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

1960-61.



CORRIGENDA

Appropriation Accounts of Railways in India for 1960-61

Block Accounts, Balance Sheets and Profit and Loss Accounts of Indian Government Railways.

- Page 3, Line 3, and Page 12, Liabilities, item 4, *read* 'Revenue Reserve Fund' *for* 'Reserve Fund'.
- Page 4, Column 2, Total—*read* '17,28,79,38,072*' *for* '17,28,79,38,027'.
- Page 6, Liabilities Item No. 2—*read* '94,86,09,524' *for* '94,86,09,525'.
- Pages 10-11, Liabilities Item (b)(iv) *read* '47,59,763' *for* '4,59,763';
Item (b)(vi) *read* '26,96,099' *for* '29,96,099' & (b)(xiii), *read*
'20,52,27,672' *for* '20,53,27,672'.
- Page 22, Assets Item 11—*read* '13,46,00,789' *for* '13,46,00,791'.
- Page 27, Footnote A—*read* 'Rs. 2,80,179' *for* 'Rs. 2,80,189'.
- Page 42, Liabilities—*read* '12,80,20,691' *for* '12,80,20,696' against
item 6.
- Page 49, *Read* 'As on 31st March 1961' *for* 'As on 31st March 1960'
under Second Column on both sides.
- Page 55, Assets—Insert '†' against 2,24,55,91,969 in item 1 and *read*
'13,967' *for* '3,967' against Item 4(c).
- Page 63, Column 10 *read* '4,96,538' *for* '4,96,38'.
- Page 68, Assets—As on 31st March 1961—Item 9 (a) & (b) *read*
'6,05,383' and '2,937' under *Details*.
- Page 72, Footnote (a) *read* 'Rs. 8,00,000' *for* 'Rs. 80,00,000'.
- Page 75, Note 3, 1955-56—*read* '5,65,06' *for* '6,65,06'.
- Page 76, Assets, Item 3(d) *read* '58,25,539' *for* '68,25,539'.
- Page 87, Column 9—*read* '58,45,604' *for* '58,45,605'.
- Page 94 Liabilities—*read* 'As on 31st March 1961' *for* 'As on 30
MaMch
- Page 100, Liabilities, Item 2(b) *read* '5,117' *for* '5,111'.
- Page 102, Liabilities—*read* '43,17,891' *for* '43,17,819' as Total 2(b).

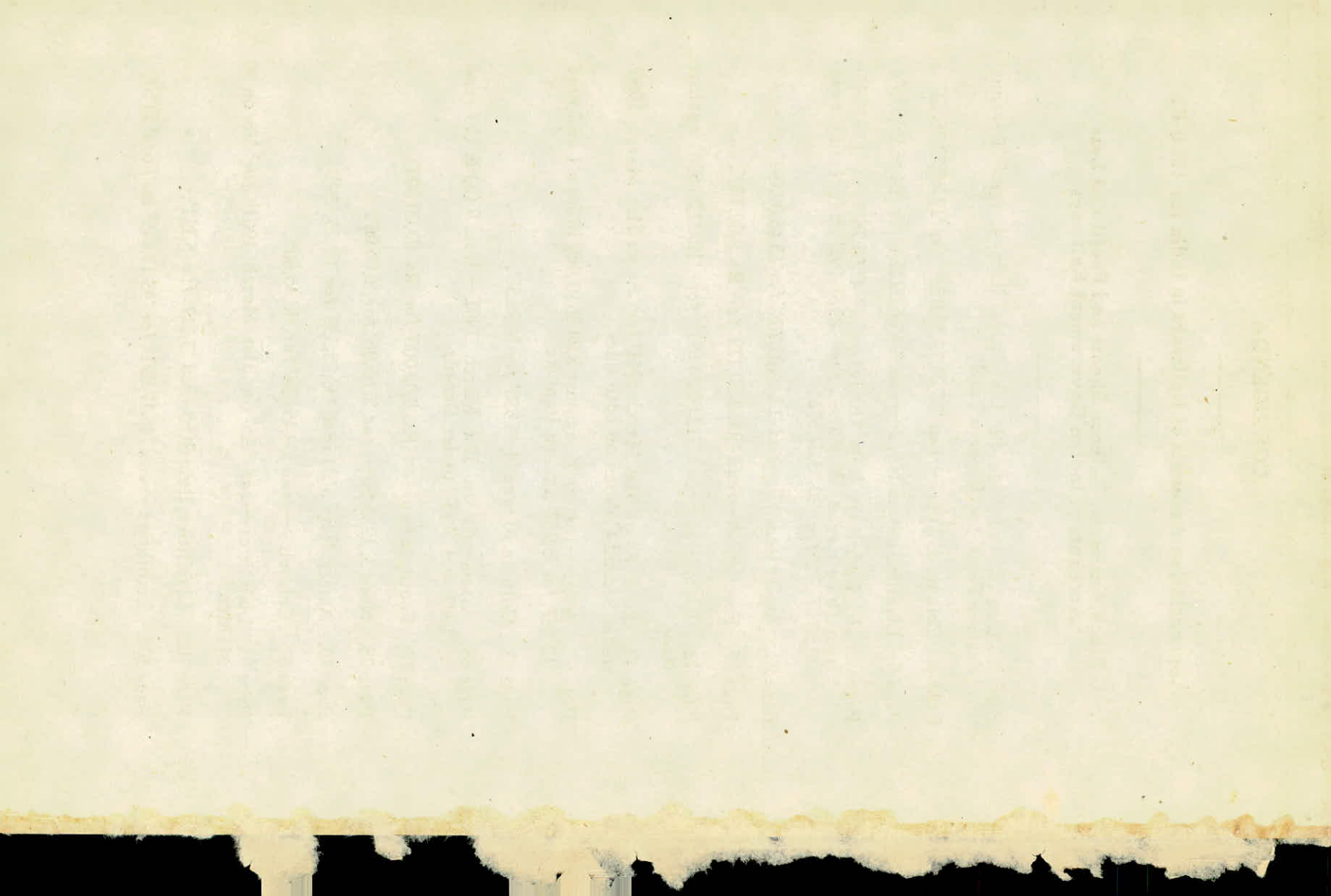


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NOTES.

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, 1924 by Annuities, Sinking Fund payments, etc.

Branch lines.—Represents the expenditure incurred on the purchase of branch lines 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.

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 Suspense 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 1960-61.						Miscellaneous.	Total to end of the year.
			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 ..	4,39,06,243	5,97,435	42	....	....	....	42	5,97,477	-4,909	4,44,98,811
II. Land ..	23,40,35,051	2,95,20,531	....	....	....	....	....	2,95,20,531	-38,000	26,35,17,582
III. Structural Engineering Works	8,15,99,52,654	56,80,82,417	21,60,95,787	8,42,64,241	5,77,00,737	3,26,00,956	39,06,61,721	95,87,44,138	-53,82,841	9,11,33,13,951
IV. Equipment ..	76,13,91,948	2,39,53,735	1,20,23,348	9,40,465	1,21,30,451	65,10,768	3,16,05,032	5,55,58,767	-5,31,181	81,64,19,534
V. Rolling Stock ..	5,32,05,65,134	45,61,03,730	37,25,128	3,44,81,988	2,11,229	10,497	3,84,28,842	49,45,32,572	24,40,873	5,81,75,38,579
VI. General Charges	56,29,97,789	4,80,82,290	25,25,694	1,15,224	41,093	12,937	26,94,953	5,07,77,243	-77,262	61,36,97,770
VIII Miscellaneous ..	9,10,05,398	-84,151	....	....	99,986	....	99,986	15,835	5,858	9,10,27,091
IX. Suspense ..	1,32,90,62,316	-29,02,87,879	-58,32,077	....	....	....	-58,32,077	-29,61,19,956	38,90,968	1,03,68,33,328
X. Purchase of Railway Lines	71,89,16,819	....	....	....	....	....	....	....	-45,858	71,88,70,961
XI. Investment in shares of commercial concerns ..	10,61,44,465	1,51,45,986	....	....	....	....	....	1,51,45,986	....	12,12,90,451
Deduct.—Receipts on Capital Account	4,00,39,744	40,66,564	28,756	....	....	....	28,756	40,95,320	....	4,41,35,064
Total ..	17,28,79,38,027	84,70,47,530	22,85,09,166	11,98,01,918	7,01,83,501	3,91,35,158	45,76,29,743	1,30,46,77,273	2,57,648	18,59,28,72,993*

* Difference in total is due to rounding off.

. Assets created out of Revenue—			
III. Structural Engineering Works ..	63,02,78,801	....	72,08,48,005
IV. Equipment ..	10,54,84,855	....	12,41,26,073
V. Rolling Stock ..	72,10,300	....	74,32,026
VI. General Charges ..	2,80,355	....	3,34,390
VIII. Miscellaneous ..	1,44,035	....	2,44,021
Total 4 (Item 4 per contra)		74,33,98,346	85,29,84,515

Total 17,28,79,38,072 18,59,28,72,993*

Total 17,28,79,38,072 18,59,28,72,993*

*Difference in total is due to rounding off.

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
(vii) Contributory (transferred Rlys. Personnel) Provident Fund	12,23,130	....	8,94,286	....	4. Investments—				
(viii) Non contributory transferred Rlys. Personnel Provident Fund	....	....	75,588	....	(a) Indian Railway Conference Association Employees' Provident Fund	12,48,094	....	16,20,907†	....
(ix) Savings Provident Fund Rlys.	13,234	....	11,593	....	(c) Staff Benefit Fund	18,739	....	13,967†	....
(x) Staff Benefit Fund	10,98,096	....	15,86,680	....			12,66,833		16,34,874
(xi) Ex. N. S. Railway Provident Fund contributory	72,08,420	....	61,71,345	....	5. Savings Bank Account with Government vide items 2 (a), 3 and 4 (i) per contra less item 4 above)	....	2,54,13,18,594	....	2,66,21,21,883
(xii) Ex. N. S. Railway Provident Fund Non-contributory	—15,163	....	14,778	....	6. Reserve Fund Investment Account (vide item 4 (ii) per contra) . . . . .	....	47,55,542	....	44,47,542
(xiii) Ex. N. S. Railway Guranteed Provident Fund contributory	30,07,326	....	29,83,270	....	8. Accounts with States . . . . .	....	1,89,82,791	....	1,26,95,301
Ex. N. S. Rly. guaranteed Provident Fund Non-contributory	45,430	....	18,751	....	9. Account with the Govt. of Pakistan—Railways . . . . .	....	—15,39,987	....	3,13,499
(xiv) Technical training Benefit Fund . . . . .	....	....	....	....	10. Payment on account of State Railway Provident Fund in respect of credits to be received from Pakistan . . . . .	....	2,443	....	5,636
(xv) Punjab contributory Provident Fund	2,03,444	....	94,477	....	11. Adjusting account with Post & Telegraph . . . . .	....	....	....	—1,80,299
		1,58,36,11,766		1,76,07,54,887					
(b) Miscellaneous Deposits—									
(i) Security Deposits of Subordinates	23,41,381	....	25,12,854	....				
(ii) Security Deposits of contractors and others	11,18,09,941	....	10,63,92,950	....				
(iii) Contribution for work done for private persons and public bodies	4,52,77,096	....	7,78,64,936	....				
(iv) Unpaid Wages	4,59,763	....	60,70,947	....				
(v) Sums due to contractors	48,18,692	....	47,68,196	....				
(vi) Net earnings of Worked Lines	29,96,099	....	16,32,000	....				

(vii) Private Companies ..	4,58,821	....	-10,37,417	....
(viii) Miscellaneous ..	11,95,35,291	....	12,92,14,490	....
(ix) Capital Deposited by Branch line compa nies	79,974	....	80,000	....
(x) Trust Interest Account	1,54,988	....	82,727	....
(xi) Account with Reserve Bank	-2,85,660	....	-4,78,731	....
(xii) Remittance into Banks	-2,04,57,135	....	-1,26,05,503	....
(xiii) Cheques and Bills ..	17,85,69,105	....	20,53,27,672	....
(xiv) Reserve Bank Sus pense	-2,558	....	474	....
(xv) Deposits for payment of special contribu tion to Provident Fund etc., to the staff of B. & N. W. and R. & K. Rlys. Coys.	17,63,187	....	16,82,922	....
(xvi) Other Deposits— Company's outstand ing liabilities of D. H. Railway—	8,44,745	....	8,44,745	....
P. A. O's Suspense..	4,52,73,184	....	1,33,62,280	....
(xviii) Fine Forfeiture Account	57,806	....	57,806	....
Payment on account of S.R.P.F. in advance of cash credits to be re covered from Pakistan	-94	....	-789	....
(xviii) Payment on behalf of Central organisation Pensions and Provi dent Fund	-4,336	....	-821	....
(xix) Technical Trainees Benefit Fund .. .. .	....	....	....	....
(xx) Decretal Court Deposits	-16,96,744	....	-14,13,291	....
(xxi) Loss or gain due to Conversion	65	....	65	....
(xxii) S. Deposits and Ad vances Part V Suspense .. .. .	....	....	....	....
(xxiii) World Bank Loan ..	....	....	....	....
(xxiv) Miscellaneous Govern ment Account .. .. .	....	....	2,30,786	....
(xxv) Other transactions ..	....	....	-5,67,823	....
	49,59,93,611		53,39,21,475	
(c) Demands payable ..	13,81,72,785	....	15,40,26,097	
3. (i) Depreciation Reserve Fund	35,85,59,535	....	18,16,75,966	
(ii) Rly. Development Fund	8,91,20,517	....	19,13,23,060	

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
4. Revenue Fund—									
(i) Cash Balance	51,12,93,609	.....	53,00,02,844	.....				
(ii) Investment	47,55,542		44,47,542	.....				
		51,60,49,151		53,44,50,386					
5. (i) Balance due to Central Government for loans and advances to railway employees, etc. [vide Item 3(a) (i) per contra]	.....	81,56,869	.....	1,30,28,426					
(ii) Festival and other Advances .. ..	.....	1,16,07,022	.....	1,48,14,432					
(iii) Advances to Port Authorities .. ..	.....	6,80,000	.....	8,22,114					
6. Balance of amount in account with Government etc. .. ..	.....	22,18,62,462	.....	19,35,78,680					
7. Loan from Devsathan Dept. and State Government .. ..	.....	17,39,734	.....	17,39,734					
Grand Total .. ..	.....	20,71,34,91,524	.....	22,17,30,08,250	Grand Total .. ..	.....	20,71,34,91,524	.....	22,17,30,08,250

* Includes Rs. 32,99,042 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, 1961 was Rs. 9,63,270

† The market value of these investment on 31st March, 1961 was under :—

Indian Railways Conference Association Employees Provident Fund ..	9,57,528
Staff Benefit Fund	10,135

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.

KARNAIL SINGH,
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.

M. S. BHATNAGAR
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 1960-61.							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 ..	44,460	66,942	....	....	....	....	....	66,942	4,909	1,16,311
II. Land ..	16,92,712	5,18,494	....	....	....	....	....	5,18,494	....	22,11,206
III. Structural Engineering Works	3,26,16,622	4,36,52,395	981	....	....	....	9,81	4,36,53,376	28,52,724	7,91,22,722
IV. Equipment ..	93,155	2,15,287	....	....	....	....	....	2,15,287	....	3,08,442
V. Rolling Stock ..	26,03,117	1,66,226	....	....	....	....	....	1,66,226	....	27,69,343
VI. General Charges	18,54,249	32,55,738	....	....	....	....	....	32,55,738	77,289	51,87,276
IX. Suspense ..	2,57,812	-69,280	....	....	....	....	....	-69,280	....	1,88,532
Deduct Receipts on Capital Account ..	2,43,312	14,615	....	....	....	....	....	14,615	....	2,57,927
Total ..	3,89,18,816*	4,77,91,188*	9,81	....	....	....	9,81	4,77,92,169*	29,34,922	8,96,45,906*

* 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, 1960 Rs.	As on 31st March, 1961 Rs.		As on 31st March, 1960. Rs.	As on 31st March, 1961. Rs.
1. Capital Raised—			2. Capital Expenditure after purchase	3,86,37,576	8,94,32,965
(b) Non Specific Debt.	3,88,95,387	8,96,21,496	3. Floating Assets—		
			(a) Stores	2,57,811	1,88,531
Total ..	3,88,95,387	8,96,21,496	Total ..	3,88,95,387	8,96,21,496

**CENTRAL RAILWAY.
BLOCK ACCOUNT.**

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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 ..	52,19,644	-2,760	....	....	....	....	....	-2,760	....	52,16,884
II. Land ..	2,24,94,862	11,03,992	....	....	....	....	....	11,03,992	....	2,35,98,854
III. Structural Engineering Works ..	1,34,37,03,505	3,42,97,315	5,43,43,067	1,42,16,739	1,29,22,854	51,31,098	8,66,13,758	12,02,11,073	-19,09,039	1,46,27,05,539	
IV. Equipment ..	15,25,66,987	33,23,910	14,54,614	1,36,610	17,54,782	30,21,182	63,67,188	96,91,098	....	16,22,58,035
V. Rolling Stock	85,86,76,250	4,44,34,622	2,86,269	41,97,430	11,444	....	44,95,143	4,89,29,765	-8,46,417	90,67,59,598
VI. General Charges	7,51,62,921	16,37,787	11,52,078	....	....	....	11,52,078	27,89,865	27	7,79,52,813
VIII. Miscellaneous ..	5,00,45,502	....	....	....	....	....	....	....	....	5,00,45,502
IX. Suspense ..	21,13,68,923	-4,70,22,215	-58,32,077	....	....	....	-58,32,077	-5,28,54,292	1,47,319	15,86,61,950
X. Purchase of Railway Lines	11,53,58,958	....	....	....	....	....	....	....	....	11,53,58,958
XI. Investment in Shares of commercial concerns	2,72,27,576	19,76,580	....	....	....	....	....	19,76,580	....	2,92,04,156
<i>Deduct—</i>											
Receipts on Capital Account ..	60,97,317	9,695	28,756	....	....	....	28,756	38,451	....	61,35,768
Total ..	2,85,57,27,811	3,97,39,537*	5,13,75,195	1,85,50,779	1,46,89,080	81,52,280	9,27,67,334	13,25,06,871*	-26,08,109*	2,98,56,26,573*	

* 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, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital Raised—					1. Purchase price—				
(a) Specific Debt—					(a) Main Lines— ..	57,22,39,167	....	57,22,39,167(A)	
(i) Rupee specific debt	33,60,35,476	....	33,60,35,476		(b) Branch Lines ..	37,31,852	....	37,31,852(B)	
(b) Non-specific debt ..	2,02,17,88,653	....	2,05,89,20,031		2. Capital expenditure after purchase	1,58,32,68,578	....	1,66,72,74,902 (C)	
					3. Floating Assets—				
					(a) Stores	17,22,29,755	....	13,74,78,652	
					(b) Balance in Manufacture Account ..	1,14,08,609	....	80,19,276	
					(c) Miscellaneous Advances	1,49,46,168	....	62,11,708	
Total ..	2,35,78,24,129	....	2,39,49,55,557	Total ..	2,35,78,24,129	....	2,39,49,55,557		

(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, the 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 and other assets not in use Rs. 35,883.
- (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 Railway portion Rs. 19,01,457.

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960. Details. Rs.	Amount. Rs.	As on 31st March, 1961. Details. Rs.	Amount. Rs.		As on 31st March, 1960. Details. Rs.	Amount. Rs.	As on 31st March, 1961. Details. Rs.	Amount. Rs.
1. Capital invested as in Part I—Capital Statement (comprising Loan Account)	2,35,78,24,129	....	2,39,49,55,557	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) .. .. .	....	2,35,78,24,129	....	2,39,49,55,557
2. Depreciation Reserve Fund	9,41,17,914	....	11,26,68,693	2. Assets financed from Depreciation Reserve Fund—				
					III Structural Engineering Works	4,83,96,077	....	6,26,12,816	..
					IV. Equipment	75,81,912	....	77,18,522	....
					V. Rolling Stock	3,81,39,925	....	4,23,37,355	....
					Total 2 (Item 2 per contra) .. .. .	....	9,41,17,914	....	11,26,68,693
3. Development Fund	28,89,06,676	....	34,02,81,871	3. Assets created out of Development Fund—				
					I. Preliminary Expenses	3,28,460	....	3,28,460	....
					III. Structural Engineering Works	23,80,17,817	....	29,23,60,884	....
					IV. Equipment	1,52,70,959	....	1,67,25,573	....
					V. Rolling Stock	1,09,17,746	....	1,12,04,015	....
					VI. General Charges	1,12,53,370	....	1,24,05,448	....
					VIII. Miscellaneous	10,49,506	....	10,49,506	....
					IX. Suspense	1,27,84,392	....	69,52,315	....
4. Revenue (Open Line Works)	11,48,79,092	....	13,77,20,452	Deduct—Receipts on Capital Account	7,15,574	....	....	....
					Total 3 (Item 3 per contra) .. .. .	....	28,89,06,676	7,44,330	34,02,81,871

4. Assets created out of Revenue—

III. Structural Engineering Works	9,66,59,072	....	11,47,13,024	....
IV. Equipment	1,78,63,340	....	2,26,39,304	....
V. Rolling Stock ..	3,56,680	....	3,68,124	....
 Totl 4 (Item 4 per contra) .. ..	....	11,48,79,092	....	13,77,20,452

Total 2,85,57,27,811 2,98,56,26,573

Total 2,85,57,27,811 2,98,56,26,573

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

Particulars	1959-60.		1960-61.		Particulars.	1959-60.		1960-61.	
	Details.	Amount	Details	Amount		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs	Rs.	Rs.	Rs.
To.—					By—				
1. Working Expenses	56,78,69,288	....	61,16,02,292	1. Gross Earnings .. ..	....	81,28,20,698	....	89,73,78,575
2. Payment to worked lines.		8,18,097	....	9,08,935	2. Government share of Surplus profits ..	....	1,59,281	....	2,05,184
3. Surveys	3,22,574	..	4,81,733	3. Miscellaneous Receipts.		16,06,663	....	35,13,731
4. Statutory Audit	7,96,475	....	8,91,802					
5. Government Inspection.		45,485	....	45,612(A)					
6. Cost of Railway Board, etc.	27,65,943	....	32,38,249(B)					
7. Miscellaneous Charges.		5	....	4					
8. Open line works—Revenue	2,11,27,062	....	2,44,53,773					
9. Dividend payable to General Revenues	9,43,69,545	....	9,48,02,353					
10. Profit	12,64,72,168	....	16,45,72,737					
Total	81,45,86,642	....	90,10,97,490	Total ..	....	81,45,86,642	....	90,10,97,490

(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.

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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	....	2,85,57,27,811	....	2,98,56,26,573	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,85,57,27,811	....	2,98,56,26,573
2. Sundry Creditors—					2. Cash in hand .. ..	....	1,63,66,754	....	1,50,60,965
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) General Provident Fund	2,42,066	....	2,87,617	....	(a) (i) O—Loans and Advances to Railway Employees	4,38,562	....	7,20,236	....
(ii) (a) State Railway Provident Fund (contributory).. ..	25,12,08,367	....	28,12,21,663	....	(ii) Festival Advances ..	17,82,391	....	18,79,672	....
(b) State Railway Provident Fund (Non-contributory).. ..	53,88,169	....	81,84,722	....	(iii) Advances of Pay on transfer .. ..	....	....	....	....
(iii) Defence Savings Provident Fund ..	14,709	....	....	....	(iv) Advances to Port Authorities .. ..	....	....	....	....
(iv) Contributory (Transferred Railway Personnel) Provident Fund	1,69,391	....	1,77,059	....	(b) Traffic Account and Foreign Railways ..	1,20,06,685	....	1,79,76,770	....
Non—Contributory (Transferred Railway Personnel) Provident Fund	42,153	....	41,563	....	(c) Miscellaneous Advances Revenue	2,05,08,370	....	1,84,80,584	....
(v) Defence Savings Provident Fund (Railways)	1,06,591	....	....	....		
(vi) Staff Benefit Fund ..	—1	....	3,68,276	....				
(vii) Savings Provident Fund Railways ..	118	....	....	....		
(viii) (a) Ex. N. S. Railway Provident Fund (contributory).. ..	72,08,420	....	61,71,345	....				
(b) Ex. N. S. Railway Provident Fund (Non-contributory) ..	45,430	....	14,778	....				
(ix) (a) Ex. N. S. Railway Guaranteed Provident Fund (Contributory)	30,07,326	....	29,83,270	....				

BALANCE SHEET—(contd.)

Particulars.	Liabilities				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amounts.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
(b) Ex. N. S. Railway Guaranteed Provident Fund (Non-contribu- tory)	-15,163		18,751		(d) Sundry Deposits with Central Government [vide item 2(b) per contra]	6,63,87,647	.....	7,38,32,087	.....
		26,74,17,576		29,94,69,044			10,10,43,655		11,28,89,349
(b) Miscellaneous Deposits									
(i) Security deposits of Subordinates	1,32,337	....	1,46,857	....	5. Savings bank account with Government [vide item 2 (a) and 3 per contra] ..	....	25,48,16,686	....	21,67,70,561
(ii) Security deposits of contractors and others	1,15,78,495	....	98,74,216	....	8. Account with States ..	....	8,92,492	....	26,18,186
(iii) Contribution for work done for private per- sons and public bodies	71,95,892	....	73,79,339	....	9. Adjusting account with P. & T. Department ..	....	....	....	-1,70,291
(iv) Unpaid Wages ..	7,95,454	....	9,58,425	....	10. Account with the Govern- ment of Pakistan Railways	....	5,21,971	..	5,10,542
(v) Sums due to contrac- tors	18,31,516	....	19,59,404	....	11. Balance of amount in account with Government	....	9,74,30,967		13,46,00,791
(vi) Net earnings of worked lines	4,18,026	....	4,48,522	....				
(vii) Private Companies ..	93,128	....	1,01,778	....				
(viii) Miscellaneous ..	2,88,84,500	....	2,90,43,468	....				
(ix) Trust Interest Account	12,381	....	11,924	....				
(x) Branch Line Compa- nies	29	....	3,350	....				
(xi) Account with Reserve Bank	-81,027	....	-1,34,677	....				
(xii) Remittance into Banks	9,67,730	....	5,46,223	....				
(xiii) Cheques and Bills ..	1,40,28,640	....	2,24,48,114	....				
(xiv) Reserve Bank Suspense	....	....	....	....	
(xv) Payment on behalf of the Central Claims Organisation	-4,257	....	-742	....				
(xvi) Payment on account of S. R. P. F. in advance of cash credits to be received from Pakistan	....	....	-106	....				
(xvii) Other Transactions ..	....	....	-3,52,928	....				
(xviii) Court Deposits ..	-3,12,139	....	....	....		
(xix) P. A. O's Suspense ..	8,46,942	....	13,98,920	....				
(xix) Loss or gain due to conversion into deci- mal coinage .. .. .	....	....	....	7,38,32,087					
		6,63,87,647							
(c) Demands Payable ..	....	2,12,55,066	....	2,44,04,807					

3. (i) Depreciation Reserve Fund	28,26,79,260	....	26,77,32,102
(ii) Development Fund	- 29,52,80,150	....	-35,04,30,584
5. (i) Balance due to Central Government for loans and advances to railway employees, etc. [vide item 3(a) (i) per contra]	4,38,562	....	7,20,236
(ii) Festival Advances	17,02,391	....	18,79,672
(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]
8. Profit	12,64,72,168	16,46,72,737

Grand Total	3,32,68,00,331	3,46,79,06,674
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Grand Total	3,32,68,00,331	3,46,79,06,674
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RATAN LAL
General Manager.

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 explanations given to me and as shown by the books of the Railway.

D. D. DHINGRA,
Chief Auditor.

EASTERN RAILWAY.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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 ..	58,29,488	2,51,967	....	....	....	....	....	2,51,967	....	60,81,455
II. Land ..	3,45,00,029	80,04,864	....	....	....	....	....	80,04,864	....	4,25,04,893
III. Structural Engineering Works	1,00,00,00,070	7,12,82,167	1,35,20,369	80,03,009	44,50,504	26,93,130	2,86,67,012	9,99,49,179	....	1,09,99,49,249
IV. Equipment ..	9,26,68,375	21,96,977	10,49,469	67,510	17,14,876	4,73,912	33,05,767	55,02,744	....	9,81,71,119
V. Rolling Stock	80,83,27,553	3,34,04,168	3,95,641	82,77,073	-5,022	....	86,67,692	4,20,71,860	-28,83,310	84,75,16,103
VI. General Charges	8,32,73,143	52,98,405	76,091	71,379	40,114	12,937	2,00,521	54,98,926	....	8,87,72,069
VIII. Miscellaneous ..	-67,04,963	-91,020	....	....	99,986	....	99,986	8,966	5,858	-66,90,139
IX. Suspense ..	27,86,61,590	-9,64,12,355	....	....	....	....	....	-9,64,12,355	-3,66,131	18,18,83,104
X. Purchase of Railway Lines.	10,81,43,321	....	....	....	....	....	....	....	-45,858	10,80,97,463
XI. Investment in shares of commercial concerns ..	20,00,000	37,33,500	....	....	....	....	....	37,33,500	....	57,33,500
Deduct—											
Receipts on Capital Account...	46,94,865	19,60,468	....	....	....	....	....	19,60,468	....	66,55,333
Total ..	2,40,20,03,741	2,57,08,205	1,50,41,570	1,64,18,971	63,00,458	31,79,979	4,09,40,978	6,66,49,183	-32,89,441	2,46,53,63,483	

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

B.A.A.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Purchase price—				
(1) Specific debt—					(a) Main Lines	36,18,70,798	....	36,18,70,798	(A)
(i) Rupee Specific Debt.	18,21,87,709	.. ..	18,21,87,709		(b) Branchlines	1,01,62,493	....	1,01,62,493	(B)
(b) Non Specific Debt.	1,91,02,12,450	.. ..	1,93,22,70,460		2. Capital Expenditure after purchase	1,44,17,05,278	....	1,56,05,41,773	(C)
					3. Floating Assets—				
					(a) Stores	13,97,04,628	....	12,82,96,846	
					(b) Balance in Manufacture Accounts	2,62,02,646	....	1,44,19,952	
					(c) Miscellaneous Advances	11,27,54,317	....	3,91,66,307	
Total	2,09,24,00,160*	....	2,11,44,58,169	Total	2,09,24,00,160	....	2,11,44,58,169		

* Difference in total is due to rounding off.

(A) Includes—

- (i) Rs. 7,36,63,069 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, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)	2,09,24,00,160	....	2,11,44,58,169	1. Fixed and floating assets as in Part I Capital Statement (Comprising Loan Account) .. .. .	....	2,09,24,00,160	....	2,11,44,58,169
2. Depreciation Reserve Fund	10,57,20,713	....	12,09,66,135	2. Assets financed from Depreciation Reserve Fund				
3. Development Fund	12,37,32,674	....	14,03,08,548	III. Structural Engineering Works	5,09,95,997	....	5,78,25,457	....
4. Revenue (Open Line Works)	8,01,50,194	....	8,96,30,631	IV. Equipment	75,46,250	....	76,13,760	....
					V. Rolling Stock	4,70,79,157	....	5,53,56,230	....
					VI. General Charges	99,309	....	1,70,688	....
					Total 2 (Item 2 per contra)	10,57,20,713	....	12,09,66,135	....
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	10,11,09,915	....	11,61,64,588	....
					IV. Equipment	1,13,70,187	....	1,24,19,656	....
					V. Rolling Stock	1,10,44,203	....	1,14,39,844	....
					VI. General Charges	2,05,809	....	2,81,900	....
					VII. Miscellaneous	2,560	....	2,560	....
					Total 3 (Item 3 per contra)	12,37,32,674	....	14,03,08,548	....
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	6,22,04,841	....	6,93,48,475	....
					V. Equipment	1,59,77,557	....	1,81,66,345	....
					IV. Rolling Stock	16,17,455	....	16,12,433	....
					VI. General Charges	2,06,306	....	2,59,357	....
					VII. Miscellaneous	1,44,035	....	2,44,021	....
					Total 4 (Item 4 per contra)	8,01,50,194	....	8,96,30,631	....
Total	2,40,20,03,741	....	2,46,53,63,483	Total .. .. .	....	2,40,20,03,741	....	2,46,53,63,483

PROFIT AND LOSS ACCOUNT.

Dr. Particulars.	1959-60.		1960-61.		By—	Particulars.	1959-60.		1960-61.		Cr.
	Details.	Amounts.	Details.	Amount.			Details.	Amount.	Details.	Amount.	
	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
TO—											
1. Working expenses	45,86,70,340	....	49,98,87,853	1. Gross Earnings ..	....	60,97,55,065	....	65,24,02,001		
2. Land and Subsidy	4,94,670	....	5,10,973	2. Miscellaneous Receipts ..	....	16,71,514	....	36,83,983		
3. Surveys	3,82,995	....	(A) —1,02,793							
4. Statutory Audit	7,91,030	....	9,34,516							
5. Government Inspection.	30,550	....	(B) 30,837							
6. Cost of Railway Board etc.	20,74,932	....	(C) 23,54,235							
7. Miscellaneous charges	15,421	....	9,65							
8. Open line Works—Re- venue	96,81,332	....	98,87,177							
9. Dividend payable to Ge- neral Revenues	7,73,76,322	....	7,53,38,992							
10. Profit	6,19,08,987	....	6,72,43,229							
Total	61,14,26,579	....	65,60,85,984	Total .. .. .	....	61,14,26,579	....	65,60,85,984		

(A) Includes Rs. 2,80,189 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.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Total investment as in the Block Account Statement.	....	2,40,20,03,741	....	2,46,53,63,483
2. Sundry Creditors—				
(a) Provident and other Funds—				
(i) General Provident Fund	2,81,126	....	2,70,155	....
(ii) State Railway Provident Fund Contributory ..	24,46,11,706	....	27,03,81,669	....
State Railway Provident Fund Non-Contributory	48,12,960	....	69,49,447	....
(iii) Defence Savings Provident Fund	—6,428	....	....	....
(iv) Defence Savings Provident Fund (Rlys.)	64,961	....	....	....
(v) Staff Benefit Fund	1,78,929	....	1,63,703	....
(vi) Savings Provident Fund Railways	269	....	....	....
(vii) Contributory (Transferred) Railway personnel Provident Fund	2,44,381	....	2,34,212	....
Non contributory (Transferred Railway Personnel) Provident Fund	2,665	....	2,897	....
		25,01,90,569		27,80,02,083
(b) Miscellaneous Deposits				
(i) Security deposits of subordinates	2,08,432	....	1,88,481	....
(ii) Security deposits of contractors and others.	2,21,24,368	....	1,55,20,401	....
(iii) Contribution for work done for private persons and public bodies.	81,36,851	....	4,01,49,179	....
(iv) Unpaid wages	8,87,113	....	17,11,993	....
(v) Sums due to contractors	41,187	....	4,32,919	....
(vi) Private companies	—10,50,402	....	—5,59,902	....
(vii) Miscellaneous	2,29,73,514	....	3,05,93,113	....
(viii) Trust Interest Account	43,575	....	41,826	....
(ix) Account with Reserve Bank .. .. .	....	....	384	....

Assets.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
1. Fixed and floating assets as in the Block Account Statement .. .. .	....	2,40,20,03,741	....	2,46,53,63,483
2. Cash in hand .. .. .	....	3,82,27,057	....	3,96,35,804
3. Sundry Debtors—				
(a)(i) O.—Loans and Advances to Rly. Employees.	8,38,578	....	7,80,298	....
(ii) Festival Advances	19,96,326	....	27,44,055	....
(iii) Advances of Pay on transfer and T. A.	19,347	....	26,251	....
(iv) Advances to Port Authorities	4,60,000	....	6,50,000	....
(b) Traffic Account and Foreign Railways	2,38,33,193	....	2,38,14,874	....
(c) Miscellaneous Advances (Revenue)	87,97,870	....	83,69,108	....
(d) Sundry Deposits with Central Government [vide item 2(b) per contra].	12,75,65,103	....	12,79,80,864	....
		16,35,10,417		16,43,65,450
4. Savings Bank Account with Govt. [vide items 2(a) and 3 per contra]. .. .. .	....	24,24,67,849	....	22,65,77,118
5. Account with States .. .. .	....	9,02,918	....	12,75,641
6. Adjusting Account with Posts and Telegraph .. .. .	....	....	....	13,200
7. Account with the Government of Pakistan Railways .. .. .	....	73,38,478	....	76,74,081
8. Balance of Amount in accounts with Government .. .. .	....	37,28,742	....	94,43,914

(x) Remittance into Banks ..	27,19,114	....	-8,00,134	....
(xi) Cheques and Bills ..	3,21,36,635	....	3,89,80,203	....
(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 ..	-4,08,007	....	-3,97,987	....
(xvi) P. A O. Suspense ..	3,97,52,758	....	21,20,837	....
Payment on account of cash credit to be secured from Pakistan ..	-35	....	-449	....
(xvi) Loss or gain in conversion ..	....	....	....	....
		12,75,65,103		12,79,80,864
(c) Demands payable ..	....	2,09,19,271	....	2,29,83,391
3.(i) Depreciation Reserve Fund ..	....	11,92,53,503	....	9,29,73,456
(ii) Rly. Development Fund ..	....	-12,69,76,223	....	-14,43,98,419
5.(i) Balance due to government for loans and advances to Railway employees, etc., [vide item 3(a)(i) per contra] ..	....	8,38,578	....	7,80,298
(ii) Festival Advances ..	....	19,96,326	....	27,44,055
(iii) Advances of Pay on transfer and T. A. [vide 3(a)(iii) per contra] ..	....	19,347	....	26,251
(iv) Advances to Port Authorities 3(a) (iv) [per contra] ..	....	4,60,000	....	6,50,000
6. Balance of amount in accounts with Government ..	....	6,19,08,987	....	6,72,43,229
7. Profit ..	....	....	....	....
Grand Total ..	....	2,85,81,79,202	....	2,91,43,48,691
			Grand Total ..	.... 2,85,81,79,202 2,91,43,48,691

The balances as on 31-3-61 includes balances at the end of 1959-60 in respect of Ganga Bridge Project merged with Eastern Railway during 1959-60.

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 informations and explanation given to me and as shown by the books of the Railway.

H. K. MAITRA.
Chief Auditor.

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

Liabilities.

Assets.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.		Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	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.)	2,05,31,77,281	....	2,18,78,84,540	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account). ..	....	2,05,31,77,281	....	2,18,78,84,540
2. Depreciation Reserve Fund	9,83,49,459	....	11,62,50,865	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	23,97,63,133	....	23,82,05,830	III. Structural Engineering Works	3,71,57,497	....	4,55,79,662	....
4. Revenue (Open Line Works).	14,28,53,614	....	16,07,83,151	IV. Equipment	24,22,772	....	24,58,692	....
					V. Rolling Stock	5,87,60,120	....	6,82,03,441	....
					VI. General Charges	9,070	....	9,070	....
					Total 2 (Item 2 per contra).		9,83,49,459		11,62,50,865
					3. Assets created out of Development Fund—				
					I. Preliminary Expenses	—62	....	—20,380	....
					II. Land	—7,407	....	—9,38,007	....
					III. Structural Engineering Works	22,99,42,260	....	23,15,16,362	....
					IV. Equipment	16,31,974	....	10,49,549	....
					V. Rolling Stock	81,76,665	....	90,87,267	....
					VI. General Charges	18,546	....	—24,90,118	....
					IX Suspense	—13,558	....	—13,558	....
					Deduct—Receipts on Capital Account	—14,715	....	—14,715	....
					Total 3 (Item 3 per contra).		23,97,63,133		23,82,05,830
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	13,04,00,816	....	14,75,79,601	....
					IV. Equipment	1,15,01,023	....	1,22,07,754	....
					V. Rolling Stock	9,49,207	....	9,93,228	....
					VI. General Charges	2,568	....	2,568	....
					Total 4 (Item 4 per contra).		14,28,53,614		16,07,83,151
Total	2,53,41,43,488*	....	2,70,31,24,387*	Total .. ..	....	2,53,41,43,488*	....	2,70,31,24,387*

* Difference in total is due to rounding off.

PROFIT AND LOSS ACCOUNT.

Dr.

Cr

Particulars.	1959-60.		1960-61.		Particulars.	1959-60.		1960-61.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To—					By—				
1. Working Expenses	49,18,83,702	....	52,35,65,603	1. Gross Earnings .. .. .	....	63,08,64,141	....	64,27,89,274
2. Surveys	1,54,978	....	1,20,158*	2. Government share of sur- plus profit .. .. .	....	....	....	63,211
3. Statutory Audit	8,80,841	....	9,66,917	3. Miscellaneous Receipts .. .. .	....	15,44,933	....	69,19,283
4. Government Inspection	51,115	....	50,602(A)					
5. Pensionary Charges	17,574	....	....			
6. Cost of Railway Board etc.	21,53,710	....	23,26,233 (B)					
7. Miscellaneous charges	13					
8. Open line Works— Revenue	2,12,58,379	....	1,69,85,011					
8. Dividend payable to General Revenues	7,88,77,611	....	7,97,33,189					
9. Profit	3,71,31,164	....	2,60,24,042					
Total	63,24,09,074	....	64,97,71,768	Total .. .. .	....	63,24,09,074	....	64,97,71,768

* Includes Rs 8,808 on account of Survey expenditure relating to Railway Electrification.

(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.

BALANCE SHEET.

[N. R.]

34

Liabilities.

Assets.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.		Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	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.	....	2,53,41,43,488	....	2,70,31,24,387	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,53,41,43,488	....	2,70,31,24,387
2. Sundry Creditors—					2. Cash in hand .. ..	....	2,80,85,705	....	2,91,34,494
(a) Provident and other funds.					3. Sundry Debtors—				
(i) General Provident Fund	3,16,034	....	3,78,308	....	(a) (i) O—Loans and Advances to Railway employees and passage advances ..	8,97,442	....	12,36,769	....
(ii) State Railway Provident Fund—Contributory	23,72,72,482	....	26,13,77,099	....	(ii) Festival Advances ..	15,05,733	....	18,83,907	....
Non-contributory ..	78,37,908	....	87,48,428	....	(b) Traffic Account and Foreign Railways ..	1,49,89,968	....	1,61,45,777	....
(iii) Contributory (Transferred Railway Personnel) Provident Fund	3,60,509	....	2,68,661	....	(c) (i) Miscellaneous Advances (Revenue) ..	1,26,90,399	....	1,16,96,843	....
Non-Contributory (Transferred Railway Personnel) Provident Fund ..	11,446	....	17,124	....	(ii) Payment on account of State Railway Provident Fund in advance of cash credit from Pakistan ..	1,570	....	2,699	....
(iv) Defence Savings Provident Fund ..	693	....	....	....	(d) Sundry Deposits with Govt. [vide item 2. (b) per contra] ..	4,99,88,179	8,00,73,291	5,80,03,262	8,89,69,257
(v) Indian Railway Conference Association Employees Provident Fund—Contributory	17,22,713	....	18,13,810	....	4. Investments—				
Non-contributory ..	32,161	....	36,606	....	(a) Indian Railway Conference Association Employees Provident Fund	12,48,094	....	16,20,907 (A)	....
(vi) Defence Savings Provident Fund (Railways) ..	47,538	....	2,45,183	....	(b) Staff Benefit Fund ..	5,000	12,53,094	....	16,20,907
(vii) Staff Benefit Fund ..	2,88,848	....	— 423	....	5. Savings Bank Account with Government [vide item 2 (a) and 3 per contra less items 4(a) and (b) above] .. ..	....	17,38,71,455	....	18,76,96,943
(viii) Savings Provident Fund (Railways) ..	1,510	....	94,477	....				
(ix) Punjab contributory Provident Fund ..	57,647	....	24,79,49,489	....				
(x) Technical Trainees Benefit Fund ..	....	24,79,49,489	....	27,29,79,273					
(b) Miscellaneous Deposits	....	....	....	....	
(i) Security Deposits of Subordinates ..	2,41,888	....	2,02,179	....				
(ii) Security Deposits of Contractors and others	79,33,747	....	1,19,14,814	....				

BALANCE SHEET.—(concl'd.)

(iii) Contribution for work done for private persons and public bodies	31,85,876	....	36,92,269	....			
(iv) Unpaid wages	6,45,118	....	6,62,546	....			
(v) Sums due to contractors	2,61,247	....	1,85,457	....	8. Account with States	22,05,414	....	29,07,101
(vi) Private Companies	-14,70,571	....	-22,56,143	....	Account with P. & T. .. .. .	....	....	-28,287
(vii) Miscellaneous	1,70,72,421	....	1,71,45,091	....			
(viii) Trust Interest Account	20,083	....	6,132	....	9. Account with the Government of Pakistan—Railways	-66,270	....	-7,642
(ix) Account with Reserve Bank	-16,877	....	-2,31,608	....	10. Balance of amount in account with Government etc.	15,02,602	....	....
(x) Remittance into Banks	10,64,839	....	50,56,044	....			
(xi) Cheques and bills	2,10,22,260	....	2,15,95,436	....			
(xii) Fine Forfeiture Account	52,518	....	52,518	....			
(xiii) Decretal court Deposits	(-)-24,370	4,99,88,179	-21,473	5,80,03,262				
3. (c) Demands payable .. .. .	....	2,22,78,224	....	2,33,54,766				
(i) Depreciation Reserve Fund .. .. .	....	17,27,31,886	....	16,03,39,135				
(ii) Development Fund .. .. .	....	-24,55,56,826	....	-24,40,00,558				
4. Balance due to Central Government for loans and advances to railway employees, etc., (vide items 3(a) per contra .. .. .	....	8,97,442	....	12,36,769				
(ii) Festival Advances .. .. .	....	15,05,733	....	18,83,907				
5. Balance of amount in Account with government .. .. .	....	....	....	1,04,72,177				
6. Profit .. .. .	....	3,71,31,164	....	2,60,24,042				
Total .. .. .	....	2,82,10,68,779	....	3,01,34,17,160	Total	2,82,10,68,779	....	3,01,34,17,160

(A) The market value of this investment on 31st March, 1961 was Rs. 9,57,528

P. H. SARMA
General Manager

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Northern Railway (Commercial). I have obtained all the informations and explanations that I have required and subject to the observations in the separate Audit Report, I certify, as result of my audit, that in my opinion these Account 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.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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 ..	46,85,141	6,812	.....	.....	.....	.....	.....	6,812	.....	46,91,953
II. Land	1,42,53,780	5,43,335	.....	.....	.....	.....	.....	5,43,335	.....	1,47,97,115
III. Structural Engineering Works.	44,24,47,527	1,50,08,003	2,10,25,293	1,14,70,892	52,76,713	35,36,302	4,13,09,200	5,63,17,203	.....	49,87,64,730
IV. Equipment	5,55,81,642	14,11,172	10,69,915	1,33,630	13,32,439	.....	25,35,984	39,47,156	12,885	5,95,41,683
V. Rolling Stock	44,45,34,416	3,69,76,965	3,04,063	14,67,290	.....	.....	17,71,353	3,87,48,318	-36,61,312	47,96,21,422
VI. General Charges	2,38,26,823	5,40,923	.....	.....	.....	.....	.....	5,40,923	.....	2,43,67,746
VIII. Miscellaneous	61,77,361	.....	.....	.....	.....	.....	.....	.....	.....	61,77,361
IX. Suspense	11,56,30,002	-2,03,20,413	.....	.....	.....	.....	.....	-2,03,20,413	34,83,978	9,87,93,567
X. Purchase of Railway Lines	1,43,73,318	.....	.....	.....	.....	.....	.....	.....	.....	1,43,73,318
Deduct—											
Receipts on Capital Account.	19,905	.....	.....	.....	.....	.....	.....	.....	.....	19,905
Total	1,12,14,90,105	3,41,66,798*	2,23,99,271	1,30,71,812	66,09,152	35,36,302	4,56,16,537	7,97,83,334	-1,64,449	1,20,11,08, 91*	

* 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, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised					1. Purchase price—				
(b) Non-specific Debt	80,28,29,833	.....	83,47,00,311	(a) Main Lines ..	.....	17,81,77,992	.....	(A) (B) (C) 17,81,77,992
					(b) Branch Lines	.....	7,95,264	.....	7,95,264 (B) (D) (E)
					2. Capital expenditure after purchase ..	.....	50,82,26,575	.....	55,69,33,488
					3. Floating Assets—				
					(a) Stores .. .. .	.....	10,46,55,373	.....	9,25,53,014
					(b) Balance in Manu- facture accounts	.....	71,87,804	.....	36,47,932
					(c) Miscellaneous Ad- vances .. .. .	.....	37,86,825	.....	25,92,621
Total	80,28,29,833	.....	83,47,00,311	Total ..	.....	80,28,29,833	.....	83,47,00,311

(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

(C) This exceeds the capital outlay on the B. & N. W. and R. & K Railway companies to the 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.]

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)	80,28,29,833	....	83,47,00,311	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. .. .	....	80,28,29,833	....	83,47,00,311
2. Depreciation Reserve Fund	14,03,11,469	....	15,50,36,839	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	11,53,06,684	....	13,79,63,054	III. Structural Engineering Works	5,11,44,097	....	6,26,14,989	....
4. Revenue (Open Line Works)	6,30,42,119	....	7,34,08,787	IV. Equipment	71,01,868	....	72,35,498	....
					V. Rolling Stock	8,20,65,504	....	8,51,86,352	....
					Total 2 (Item 2 per contra)		14,03,11,469		15,50,36,839
					3. Assets created out of Development Fund—				
					III Structural Engineering Works	10,05,04,657	....	12,17,87,049	....
					IV. Equipment	71,31,559	....	82,01,474	....
					V. Rolling Stock	76,70,468	....	79,74,531	....
					Total 3 (Item 3 per contra)		11,53,06,684	....	13,79,63,054
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	5,51,03,536	....	6,41,37,765	....
					IV. Equipment	65,66,239	....	78,98,678	....
					V. Rolling Stock	13,72,344	....	13,72,344	....
					Total 4 (Item 4 per contra)	....	6,30,42,119	....	7,34,08,787
Total	1,12,14,90,105	....	1,20,11,08,991	Total .. .. .	....	1,12,14,90,105	....	1,20,11,08,991

PROFIT AND LOSS ACCOUNT.

Dr.	1959-60.		1960-61.		By—	1959-60.		1960-61.		Cr.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
To—										
1. Working Expenses	23,33,95,992	....	24 49,94,031	1. Gross Earnings .. ..	....	16,36,29,652	....	20,81,17,427	
2. Payment to worked lines	2. Sale of land .. ..	....	....	....	36,000	
3. Surveys	—2,609	....	—15,734	3. Miscellaneous Receipts	....	8,12,442	....	12,26,129	
4. Statutory Audit	2,91,164	....	3,39,624	4. Loss .. ..	....	11,04,56,871	....	8,07,87,848	
5. Government Inspection	22,753	....	(A) 22,959						
6. Miscellaneous Establish- ment.						
7. Miscellaneous Charges	21,786						
8. Cost of Railway Board etc.	5,56,814	....	(B) 7,51,005						
9. Open line Works-Revenue	94,91,703	....	1,02,92,034						
10. Dividend payable to General Revenue	3,11,43,148	....	3,37,33,786						
11. Pensionary charges	27,913						
Total	27,48,98,965	....	29,01,67,404	Total .. ..	....	27,48,98,965	....	29,01,67,404	

(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.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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.	....	1,12,14,90,105	....	1,20,11,08,991	1. Fixed and Floating Assets as in the Block Account statement .. ..	....	1,12,14,90,105	....	1,20,11,08,991
2. Sundry Creditors—					2. Cash in hand .. ..	....	73,39,361	....	45,42,613
(a) Provident and other funds—					3. Sundry Debtors—				
(i) General Provident Fund	47,861	....	—65,623	....	(a) (i) O—Loans and Advances to Railway employees	14,54,289	....	14,82,214	....
(ii) State Railway Provident Fund .. ..	....	....	....	....	(ii) S. Deposits and Advances—Festival Advances	10,18,909	....	13,94,253	....
(a) Contributory ..	10,42,18,539	....	11,73,80,096	....	(iii) Advances of pay etc. on transfer ..	15,916	....	....	....
(b) Non-Contributory	3,110	....	43,295	....	(iv) Other Advances ..	24,094	....	....	....
(iii) Contributory (Transferred Railway personnel) Provident Fund	1,80,069	....	88,347	....	(b) Traffic Account and Foreign Railways ..	42,15,704	....	(—) 15,64,477	....
(iv) Defence Savings Provident Fund ..	8,659	....	....	....	(c) Miscellaneous Advances (Revenue) ..	86,26,285	....	55,16,397	....
(v) Defence Savings Provident Fund Railways	287	....	—15,195	....	( ) Sundry Deposits with Central Government <i>vide</i> Item 2 (b) <i>per contra</i>	3,11,26,610	-----	2,76,44,615	-----
(vi) Staff Benefit Fund ..	1,45,797	....	1,12,103	....	4. Investments .. ..	....	4,64,81,807	-----	3,44,73,002
(vii) Savings Bank Provident Fund, Rlys.	11,067	....	9,848	....	(c) Staff Benefit Fund ..	....	....	....	....
	-----	10,46,15,390	-----	11,75,52,876	5. Savings Bank Account with Government <i>vide</i> items 2 (a) and 3 <i>per contra</i> less item 4 (b) .. ..	....	—26,83,83,699	....	—30,13,45,839

B. A.—6.

(b) Miscellaneous Deposits—

(i) Security deposits of subordinates ..	81,766	....	89,203	....
(ii) Security deposits of contractors and others ..	88,60,693	....	75,49,860	....
(iii) Contribution for work done for private persons and public bodies ..	9,05,183	....	8,21,028	....
(iv) Unpaid wages ..	4,16,314	....	2,58,514	....
(v) Sums due to contractors ..	6,519	....	....	....
(vi) Net earnings of workedlines ..	....	....	....	....
(vii) Private Companies	1,16,515	....	2,76,525	....
(viii) Miscellaneous ..	40,75,367	....	54,00,643	....
(ix) Branch Line Companies ..	....	....	....	....
(x) Trust Interest Account ..	3,805	....	2,075	....
(xi) Account with Reserve Bank ..	-1,08,532	....	-79,543	....
(xii) Remittance into Banks ..	3,96,236	....	-8,39,508	....
(xiii) Cheques and bills ..	1,48,47,579	....	1,20,68,832	....
(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	17,63,187	....	16,82,922	....

8. Account with States ..	....	54,18,285	....	5,34,469
9. Account with the Government of Pakistan—				
Railways ..	....	2,65,861	....	21,52,867
Loss ..	....	11,04,56,871	....	8,07,87,848

BALANCE SHEET.—concl'd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 19 61.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	.. Amounts.		Rs.	Rs.	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.					
(xviii) Fine forfeiture Account	5,288	.....	5,288	.....				
(xix) Suspense Account ..	-2,43,310	3,11,26,610	-2,48,475	.....				
(xx) P.A.O. Suspense	83,01,676	6,57,247	2,76,44,615					
(c) Demands payable	97,86,800					
3. (i) Depreciation Reserve Fund	-25,24,12,762	.....	-27,53,66,296					
(ii) Railway Development Fund	-12,05,86,327	.....	-14,35,32,419					
Balance due to Central Government for loans and advances to Railway employees etc., [vide item 3(a) (i) (per contra)]	14,54,289	.....	14,82,214					
(ii) Festival Advances [vide item 3 (a) (ii) (per Contra)].	10,18,909	.....	13,94,253					
(iii) Advances of pay etc on transfer	15,916	.....	.....			
Other advances	24,094	.....	.....			
6. Balance of amount on account with Government etc.	12,80,20,696	.....	8,21,82,917					
Grand Total	1,02,30,68,591	1,02,22,53,951	Grand Total	1,02,30,68,591	1,02,22,53,951

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.

M. DUTTA,
Chief Auditor.

NORTH EAST FRONTIER RAILWAY.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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	30,86,596	39,384	....	....	....	....	....	39,384	-4,909	31,21,071
II. Land	2,40,50,542	69,33,071	....	....	....	....	....	69,33,071	....	3,09,83,613
III. Structural Engineering works.	44,79,00,151	8,24,67,064	2,58,58,431	69,95,969	33,82,426	15,92,188	3,78,29,014	12,02,96,078	-37,29,936	56,44,66,293	
IV. Equipment ..	2,75,60,572	7,04,191	29,87,691	5,953	25,14,117	6,57,448	61,65,209	68,69,400	-12,885	3,44,17,087	
V. Rolling Stock ..	20,10,21,600	61,35,459	45,589	17,29,903	-5,400	7,317	17,77,409	79,12,868	....	20,89,34,468
VI. General Charges	4,38,93,259	64,68,451	....	....	....	....	....	64,68,451	-77,289	5,02,84,421
VIII. Miscellaneous ..	8,78,868	....	....	....	....	....	....	....	....	8,78,868
IX. Suspense ..	5,94,44,217	-64,73,893	....	....	....	....	....	-64,73,893	-8,32,992	5,21,37,332
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	....	15,00,000
Deduct— Receipts on Capital Account	8,88,770	72,401	....	....	....	....	....	72,401	....	9,61,171
Total ..	82,68,55,114	9,77,01,326	2,88,91,711	87,31,825	58,91,143	22,56,953	4,57,71,632	14,34,72,958	-46,58,011	96,56,70,061	

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

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Purchase price—				
(b) Non-specific Debt.		67,69,98,794	....	77,00,42,109	(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 .. ..	....	60,73,94,321	....	70,77,44,520
					3. Floating Assets—				
					(a) Stores .. ..	....	5,10,21,309	....	4,55,12,553
					(b) Balance in Manufacture accounts .. ..	....	65,12,995	....	48,50,277
					(c) Miscellaneous Advances .. ..	....	19,09,912	....	17,74,502
Total	67,72,99,290	....	77,03,42,605	Total .. ..	....	67,72,99,290	....	77,03,42,605

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)	67,72,99,290	....	77,03,42,605	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. ..	....	67,72,99,290	....	77,03,42,605
2. Depreciation Reserve Fund	3,18,30,485	....	4,05,62,310	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	8,08,67,182	....	10,97,58,893	III. Structural Engineering Works	2,70,40,230	....	3,40,36,199	....
4. Revenue (Open Line Works)	3,68,58,157	....	4,50,06,253	IV. Equipment	17,40,635	....	17,46,588	....
					IV. Rolling Stock	30,49,620	....	47,79,523	....
					Total 2 (Items 2 per contra)		3,18,30,485		4,05,62,310
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	7,65,81,354	....	10,24,39,785	....
					IV. Equipment	34,67,589	....	64,55,280	....
					V. Rolling Stock	5,03,239	....	5,48,828	....
					X. Purchase of Railway lines	3,15,000	....	3,15,000	....
					Total 3 (Item 3 per contra)		8,08,67,182		10,97,58,893
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	2,95,21,928	....	3,44,96,542	....
					IV. Equipment	68,59,766	....	1,00,31,331	....
					V. Rolling Stock	4,76,463	....	4,78,380	....
					Total 4 (Items 4 per contra)		3,68,58,157		4,50,06,253
Total	82,68,55,114	....	96,56,70,061	Total .. ..	....	82,68,55,114	....	96,56,70,061

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

To—	1959-60.		1960-61.		By—	1959-60.		1960-61.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Working Expenses	17,92,48,942	....	18,84,26,601	1. Gross Earnings .. ..	....	13,04,27,337	....	13,27,91,931
2. Payments to worked lines	3,07,934	....	2,67,168	2. Governr ent share of sur- plus profits .. ..	....	....	....	37,364
3. Land and Subsidy	7,872	....	....	4. Miscellaneous Receipts ..	....	5,00,100	....	—9,893
4. Surveys	1,35,077	....	1,31,111	5. Loss .. ..	....	8,12,74,498	....	9,09,56,268
5. Statutory Audit	1,77,597	....	2,15,228					
Government Inspection	13,368	....	13,360(A)					
7. Miscellaneous Establish- ment	9,076					
8. Miscellaneous Charges					
9. Cost of Railway Board	4,43,831	....	4,79,188(B)					
10. Open line Works Revenue	65,80,640	....	81,48,096					
11. Dividend payable to General Revenues	2,52,86,674	....	2,60,85,842					
Total	21,22,01,935	....	22,37,75,670	Total .. ..	....	21,22,01,935	....	22,37,75,670

(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.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amounts.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Total investment as in the Block Account Statement .. .. .	....	82,68,55,114	....	96,56,70,061	1. Fixed and Floating Assets as in the Block Account statement .. .. .	....	82,68,55,114	....	96,56,70,061
2. Sundry Creditors—					2. Cash in hand .. .. .	....	82,88,318	....	86,44,010
(a) Provident and other funds—					3. Sundry Debtors—				
(i) General Provident Fund	29,179	....	32,722	....	(a) (i) O—Loans and Advances to Railway employees	22,85,017	....	54,60,903	....
(ii) State Railway Provident Fund contributory	7,10,14,711	....	8,32,54,554	....	(i) S. Deposits and Advances — Festival Advances	1,38,957	....	1,36,755	....
State Railway Provident Fund Non-contributory	5,94,321	....	11,33,488	....	(iii) S. Deposits and Advances Pay and T. A.	49,524	....	44,708	....
iii) Contributory (Transferred Railway personnel Provident Fund	16,455	....	25,028	....	(b) Traffic Account and Foreign Railways	71,65,662	....	1,49,65,851	....
(iv) Defence Savings Provident Fund .. .. .	....	....	....	....	(c) Miscellaneous Advances (Revenue)	1,11,49,225	....	1,03,16,317	....
(v) Defence savings Provident Fund Railway	4,516	....	..	....	(d) Sundry Deposits with Central Government <i>vide</i> item 2 (b) <i>per contra</i>	3,84,92,239	5,92,80,624	5,84,74,299	8,93,98,833
(vi) Staff Benefit Fund	934	....	85,480	....	4. Investments .. .. .	....	....	....	....
(vii) Savings Provident Fund Railways	7,16,60,116	-----	8,45,31,272	-----	(a) Staff Benefit Fund .. .. .	....	....	....	....
					5. Savings Bank Account with Government <i>vide</i> items 2 (a) and 3 <i>per contra</i> less item 4 (a) .. .. .	....	7,31,17,326	....	5,66,74,936

BALANCE SHEET.—Contd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.	Details.	Amount.	Details.	Amount.	
(b) Miscellaneous Deposits	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(i) Security Deposit of subordinates ..	95,664	....	1,70,403	....	8. Account with States ..	....	2,483	....	-33,726
(ii) Security deposits of contractors and others	98,32,875	....	1,51,57,559	....	9. Account with the Government of Pakistan Railways .. ..	....	-1,48,54,071	....	-1,48,48,365
(iii) Contribution for work done for private persons and public bodies	9,39,709	....	7,72,267	....	10. Adjusting account with P. & T. Department	....	....	....	3,952
(iv) Unpaid wages ..	1,65,714	....	2,00,610	....	11. Loss .. ..	....	8,12,74,498	....	9,09,56,268
(v) Sums due to contractors ..	2,26,253	....	1,84,534	....				
(vi) Net earnings of worked lines ..	1,83,854	....	79,779	....				
(vii) Private Companies	20,92,730	....	5,44,150	....				
(viii) Miscellaneous	30,77,881	....	43,92,336	....				
(ix) Branch Line Companies	79,945	....	77,796	....				
(x) Trust Interest Account	1,341	....	1,112	....				
(xi) Account with Reserve Bank	-36,410	....	-16,084	....				
(xii) Remittance into Banks	12,88,228	....	17,42,940	....				
(xiii) Cheques and bills ..	1,95,51,085	....	3,26,44,992	....				
(xiv) Reserve Bank Suspense .. ..	....	....	....	....	
P.A.O. Suspense ..	6,80,977	....	22,13,596	....				
(xv) Other Deposits— Company's outstanding liabilities of Darjeeling Himalayan Railway— ..	8,44,745	....	8,44,745	....				

BALANCE SHEET.—Concl'd.

BA-7.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1960.			As on 31st March, 1960.		As on 31st March, 1960.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
(xix) Decretal court Deposit	—5,32,352	3,84,92,239	—5,36,436	5,84,74,299					
(c) Demands payable	80,21,959	....	91,17,562					
3. (i) Depreciation Reserve Fund	8,23,83,979	....	8,36,50,249					
(ii) Railway Development Fund	—8,09,26,769	....	—11,15,06,585					
5. (i) Balance due to Central Government for loans and advances to Railway employees etc., [vide item 3 (a) (i) per contra]	22,85,017	....	54,60,903					
(ii) Festival Advances	1,38,957	....	1,36,755					
(iii) Pay and T. A.	49,524	....	44,708					
6. Balance of amount in account with Government etc.	8,50,04,156	....	10,08,86,745					
Grand Total	1,03,39,64,292	1,19,64,65,969	Grand Total	1,03,39,64,292	1,19,64,65,969

B. C. GANGULI,
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance Sheet of the Northeast Frontier 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 explanation given to me and as shown by the books of the Railway.

M. DUTTA,
Chief Auditor.

SOUTHERN RAILWAY.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.						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.					
I	2	3	4	5	6	7	8	9	10	11
I. Preliminary expenses.	53,13,396	16,180	42	....	....	....	42	16,222	....	53,29,618
II. Land ..	4,60,80,594	29,40,402	....	....	....	....	....	29,40,402	....	4,90,20,996
III. Structural Engineering Works	94,18,42,270	4,56,27,808	2,62,54,963	1,61,92,433	65,08,055	55,39,588	5,44,95,039	10,01,22,847	-3,03,438	1,04,16,61,679
IV. Equipment ..	8,25,68,094	5,14,321	5,67,055	3,13,331	14,73,841	5,76,931	29,31,158	34,45,479	....	8,60,13,573
V. Rolling Stock ..	68,78,90,114	3,81,48,205	9,43,789	56,03,172	13,887	....	65,60,848	4,47,09,053	45,18,813	73,71,17,980
VI. General Charges	6,13,26,694	29,63,657	7,32,693	....	....	....	7,32,693	36,96,350	....	6,50,23,044
VIII. Miscellaneous ..	-1,82,35,933	....	....	....	....	....	....	....	....	-1,82,35,933
IX. Suspense ..	15,69,04,926	-1,50,56,661	....	....	....	....	....	....	....	14,18,42,810
X. Purchase of Railway Lines.	27,06,57,185	....	....	....	....	....	....	-1,50,56,661	-5,455	27,06,57,185
XI. Investment in shares of commercial concerns	2,60,35,200	15,47,890	....	....	....	....	....	15,47,890	....	2,75,83,090
XII. Deduct-Receipts on Capital Account	1,47,90,571	....	....	....	....	....	....	....	....	1,47,90,571
Total ..	† 2,24,55,91,969	7,67,01,802	2,84,98,542	2,21,08,936	79,95,783	61,16,519	6,47,19,780	14,14,21,582	*42,09,919	*2,39,12,23,470

* Difference in total is due to rounding off.

† Revised figures.

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

Particulars.	Liabilities.		Particulars.	Assets.	
	As on 31st March 1960 Rs.	As on 31st March 1961. Rs.		As on 31st March, 1960. Rs.	As on 31st March, 1961. 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	28,05,95,533(A)
(b) Non Specific Debt.	1,68,21,22,327†	1,76,30,34,048	(b) Branch lines ..	65,57,509	65,57,509(B)
			2. Capital expenditure after purchase	1,36,93,14,679†	1,46,52,88,517 (C) (D)
			3. Floating Assets—		
			(a) Store	12,48,79,212	11,52,65,536
			(b) Balance in Manuf- acture Accounts ..	2 26 49 121	1,46,62,540
			(c) Miscellaneous Advance	93,93,371	1 19,31,511
Total ..	1,81,33,89,425†	1,89,43,01,146	Total ..	1,81,33,89,425†	1,89,43,01,146

† Revised figures.

- (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 Bally-Krishna Railway share capital dropped without financial adjustment.

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Capital invested as in Part I—Capital Statement (comprising Loan Account)	..	1,81,33,89,425†	..	1,89,43,01,146	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account).	....	1,81,33,89,425†	..	1,89,43,01,146
2. Depreciation Reserve Fund	12,96,35,174	..	15,17,44,110	2. Assets financed from Depreciation Reserve Fund—				
3. Development Fund	20,62,92,651	..	23,47,91,193	III. Structural Engineering Works	6,19,79,492	....	7,81,71,925	....
4. Revenue (Open Line Works)	9,62,74,719	..	11,03,87,021	IV. Equipment	22,98,555	....	26,11,886	....
					V. Rolling Stock	6,53,54,775	....	7,09,57,947	....
					VI. General Charges	2,352	....	2,352	....
					Total 2 (Item 2 per contra)	12,96,35,174	.....	15,17,44,110	.....
					3. Assets created out of Development Fund. .. .. .	....	....	....	....
					I. Preliminary Expenses.	7,80,107	..	7,80,149	....
					III. Structural Engineering Works.	17,09,48,072	....	19,72,03,035	....
					VI. Equipment	68,24,059	....	73,91,114	....
					V. Rolling Stock	1,46,45,205	....	1,55,88,994	....
					VI. General Charges	1,23,98,462	....	1,31,31,155	....
					VIII. Miscellaneous	7,15,194	....	7,15,194	....
					IX. Suspense	—18,448	....	—18,448	....
					Total 3 (Item 3 per contra)	20,62,92,651	.....	23,47,91,193	.....
					4. Assets created out of Revenue—				
					III. Structural Engineering Works.	7,92,83,115	....	9,13,30,758	....

V. Equipment	..	..	1,57,95,252	....	1,78,46,024	....
V. Rolling Stock	..	..	11,29,193	....	11,43,080	....
VI. General Charges	..		67,159	....	67,159	....
Total 4 (Items 4 per contra)			<u> </u>		<u>9,62,74,719</u>	<u>11,03,87,021</u>

Total .. 2,24,55,91,969† 2,39,12,23,470

Total 2,24,55,91,969† 2,39,12,23,470

† Revised figures.

PROFIT AND LOSS ACCOUNT.

Dr.

Particulars.	1959-60.		1960-61.		Particulars.	1959-60.		1960-61.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
To—					By—				
1. Working Expenses	52,21,66,536	....	55,80,49,790	1. Gross Earnings .. ..	....	58,63,70,083	....	62,85,92,090
2. Payment to worked lines	—1,55,335	....	—2,58,375	2. Miscellaneous Receipts ..	....	18,41,880	....	96,73,230
3. Surveys	44,074	....	51,101	3. Loss .. ..	....	2,41,00,375	....	1,18,13,887
4. Statutory Audit	8,59,402	....	8,77,665			....	....	....
5. Government Inspection	44,506	....	44,090 (A)					
6. Pensionary Charges	4,093	....	27,347 (C)					
7. Other Charges (Miscellaneous,	3,527	....	1,351					
8. Cost of Railway Board etc.	19,95,355	....	22,68,316(B)					
9. Open line works—Revenue	1,64,01,084	....	1,58,65,428					
10. Dividend payable to General Revenues	7,09,49,096	....	7,31,52,494					
Total	61,23,12,338	....	65,00,79,207	Total ..	....	61,23,12,338	....	65,00,79,207

(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.
 (C) Represents the pensionary charges of Statutory Audit Staff.

BALANCE SHEET.

Liabilities.

Assets.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.		Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.		Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.
Total investment as in the Block Account Statement..	....	2,24,55,91,969†	....	2,39,12,23,470	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,24,55,91,969	....	2,39,12,23,470
2. Sundry Creditors—					2. Cash in hand .. ..	....	84,41,424	....	1,14,12,055
(I) Provident and other Funds—					Sundry Debtors—				
(i) General Provident Fund	2,87,180	....	3,34,894	....	3. (a)(i) O-Loans and Advances to Railway employees	11,55,297	....	16,59,174	....
(ii) State Railway Provident Fund Contributory	21,86,84,294	....	23,66,60,640	....	(ii) Departmental Advances Festival & other advances	29,60,778	....	41,15,469	....
State Railway Provident Fund Non-contributory	1,14,39,977	....	1,53,52,482	....	(iii) Advance of Pay and T.A. to staff on transfer	61,638	....	76,519	....
(iii) Defence Saving Provident Fund (Rlys.)	22,580	....	....	....	(iv) Advance to Port Authorities	2,00,000	....	1,27,114	....
(iv) Contributory Transferred Railway Personnel Prov. Fund.	16,871	....	15,241	....	Advance to Railway Canteens for purchase of provisions	52,680	....	93,358	....
Non contributory Transferred Railway Personnel Provident Fund ..	1,038	....	934	....	Advance to Railway Officers for expenditure on ceremonial occasions.	48	....	2,740	....
(v) Defence Savings Provident Fund	974	....	....	....	(b) Traffic Account and Foreign Railways ..	85,78,717	....	89,40,037	....
(vi) Staff Benefit Fund	56,823	....	48,962	....	(c) Miscellaneous Advances (Revenue)	82,00,312	....	1,00,54,983	....
(vii) Savings Provident Fund Railways .. ..	....	23,05,09,737	....	25,24,13,153	(d) Sundry deposits with Central Government [vide item 2 (b) per contra]	5,17,73,892	5,41,24,682	7,91,94,076	....
(b) Miscellaneous Deposits					4. Investment—				
(i) Security Deposits of Subordinates	5,22,466	....	5,45,322	....	(c) Staff Benefit Fund .. ..	....	13,739	....	3,967(A)
(ii) Security Deposits of Contractors and others	89,97,015	....	1,02,19,837	....	5. Savings Bank Account with Government [vide items 2 (a) and 3 per contra less items 4 (c)] .. ..	....	73,40,113	....	-5,12,16,642
(iii) Contribution for work done for private persons and public bodies	62,45,301	....	73,81,779	....	8. Account with States .. ..	....	4,07,489	....	4,26,110
(iv) Unpaid wages	3,07,805	....	3,84,333	....	9. Account with Government of Pakistan—Rly... ..	....	3,95,690	....	3,95,720
(v) Sums due to contractors	1,90,518	....	2,58,685	....	11. Loss .. ..	....	2,41,00,375	....	1,18,13,887
(vi) Net earnings of worked lines	4,54,758	....	5,10,688	....				
(vii) Private Companies	5,54,485	....	5,75,004	....				
(viii) Miscellaneous	1,85,32,086	....	1,80,62,767	....				
(ix) Capital deposited by branch line companies	....	....	....	....	
(x) Trust Interest Account	16,846	....	10,056	....				

Liabilities.

Assets.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.		Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
(xi) Account with Reserve Bank	—12,405	....	—1,581	....				
(xii) Remittance into Banks.	—45,05,303	....	—19,80,161	....				
(xiii) Cheques and Bills ..	1,93,67,786	....	1,66,75,241	....				
(xiv) Reserve Bank Suspense	....	....	....	....	
(v) S. Deposits & Advances									
Part IV Suspense ..	31,080	....	33,580	....				
P. A. O. Suspense ..	10,71,454	....	14,49,132	....				
(vi) Loss or gain in conversion	....	5,17,73,892	....	5,41,24,682				
(c) Demands payable ..	....	1,75,71,000	....	2,02,34,398				
3. (i) Depreciation Reserve Fund	....	15,55,962	....	—4,86,62,268				
(ii) Development Fund ..	....	—22,47,11,847	....	—25,49,53,560				
5. (i) Balance due to Central Government for loans and advances to Railway employees, etc., vide item 3 (a) (i) per contra .. ..	....	11,55,297	....	16,59,174				
(ii) Departmental advances Festival and other advances vide 3(ii) per contra .. ..	....	29,60,778	....	41,15,469				
(iii) Advances of Pay and T. A to Staff on transfer item 3 (a) (iii) ..	....	61,638	....	76,519				
(iv) Advance to Port Authorities vide item 3(a)(iv)	....	2,00,000	....	1,27,114				
Advance to Railway Canteens for purchase of provisions .. ..	....	52,680	....	93,358				
Advance to Railway Officer for expenditure on ceremonial occasions .. ..	....	48	....	2,740				
(6)—Balance of amount in account with the Government ..	....	3,25,53,007	....	2,28,08,394				
Grand Total	2,35,92,74,161†	2,44,32,62,643	Grand Total	2,35,92,74,161†	2,44,32,62,643

† Revised Figures (A) The Market value of this investment on 31st March, 1961 was Rs. 10,135.

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 Sheets 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.

R. P. RANGA,
Chief Auditor.

SOUTH EASTERN RAILWAY.

BLOCK ACCOUNT

Class of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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.	Open Line Works.	Revenue. 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 ..	38,76,271	2,55,830	....	....	....	....	....	2,55,830	....	41,32,101
II. Land	2,79,95,563	11,74,914	....	....	....	....	....	11,74,914	-17,433	2,91,53,069
III. Structural Engineering Works	1,21,35,51,125	10,79,87,674	1,86,41,660	37,43,179	59,76,570	34,17,359	3,17,78,763	13,97,65,442	-1,33,71,955	1,34,02,45,611	
IV. Equipment ..	5,44,08,859	20,18,018	8,08,474	8,263	13,37,694	1,04,638	22,59,059	42,77,117	-9,310	5,86,76,656	
V. Rolling Stock	68,24,97,023	10,43,31,621	47,561	18,91,392	—520	....	19,33,433	10,62,70,054	....	78,87,67,077
VI. General Charges	8,01,21,656	75,94,156	....	....	....	....	....	75,94,156	-5,10,577	8,72,05,235
VIII. Miscellaneous..	32,06,084	....	....	....	....	....	....	....	....	32,06,084
IX. Suspense ..	13,66,96,125	-2,11,73,469	....	....	....	....	....	-2,11,73,459	15,71,263	11,70,93,919
X Purchase of Railway Lines.	23,52,380	....	....	....	....	....	....	....	....	23,52,380
XI. Investment in shares of commercial concern ..	16,00,000	12,44,500	....	....	....	....	....	12,44,500	....	28,44,500
Deduct.— Receipts on Capital Account	55,04,532	9,08,373	....	....	....	....	....	9,08,373	-135	64,12,770
Total ..	2,20,08,00,554	20,25,24,901	1,94,97,695	56,42,834	73,13,744	35,21,997	3,59,76,270	23,35,01,171	-1,23,37,853	2,42,72,63,372	

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

[S.E.R.]

58

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I. Capital raised—					1. Purchase price				
(b) Non-Specific debt.	1,94,85,14,357	....	2,10,73,57,405	Branch lines .. ..	....	28,46,838	....	28,46,838 (C)
					2. Capital Expenditure after				
					purchase .. ..	....	1,80,89,71,394	....	1,98,74,16,648 (A) (B)
					3. Floating Assets—				
					(a) Stores .. ..	....	12,53,44,177	....	10,59,29,619
					(b) Balance in Manufac-				
					ture Accounts .. ..	....	98,84,642	....	97,45,509
					(c) Miscellaneous				
					Advances.. ..	....	14,67,306	....	14,18,791
Total	1,94,85,14,357	....	2,10,73,57,405	Total .. ..	....	1,94,85,14,357	....	2,10,73,57,405

(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. 47,23,909

(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. 12,54,836) 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 1960		As on 31st March 1961.			As on 31st March 1960.		As on 31st March 1961.	
	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)	1,94,85,14,357	....	2,10,73,57,405	1. Fixed and floating assets as in Part I Capital Statement (comprising Loan Account). .. ..	....	1,94,85,14,357	....	2,10,73,57,405
2. Depreciation Reserve Fund	6,32,25,938	....	6,88,68,772	2. Assets financed from Depreciation Reserve Fund .. ..	....	....	....	....
3. Development Fund	10,61,65,255	....	15,73,06,950	III Structural Engineering works	1,14,69,987	....	1,52,13,166	....
4. Revenue (Open Line Works).	8,28,95,004	....	9,37,30,745	IV. Equipn. ent	5,66,959	....	5,75,222	....
					V. Rolling Stock	5,11,88,992	....	5,30,80,384	....
					Total 2 (Item 2 per Contra)	6,32,25,938	....	6,88,68,772	....
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works	9,69,63,888	....	14,72,49,548	....
					IV. Equipment	41,33,138	....	49,41,612	....
					V. Rolling Stock	50,68,229	....	51,15,790	....
					Total 3 (Item 3 per contra)	10,61,65,255	....	15,73,06,950	....
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	7,29,09,677	....	8,23,03,606	....
					IV. Equipn. ent	97,23,732	....	1,11,66,064	....
					V. Rolling Stock	2,61,595	....	2,61,075	....
					Total 4 (Item 4 per contra)	8,28,95,004	....	9,37,30,745	....
Total	2,20,08,00,554	....	2,42,72,63,872	Total .. ..	....	2,20,08,00,554	....	2,42,72,63,872

PROFIT AND LOSS ACCOUNT.

Dr.	1959-60.				1960-61.				Cr.	
	Particulars.	Details.	Amount.	Details.	Amount.	Particulars.	Details.	Amount.		Details.	Amount.
To	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
						By				
1. Working Expenses	38,62,40,111	....	42,47,20,101	1. Gross Earnings .. ..	....	58,37,56,915	....	65,73,95,149	
2. Land and Subsidy	4,46,856	....	4,86,000	2. Miscellaneous Receipts ..	....	4,71,627	....	33,27,525	
3. Surveys	10,72,211	....	(B)—1,19,057						
4. Statutory Audit	5,72,445	....	6,50,864						
4. Governn ent Inspection	29,459	....	(A) 29,935						
6. Pensionary Charges						
7. Miscellaneous Charges..	3,018	....	3,005						
8. Cost of Rly. Board etc...	19,86,464	....	(C) 23,72,253						
9. Open Line Work— Revenue	1,34,14,952	....	1,14,61,904						
10. Dividend payable to General Revenues	6,86,50,705	....	7,37,63,441						
11. Profit	11,18,12,321	....	14,73,54,228						
Total	58,42,28,542	....	66,07,22,674	Total ..	....	58,42,28,542	....	66,07,22,674	

(A) *Pro-forma* representing railway inspectorate charges.
 (B) Includes Rs. 62,264 being the survey expenditure relating 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.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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.	....	2,20,08,00,554	....	2,42,72,63,872	1. Fixed and floating assets as in the Block Account Statement .. ..	....	2,20,08,00,554	....	2,42,72,63,872
2. Sundry Creditors—					2. Cash in hand .. ..	....	2,88,47,059	....	1,95,19,786
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) General Provident Fund	88,042	....	1,30,711	....	(1) O.— Loans and Advances to Railway Employees	4,93,069	....	5,63,664	....
(ii) State Rly. Provident Fund .. ..	....	....	....	....	(b) Traffic Account and Foreign Railways ..	2,94,73,960	....	2,34,72,913	....
Contributory ..	18,82,98,879	....	20,41,32,514	....	(c) Miscellaneous Advances (Revenue) ..	50,63,464	....	45,25,443	....
Non-Contributory ..	5,19,300	....	15,61,760	....	(g) Festival Advance ..	10,60,305	....	11,33,216	....
(iii) Defence Savings Provident Fund.. ..	1,527	....	....	....	(e) Transfers Advance ..	55,548	....	52,988	....
(iv) Defence Savings Provident Fund (Rlys.)	13,084	....	....	....	(f) Sundry Deposits with Central Government (vide item 2(b) per contra)	7,19,56,358	....	6,09,47,953	....
(v) Staff Benefit Fund..	1,97,157	....	3,05,801	....	.....	10,81,02,704	....	9,06,96,177	....
(vi) Savings Provident Fund Railways. ..	....	....	....	....	5. Savings Bank Account with Government (vide items 2(a) and 3 per contra) .. ..	....	6,57,56,761	....	1,60,79,180
(vii) Contributory (Transferred Rly. personnel) Provident Fund ..	30,537	....	40,772	....	8. Account with States etc...	....	13,06,967	....	4,91,647
Non-Contributory (Transferred Rly. personnel) Provident Fund	1,516	....	1,516	....	9. Account with the Government of Pakistan-Rlys ..	....	6,67,472	....	6,64,475
(viii) Eastern Group Sleeper Control Provident Fund ..	....	....	....	....	10. Adjusting account with Posts and Telegraphs ..	....	....	....	1,348
(b) Miscellaneous Deposits .. ..	....	18,91,50,042	....	20,61,73,074					
(i) Security deposits of subordinates ..	5,14,138	....	5,84,486	....				
(ii) Security deposits of Contractors & others.	2,64,27,005	....	2,04,07,726	....				
(iii) Contribution for work done for private persons and public bodies	1,62,53,279	....	1,16,57,207	....				
(IV) Unpaid wages ..	8,61,577	....	7,05,907	....				
(V) Sums due to contractors	12,95,718	....	10,58,512	....				
(VI) Private companies ..	1,76,826	....	1,55,879	....				

BALANCE SHEET.

[S.E.R.]

Particulars.	Liabilities				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(vii) Miscellaneous ..	1,59,55,236	....	1,43,88,296	....	.. .. .	....	....	....	....
(viii) Account with Reserve Bank ..	—2,836	....	7,044	....	.. .. .	....	....	....	....
Payment on account of G. P. Fund on advance of credit to be received from Pakistan ..	—59	....	—234	....	11. Balance of Amount in account with Government ..	....	6,54,37,151	....	11,90,51,136
(ix) Payment on behalf of Central Claims organisation—Pension & Provident Funds ..	—79	..	—79	....				
(x) Remittance into Banks ..	—2,15,63,377	....	—1,43,02,703	....				
(xi) Cheques and Bills ..	3,24,58,741	....	2,44,56,302	....				
(xii) Reserve Bank Suspense ..	....	....	....	....	
(xiii) Decretal Court Deposits ..	—4,19,876	....	—4,57,395	....				
(xiv) Loss or gain on conversion to decimal coinage ..	65	....	65	....				
P.A.O. Suspense ..	....	....	22,86,940	....				
(c) Demands payable ..	....	7,19,56,358	....	6,09,47,953					
3. (i) Dep. Reserve Fund ..	....	1,89,83,752	....	2,03,72,520					
(ii) Rly. Development Fund ..	....	—1,67,91,922	....	—3,23,47,794					
(i) Balance due to Government for loan and advances to Rly. Employees, etc. (vide item 3(a) (i) per contra) ..	4,93,069	....	5,63,664	....				
(ii) Festival Advances (vide item 3(d) per contra) ..	10,60,305	....	11,33,216	....				
(iii) Transfer Advance vide item 3(e) per contra ..	55,548	16,08,922	52,988	17,49,868					
6. Balance of amount in account with Government ..	..	....	....	....	
7. Loans to Local Funds etc. Loan to Major Port Trust (vide item 3(g) per contra)	11,18,12,321	14,73,54,228					
8. Profit					
Total	2,47,09,18,668	2,67,37,67,621	Total	2,47,09,18,668	2,67,37,67,621

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G. D. KHANDELWAL.

General Manager.

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 affair of the Railway according to the best of my information and explanation given to me and as shown by the books of the Railway.

AUDIT CERTIFICATE.

HUSSAIN AGA
Chief Auditor.

WESTERN RAILWAY.
BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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+3).		
			Development Fund.	Depreciation Reserve Fund on improvement of assets replaced.	Revenue.		Total (Columns 4 to 7).			
1	2	3	4	5	Open Line Works.	New Minor Works.	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses ..	63,55,454	8,154	....	....	....	....	....	8,154	....	63,63,608
II. Land ..	2,93,37,877	69,93,251	....	....	....	....	....	69,93,251	-38,000	3,62,98,128
III. Structural Engineering Works	1,26,93,04,145	73,91,575	3,29,93,684	1,52,19,855	87,94,413	39,01,733	6,09,02,650	6,83,01,235	4,96,33	1,33,81,01,918
IV. Equipment ..	11,65,74,990	20,24,432	35,35,910	2,32,248	19,01,233	1,71,391	67,47,786	87,72,218	-5,31,181	12,48,16,027
V. Rolling Stock	73,80,03,249	7,19,37,339	7,91,614	18,72,407	1,52,819	3,180	23,21,020	7,47,57,409	84,78,269	82,12,38,927
VI. General Charges	6,53,63,387	4,65,500	5,64,832	43,845	934	....	6,09,651	10,75,161	....	6,64,38,548
VIII. Miscellaneous ..	81,38,276	....	....	....	....	....	....	....	....	81,38,276
IX. Suspense ..	10,73,16,379	-1,24,33,968	....	....	....	....	....	-1,24,33,968	-49,766	9,48,32,645
X. Purchase of Railway Lines	9,22,44,329	....	....	....	....	....	....	....	....	9,22,44,329
XI. Investment in shares of commercial concerns ..	2,78,66,921	48,78,516	....	....	....	....	....	43,78,516	....	3,27,45,437
XII. Deduct Receipts on Capital Account ..	29,95,262	3,21,268	....	....	....	....	....	3,21,268	....	33,16,530
Total ..	2,45,75,09,747*	8,09,48,580*	(A)3,78,85,038*	1,73,75,355	1,03,42,453	49,76,278	7,11,87,124*	15,20,35,704*	83,55,860	2,61,79,01,311*

* Difference in totals is due to rounding off.

(A) Includes Rs. 14,459 on Adipar Bhuj Conversion project.

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I. Capital raised—					I. Purchase Price—				
(1) Specific Debt—									
(i) Rupee Specific Debt		1,85,57,136	.....	1,85,57,136	(1) Main Lines.. ..	.....	19,41,33,417	.....	19,41,33,417 (A)
(b) Non-specific Debt	1,87,61,75,206	.....	1,96,02,50,953	(b) Branch Lines .. ..	.....	2,68,81,773	.....	2,68,81,773 (B)
					2. Capital Expenditure after purchase .. ..	.....	1,56,63,95,773	.....	1,66,36,55,254 (C)
					3. Floating Assets—				
					(1) Stores .. ..	.....	9,88,56,275	.....	8,66,11,550
					(b) Balance in Manu- facture Accounts .. ..	.....	56,83,405	.....	62,66,553
					(c) Miscellaneous Ad- vances .. ..	.....	27,76,699	.....	19,54,542
Total	1,89,47,32,342	.....	1,97,95,03,039	Total .. ..	.....	1,89,47,32,342	.....	1,97,95,03,039

(A) Includes—

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

(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.

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)	1,89,47,32,342	....	1,97,95,08,039	1. Fixed and floating assets as in Part I—Capital Statement comprising Loan Account .. .. .	....	1,89,47,32,342	....	1,97,95,08,089
2. Depreciation Reserve Fund	16,50,67,601	....	18,24,42,956	2. Assets financed from Depreciation Reserve Fund				
3. Development Fund	27,12,64,356	....	31,35,32,791	III Structural Engineering Works	8,01,33,785	....	9,53,53,640	....
4. Revenue (Open Line Works)	12,64,45,447	....	14,23,17,475	IV. Equipment	1,01,80,479	....	1,04,19,727	....
					V. Rolling Stock	7,46,83,610	....	7,65,56,017	....
					VI. General Charges	69,727	....	1,13,572	....
					Total 2 (Item 2 per contra)	16,50,67,601	-----	18,24,42,956	-----
					Assets created out of Development Fund—				
					II. Land .. .. .	....	....	....	....
					III. Structural Engineering Works	24,85,09,973	....	28,59,86,053	....
					IV. Equipment	1,61,60,573	....	1,96,96,483	....
					V. Rolling Stock	59,03,433	....	66,95,047	....
					VI. General Charges	7,02,775	....	12,67,607	....
					VIII. Miscellaneous	-3,735	....	-3,735	....
					IX. Suspense	1	....	1	....
					Deduct—Receipts on Capital Account	8,664	....	8,664	....
					Total 3 (Item 3 per contra)	27,12,64,356	-----	*31,36,32,791	-----
					4. Assets created out of Revenue—				
					III. Structural Engineering Works	10,41,95,815	....	11,69,38,233	....
					IV. Equipment	2,11,97,945	....	2,41,70,573	....
					V. Rolling Stock	10,47,363	....	12,03,362	....
					VI. General Charges	4,322	....	5,306	....
					Total 4 (Item 4 per contra)	12,64,45,447*	-----	14,23,17,475*	-----
Total	2,45,75,09,747*	....	2,61,79,01,311	Total .. .. .	....	2,45,75,09,747*	....	2,61,79,01,311

* Difference in total is due to rounding off.

PROFIT AND LOSS ACCOUNT.

Dr.	1959-60.				1960-61.				Cr.
Particulars.	1959-60.		1960-61.		Particulars.	1959-60.		1960-61.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To—					By—				
1. Working Expenses		51,68,79,006		54,79,72,234	1. Gross Earnings		70,39,75,006		75,44,21,243
2. Surveys		6,40,124		1,43,071					
3. Statutory Audit		7,91,029		(C)8,68,327	2. Miscellaneous Receipts		14,56,834		42,44,746
4. Government Inspection		46,946		(A)46,787					
5. Miscellaneous Charges		43		55,608					
6. Cost of Railway Board etc.		23,95,552		(B)27,22,378					
7. Open Line Works Revenue		2,02,00,796		1,78,71,265					
8. Dividend payable to General Revenues		7,39,62,459		7,32,85,833					
9. Profit		9,05,15,885		11,57,00,486					
Total		70,54,31,840		75,86,65,989	Total		70,54,31,840		75,86,65,989

(A) *Pro forma* representing Railway Inspectorate charges.

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

(C) This includes pensionary charges and special contribution to Provident Fund of Audit Staff.

BALANCE SHEET,

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
1. Total investment as in the Block Account Statement	Rs.	Rs.	Rs.	Rs.	1. Fixed and floating assets as in the Block Account Statement	Rs.	Rs.	Rs.	Rs.
	....	2,45,75,09,747	....	2,61,79,01,311		....	2,45,75,09,747	....	2,61,79,01,311
2. Sundry Creditors—					2. Cash in hand .. ..	....	1,33,94,381	....	1,34,38,013
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) General Provident Fund	1,62,394	....	1,73,358	....	(a)(i) O—Loans and Advances to Rly. employees.	2,95,390	....	4,75,341	....
(ii) Contributory State Railway Provident Fund	20,02,38,698	....	21,99,30,480	....	(ii) Festival Advances ..	6,76,839	....	7,99,029	....
(iii) Non-contributory State Rly. Provident Fund	59,52,758	....	99,56,205	....	(iii) Other Transactions ..	34,133	....	1,22,262	....
(iv) Defence Saving Provident Fund (Railways)	16,520	....	....	....	(iv) Advance of Pay & TA on transfer of staff ..	8,696	....	55,253	....
(v) Defence Savings Provident Fund civil ..	150	....	....	....	(v) Clearance of Store Suspenses	13,597	....	29,446	....
(vi) Contributory (Transferred Railway Personnel) Provident Fund	1,34,518	....	44,966	....	(vi) Advance for Departmental catering ..	1,085	....	85	....
Non-contributory Transferred Railway Personnel Provident Fund	11,581	....	11,554	....	(vii) Advance for Ceremonial Occasion ..	3,385	....	9,057	....
(vii) Staff Benefit Fund ..	3,34,601	....	2,30,265	....	(viii) Advance payment of S. R. P. F. in advance of credits to be received from Pakistan	1,304	....	....	....
(viii) Savings Provident Fund Railways ..	270	....	2,168	....	(b) Traffic Account and Foreign Railways ..	91,75,355	....	1,17,46,279	....
	-----	20,68,51,490	-----	23,03,48,996	(c) Miscellaneous Advances (Revenue) ..	97,42,460	....	95,06,341	....
					(d) Sundry Deposit with Central Govt. [vide item 2 (b) per contra]	4,54,99,943	....	4,76,45,150	....
					(e) Payment on behalf of the Central Govt. organisation, Pension & Provident Fund.	57	....	....	....
					(f) Railway Deposits investment account Silver Jubilee of Ex-G. B. S. Railway ..	2,01,443	....	2,01,443	....
						-----	6,56,53,687	-----	7,05,89,686

BALANCE SHEET.—contd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.	Details.	Amount.	Details.	Amount.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(b) Miscellaneous Deposits—					6. Savings Bank Account with Government [vide items 2 (a) and 3 per contra] ..	....	—16,89,03,786	....	—23,33,95,005
(i) Security deposit of subordinates	4,73,417	....	5,26,918	....	8. Account with States ..	....	78,48,067	....	44,75,873
(ii) Security deposit of contractors & others..	1,30,47,488	....	1,10,30,919	....	9. (a) Account with the Government of Pakistan Railways .. ..	....	10,30,887	....	6,05,383
(iii) Contribution for work done for private persons and public bodies	24,01,609	....	60,06,436	....	(b) Payment on Account of State Railway Provident Fund in respect of credits to be received from Pakistan ..	....	873	....	2,937
(iv) Unpaid wages ..	6,14,380	....	10,70,204	....		....	....	....	6,08,320
(v) Sums due to contractors	9,57,799	....	6,78,435	....	10. Balance of amount in account with Government etc. .. ..	....	7,16,69,800	....	10,11,13,542
(vi) Net earnings of worked lines	16,39,461	....	5,93,011	....				
(vii) Private Companies ..	—53,890	....	1,25,292	....				
(viii) Miscellaneous ..	97,21,791	....	94,93,990	....				
Capital Deposited by Branch Line Companies—			—1,146	....				
(xi) Trust Interest Account	56,957	....	9,602	....				
(x) Account with Reserve Bank	—27,573	....	—22,666	....				
(xi) Cheques and Bills ..	1,47,78,926	....	1,83,30,433	....				
(xii) Reserve Bank Suspense	—2,583	....	474	....				
(xiii) Remittance into Banks P.A. O. Suspense ..	—7,51,627	....	—19,53,290	....				
	26,43,788	....	17,56,538	....				
		4,54,99,943		4,76,45,150					
(c) Demands payable ..	....	2,08,41,837	....	2,37,71,853					
3. (i) Depreciation Reserve Fund .. ..	....	—8,83,24,461	....	—13,35,85,505					
(ii) Development Fund ..	....	—28,74,30,815	....	—33,01,58,496					

6. (i) Balance due to Central Govt. for loans and advances to Railway Employees etc. [vide item 3(a) (i) per contra]	2,95,390	....	4,75,341		
(ii) Festival Advances ..	6,76,839	....	7,99,029		
Advance of Pay and T. A. on transfer of staff (vide item 3(a) (iv) per contra) ..	8,696	....	55,253		
Clearance of Stores Suspense (vide item 3(a) (v) per contra) ..	13,597	....	29,446		
Advance for Departmental catering vide item 3(a) (iv) per contra) ..	1,085	....	85		
Cere-onial occasions (vide item 3(a) (vii) per contra) ..	3,385	....	9,057		
Advance payment of SRPF in advance of credits to be received from Pakistan item 3(a) viii per contra]. ..	.... 1,304	....	....
7. Loan from Devasthan Deptt. and State Government	17,39,734	....	17,39,734		
8. Profit	9,05,15,885	....	11,57,00,486		
Grand Total ..	2,44,82,03,656	....	2,57,47,31,740	Grand Total ..	.... 2,44,82,03,656 2,57,47,31,740

S. S. RAMASUBBAN,
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.

G. B. SINGH,
Chief Auditor.

CHITTARANJAN LOCOMOTIVE WORKS.

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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	6	5	7	8	9	10	11
I. Preliminary Expenses	72,422	3,084	....	....	....	....	....	3,084	....	75,506
II. Land	28,57,937	— 217	....	....	....	....	....	— 217	....	28,57,720
III. Structural Engineering Works	8,44,64,756	33,02,312	....	....	....	....	....	33,02,312	....	8,77,67,068
IV. Equipment ..	4,80,08,311	14,41,484	....	....	....	....	....	14,41,484	....	4,94,49,795
VI. General Charges	2,49,76,066	4,70,543	....	....	....	....	....	4,70,543	....	2,54,46,609
IX. Suspense ..	4,79,80,629	—1,54,68,049	....	....	....	....	....	—1,54,68,049	....	3,25,12,580
XI. Investment in Shares of Commercial concerns	2,00,00,000	....	....	....	....	....	....	....	....	2,00,00,000
Deduct—	8,20,516	37,393	....	....	....	....	....	37,393	....	8,57,909
Receipts on Capital Account										
Total	22,75,39,606*	—1,02,88,237*	....	....	....	....	....	—1,02,88,237*	....	21,72,51,369

* Difference of one 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		22,02,402
Equipment		20,37,704
Total		<u>42,40,106</u>

PART I.—CAPITAL STATEMENT COMPRISING LOAN ACCOUNT

Particulars.	Liabilities.		Particulars.	Assets.	
	As on 31st March, 1960.	As on 31st March, 1961.		As on 31st March, 1960.	As on 31st March, 1961.
	Rs.	Rs.		Rs.	Rs.
1. Capital raised—			2. Capital Expenditure ..	.... (a)17,94,90,132	.... (a)18,46,69,945
(b) Non-specific Debt.	22,74,70,762	21,71,82,525	3. Floating Assets—		
			(a) Stores .. ..	.... 4,97,80,280	.... 3,97,34,697
			(b) Balance in Manu- facture Accounts ..	.... —35,28,539	.... —79,78,057
			(c) Miscellaneous Ad- vances .. ..	.... 17,28,889	.... 7,55,940
Total	22,74,70,762	21,71,82,525	Total .. ..	.... (a)22,74,70,762	.... 21,71,82,525

(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, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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).	22,74,70,762	....	21,71,82,525	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan account)	....	22,74,70,762	....	(a)*21,71,82,525
2. Depreciation Reserve Fund	68,844	....	68,844	2. Assets financed from Depreciation Reserve Fund— IV. Equipment ..	....	68,844	....	68,844
Total	22,75,39,606	....	21,72,51,369	Total ..	....	22,75,39,606	....	21,72,51,369

(a) Includes Rs. 2,00,00,000 on account of investment in Telco shares on which dividend amounting to Rs. Rs. 80,00,000 after deduction of income tax has been declared for 1959-60.

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

CHITTARANJAN LOCOMOTIVE WORKS.

MANUFACTURING ACCOUNT.

Dr.

Cr.

Particulars.	1959-60.		1960-61.		Particulars.	1959-60.		1960-61.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I. To opening balance—					I. By work done for Railways—				
(a) Works in progress.		1,24,06,356	....	1,46,31,783	(a) Supply of locomotives		7,41,08,600	....	7,42,66,500
(b) Development Suspense Account	-1,57,81,836	....	-1,69,15,525	(b) Supply of spare Boiler ....	....	4,21,668	....	15,45,834,
II. To Labour—					(c) Miscellaneous supplies .. ..	....	4,68,053	....	3,28,229
(i) Workshops Direct.		36,27,668	....	37,84,581	II. By Capital Stores Suspense—				
(ii) Workshops Indirect		51,33,230	....	58,85,029	(i) Manufactured Materials .. ..	....	5,77,20,124	....	4,68,00,117
(iii) Administrative and Service Departments including Technical School	61,42,624	....	67,05,915	(ii) Returned Stores ..	....	15,17,228	....	16,43,389
III. To Stores—					III. By Capital Works—				
(i) Issues from Stock—					(i) Plant & Machinery		78,979	....	1,05,638
(A) Workshops-Direct	10,17,13,993	....	8,68,75,472	(ii) Other Works ..	....	....	....	19,799
(b) Workshops-Indirect		39,61,868	....	39,99,756	IV. By Work done on Deposit Account .. ..	....	967	....	11,781
(c) Departments other than workshops	5,24,119	....	9,02,085					
(ii) Miscellaneous Adjustments—									
(a) Workshop-Direct	-1,74,546	....	-2,35,206					
(b) Workshops-Indirect.		18,05,717	....	13,41,622					
(c) Departments other than workshops	7,73,499	....	9,56,957					

B.A.—10.

Particulars.	1959-60.		1960-61.		Particulars.	1959-60.		1960-61.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
IV. To indirect Charges—					VI. By work done for other Government Department	....	....	....	....
(i) Appropriation to Depreciation Reserve Fund	59,12,832	....	58,91,562	VII. By closing balance ..	....	....	....	....
(ii) Provident Fund Bonus, Gratuity and Special Contribution to Provident Fund	7,98,172	....	10,11,643	(a) Works in progress ..	....	1,46,31,783	....	93,14,468
(iii) Freight and incidental charges	48,61,434	....	19,83,946	(b) Development Suspense Account ..	....	-1,69,15,526	....	-1,65,02,897
V. To Other Charges—									
(i) Bulk purchase of Electric Energy	8,67,812	....	9,49,805					
(ii) Miscellaneous Charges including Technical Aid	-11,449	....	14,260					
(iii) New Works-Additions & Replacements—Chargeable to Overheads	6,01,968	....	10,66,431					
(iv) Less receipts on account of house rent, electric charges etc.	-11,93,902	....	-13,56,005					
VI. To Profit—									
(a) Work done for other Government Depts.	62,449	....	38,017					
(b) Work done for public bodies	228	....	730					
Total	13,20,31,876	....	11,75,32,858	Total .. ..	....	13,20,31,876	....	11,75,32,858

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. 88,93,066 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).

BALANCE SHEET.—concl

(iv) Unpaid Wages ..	14,023	....	19,975	....	
(v) Sums due to Contractors	7,935	....	10,250	....	
(vi) Miscellaneous	3,14,527	....	3,35,794	....	
(vii) Cheques and bills ..	42,97,306	....	62,83,822	....	
(viii) Remittance into Banks	—17,624	....	—4,051	....	
(ix) P. A. O. Suspense ..	91,690	56,02,726	4,23,795	....	
(x) Misc. Govt. Account	....	....	2,30,786	....	
					71,25,161	
3. Depreciation Reserve Fund	....	4,92,95,691	....		5,67,94,157	
5. (i) Balance due to Central Government for loans and advances to Railway employees etc., [vide item 3(a) (i) per contra] ..	99,750	....	1,12,890	....	
(ii) Festival Advances ..	98,063	....	1,20,326	....	
(iii) Advance to Calcutta Port	25,000	....	25,000	....	
		2,22,813			2,58,216	
5. Balance of amount in account with Government etc. .. ..	....	5,19,366	....		4,69,398	
Grand Total ..	....	29,41,51,200	....	29,47,81,705	Grand Total ..	.... 29,41,51,200 29,47,81,705

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.

H. K. MAITRA
Chief Auditor.

INTEGRAL COACH FACTORY (PERAMBUR).

BLOCK ACCOUNT

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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	6	5	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Es.	Rs.	Rs.	Rs.
I. Preliminary Expenses ..	97,707	126	....	....	....	....	....	126	....	97,833
II. Land ..	21,45,433	32,774	....	....	....	....	....	32,774	....	21,78,207
III Structural Engineering Works.	2,81,37,422	50,29,869	....	....	....	....	....	50,29,869	—23,591	3,31,43,720
IV. Equipment ..	3,83,39,883	10,12,630	....	....	....	....	....	10,12,630	....	3,93,52,513
VI. General Charges	86,84,892	6,25,933	....	....	....	....	....	6,25,933	....	93,10,825
VIII. Miscellaneous ..	50,000	....	....	....	....	....	....	....	....	50,000
IX. Suspense ..	2,52,73,901	—2,80,71,362	....	....	....	....	....	—2,80,71,362	....	—27,97,461
Deduct—										
Receipts on Capital Account ..	4,74,411	8,026	....	....	....	....	....	8,026	....	4,82,437
Total ..	10,22,54,847	—2,13,78,056	....	....	....	....	....	—2,13,78,056	—23,591	8,08,53,200

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...Rs. 3,34,460.

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.		Particulars.	Assets.	
	As on 31st March, 1960.	As on 31st March, 1961.		As on 31st March, 1960.	As on 31st March, 1961.
	Rs.	Rs.		Rs.	Rs.
1. Capital raised— Non-Specific Debt. ..	.... 10,22,54,847	.... 8,08,53,200			
			2. Capital Expenditure ..	.... 7,69,80,946	.... 8,36,50,661
			3. Floating Assets—		
			(a) Stores .. ..	.... 2,60,20,692	.... 2,75,27,455
			(b) Balance in Manufac- ture Accounts ..	.... -9,26,818	.... -3,06,97,725
			(c) Miscellaneous Advan- ces .. ..	.... 1,80,027	.... 3,72,809
Total .. ..	.... 10,22,54,847	.... 8,08,53,200	Total .. ..	.... 10,22,54,847	.... 8,08,53,200

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

Liabilities.

Assets.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)	10,22,54,847	....	8,08,53,200	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account). ..	....	10,22,54,847	....	8,08,53,200
Total	10,22,54,847	....	8,08,53,200	Total .. ..	....	10,22,54,847	....	8,08,53,200

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.	583	4,81,35	6,29,64	1,08	
2. Furnishing of coaches equipped ..	92	56,91	75,75	82	
3. Furnishing of coaches Non-equipped	102	55,01	73,45	72	

Note.—(1) The figures in column 3 represent the actual cost of manufacture except 115 class III and 156 class I unfurnished, and 144 III class TLR unfurnished 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. 75 thousand per coach for furnishing each equipped coach and Rs. 50 thousand per coach for furnishing each non equipped coach, at Rs. 84 thousand for CNT equipped coach, Rs. 65 thousand for non-equipped coaches and Rs. 90 thousand for class I coach difference between the cost of manufacture and the fixed price being taken to the Development Suspense Account in 1960-61.

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

	Unfurnished coaches.	Furnishing of coaches.
	(In thousands of Rupees.)	
(a) Cost price	83	63
(b) Dividend	5	1
(c) Share of expenditure of Railway Board, Audit etc.	(A)	(B)
Total	88	64

(A) Rs. 390 per Coach.

(B) Rs. 278

(4) The dividend charges amounting to 32,51 thousand for the year and the share of expenditure of Railway Board, Audit etc., amounting to 2,81 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 :—

	<i>Unfurnished Coaches.</i>		<i>Furnishing of Coaches.</i>	
	<i>(In thousands of Rupees.)</i>			
	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	1,10,76
1959—60.. .. .	447	3,69,28	249	1,26,27

* Includes 2 coaches turned out during 1956-57.

6. The actual credit to Development Suspense Account (Rs. 1,53,04 thousand) differs from the difference between Col. 3 and Col. 4 of the statement of outturn (Rs. 1,85,57 thousand) due to credit adjustment in respect of the coaches turned out during 1959-60 (Rs. 40,89 thousand) made during the year partly balanced by adjustment in respect of coaches turned out during 1960-61 (Rs. 73,42 thousand) not made in the accounts for the year.

Balance Sheet

Particulars.	Liabilities.				Particulars	Assets.			
	As on 31st March, 1960..		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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		10,22,54,847	....	8,08,53,200	1. Fixed and floating assets as in the Block Account Statement		10,22,54,847		8,08,53,200
2. Sundry Creditors—					2. Cash in hand		3,56,343		3,37,255
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) Contributory state Railway Provident Fund	25,10,317		39,70,436	....	(a) (i) O. Loans and advances to Railway employees vide item 5 (i) per costl.		1,72,700		4,42,987
(ii) Non-Contributory State Railway Provident Fund	1,75,584		3,03,151	....	(b) Advances recoverable—				
(iii) Staff Benefit Fund..	7,715		7,542	....	(i) Festival Advances	1,11,655	....	1,96,818	....
		26,93,616		42,81,129	(ii) Advance of pay and TA on transfer A/c ..	....	....	700	....
(b) Miscellaneous Deposits—					(iii) Advance paid to Port Trust	20,000	1,31,655	20,000	2,17,518
(i) Security Deposits of Subordinates	38,245		20,255	....	(c) Sundry Deposits with Central Government vide item 2 (b) per contra		29,48,962		37,87,676
(ii) Security Deposits of contractors and others.	5,01,046		10,67,077	....	6. Savings Bank Account with Government (vide item 2 (a) and 3 per contra).		1,18,75,119		1,58,43,507
(iii) Unpaid wages ..	4,366		6,711	....				

BALANCE SHEET.

Particulars.	Liabilities.				Assets.				
	As on 31st March, 1960.		As on 31st March, 1961		As on 31st March, 1960.		As on 31st March, 1961.		
	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	
(iv) Sums due to contractors .. .. .	....	....	....	....	
(v) Miscellaneous ..	4,39,309	....	6,19,803	....				
(vi) Remittance into Banks	52	....	—3,018	....				
(vii) Cheques and Bills ..	16,26,281	....	14,31,139	....				
P. A. O. Suspense	3,39,663	....	6,45,709	....				
(viii) Loss or gain due to conversion .. .. .	....	29,48,962	....	37,87,676				
3. Depreciation Reserve Fund .. .. .	....	91,81,503	....	1,15,62,378				
5. (i) Balance due to Central Government for Loans and Advances to Railway employees etc. (vide item 3 (a) (i) per contra) .. .. .	....	1,72,700	....	4,42,987				
(ii) Festival Advances and other advances recoverable (vide item 3 (b) contra). .. .. .	....	1,31,655	....	2,17,518				
6. Balance of amount in account with Government	....	3,56,343	....	3,37,256				
Grand Total	11,77,39,626	10,14,82,144	Grand Total	11,77,39,626	10,14,82,144

I. HYDARI,

Chief Administrative Officer.

I have examined the foregoing Accounts and the Balance Sheet of the Integral Coach Factory. 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 Factory according to the best of my information and explanations given to me and as shown by the books of the Factory.

R. P. RANGA,
Chief Auditor.

RAILWAY ELECTRIFICATION

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.						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).			
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses ..	53,568	11,409	....	....	....	....	....	11,409	....	64,977
I. Land ..	2,14,216	....	....	....	....	....	....	....	....	2,14,216
III. Structural Engineering Works	10,77,43,754	8,17,91,615	....	....	....	....	....	8,17,91,615	86,625	18,96,21,994
IV. Equipment ..	1,92,22,737	58,45,604	....	....	....	....	....	58,45,605	....	2,50,68,341
V. Rolling Stock ..	12,12,21,872	7,35,49,169	....	....	....	....	....	7,35,49,169	....	19,47,71,041
VI. General Charges	2,25,77,840	80,06,252	....	....	....	....	....	80,06,252	....	3,05,84,092
VIII. Miscellaneous ..	....	....	....	....	....	....	....	....	....	....
IX. Suspense ..	1,73,50,511	64,69,680	....	....	....	....	....	64,69,680	....	2,38,20,191
X. Purchase of Railway Line ..	....	....	....	....	....	....	....	....	....	....
Deduct— Receipts on Capital Account ..	6,17,942	3,23,589	....	....	....	....	....	3,23,589	....	9,41,531
Total ..	28,77,66,556	17,53,50,140	....	....	....	....	....	17,53,50,140	86,625	46,32,03,321

PART I—CAPITAL STATEMENT COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Capital raised—					2. Capital Expenditure ..	....	27,04,16,045	....	43,93,83,130
(b) Non-specific Debt	28,77,66,556	....	46,32,03,321	3. Floating Assets—				
					(a) Stores ..	....	1,11,48,427	....	1,23,83,674
					(b) Miscellaneous Ad- vances .. ..	....	62,02,084	....	1,14,36,517
Total	28,77,66,556	....	46,32,03,321	Total .. ..	....	28,77,66,556	....	46,32,03,321

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

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)	28,77,66,556	....	46,32,03,321	1. Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) .. ..	....	28,77,66,556	....	46,32,03,321
Total	28,77,66,556	....	46,32,03,321	Total ..	....	28,77,66,556	....	46,32,03,321

BALANCE SHEET.

Liabilities.

Assets.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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	....	28,77,66,556	....	46,32,03,321	1. Fixed and Floating Assets as in the Block Account Statement .. ..	....	28,77,66,556	....	46,32,03,321
2. Sundry Creditors.—					2. Cash in hand .. ..	....	5,489	....	19,137
(a) Provident and other Funds—					3. Sundry Debtors—				
(i) State Railway Provident Fund .. ..	....	15,69,731	....	20,43,758	(a) (i) O—Loans and Advances to Railway employees and Passage advance and permanent advances	21,661	....	46,402	....
Contributory ..	15,09,072	....	19,28,815	....	(i) Festival Advances ..	311	....	404	....
Non-Contributory.	60,659	....	1,14,943	....	(iii) Advance of Pay and T. A.	1,248	....	5,40	....
(b) Miscellaneous Deposits—					(b) Sundry Deposits with Central Government vide Item 2(b) per Contra	61,63,631	....	1,18,06,423	....
(i) Security deposits of subordinates ..	2,810	....	6,411	....			61,86,851		1,18,53,769
(ii) Security deposits of contractors and others	14,39,782	....	11,55,756	....	5. Savings Bank Account with Government vide Item 2(a) and 3 per Contra ..	....	5,76,627	....	6,30,110
(iii) Unpaid wages ..	47,215	....	70,309	....				
(iv) Miscellaneous ..	6,59,534	....	18,80,545	....				
(v) Cheques and bills ..	39,56,148	....	85,39,302	....				
(vi) P. A. O. Suspense.	58,142	....	1,54,100	....				
(vii) Loss or gain due to conversion ..	....	61,63,631	....	1,18,06,423					

[R.F.]

3. Depreciation Reserve Fund .. .. .	....	--9,93,104	....	--14,13,648
5. (i) Balance due to Central Government for loans and advances to Railway employees etc., vide item 3 (a) (i) per [Contra]	21,661	....	46,402	....
(ii) Festival Advances ..	311	....	404	....
(iii) Advances of Pay and T. A.	1,248	....	540	....
		23,220		47,346
6. Balance of amount in account with Government etc.	5,489	19,137

Grand Total	29,45,35,523	47,57,06,337
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Grand Total	29,45,35,523	47,57,06,337
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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 explanation given to me and as shown in the books of the Railway Electrification.

H. K. MAITRA,
Chief Auditor.

LOCO COMPONENT WORKS.

BLOCK ACCOUNT.

Class of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.						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	7	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Preliminary Expenses .. ..	....	....	....	....	....	....	....	....	....	....
II. Land	8,52,589	554	....	....	....	....	....	554	....	8,53,143
III. Structural Engineering Works	54,61,923	13,93,853	....	....	....	....	....	13,93,853	....	68,55,776
IV. Equipment	19,86,948	13,34,083	....	....	....	....	....	13,34,083	....	33,21,031
VI. General Charges	25,45,683	7,28,344	....	....	....	....	....	7,28,344	....	32,74,027
VII. Miscellaneous	1,416	598	....	....	....	....	....	598	....	2,014
IX. Suspense	17,66,122	4,22,054	....	....	....	....	....	4,22,054	....	21,88,176
Deduct— Receipts on Capital Account ..	26,141	59,213	....	....	....	....	....	59,213	....	85,354
Total	1,25,88,540	38,20,274*	....	....	....	....	....	38,20,274*	....	1,64,08,813

* 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, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Capital raised—					2. Capital Expenditure ..	....	1,08,22,418	....	1,42,20,637
(b) Non-specific Debt.	1,25,88,540	....	1,64,08,813	3. Floating Assets—				
					(a) Stores .. .. .	....	12,64,906	....	14,06,304
					(b) Balance in Manufac- ture accounts ..	....	3,82,718	....	6,96,374
					(c) Miscellaneous ..	....		....
					Advances .. .. .	....	1,18,498	....	85,498
Total	1,25,88,540	....	1,64,08,813	Total .. .. .	....	1,25,88,540	....	1,64,08,813

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

Liabilities.

Particulars	As on 31st March, 1960.		As on 30- MaMch, 1961.	
	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.
1. Capital invested as in part I—Capital Statement (comprising Loan Account)	1,25,88,540	....	1,64,08,813
Total	1,25,88,540	....	1,64,08,813

Assets.

Particulars.	As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.
1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account)	1,25,88,540	....	1,64,08,813
Total	1,25,88,540	....	1,64,08,813

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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	....	1,25,88,540	....	1,64,08,813	1. Fixed and floating assets as in the Block Account Statement .. ..	....	1,25,88,540	....	1,64,08,813
2. Sundry Creditors—					2. Cash in hand .. ..	....	200	....	350
(a) Provident Fund and other Funds—					3. Sundry Debtors—				
(i) Contributory State Railway Provident Fund	6,429	....	10,498	....	(a) (i) O—Loans and Advances to Railway employees & Passage Advances.	5,114	....	5,117	....
(ii) Non-Contributory SRPF	23,117	29,546	36,205	46,703	(ii) Festival Advances ..	2,250	7,364	4,392	....
(b) Miscellaneous Deposits					(iv) Advance to Departmental officers for petty Local Purchases	1,041	....	2,269	....
(i) Security Deposits of Subordinates ..	....	....	....	....	(v) Advance of Pay etc. on transfer	354	1,395	2,360	14,138
(ii) Security Deposits of contractors and others	2,16,172	....	76,961	....	(b) Sundry Deposits with Central Government (vide item 2 (b) per contra) ..	....	7,18,501	....	4,61,616
(iii) Contribution for work done for private persons and public bodies .. ..	....	....	....	....	5. Saving Bank Account with Govt. vide item 2(a)..	....	29,546	....	46,703
(iv) Unpaid wages ..	684	....	260	....	8. Accounts with States ..	....	....	....	....
(v) Sums due to contractors on closed account	....	....	....	....	

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
(vi) Miscellaneous	4,295	....	24,670	....				
(vii) Cheques and Bills ..	4,97,718	....	3,59,905	....				
(viii) Remittance into Banks	-368	....	-180	....				
		7,18,501		4,61,616					
5. (i) Balance due to Central Government for Loan and Advances to Rly. employees etc. <i>vide</i> item 3a (i) per contra	....	5,114	5,117	....				
(ii) Festival Advances <i>vide</i> item 3a (ii) per contra	....	2,250	4,392	....				
(iii) Advance to Departmental Officers for petty local purchases <i>vide</i> item 3(a)(iv) per contra	1,041	....	2,269	....				
(iv) Advance of pay etc. on transfer <i>vide</i> item 3(a)(v) per contra	354	1,395	2,360	14,138					
6. Balance of amount in account with Government etc. .. ..	....	200	....	350				
Grand Total	1,33,45,546	1,69,31,620	Grand Total	1,33,45,546	1,69,31,620

G. P. SHAHANI,
Engineer-in-Chief.

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.

H. K. MAITRA,
Chief Auditor.

[L. C. W.]

Dandakaranya Balangir Kiriburu Railway Projects

BLOCK ACCOUNT.

Classes of Assets.	Total Expenditure to end of the previous year.	Expenditure incurred during the year 1960-61.							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.						
1	2	3	4	5	Open Line Works.	New Minor Works.	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Preliminary Expenses	
II. Land	11,77,764	....	....	....	....	....	11,77,764	17,407	11,95,171	
III. Structural Engineering works	2,39,91,810	....	....	....	....	....	2,39,91,810	1,30,71,956	3,70,63,766	
IV. Equipment	-7,470	....	....	....	....	....	-7,470	9,310	1,839	
V. Rolling Stock	
VI. General Charges	54,85,129	....	....	....	....	....	54,85,129	5,10,577	59,95,706	
VIII. Miscellaneous	
(IX) Suspense	21,471	....	....	....	....	....	21,471	..	21,471	
(X) Purchase of Railway Lines	
Deduct—											
Receipts on Capital Account	8,364	....	....	....	....	....	8,364	135	8,498	
Total	3,06,60,340	....	....	....	....	....	3,06,60,340	1,36,09,115	4,42,69,455	

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Capital raised—					1. Purchase price—				
(b) Non-specific Debt	4,42,69,455	(a) Main Lines— ..	....	....	....	....
					(b) Branch Lines ..	....	....	....	....
					2. Capital expenditure after purchase .. ..	....	....	....	4,42,47,984
					3. Floating Assets—				
					(a) Stores .. ..	....	....	....	....
					(b) Balance in Manufacture accounts .. ..	....	....	....	....
					(c) Miscellaneous Advances .. ..	....	....	....	21,471
Total	4,42,69,455	Total ..	....	....	....	4,42,69,455

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

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.	Details. Rs.	Amount. Rs.	Details. Rs.	Amount. Rs.	
1. Capital invested as in Part I—Capital Statement (Comprising Loan Account)	4,42,69,455	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. ..	....	....	4,42,69,455	
2. Depreciation Reserve Fund	2. Assets financed from Depreciation Reserve Fund				
3. Development Fund	III. Structural Engineering Works .. ..	....	....	....
4. Revenue (Open Line Works)	IV. Equipment .. ..	....	....	....
					V. Rolling Stock .. ..	....	....	....
					Total 2 (Item 2 per contra).	....	....	....
					3. Assets created out of Development Fund—				
					III. Structural Engineering Works .. ..	....	....	....
					IV. Equipment .. ..	....	....	....
					V. Rolling Stock .. ..	....	....	....
					Purchase of Railway lines .. ..	....	....	....
					Total 3 (Item 3 per contra)	....	....	....
					4. Assets created out of Revenue—				
					III. Structural Engineering Works .. ..	....	....	....
					IV. Equipment .. ..	....	....	....
					V. Rolling Stock .. ..	....	....	....
					Total 4 (Item 4 per contra)	....	....	....
Total	4,42,69,455	Total .. ..	....	....	4,42,69,455	

BALANCE SHEET.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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	1. Fixed and Floating Assets as in the Block Account statement .. .. .	.....	.....	.....	4,42,69,455
2. Sundry Creditors—					2. Cash in hand .. .. .	.....	.....	.....	4,394.
(a) Provident and other funds—					3. Sundry Debtors—				
(i) General Provident Fund	(a) (i) O—Loans and Advances to Railway employees .. .. .	.....	.....	42,431	.....
(ii) State Railway Provident Fund	(ii) S.—Deposits and Advances—Festival Advances .. .. .	.....	.....	9,862	.....
(a) Contributory	21,539	.....	(iii) Advances of pay etc. or transfer .. .. .	.....	.....	.....	.....
(b) Non-Contributory	5,111	.....	(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	(v) Sundry Deposits with Central Government <i>vide</i> Item 2 (b) <i>per contra</i> .. .. .	.....	.....	43,17,891	43,70,184
(vi) Staff Benefit Fund	4. Investments .. .. .	.....	.....	.....	.....
(vii) Savings Bank Provident Fund, Railways	26,656	(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) .. .. .	.....	.....	.....	26,656

(b) Miscellaneous Deposits—			
(i) Security deposits of subordinates .. .. .	.....	.....	.....
(ii) Security deposits of contractors and others .. .. .	.....	16,30,800	.....
(iii) Contribution for work done for private persons and public bodies .. .. .	.....	.....	.....
(iv) Unpaid wages .. .. .	.....	21,160	.....
(v) Sums due to contractors .. .. .	.....	.....	.....
(vi) Net earnings of worklines .. .. .	.....	.....	.....
(vii) Private Companies .. .. .	.....	.....	.....
(viii) Miscellaneous .. .. .	.....	9,144	.....
(ix) Branch Line Companies .. .. .	.....	.....	.....
(x) Trust Interest Account .. .. .	.....	.....	.....
(xi) Account with Reserve Bank .. .. .	.....	.....	.....
(xii) Remittance into Banks .. .. .	.....	-12,630	.....
(xiii) Cheques and bills .. .. .	.....	24,13,951	.....
(xiv) P. A. O. Suspense .. .. .	.....	2,55,466	.....
(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 tel graph. ....	.....	.....	.....	-221
7. Account with States .. .. .	.....	.....	.....	.....
8. Account with the Government of Pakistan— Railways .. .. .	.....	.....	.....	.....
9. Loss .. .. .	.....	.....	.....	.....

BALANCE SHEET.—Concl'd.

Particulars.	Liabilities.				Particulars.	Assets.			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Details.	Amount.	Details.	Amount.		Details.	Amount.	Details.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(xviii) Fine forfeiture Account					
(xix) Suspense Account	43,17,819	.....				
(c) Demands payable					
3. (i) Depreciation Reserve Fund					
(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	.....				
(ii) Festival Advances [vide item 3 (a) (ii) (per contra)]	9,862	.....				
(iii) Advances on pay Account on transfer					
Other advances	52,293					
6. Balance of amount on account with Government etc.	4,173					
Grand Total	4,86,70,468	Grand Total .. .. .	.....	.....	.....	4,86,70,468

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 Railway according to the best of my information and explanation given to me and as shown by the books of the Railway.

HUSSAIN AGA
Chief Auditor,

NORTHERN RAILWAY (STRATEGIC).

BLOCK ACCOUNT.

Classes of Assets.	Expenditure incurred during the year 1960-61.							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.							
			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. ..	44,460	....	....	....	....	....	....	....	....	44,460
II. Land	16,92,712	....	....	....	....	....	....	....	....	16,92,712
III. Structural Engineering Works	3,26,16,622	70,418	981	....	....	....	981	71,399	....	3,26,88,021
IV. Equipment ..	93,155	....	....	....	....	....	....	....	....	93,155
V. Rolling Stock	26,03,117	1,66,226	....	....	....	....	....	1,66,226	....	27,69,343
VI. General Charges	18,54,249	-706	....	....	....	....	....	-706	....	18,53,543
IX. Suspense ..	2,57,812	-69,280	....	....	....	....	....	-69,280	....	1,88,532
Deduct—										
Receipts on Capital Account	2,43,312	....	....	....	....	....	....	....	....	2,43,312
Total ..	*3,89,18,816	1,66,658	981	....	....	....	981	1,67,639	....	*3,90,86,455

* Difference in total is due to rounding off.

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

B.A.—14

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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)		3,88,95,387	....	3,90,62,045	1. Fixed and floating assets as in Part I—Capital (Statement (Comprising Loan Account) .. ..	....	3,88,95,387	....	3,90,62,045
2. Development Fund		23,429	....	24,410	2. Assets created out of Development Fund Structural and Engineering Works .. ..	....	23,429	....	24,410
Total		3,89,18,816	....	3,90,86,455	Total .. ..	....	3,89,18,816	....	3,90,86,455

PROFIT AND LOSS ACCOUNT.

Particulars.	1959-60		1960-61		1959-60.		1960-61.		
	Details.	Amount.	Details.	Amount.	Details.	Amount.	Details.	Amount.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
To—					By—				
1. Working Expenses	30,77,604	....	39,93,978	1. Gross Earnings .. ..	....	20,41,033	....	18,52,770
2. Statutory Audit	2,338	....	2,473	2. Loss .. ..	....	10,39,727	....	21,44,499
3. Government Inspection	818	....	818					
Total	30,80,760	....	39,97,269	Total .. ..	....	30,80,760	....	39,97,269

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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	3,89,18,816	....	3,90,86,455	1. Fixed and Floating Assets as in the Block Account Statement .. ..	....	3,89,18,816	....	3,90,86,455
2. Sundry Creditors—					3. Sundry Debtors—				
(b) Miscellaneous Deposits	120	....	....	(d) Sundry deposits with Central Government [vide item 2 (b)] per contra .. ..	....	120	....	....
3. Depreciation Reserve Fund	1,44,63,861	....	1,62,83,069	5. Saving Bank Account (vide item 3) per contra	....	1,44,63,861	....	1,62,83,069
6. Balance of amount in account with Government	10,39,727	....	21,44,499	11. Loss .. ..	....	10,39,727	....	21,44,499
Grand Total	5,44,22,524	....	5,75,14,023	Grand Total ..	....	5,44,22,524	....	5,75,14,023

P. H. SARMA,
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 1960-61.						Total (Columns 4 to 7).	Total for the year (Cols. 3+8).	Miscellaneous.	Total to end of the year.
		Expenditure charged to Capital financed from the Loan Account.	Development Fund.	Expenditure financed from other sources.							
				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	66,942	....	....	....	....	....	66,942	4,909	71,851	
II. Land	5,18,494	....	....	....	....	....	5,18,494	....	5,18,494	
III. Structural Engineering works..	4,35,81,977	....	....	....	....	....	4,35,81,977	28,52,724	4,64,34,701	
IV. Equipment	2,15,287	....	....	....	....	....	2,15,287	....	2,15,287	
V. Rolling Stock	
VI. General Charges	32,56,444	....	....	....	....	....	32,56,444	77,289	33,33,733	
VIII. Miscellaneous..	
X. Purchase of Railway Lines	
Deduct— Receipts on Capital Account	14,615	....	....	....	....	....	14,615	....	14,615	
Total	4,76,24,529	....	....	....	....	....	4,76,24,529	29,34,922	5,05,59,451	

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

PART I—CAPITAL STATEMENT (COMPRISING LOAN ACCOUNT).

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Capital raised—					1. Capital expenditure ..				
(b) Non-specific Debt	5,05,59,451	..	....	....	....	5,05,59,451
Total	5,05,59,451	Total ..	....	....	....	5,05,59,451

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

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March, 1960.		As on 31st March, 1961.			As on 31st March, 1960.		As on 31st March, 1961.	
	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	1. Fixed and floating assets as in Part I—Capital Statement (Comprising Loan Account) .. ..	....	....	....	5,05,59,451
Total	5,05,59,451	Total ..	....	....	....	5,05,59,451

BALANCE SHEET.

Particulars.	<i>Liabilities.</i>				Particulars.	<i>Assets.</i>			
	As on 31st March 1960.		As on 31st March 1961.			As on 31st March 1960.		As on 31st March 1961.	
	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	1. Fixed and Floating Assets as in the Block Account Statement .. .. .	....	....	....	5,05,59,451
Grand Total	5,05,59,451	Grand Total ..	....	....	....	5,05,59,451

B. C. GANGULI
General Manager.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and the Balance 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. DUTTA
Chief Auditor.

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