. RAMIER,
Chief Auditor.

NORTH EAST FRONTIER RAILWAY (STRATEGIC).

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1961-62.							Miscellaneous.	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7).	Total for the year (Cols. 3+8).		
					Open Line Works.	New Minor Works.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses ..	71,851	1,64,422	....	....	....	....	....	1,64,422	....	2,36,273
II. Land	5,18,494	11,03,230	....	....	....	....	....	11,03,230	....	16,21,724
III. Structural Engineering Works	4,64,34,701	4,47,10,286	....	....	....	....	....	4,47,10,286	....	9,11,44,987
IV. Equipment ..	2,15,287	2,01,688	....	....	....	....	....	2,01,688	....	4,16,975
V. Rolling Stock.	....	....	....	....	....	....	....	....	....	....
VI. General Charges	33,33,733	37,64,003	....	....	....	....	....	37,64,003	....	70,97,736
VIII. Miscellaneous..	....	....	....	....	....	....	....	....	....	....
X. Purchase of Railway Lines	....	....	....	....	....	....	....	....	....	....
Deduct— Receipts on Capital Account	14,615	22,441	....	....	....	....	....	22,441	....	37,056
Total ..	5,05,59,451	4,99,21,188	....	....	....	....	....	4,99,21,188	....	10,04,80,639

PART I.—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars	<i>Liabilities.</i>				Particulars	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised									
(b) Non specific Debt	5,05,59,451	.....	10,04,80,639	1. Capital expenditure	.....	5,05,59,45	.....	10,04,80,639
Total	5,05,59,451	.....	10,04,80,639	Total	.....	5,05,59,451	.....	10,04,80,639

PART II.—STATEMENT OF BLOCK ACCOUNT (INCLUDING LOAN ACCOUNT).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital invested as in Part I—Capital Statement (Comprising Loan Account)		5,05,59,451		10,04,80,639	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account)		5,05,59,451		10,04,80,639
Total		5,05,59,59		10,04,80,639	Total		5,05,59,451		10,04,80,639

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1961.		As on 31st March, 1962.			As on 31st March, 1961.		As on 31st March, 1962.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Total investment as in the Block Account Statement.	5,05,59,451	....	10,04,80,639	1. Fixed and Floating Assets as in the Block Account Statement .. ..	....	5,05,59,451	....	10,04,80,639
Grand Total	5,05,59,451	....	10,04,80,639	Grand Total ..	....	5,05,59,451	....	10,04,80,639

B. C. GANGULI,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the North-East Frontier Railway (Strategic). I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report I certify as a result of my audit that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Railway according to best of my information and explanations given to me and as shown by the books of the Railway.

M. P. GUPTA,
Chief Auditor.





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