



# APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA

FOR 1961-62

*Issued by*

THE RAILWAY BOARD.

## PART II.—Detailed Appropriation Accounts.

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## CORRIGENDA

### Appropriation Accounts of Railways in India for 1961-62.

#### Part II — Detailed Appropriation Accounts.

- Page 8. Line 15 *raad* 9,61,52,512 for 9,61,52,511.
- Page 36. *Read* 'adjusted under staff quarters' for the existing last line of concluding para
- Page 51. *Read* 21,08 for 20,08 in second line of last para.
- Page 55. *Read* '-5,13,65' for '-5,13,56' against O. under Probable Savings.
- Page 64. Central Railway column 5—*read* '98,64' for '98,68', Northern Railway column 9 delete 'c' after 18,21,64, South Eastern Railway column 9 put 'c' after (-) 2,31,61. I.CF column 3 *read* 1,15,62 for 1,15,63 and put 'c' after 1,87,27 in column 9. Total column 3—put 'c' against 19,79,11, col. 5 *read* 86,19 for 86,10 and in column 6, 67,79,98 for 67,7 ,98.
- Page 65. 1953-54-Column 6 —*read* -4,04,58 for -4,04,68.
- Page 66. 1952-53-Column 5 *read* 75,96 for 85,96.  
1955-56-column 10- *read* 12,96,61 for 12,86,61.  
1958-59-column 5 *read* -79,59 for -79,52.  
1960-61-column 2-*read* (f) 7,36,43 for (b) 7,36, 3.
- Page 67. Central Railway item 1 col. 3 *read* '5,40,896' for '5,40,396', and in col. 6 put (A) against 7,59,196 and in col. 8 against 'the matter...authorities', *read* '31-3-62' for 31-1-62 in line 5 of col. 8.  
Item 2-Put (B) against 3,425 and 3,278 in column 7 (b) and against 'Represents .....Corporation in column 8.  
Eastern Railway item 3-col. 8 line 1 *read* '20 lakhs' for '20,000'  
Northern Railway item 2 col. 8-line, 1 *read* '52,444' for '52,44' item 3 col. 6 *read* 13,500 for '40,500'.  
Southern Railway item 1 (Ordinary Capital) col. 6-*read* 3,66,917 for @ and insert '1-4-59 to 31-3-61' in col. 7 (b), delete '@ Particulars awaited' in col. 8 item 1 (Preference Capital)-col. 6-*read* '(C) 6,86,086' for '@' and insert (D) in col. 7 (b).  
Insert the following as footnotes :—  
(C) The matter regarding recovery of outstanding dues is under correspondence with the authorities concerned.  
(D) Since the payment is to be made in equated instalments, the period to which it relates is not ascertainable.  
Item 2- Col. 6. *read* '2,86,287' for '5,14,638'.  
South Eastern Railway-item 1, col. 6-delete '72,000' item 2 col. 6 *read* 1,01,256' for '5,14,638'.  
Western Railway item 1 col. 7 (a) put (D) against '1,54,448', col. 3 *read* '10,21,172' for '1,02,172, item 2- col. 4-*read* 2,72,70,925 for '72,70,925'.



Page 68. N.E. Rly. col. 18, *read* 5, 44, 33 *for* 5, 44, 32' and under col. 16 against Ry. Electrification *read* '2,17,71 *for* '2,71,71'.

Footnotes against Central Ry. line 1 *read* '1952' *for* '1962'.

Page 69. N.E. Ry. col. 17-Insert (a) against +18,64.

Footnote (a)-*read* 'North Eastern' *for* 'Northern' before 'and Northeast Frontier'.

Page 71. *Insert* (B) *after* '21,60,927'.

Page 72. Item 2(ii) *read* '4,06,235' *for* 7,60,376', Item 2(iii) *read* '7,61,629' *for* '4,07,488.'

Page 73. Shift †† from '62,37,769' to '6,45,444'.

Page 74. *Read* 'Southern' *for* 'South Eastern' under item I(b)(i).

Page 76. *Insert* 'Previous' between 'the' and 'year' in second line at the top.

Page 78. North Eastern Railway under 'Items less than a lakh'-put '\*' with footnote '\*-Provisional'.

Page 79. Central Railway under 'Items less than a lakh' put '\*' after 725, 1,323, 4,037 and 6,085 and against 'Total' after 14,004, 2,447, 13,329 & 29,780 with footnote '\*'-*see* footnote @ at page 76'.

Page 80. S.N. 1 col. 3 *read* 6 *for* 4.

*Insert* following as S.N. 3 renumbering existing S.N. 3 at S.N. 4.

1	2	3	4
3	Northern	Relating to earlier than previous year 4	-do-

Page 85. Northern Railway col. 9 *read* (c) *for* (e) against 15,97,821.

Page 87. S.E. Railway-col. 3-*read* 10,000 *for* 20,000.

Page 91. South Eastern Railway *read* 29-11-60 *for* 19-11-60 in 4th line.

Page 103. *Insert* 'variation from' above 'Budget Revised'.

Grant 5 col. 6 *read* -53,49 *for* +53,49.

Grant 7 col. 4 *read* 10,19,04 *for* 10,19,94.

Total col. 5 *read* (-) 96,59,11 *for* (-) 96,99,11.

Put '@' against grants 15, 17 & 18 with footnote '@' The figures shown against these grants include also recoveries amounting to 9,56,47 in respect of expenditure which is recouped from Depreciation Reserve Fund and 5,06 recouped from Development Fund.

Page 116. Central Railway. Add the following item :-

2	3	4
5	Non-adjustment of ballast train charges.	16,37

Page 117. Western Railway *read* 49 *for* 40 and 582 *for* 580.

Danda Karnya

Bolangir-Kiruburu—*Insert* 15 in col. 2.

Project.



## GLOSSARY OF CERTAIN TECHNICAL TERMS USED IN THE APPROPRIATION ACCOUNTS.

*Depreciation* is the sum set aside from railway revenue to meet the cost of renewals and replacements of assets.

*Worked Lines.*—The term is employed to designate certain branch and other railways which, though not constructed from funds provided by Government, are operated as parts of the Government lines. The earnings and expenses of such worked lines are included in the earnings and expenses of the main lines which work them.

*Operating Ratio* is the ratio which the working expenses bear to the gross earnings. The working expenses of a worked line are determined with reference to its gross earnings on the basis of this ratio (operating ratio) of the main line, of which it (worked line) forms a part.

*Reserve* is the amount set aside from railway revenue after the payment of dividend to general revenues.

*Suspense under Capital* is an account head to which are booked temporarily, transactions relating to stores, workshop manufactures, recoverable advances and items which, for any reason, cannot at once be charged to a final head of account. The suspense account is cleared when, on the issue of stores or the completion of manufacture or final settlement of a transaction in any way, it becomes possible to allocate and transfer the charge to a final head of account.

*Suspense under Revenue* is an account head which is used to bring out the difference between the liabilities of a railway in respect of its staff during an accounting period and the amounts actually paid in liquidation of those liabilities. The suspense account is cleared as items are paid. Thus, the amount of the pay bill of the staff for the month of March is charged to final heads of account in March but as payment is not made till April, the charge to final heads in March is balanced by a *per contra* credit to suspense head "Demands Payable" in March, which credit is cleared when payment is made in April. This suspense account also includes items of expenditure chargeable to revenue but kept in suspense pending adjustment against final heads, and also advances awaiting recovery.

*Surplus Profits.*—This term is applied to the residue from gross earnings of a railway worked by a company after deducting the sum of working expenses, interest and other miscellaneous charges prescribed in the contract between the Government and the Railway company.

*Stock Adjustment Account* is a sub-head of account of the capital suspense head "Stores." It is used to adjust temporarily the fluctuations in the book value of stores due to revision of prices or to the adjustment of differences discovered in the course of verification of stock by actual count from the balances shown in the stores ledgers. The stock adjustment account is cleared by credit or debit, as the case may be, to final heads.

*Throw-forward* means expenditure expected to be incurred in a particular year but actually incurred in the subsequent year.

*Letters 'O', 'S' and 'R' used in Column 1 of Appropriation Accounts :—*

'O' stands for "Original Grant " or "Original Appropriation."

'S' stands for "Supplementary" grant in case of voted expenditure and supplementary appropriation in case of charged expenditure.

'R' stands for residual modifications sanctioned by competent authorities other than the legislature (*i.e.*, reappropriations, withdrawals or surrenders).

No explanation is given for variations between the original grant and the final appropriation under individual sub-heads. The note under a sub-head mainly explains divergencies between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

If the variations are not more than 5 per cent. of the grant or appropriation or five lakhs or, in the case of grants 13, 14, 15, 16, 17 and 18, 10 per cent. or 10 lakhs, no explanation is furnished. As an exception to this general rule, important variations of a compensating nature within each sub-head of a grant are brought out and explained even though the net variation under the sub-head as a whole is small.



APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1961-62.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.

(Figures in units of rupees).

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Expenditure compared with	
			Original Grant or Appropriation Excess(+) Saving (-).	Final Grant or Appropriation Excess(+) Saving (-).
1	2	3	4	5
<i>A.—Revenue Expenditure met from Consolidated Fund</i>				
1.—Revenue—				
Railway Board—				
Voted—				
O 98,19,000	1,01,24,000	1,00,77,208	+2,58,208	-46,792
S. 3,05,000				
2.—Revenue—				
Miscellaneous Expenditure—				
Charged—				
	3,00,000	3,00,000	..	..
Voted—				
O 2,11,91,000	2,40,52,000	2,14,33,774	+2,42,774	-26,18,226
S. 28,61,000				
3.—Revenue.—				
Payments to Worked Lines and others.				
Voted—				
O 23,79,000	29,35,000	29,48,926	+5,69,926	+13,926
S. 5,56,000				
4.—Revenue—				
Working Expenses—				
Administration—				
Voted .. ..	38,78,93,000	37,72,36,733	-1,06,56,267	-1,06,56,267
5.—Revenue—				
Working Expenses—				
Repairs and Maintenance				
Charged—				
S. 14,000	14,000	14,451	+14,451	+451
Voted— .. ..	1,25,22,60,000	1,19,45,01,687	-5,77,58,313	-5,77,58,313

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND  
APPROPRIATIONS.

(Figures in units of rupees).

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Expenditure compared with	
			Original Grant or Approp- riation Excess(+) Saving (-).	Final Grant or Approp- riation. Excess(+) Saving (-).
1	2	3	4	5

A.—Revenue Expenditure met from  
Consolidated Fund.—(contd.)

6.—Revenue—  
Working Expenses—  
Operating Staff—  
Charged—

S. 42,000 ..	42,000	62,307	+62,307	+20,307
Voted— .. ..	75,30,37,000	73,70,39,145	-1,59,97,855	-1,59,97,855

7.—Revenue—  
Working Expenses—  
Operation (Fuel)—

Charged— .. ..		3,972	+ 3,972	+3,972
Voted—				
O. 73,70,09,000 } S. 4,91,32,000 }	78,61,41,000	78,53,62,106	+4,83,53,106	-7,78,894

8.—Revenue—  
Working Expenses—  
Operation Other than  
Staff and Fuel—

Charged—	75,46,000	66,32,248	-9,13,752	-9,13,752
Voted—	26,67,56,000	24,41,84,921	-2,25,71,079	-2,25,71,079



GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.—*contd.*

(Figures in units of rupees).

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Expenditure compared with	
			Original Grant or Appropriation Excess(+) Saving (-).	Final Grant or Appropriation Excess(+) Saving (-).
1	2	3	4	5
A.—Revenue Expenditure met from Consolidated Fund.— <i>contd.</i>				
9.—Revenue—				
Working Expenses—				
Miscellaneous Expenses—				
Charged—				
O. 4,99,000	5,81,000	3,10,153	-1,88,847	-2,70,847
S. 82,000				
Voted—				
O. 29,07,16,000	32,09,41,000	31,96,77,435	+2,89,61,435	-12,63,565
S. 3,02,25,000				
10.—Revenue—				
Working Expenses—				
Labour Welfare—				
Voted— .. ..	11,61,37,000	10,48,58,754	-1,12,78,246	-1,12,78,246
11.—Revenue—				
Working Expenses—				
Appropriation to Depreciation Reserve Fund.				
Voted— .. ..	65,00,00,000	65,00,00,000	....	....
12.—Revenue—				
Dividend payable to General Revenues—				
Voted— .. ..	77,83,95,000	75,34,82,879	-2,49,12,121	-2,49,12,121
13.—Open Line—Works				
Revenue—				
Labour Welfare—				
Voted—				
O. 1,36,71,000	1,73,27,000	1,60,39,365	+23,68,365	-12,87,635
S. 36,56,000				

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND  
APPROPRIATIONS.—*contd.*

*(Figures in units of rupees).*

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Expenditure compared with	
			Original Grant or Approp- riation Excess(+) Saving (-).	Final Grant or Approp- riation. Excess(+) Saving (-).
1	2	3	4	5
<i>A.—Revenue Expenditure met from Consolidated Fund—concl'd.</i>				
14.— <i>Open Line Works—</i>				
<i>Revenue—</i>				
<i>Other than Labour Welfare—</i>				
Charged—S 33,000	33,000	32,225	+32,225	-775
Voted— .. ..	10,63,63,000	8,02,99,314	-2,60,63,686	-2,60,63,686
20.— <i>Appropriation to De-velopment Fund—</i>				
Voted— .. ..	17,21,57,000	24,39,92,041	+7,18,35,041	+7,18,35,041
<i>Total Revenue expenditure met from Consolidated Fund—</i>				
O. 5,56,61,28,000	5,65,30,34,000	5,54,84,89,644	-1,76,38,356	-10,45,44,356
S. 8,69,06,000				
Charged—	85,16,000	73,55,356	-9,89,644	-11,60,644
O. 83,45,000				
S. 1,71,000				
Voted—	5,64,45,18,000	5,54,11,34,288	-1,66,48,712	-10,33,83,712
O. 5,55,77,83,000				
S. 8,67,35,000				
<i>B.—Capital Expenditure met from Consolidated Fund—</i>				
15.— <i>Construction of New Lines—</i>				
<i>Charged—</i>				
O. 3,86,000	10,72,000	8,95,644	+5,09,644	-1,76,356
S. 6,86,000				
Voted—	61,13,88,000	42,05,66,342	-19,05,21,658	-19,08,21,658
O. 61,10,88,000				
S. 3,00,000				



GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND  
APPROPRIATIONS.—*contd.*

(Figures in units of rupees).

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure .	Expenditure compared with	
			Original Grant or Approp- riation Excess(+) Saving (-).	Final Grant or Approp- riation. Excess(+) Saving (-).
1	2	3	4	5
<b>B.—Capital Expenditure met from Consolidated Fund.—(contd.)</b>				
<b>16.—Open line Works—</b>				
Additions—				
Charged—				
S. 2,25,000	2,25,000	26,117	+26,117	-1,98,883
Voted—;				
O. 3,12,72,04,000	3,12,73,04,000	3,03,47,32,179	-9,24,71,821	-9,25,71,821
S. 1,00,000				
<b>17.—Open Line Works—</b>				
Replacements—				
Charged—				
S. 3,15,000	3,15,000	4,13,679	+4,13,679	+98,679
Voted— .. ..	26,03,51,000	26,46,93,058	+43,42,058	+43,42,058
<b>Total Capital expenditure met from Consolidated Fund—</b>				
O. 3,99,90,29,000	4,00,06,55,000	3,72,13,27,019	-27,77,01,981	-27,93,27,981
S. .. 16,26,000				
Charged— ..				
O. 3,86,000	16,12,000	13,35,440	+9,49,440	-2,76,560
S. 12,26,000				
Voted—				
O. 3,99,86,43,000	3,99,90,43,000	3,71,99,91,579	-27,86,51,421	-27,90,51,421
S. 4,00,000				

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.—*contd.*

(Figures in units of rupees).

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure	Expenditure compared with	
			Original Grant or Appropriation. Excess(+) Saving(-).	Final Grant or Appropriation Excess(+) Saving(-).
1	2	3	4	5
C.—Disbursements under				
S.—Deposits and Advances				
(i) Depreciation Reserve Fund—				
15.—Construction of New Lines—Voted— ..	2,58,000	1,83,334	-74,666	-74,666
17.—Open Line Works—Replacements—				
Voted— .. ..	73,53,40,000	67,78,15,125	-5,75,24,875	-5,75,24,875
Total Expenditure met from Depreciation Reserve Fund—				
Voted— .. ..	73,55,98,000	67,79,98,459	-5,75,99,541	-5,75,99,541
(ii) Development Fund—				
18.—Open Line Works—Development Fund—				
Charged— S	4,45,000	4,45,000	+4,42,196	-2,804
Voted .. ..	23,00,00,000	21,14,76,152	-1,85,23,848	-1,85,23,848



GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.—*contd.*

(Figures in units of rupees).

Number and name of Grant or Appropriation.	Final Grant or Appropriation.	Actual Expenditure.	Expenditure compared with	
			Original Grant or Appropriation Excess(+) Saving(-).	Final Grant or Appropriation Excess(+) Saving(-).
1	2	3	4	5
<i>C.—Disbursement under S. Deposits and Advances.—</i>				
<i>19.—Repayment of loans from General Revenues and interest thereon.—</i>				
Voted— .. .. .	30,19,48,000	29,92,75,264	-26,72,736	-26,72,736
Total expenditure met from Development Fund—				
O. 53,19,48,000	} 53,23,93,000	51,11,93,612	-2,07,54,388	-2,11,99,388
S. 4,45,000				
Charged—				
S. .. .. .	4,45,000	4,42,196	+2,196	-2,804
Voted—	53,19,48,000	51,07,51,416	-11,96,584	-2,11,96,584
<i>(iii) 22.—Withdrawal from Revenue Reserve Fund—</i>				
Voted .. .. .	8,57,15,000	.....	-8,57,15,000	-8,57,15,000
Grand Total—				
O. 10,91,84,18,000	} 11,00,73,95,000	10,45,90,08,734	-45,94,09,266	-54,83,86,266
S. 8,89,77,000				
Charged—				
O. 87,31,000	} 1,05,73,000	91,32,992	+4,01,992	-14,40,008
S. 18,42,000				
Voted—				
O. 10,90,96,87,000	} 10,99,68,22,000	10,44,98,75,742	-45,98,11,258	-54,69,46,258
S. 8,71,35,000				

The expenditure shown above against section C-Disbursements under "S-Deposits and advances" is treated, in the first instance, as met from the Consolidated Fund. An equivalent amount is subsequently recouped to the Consolidated Fund from the Depreciation Reserve and Development funds which are in the Public Account. The Amount thus recouped is shown in the column, 'Actual Expenditure' (Depreciation Reserve Fund Rs. 67,79,98,459 and Development Fund Rs. 51,11,93,612).

As the grants and appropriations are for gross amounts, the above details do not include the recoveries which are adjusted in the accounts in reduction of expenditure. Total actual recoveries against all grants and appropriations are given below. The details by grants are given in Annexure F.

	<i>Actuals.</i>	Rs.
Charged .. .. .		26,19,518
Voted .. .. .		2,88,29,14,494
Total .. .. .		<u>2,88,55,34,012*</u>

\*This includes recoveries of Rs. 9,61,52,511 relating to expenditure which is ultimately recouped from the Depreciation Fund and Development Fund.

Certified to the best of my knowledge and belief that all expenditure included in the Appropriation Accounts of Railways in India for 1961-62 has been sanctioned by competent authority with the exception of the items in the statement (Annexure A.)

New Delhi :  
The 1 FEB 1963 1963.

**S. JAGANNATHAN,**  
*Secretary to the Government of India.*

New Delhi :  
The 1 FEB 1963 1963.

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

#### AUDIT CERTIFICATE.

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information as a result of a test audit of the accounts, I certify that the account above is correct subject to the observations in the report.

New Delhi :  
The 6 FEB 1963 1963.

**A. K. ROY,**  
*Comptroller and Auditor General of India*



## GRANT No. 1.—RAILWAYS.

## Revenue.

## Railway Board (Voted).

(Figures in thousands of rupees)

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
15.—D.—Miscellaneous Railway Expenditure—			
Office of the Railway Board.			
Pay of Officers—			
O. .. .. .	26,97	25,90	25,92
R. .. .. .	-1,07		
Pay of Establishment—			
O. .. .. .	31,30	29,39	29,42
R. .. .. .	-1,91		
Other Charges—			
O. .. .. .	39,92	45,95	45,43
S. .. .. .	3,05		
R. .. .. .	2,98		
Surrenders or withdrawals within grant—			
Total			
O. .. .. .	98,19	1,01,24	1,00,77
S. .. .. .	3,05		

## Details of actual expenditure under the head 'Other charges'—

	Rs.
(a) Contribution to Provident Fund and Special Contribution ..	4,85
(b) Pensionary charges, death-cum-retirement gratuities .. ..	1,52
(c) Allowances .. .. .	11,60
(d) Contingencies .. .. .	26,24
(e) Contribution to the Health Service Scheme for Central Government employees .. .. .	1,22
Total .. .. .	45,43

## GRANT No. 2.—RAILWAYS.

## Revenue.

*Miscellaneous Expenditure.*

(Figures in thousands of rupees)

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
-------------------------------	-------------------	-----------------------------	--------------------------------

15.—D. and E.—*Miscellaneous Expenditure*—

## Surveys—

## Voted—

O. .. .. .	15,52	13,12	9,63	-3,49
S. .. .. .	5,97			
R. .. .. .	-8,37			

Column 4.—Due chiefly to debits in respect of certain tools and plant not adjusted to the extent expected (2,62).

Research, Design and Standardization  
Organisation.

## Voted—

O. .. .. .	70,22	64,22	63,82	-40
S. .. .. .	12			
R. .. .. .	-6,12			

## Miscellaneous Establishments—

O. .. .. .	56,05	56,40	56,19	-21
S. .. .. .	1,93			
R. .. .. .	-1,58			

## Miscellaneous Charges—

## Voted—

O. .. .. .	8,22	24,87	22,99	-1,88
S. .. .. .	19,45			
R. .. .. .	-2,80			

Column 4.—Due chiefly to shortfall in expenditure in respect of Industries Fair, 1961 (83) and fluctuations in transactions under 'Suspense' (68).

## Cost of Statutory Audit—

Charged— .. .. . 3,00 3,00 .....

## Voted—

O. .. .. .	61,90	62,75	61,72	-103
S. .. .. .	1,14			
R. .. .. .	-29			



## GRANT No. 2.—RAILWAYS.

## Revenue.

*Miscellaneous Expenditure.—concl.*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
15.—D. & E.— <i>Miscellaneous Expenditure</i> —concl.			
Surrenders or withdrawals within grant—			
R. .. .. .	19,16	19,16	....
Total—			
Charged— .. .. .	....	3,00	3,00
Voted—			
O. .. .. .	2,11,91	2,40,52	2,14,34*
S. .. .. .	28,61		
			-26,18*

The above account does not take into account the estimates and actuals in respect of 'credits or recoveries' shown in Annexure F.

\* Difference in totals is due to rounding off.

## GRANT No. 3.—RAILWAYS.

## Revenue.

*Payments to Worked Lines and Others—(Voted).**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

XV.—A. & B.—*Indian Railways—**Working Expenses and 15.—C.—Subsidised Companies.—*

## Net earnings payable to worked lines—

O. .. .. .	13,01	} 17,08	} 17,47	} +39
S. .. .. .	3,01			
R. .. .. .	1,06			

## Subsidy and Rebate—

O. .. .. .	10,78	} 12,27	} 12,02	} —25
S. .. .. .	2,55			
R. .. .. .	—1,06			

## Surrenders or withdrawals within grant—

Total—	....	..	..	..
O. .. .. .	23,79	} 29,35	} 29,49	} +14
S. .. .. .	5,56			

The above account does not take into account the estimates and actuals in respect of credits or recoveries shown in Annexure F.



## STATEMENT SHOWING PARTICULARS OF NET EARNINGS PAYABLE TO WORKED LINES AND SUBSIDY ETC. PAYABLE TO LINES WORKED BY COMPANIES FOR THE YEAR 1961-62.

## Part I.—Lines worked by Indian Railways.

(Figures in units of Rupees).

Lines worked by Indian Government Railways. 1	Paid up Share Capital. 2	Net earnings and Rebate. 3	Date on which the option to take over the line falls due. 4	Remarks. 5
	Rs.	Rs.		
Central Provinces Railway.	94,00,000	9,46,089	31- 3-67	....
Chaparmukh—Silighat Railway	31,00,000	2,01,594 Rebate 11,516	31- 3-68	....
Katakhal—Lala-Bazar Railway.	8,91,100	73,560	31- 3-64	....
Tenali—Repalle Railway.	16,60,633	91,264 2,920 (Rebate)	.... 31- 3-66	.... ....
Pondicherry Railway.	6,28,928	25,726	This branch line is now owned by the Government of India as successors to the Ex-French Colonial Government.	The Pondicherry Railway was worked by the Southern Railway in terms of an agreement dated 27th November, 1890 entered into between the Pondicherry Railway Co. Ltd. and the Ex-S. I. Railway Co. Ltd. The Company having gone into liquidation, the Liquidator has served notice for terminating this Agreement. ....
Nanjangud—Chamrajanagar Railway.	12,30,655	63,692	The Government have powers to purchase the branch at any time after giving 12 months notice.	....
Cochin-Harbour Railway.	1,01,11,588	2,16,524	No time limit fixed in the Agreement for taking over of this branch line.	....
Alna Var-Dandeli Railway.	8,98,213	1,28,571	The agreement can be terminated by six months' notice on either side.	The matter regarding the purchase of the branch line is under correspondence with the State Government of Mysore.

## Part II.—Branch Lines worked by owning Companies themselves.

Lines worked by Companies.	Paid up Share Capital.	Subsidy paid during the year.	Date on which option to take over the line falls due.	Remarks.
1	2	3	4	5
	Rs.	Rs.		
Ahmedpur-Katwa Railway Co. Ltd.	17,24,000	2,27,369	31- 3-68	....
Burdwan-Katwa Railway Co. Ltd.	17,80,000	3,15,353	31- 3-66	....
Futwah-Islampur Light Railway Co. Ltd.	11,49,900	89,485	31- 3-68	....
Bankura-Damodar Railway Co. Ltd.	34,00,000	5,55,263	31- 3-67	....



## GRANT No. 4.—RAILWAYS.

## Revenue.

## Working Expenses—Administration—(Voted).

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
<b>XV.—A. &amp; B.—Indian Railways—</b>			
<i>Working Expenses—Administration.</i>			
Central Railway—			
O. . . . .	5,92,65	5,74,08	5,70,30
R. . . . .	-18,57		
Eastern Railway—			
O: . . . . .	6,17,35	6,14,88	6,13,14
R. . . . .	-2,47		
Nothern Railway—			
O. . . . .	5,88,72	5,76,56	5,79,32
R. . . . .	-12,16		
North Eastern Railway—			
O. . . . .	3,09,73	2,96,07	2,93,80
R. . . . .	-13,66		
Northeast Frontier Railway—			
O. . . . .	2,18,54	2,13,09	2,16,60
R. . . . .	-5,45		
Southern Railway—			
O. . . . .	5,37,93	5,21,10	5,18,57
R. . . . .	-16,83		
South Eastern Railway—			
O. . . . .	4,94,62	4,79,33	4,79,75
R. . . . .	-15,29		
Western Railway—			
O. . . . .	5,19,39	5,03,37	5,00,88
R. . . . .	-16,02		
Surrenders or withdrawals within grant—			
R. . . . .	1,00,45	1,00,45	...
<b>Total—</b>			
O. . . . .	38,78,93	38,78,93	37,72,37*
			-1,06,56*

The above account does not take into account the estimates and actuals in respect of credits and recoveries shown in Annexure F.

\* Difference in totals is due to rounding off.

## GRANT No. 5.—RAILWAYS.

## Revenue.

*Working Expenses—Repairs and Maintenance.*

(Figures in thousands of rupees)

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

XV.—A. & B.—*Indian Railways—**Working Expenses.—contd.**Repairs and Maintenance—*

## Central Railway—

## Charged—

S. .. .. 1	1	1	....
------------	---	---	------

## Voted—

O. .. .. 21,73,66	19,95,96	20,19,55	+23,59
R. .. .. -1,77,70			

*Column 4.*—Due chiefly to adjustment of cost of bulk supply of cement under this grant instead of grant 16 (13,70), increased expenditure on maintenance of track and service buildings on condition basis as found necessary towards the close of the year (9,61) and adjustment of more debits on account of carriage of revenue stores (6,74); partly counterbalanced by saving owing to shortfall in expenditure on maintenance of rolling stock on account of supply of certain materials not coming up to expectations (9,51).

## Eastern Railway—

## Voted—

O. .. .. 20,05,84	19,76,06	19,53,74	-22,32
R. .. .. -29,78			

*Column 4.*—Due chiefly to adjustment of less debits on account of undercharges and overcharges on cost and manufacture and repairs (10,10), shortfall in expenditure on shed and shop repairs to rolling stock and machinery due partly to utilization of more reclaimed and reconditioned materials and partly to less special repairs, contrary to expectations (9,98) and debits for supply of certain materials not received to the extent expected (2,30).



## GRANT No. 5.—RAILWAYS.

## Revenue.

*Working Expenses—Repairs and Maintenance.—contd.**(Figures in thousands of rupees)*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-)
1	2	3	4

XV.—A. & B.—*Indian Railways—**Working Expenses.—contd.**Repairs and Maintenance.—contd.*

Northern Railway—

Charged—

S. .. .. 13 .... 13 13 ....

Voted—

O. .. .. 19,62,48	} 18,53,37	18,21,92	-31,45
R. .. .. -1,09,11			

*Column 4.—Due chiefly to decreased expenditure on shop and shed repairs to rolling stock owing partly to shortfall in the receipts of materials and less debits for periodical overhauls received, contrary to expectations and partly to economy measures (16,72) and on maintenance of track, service and residential buildings etc. mainly due to delay in supply of materials and non-receipt of debits etc, (9,89), debits in respect of rental charges on telegraph lines not received to the extent expected (2,23), adjustment of debits on account of carriage of revenue stores being less than anticipated (1,60) and adjustment of more credits through stock adjustment account towards the close of the year (1,10); partly counter-balanced by excess due to fluctuations in adjustment of debits on account of under charges and over charges on cost and manufacture and repairs (2,31) and adjustment of certain erroneous debits (92).*

North-Eastern Railway—

Voted—

O. .. .. 7,81,46	} 7,13,89	7,02,73	-11,16
R. .. .. -67,57			

*Column 4.—Due to aggregate of minor savings under repairs to rolling stock due chiefly to less periodical overhauls undertaken towards the close of the year (8,06) and debits in respect of rental charges on telegraph lines not received to the extent expected (3,50).*

Northeast Frontier Railway—

Voted—

O. .. .. 6,59,01	} 6,38,16	6,37,97	-19
R. .. .. -20,85			

Southern Railway—

Voted—

O. .. .. 16,22,60	} 15,90,29	15,89,53	-76
R. .. .. -32,31			



## GRANT No. 5.—RAILWAYS.

## Revenue.

*Working Expenses—Repairs and Maintenance—con Id.**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

XV.—A. & B.—*Indian Railways—**Working Expenses—contd.**Repairs and Maintenance.—concl'd.*

## Southeastern Railway—

## Voted—

O. .. .. .	14,98,09	14,12,28	14,00,08	-12,20
R. .. .. .	-85,81			

*Column 4.*—Due mainly to shortfall in expenditure on maintenance of electrical services on account of supply of materials being less than anticipated and less receipt of debits etc.(13,24) and savings under shop and shed repairs to rolling stock chiefly on account of more utilization of reclaimed materials (8,35); partly counterbalanced by increased expenditure on maintenance of track, buildings etc. due partly to adjustment of heavier debits found necessary in respect of certain completed works and partly to engagement of more temporary labour towards the close of the year (6,48) and adjustment of more debits on account of carriage of revenue stores towards the close of the year (3,23).

## Western Railway—

## Voted—

O. .. .. .	18,19,46	18,05,02	18,19,51	+14,49
R. .. .. .	-14,44			

*Column 4.*—Due chiefly to increase in expenditure on account of maintenance of track, bridges and service buildings etc. due partly to receipt of more supplies of materials and partly to engagement of more additional staff, towards the close of the year (15,40) and adjustment of more debits on account of overcharges and undercharges oncost and manufacture and repairs (4,30); partly counterbalanced by shortfall in expenditure in respect of shed and shop repairs to rolling stock due mainly to supply of certain materials not coming upto expectation (6,72) and certain credits erroneously adjusted in reduction of expenditure instead of as credits outside the scope of the grant (49).

## Surrenders or withdrawals within grant—

R. .. .. .	5,37,57	5,37,57	....	-5,37,57
Total—				
Charged .. ..	14	14	14	....
Voted .. .. .	1,25,22,60	1,25,22,60	1,19,45,02*	-5,77,58*

The above account does not take into account the estimates and actuals in respect of credits or recoveries shown in Annexure F.

\* Difference in totals is due to rounding off.



## GRANT No. 6.—RAILWAYS.

## Revenue.

## Working Expenses—Operating Staff.

(Figures in thousands of rupees.)

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
<b>XV.—A. &amp; B.—Indian Railways—</b>			
<i>Working Expenses—contd.</i>			
<i>Operating Staff—</i>			
<i>Central Railway—</i>			
<i>Charged—</i>			
S. . . . . 1	1	....	-1
<i>Column 4.—Minor variation due to rounding off.</i>			
<i>Voted—</i>			
O. . . . . 12,14,72	11,99,80	12,02,09	+2,29
R. . . . . -14,92			
<i>Eastern Railway—</i>			
<i>Voted—</i>			
O. . . . . 11,67,09	11,99,37	11,99,11	-26
R. . . . . 32,28			
<i>Northern Railway—</i>			
<i>Voted—</i>			
<i>Charged—</i>			
S. . . . . 41	41	41	....
<i>Voted—</i>			
O. . . . . 12,16,23	11,79,87	11,73,80	-6,07
R. . . . . -36,36			
<i>Column 4.—Due mainly to engagement of additional staff towards the close of the year being less than expected (3,97) and fluctuations in travelling and mileage etc. allowances (2,70); partly counterbalanced by adjustment of more debits in respect of clothing etc., towards the close of the year (80).</i>			
<i>North Eastern Railway—</i>			
O. . . . . 5,20,12	4,79,92	4,83,19	+3,27
R. . . . . -40,20			
<i>Northeast Frontier Railway—</i>			
O. . . . . 3,85,48	3,74,98	3,77,64	+2,66
R. . . . . -10,50			



## GRANT No. 6.—RAILWAYS.

## Revenue.

## Working Expenses—Operating staff.—concl'd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

## XV.—A. &amp; B.—Indian Railways—

## Working Expenses—cont'd.

## Operating staff—concl'd.

## Southern Railway—

## Voted—

O. .. .. .	11,12,41	10,88,89	10,80,95	—7,94
R. .. .. .	—23,52			

Column 4.—Due to engagement of less additional staff contrary to expectations, and non-payment of certain arrear bills in respect of travelling and other allowances (5,97).

## South Eastern Railway—

O. .. .. .	8,36,92	7,98,54	7,94,02	—4,52
R. .. .. .	—38,38			

## Western Railway—

Charged— .. .. .	.....	.....	20	+20
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Column 4.—Due to certain decretal payments transferred from voted towards the close of the year.

## Voted—

O. .. .. .	10,77,40	10,59,18	10,59,59	+41
R. .. .. .	—18,22			

## Surrenders or withdrawals within grant—

R. .. .. .	1,49,82	1,49,82	....	—1,49,82
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## Total—

## Charged—

S. .. .. .	42	42	62*	+20*
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Voted .. .. .	75,30,37	75,30,37	73,70,39	—1,59,98
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The above account does not take into account the estimates and actuals in respect of credits or recoveries shown in Annexure 'F'.

\* Difference in totals is due to rounding off.



## GRANT No. 7.—RAILWAYS.

## Revenue.

## Working Expenses—Operation (Fuel).

(Figures in thousands of Rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
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## XV.—A. &amp; B.—Indian Railways—

## Working Expenses—contd.

## Operation (Fuel)—

## Central Railway—

## Voted—

O. .. .. .	15,14,35	15,92,61	15,79,09	-13,52
S. .. .. .	87,19			
R. .. .. .	-8,93			

Column 4.—Due chiefly to saving under 'cost of coal' resulting from decrease in consumption owing to shortfall in traffic towards the close of the year (7,22) and from fluctuation in average issue rate of coal resulting from more receipts of inferior coal (2,92).

## Eastern Railway—

## Voted—

O. .. .. .	8,36,54	8,96,77	8,78,47	-18,30
S. .. .. .	40,74			
R. .. .. .	19,49			

Column 4.—Due mainly to non-materialisation, to the extent expected, of debits in respect of supply of diesel oil (8,85) and on account of freight charges (4,95) and fluctuations in adjustments on account of losses on fuel (2,09).

## Northern Railway—

## Voted—

O. .. .. .	10,62,87	12,52,82	12,62,08	+9,26
S. .. .. .	1,68,45			
R. .. .. .	21,50			

Column 4.—Due chiefly to adjustment of heavier debits on account of freight charges on fuel towards the close of the year (15,80); partly counterbalanced by savings due to debits in respect of supply of diesel oil not received to the extent expected (4,35) and certain bills in respect of sales tax not received, contrary to expectations (1,59).

## GRANT No. 7.—RAILWAYS.

## Revenue.

## Working Expenses—Operation (Fuel).—contd.

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (—). 4
XV.—A. & B.—Indian Railways—			
Working Expenses—contd.			
Operation (Fuel)—contd.			
North Eastern Railway—			
Voted—			
O. .. .. .	3,41,51	3,51,77	3,52,41
S. .. .. .	17,45		
R. .. .. .	—7,19		
North East Frontier Railway—			
O. .. .. .	2,48,64	3,02,58	3,16,70
S. .. .. .	60,01		
R. .. .. .	—6,07		
<i>Column 4.</i> —Due chiefly to inadequate provision made in respect of freight etc. charges (12,18).			
Southern Railway—			
O. .. .. .	13,34,44	13,33,76	13,49,36
R. .. .. .	—68		
<i>Column 4.</i> —Due chiefly to increase in freight and handling charges owing to supply of sea-borne coal by longer lead (8,30) and non-surrender of provision for credits in respect of freight charges on missing wagons. (7,69).			
South Eastern Railway—			
Voted—			
O. .. .. .	8,02,48	8,45,11	8,22,15
S. .. .. .	45,00		
R. .. .. .	—2,37		

*Column 4.*—Due mainly to saving in consumption of coal and other fuel owing chiefly to decrease in traffic handled [ includes over estimation (11,10) ] (17,66) and unforeseen fluctuations in adjustment of debits on account of freight and handling charges on fuel (3,36).



## GRANT No. 7.—RAILWAYS.

## Revenue.

Working Expenses—Operation (Fuel).—concl'd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
XV.—A. & B.—Indian Railways—			
Working Expenses—cont'd.			
Operation (Fuel)—concl'd.			
Western Railway—			
Charged .. .. .	.....		4 +4
Column 4.—Due to certain decretal payment transferred from vote 1 towards the close of the year.			
Voted—			
O. .. .. .	12,29,26	} 12,85,99	} 12,93,36 +7,37
S. .. .. .	72,48		
R. .. .. .	-15,75		
Column 4.—Due mainly to expenditure on freight and handling charges on fuel being more than anticipated owing chiefly to larger supplies of coal received towards the close of the year (7,86), and adjustment of less credits in respect of subsidy from ministry of Mines and Fuel (1,10); partly offset by saving due to receipt of less debits for cost of oil fuel (3,59).			
Total—			
Charged .. .. .	.....		4 +4
Voted—			
O. .. .. .	73,70,09	} 78,61,41	} 78,53,62 -7,79
S. .. .. .	4,91,32		

The above account does not take into account the estimates and actuals, in respect of 'credits or recoveries' shown in Annexure F.

## GRANT No. 8.—RAILWAYS.

## Revenue.

*Working Expenses—Operation other than Staff and Fuel—**(Figures in thousands of rupees).*

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (—). 4
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XV.—A. & B.—*Indian Railways—**Working Expenses—contd.**Operation other than Staff and Fuel—*

## Central Railway—

## Charged—

O. .. .. .	2,00	1,20	90	—30
R. .. .. .	—80			

*Column 4.*—Due to certain court cases not settled, contrary to expectations.

## Voted—

O. .. .. .	4,56,87	4,09,51	4,16,13	+6,62
R. .. .. .	—47,36			

*Column 4.*—Net result of minor variations more important of which were excesses of 2.45 and 2.16 and a saving of 3.36. The excesses occurred due to increased consumption of energy as a result of additional electric installations (2.45) and fluctuations in adjustments through stock adjustment account (2.16); the saving was due to adjustment of more credits in respect of conference hire and penalty charges on stock interchanged with other railways (3.36).

## Eastern Railway—

## Charged—

O. .. .. .	4,50	5,57	4,59	—98
R. .. .. .	1,07			

*Column 4.*—Due to certain court cases not settled, contrary to expectations.

## Voted—

O. .. .. .	3,29,86	2,84,01	2,90,01	+6.00
R. .. .. .	—45,85			

*Column 4.*—Due chiefly to adjustment of less credits in respect of conference, hire and penalty charges on stock interchanged with other railways (6.15).



## GRANT No. 8.—RAILWAYS.

## Revenue.

*Working Expenses—Operation other than Staff and Fuel—contd.*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-)
1	2	3	4
<b>XV.—A. &amp; B.—Indian Railways—</b>			
<i>Working Expenses—contd.</i>			
<i>Operation other than Staff and Fuel.—contd.</i>			
Northern Railway—			
Charged—			
O. . . . .	3,00	3,65	2,98
R. . . . .	65		
			-67
<i>Column 4.—Due to certain court cases not finalized before the close of the year.</i>			
Voted—			
O. . . . .	2,74,00	2,85,78	2,92,25
R. . . . .	11,78		
			+6,47
<i>Column 4.—Net result of minor variations the more important of which were the excesses due to increased consumption of electric current on account of electrification of more service buildings etc. (1,83) and supply of consumable stores, uniforms etc. towards the close of the year, being more than anticipated (1,34).</i>			
North Eastern Railway—			
Charged—			
O. . . . .	7,15	6,47	7,76
R. . . . .	-68		
			+1,29
<i>Column 4.—Due to adjustment of more debits received from other railways towards the close of the year.</i>			
Voted—			
O. . . . .	2,15,39	1,54,80	1,48,66
R. . . . .	-60,59		
			-6,14
<i>Column 4.—Due chiefly to saving owing to debits in respect of payments on account of compensation claims for goods lost or damaged not received from other railways to the extent expected (4,37) and partly to payments on this account being less than anticipated (1,11).</i>			
Northeast Frontier Railway—			
Charged—			
O. . . . .	11,40	10,65	11,01
R. . . . .	-75		
			+36



## GRANT No. 8.—RAILWAYS.

## Revenue.

*Working Expenses—Operation other than Staff and Fuel—contd.**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

## XV.—A. &amp; B.—Indian Railways—

*Working Expenses—contd.**Operation other than Staff and Fuel—contd.*

## Northeast Frontier Railway—concl'd.

## Voted—

O. .. .. .	1,45,15	1,30,01	1,29,90	—11
R. .. .. .	—15,14			

## Southern Railway—

## Charged—

O. .. .. .	1,00	40	31	— 9
R. .. .. .	—60			

Column 4.—Due to certain court cases not finalized, contrary to expectations.

## Voted—

O. .. .. .	3,39,29	3,08,35	3,02,68	—5,67
R. .. .. .	—30,94			

Column 4.—Net result of minor variations more important of which occurred owing to shortfall in expenditure in respect of stationery, forms and tickets owing to non-supply of tickets etc contrary to expectations (1,49) and fluctuations in payments on account of compensation claims for goods lost or damaged (1,31). and an excess due to adjustment of more debits through stock adjustment account (1,29).

## South Eastern Railway—

## Charged—

O. .. .. .	8,43	11,69	11,26	—43
R. .. .. .	3,26			

## Voted—

O. .. .. .	3,60,17	3,36,34	3,33,84	—2,50
R. .. .. .	—23,83			

Column 4.—Net result of minor variations more important of which were a saving due to adjustment of more credits under stock adjustment account (9,82) and an excess due to adjustment of more debits for supply of consumable stores, etc. (3,62).



## GRANT No. 8.—RAILWAYS.

## Revenue.

*Working Expenses—Operation other than Staff and Fuel—concl'd.*

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (—). 4
<b>XV.—A. &amp; B.—Indian Railways—</b>			
<i>Working Expenses—cont'd.</i>			
<i>Operation other than Staff and Fuel—concl'd.</i>			
<b>Western Railway—</b>			
<b>Charged—</b>			
O. . . . .	2,70	1,70	1,69
R. . . . .	—1,00		
<b>Voted—</b>			
O. . . . .	3,60,68	3,58,00	3,56,89
R. . . . .	—2,68		
<b>Suspense—</b>			
<b>Charged—</b>			
O. . . . .	35,28	26,50	25,83
R. . . . .	—8,78		
<b>Voted—</b>			
O. . . . .	1,86,15	1,77,15	1,71,49
R. . . . .	—9,00		
<i>Column 4.—Due to compensation claims involving inter-railway liability not finalized to the extent anticipated.</i>			
<b>Surrenders or withdrawals within appropriation—</b>			
R. . . . .	7,63	7,63	....
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	2,23,61	2,23,61	....
<b>Total—</b>			
<b>Charged—</b>			
O. . . . .	....	75,46	66,32*
<b>Voted—</b>			
O. . . . .	26,67,56	26,67,56	24,41,85

The above account does not take into account the estimates and actuals in respect of credits or recoveries shown in Annexure F.

\* Difference in totals is due to rounding off.

## GRANT No. 9.—RAILWAYS.

## Revenue.

## Working Expenses—Miscellaneous Expenses.—

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
XV.—A. & B.—Indian Railways—			
Working Expenses—contd.			
Miscellaneous Expenses—			
Central Railway—			
Charged—			
O. .. .. .	1,00	21	20
S. .. .. .	4		
R. .. .. .	-83		
Voted—			
O. .. .. .	4,53,36	4,90,06	4,91,79
S. .. .. .	13,11		
R. .. .. .	23,59		
Eastern Railway—			
Charged—			
O. .. .. .	1,30	1,26	1,18
R. .. .. .	- 4		
Column 4.—Due to certain court cases in respect of compensation claims not finalized, contrary to expectations.			
Voted—			
O. .. .. .	3,95,63	4,19,30	4,14,65
S. .. .. .	3,91		
R. .. .. .	19,76		
Northern Railway—			
Charged—			
O. .. .. .	52	1,27	94
S. .. .. .	65		
R. .. .. .	10		
Column 4.—Due to certain payments on account of compensation awards not materialized, contrary to expectations.			
Voted—			
O. .. .. .	3,29,61	3,97,14	4,19,97
S. .. .. .	1,58,29		
R. .. .. .	-90,76		

Column 4.—Due chiefly to payments of arrears of house tax to a municipal corporation made as per decision taken towards the close of the year (9,16) and adjustment of more debits on account of freight and other incidental charges on stores (6,05),



## GRANT No. 9.—RAILWAYS.

## Revenue.

## Working Expenses—Miscellaneous Expenses.—contd.

(Figures in thousands of rupees)

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

## XV.—A. &amp; B.—Indian Railways—

## Working Expenses—contd.

## Miscellaneous Expenses.—contd.

speedier finalisation of certain cases of pension and death-cum-retirement gratuity (8,24) ; partly counterbalanced by saving due to non-adjustment of certain charges in respect of catering department (83).

## North Eastern Railway—

## Charged—

O. .. .. .	87	20	21	+ 1
R. .. .. .	-67			

## Voted—

O. .. .. .	1,45,52	1,59,81	1,59,43	-38
S. .. .. .	14,46			
R. .. .. .	-17			

## Northeast Frontier Railway—

## Voted—

O. .. .. .	1,39,44	1,38,99	1,36,05	-2,94
S. .. .. .	8,07			
R. .. .. .	-8,52			

## Southern Railway—

## Charged—

O. .. .. .	25	15	6	- 9
S. .. .. .	10			
R. .. .. .	-20			

Column 4.—Due to certain court cases not finalized, contrary to expectations.

## Voted—

O. .. .. .	3,96,52	4,41,24	4,29,40	-11,84
S. .. .. .	42,72			
R. .. .. .	2,00			

Column 4.—Due chiefly to delay in finalization of certain cases of gratuity and special contribution to Provident Fund, (5,81) and aggregate of fluctuations in payment of rents, rates and taxes to certain municipalities (1,28) and in debits on account of freight and incidental charges on stores (1,27).

## South Eastern Railway—

## Voted—

O. .. .. .	2,61,31	2,94,01	2,92,22	-1,79
S. .. .. .	2,36			
R. .. .. .	30,34			

## GRANT No. 9.—RAILWAYS.

## Revenue.

*Working Expenses—Miscellaneous Expenses.—contd.**(Figures in thousands of rupees).*

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
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XV.—A. & B.—*Indian Railways—**Working Expenses—contd.**Miscellaneous Expenses—contd.*

## Western Railway—

## Charged—

O. .. .. .	1,05	} 26	} 28	} + 2
R. .. .. .	-79			

Column 4.—Due to certain decretal payments towards the close of the year.

## Voted—

O. .. .. .	3,14,32	} 3,43,93	} 3,46,61	} +2,68
R. .. .. .	29,61			

## Suspense—

## Charged—

S. .. .. .	3	3	21	+18
------------	---	---	----	-----

Column 4.—Due to certain decretal payment towards the close of the year.

## Voted—

O. .. .. .	4,71,45	} 5,24,93	} 5,06,65	} -18,28
S. .. .. .	59,33			
R. .. .. .	-5,85			

Column 4.—Due to saving under Miscellaneous Advances (29,36) and excess under 'Demands Payable' (11,08). The saving under 'Miscellaneous Advances' was chiefly due to less debits accommodated under this head for want of allocation, acceptance etc (34,74); partly offset by excess due to erroneous adjustments of certain debits received from the Accountant General, Punjab (5,38). The excess under Demands Payable resulted chiefly from more liabilities adjusted towards the close of the year (11,08).



## GRANT No. 9.—RAILWAYS.

## Revenue.

*Working Expenses—Miscellaneous Expenses.—concl'd.*

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
XV.—A. & B.—Indian Railways—			
<i>Working Expenses—cont'd.</i>			
<i>Miscellaneous Expenses—concl'd.</i>			
Surrenders or withdrawals within appropriation—			
R. .. .. .	2,43	2,43	....
Total—			—2,43
Charged— .. .. .			
O. .. .. .	4,99	5,81	3,10*
S. .. .. .	82		
Voted—			
O. .. .. .	29,07,16	32,09,41	31,96,77
S. .. .. .	3,02,25		

The above account does not take into account the estimates and actuals in respect of 'credits and recoveries' shown in Annexure F.

\* Difference in totals is due to rounding off.

## GRANT No. 10.—RAILWAYS.

## Revenue.

*Working Expenses—Labour Welfare—Voted.**(Figures in thousands of Rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
XV.—A. & B.— <i>Indian Railways—</i>			
<i>Working Expenses—contd.</i>			
<i>Labour Welfare—</i>			
<i>Central Railway—</i>			
O. .. .. .	1,74,97 }	1,64,22	1,65,78
R. .. .. .	-10,75 }		
<i>Eastern Railway—</i>			
O. .. .. .	1,62,67 }	1,56,92	1,52,51
R. .. .. .	-5,75 }		
<i>Northern Railway—</i>			
O. .. .. .	1,70,71 }	1,62,94	1,56,94
R. .. .. .	-7,77 }		
<i>Column. 4.—Aggregate of minor variations, more important of which was a saving owing to debits for supply of uniforms and other stores etc. not received to the extent expected (2,42).</i>			
<i>North Eastern Railway—</i>			
O. .. .. .	88,94 }	75,07	73,63
R. .. .. .	-13,87 }		
<i>Northeast Frontier Railway—</i>			
O. .. .. .	95,56 }	88,61	86,55
R. .. .. .	-6,95 }		
<i>Southern Railway—</i>			
O. .. .. .	1,47,77 }	1,29,36	1,29,40
R. .. .. .	-18,41 }		
<i>South Eastern Railway—</i>			
O. .. .. .	1,57,10 }	1,41,36	1,38,60
R. .. .. .	-15,74 }		
<i>Western Railway—</i>			
O. .. .. .	1,63,65 }	1,49,00	1,45,19
R. .. .. .	-14,65 }		
<i>Surrenders or withdrawals within grant—</i>			
R. .. .. .	93,89	93,89	....
<i>Total—</i>			
O. .. .. .	11,61,37	11,61,37	10,48,59* (-) 1,12,78*

The above account does not take into account the estimates and actuals in respect of 'credits and recoveries' shown in Annexure F.

\* Difference in totals is due to rounding off.



## GRANT No. 11.—RAILWAYS.

*Working Expenses—Appropriation to Depreciation Reserve Fund—(Voted).**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
<i>XV.—A. &amp; B.—Indian Railways—</i>			
<i>Working Expenses—concl'd.</i>			
<i>Appropriation to Depreciation Reserve Fund.—</i>			
Central Railway—			
O. .. .. .	10,66,80	10,83,08	10,83,08
R. .. .. .	16,28		
Eastern Railway—			
O. .. .. .	9,64,94	9,56,23	9,56,23
R. .. .. .	—8,71		
Northern Railway—			
O. .. .. .	10,22,29	10,07,10	10,07,10
R. .. .. .	—15,19		
North Eastern Railway—			
O. .. .. .	3,69,86	3,77,48	3,77,48
R. .. .. .	7,62		
Northeast Frontier Railway—			
O. .. .. .	3,81,82	3,71,23	3,71,23
R. .. .. .	—10,59		
Southern Railway—			
O. .. .. .	8,41,01	8,56,66	8,56,66
R. .. .. .	15,65		
South Eastern Railway—			
O. .. .. .	9,69,33	9,53,02	9,53,02
R. .. .. .	—16,31		
Western Railway—			
O. .. .. .	8,83,95	8,95,20	8,95,20
R. .. .. .	11,25		
Total .. .. .	....	65,00,00	65,00,00

## GRANT No. 12.—RAILWAYS.

## Revenue.

## Payments to General Revenues—(Voted).

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
15-A. (a)—Dividend to General Revenues—			
O. .. .. . 65,33,95	63,19,56	62,84,83	—34,73
R. .. .. . —2,14,39			
Column 4.—Due mainly to figures of actual capital-at-charge being less than those adopted at the revised estimate stage (41,25) ; partly counterbalanced by increase due to less loss on working of strategic lines than anticipated (5,63) and as a result of revision of repartition balances (89).			
15-A. (b)—Payment to General Revenues in lieu of tax on Railway Passenger Fares—			
	12,50,00	12,50,00	....
Surrenders or withdrawals within grant—			
	2,14,39	2,14,39	.... —2,14,39
Total .. .. .	77,83,95	75,34,83	—2,49,12



## GRANT No. 13.—RAILWAYS.

## Revenue.

Open Line Works—Revenue—Labour Welfare—(Voted).

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
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## 15-F.—Indian Railways—

## Open Line Works—Revenue—

## Central Railway—

O. .. ..	15,00	} 20,39	21,68	+1,29
S. .. ..	9,16			
R. .. ..	-3,77			

## Eastern Railway—

O. .. ..	26,63	} 20,89	20,92	+3
S. .. ..	4,99			
R. .. ..	-10,73			

## Northern Railway—

O. .. ..	27,97	} 20,16	20,95	+79
R. .. ..	-7,81			

## North Eastern Railway—

O. .. ..	27,00	} 18,60	17,93	-67
R. .. ..	-8,40			

## Northeast Frontier Railway—

O. .. ..	15,50	} 13,15	12,73	-42
S. .. ..	4,72			
R. .. ..	-7,07			

## Southern Railway—

O. .. ..	50,07	} 37,93	35,67	-2,26
S. .. ..	2,24			
R. .. ..	-14,38			

## GRANT No. 13.—RAILWAYS.

## Revenue.

*Open Line Works—Revenue—Labour Welfare—(Voted). conclud.**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

## 15-F.—Indian Railways—

*Open Line Works—Revenue—contd.*

## South Eastern Railway—

O. .. .. .	10,19	12,02	10,27	-1,75
S. .. .. .	4,99			
R. .. .. .	-3,16			

Column 4.—Aggregate of minor variations.

## Western Railway—

O. .. .. .	8,55	19,34	20,25	+91
S. .. .. .	10,46			
R. .. .. .	+33			

## Probable savings—

O. .. .. .	-44,20	....	....	....
R. .. .. .	44,20			

## Surrenders or withdrawals within grant—

R. .. .. .	10,79	10,79	....	-10,79
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## Total—

O. .. .. .	1,36,71	1,73,27	1,60,39*	-12,88*
S. .. .. .	36,56			

The above account does not take into account the estimates and actuals in respect of 'credits or recoveries' shown in Annexure F.

The funds required for improvement to and electrification of existing staff quarters were provided under the 'Staff Welfare and not staff Quarters' and the expenditure was also adjusted accordingly (except on the Southern Railway.)

\* Difference in totals is due to rounding off.



## GRANT No. 15.—RAILWAYS.

## Construction of New Lines.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
<b>67.—A. &amp; B.—Construction of Indian Railways and S.—Deposits and Advances— Depreciation Reserve Fund—</b>			
Central Railway—			
Charged—			
R. .. .. .	18	18	18 .....
Voted—			
O. .. .. .	1,18,92	51,49	57,81
S. .. .. .	50		
R. .. .. .	-67,93		
<i>Column 4—Due chiefly to receipt of imported and indigenous rails which were scheduled to be received during 1962-63.</i>			
Eastern Railway—			
Charged—			
R. .. .. .	3	3	8 .....
<i>Column 4.—Due to omission to make provision for payment of a decretal amount.</i>			
Voted—			
O. .. .. .	6,34,29	5,26,16	5,29,11
R. .. .. .	-1,08,13		
Northern Railway—			
Charged—			
R. .. .. .	91	91	85 .....
Voted—			
O. .. .. .	7,31,00	7,22,34	7,02,08
S. .. .. .	50		
R. .. .. .	-9,16		

*Column 4.—Due chiefly to omission to surrender funds on account of slow progress of construction of certain bridges (10,65), certain debits relating to this grant adjusted inadvertently under grant 17 (6,28) and debits for certain materials not received to the extent expected [includes omission to adjust certain debits (1,45)] (5,28); partly counterbalanced by adjustment of certain freight bills omitted to the provided for in the final estimate (3,40).*

## GRANT No. 15.—RAILWAYS.

## Construction of New Lines—contd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

## 67.—A. &amp; B.—Construction of Indian

Railways and S.—Deposits and Advances—

Depreciation Reserve Fund—contd.

## Northeast Frontier Railway—

O. .. .. .	9,95,60	7,01,05	7,63,75	+62,70
R. .. .. .	-2,94,55			

Column 4.—Due chiefly to omission to make provision for payments made on account of speedy progress of works (60,76) and omission to retain adequate provision for cost of land (11,03).

## Southern Railway—

Charged—

O. .. .. .	3,86	3,73	2,74	-99
R. .. .. .	-13			

Column 4.—Due to debits in respect of compensation for land acquisition cases received from civil authorities being less than anticipated.

Voted—

O. .. .. .	70,77	15,35	14,94	-41
S. .. .. .	2,00			
R. .. .. .	-57,42			



## GRANT No. 15.—RAILWAYS.

## Construction of New Lines—contd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+). Saving (-).
1	2	3	4
<b>67.—A. &amp; B.—Construction of Indian Railways and S.—Deposits and Advances— Depreciation Reserve Fund—contd.</b>			
South Eastern Railway—			
Charged—			
S. .. .. .	6,86	4,91	4,91
R. .. .. .	-1,95		
Voted—			
O. .. .. .	2,39,93	2,09,68	2,06,97
R. .. .. .	-30,25		
Western Railway—			
Charged— .. .. .	....	19	+19
<b>Column 4.—Due to omission to make provision for payments in satisfaction of arbitrator's awards.</b>			
Voted—			
O. .. .. .	3,03,00	2,15,63	2,20,37*
R. .. .. .	-87,37		
* Includes 61 in respect of two works for which there was no provision under this grant.			
Railway Electrification—			
O. .. .. .	10,79,33	7,86,23	8,08,25
R. .. .. .	-2,93,10		
<b>Column 4.—Due chiefly to adjustment of heavier debits on account of cost of spares for locos, customs duty etc., (14,18) and expenditure on certain works being more than anticipated (7,84).</b>			
Dandakarnya-Bolangir-Kiriburu Railway Project—			
O. .. .. .	22,62,42	10,16,19	9,04,21
R. .. .. .	-12,46,23		

## GRANT No. 15.—RAILWAYS.

## Construction of New Lines—concl'd.

(Figures in thousands of rupees).

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess (+) Saving (-). 4
67.—A. & B.—Construction of Indian Railways and S.—Deposits and Advances— Depreciation Reserve Fund.—concl'd.			
Column 4.—Due chiefly to debits for sleepers, girders, cement and other construction materials not received to the extent anticipated [includes non-adjustment of certain debits (3,50)], (54,65), shortfall in receipt of fabricated girders, cement etc. (27,38) and of debits for customs duty and freight etc. charges on imported materials (20,62) and of debits for cost of land from civil authorities being less than anticipated (6,54).			
Probable Savings—			
O. .. .. .	—3,21,80	} .....	} .....
R. .. .. .	3,21,80		
Surrenders or withdrawals within Appropriation—			
R. .. .. .	96	96	—96
Surrenders or withdrawals within grant—			
R. .. .. .	18,72,34	18,72,34	—18,72,34
Total—			
Charged—			
O. .. .. .	3,86	} 10,72	} 8,96* —1,76*
S. .. .. .	6,86		
Voted—			
O. .. .. .	61,13,46	} 61,16,46	} 42,07,50* —19,08,96*
S. .. .. .	3,00		

The above account does not take into account the estimates and actuals in respect of 'credits or recoveries' shown in Annexure F.

\* Difference in totals is due to rounding off.



## GRANT No. 16.—RAILWAYS.

## Open Line Works—Additions.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

67.—A. & B.—Construction of Indian Railways—  
Capital.—

## Central Railway.

## Voted—

O. .. .. .	38,55,10	} 47,10,77	47,28,63	+ 17,86
R. .. .. .	8,55,67			

## Column 4.—Excesses were under :—

- (i) 'manufacture suspense' (64,35) [due chiefly to receipt of debits for supply of imported stores being more than anticipated (46,92) and fluctuations in out-turn of workshop and printing press (19,63)]; partly counterbalanced by non-receipt of materials to the extent anticipated (2,33).
- (ii) 'rolling stock' (42,08) [due chiefly to adjustment of debits for imported stores, being more than anticipated (54,56) and adjustment of the cost of wheel sets (7,49) and customs duty, etc. charges (4,08)]; partly counterbalanced by certain re-adjustments on account of revision of allotment of stock after the final estimates (18,59) and saving resulting from non-finalisation of certain cases of 'liquidated damages' (12,93)].

## Against these excesses, savings were under:—

- (i) 'stores suspense' (78,52) [due chiefly to stores received through purchases during last two months of the year being less than anticipated on account of inadequate indigenous capacity etc. [includes cost of cement relating to this grant adjusted inadvertently under grant 5 (13,70)] (1,43,48)]; partly counterbalanced by more materials returned from works (40,23), larger receipts of manufactured stores for stock purposes (18,53) and credits in respect of diverted coal wagons not received from some railways contrary to expectations (6,43)].
- (ii) 'investment in road services' due chiefly to investments in Andhra Pradesh State Road Transport Corporation not materialising to the extent anticipated (1,59),
- (iii) savings of small magnitude, calling for no remarks, under miscellaneous advances (7,51) and works (95).

## GRANT No. 16.—RAILWAYS.

## Open Line Works—Additions.—(contd.).

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
67.—A. & B.—Construction of Indian Railways— Capital.—contd.			
Eastern Railway—			
Voted—			
O. . . . .	34,86,96	63,01,61	63,76,92
R. . . . .	28,14,65		

Column 4.—Excesses were under :—

- (i) 'rolling stock,' (69,91) [due mainly to adjustment of larger debits on account of receipt of more imported steel and raw materials towards close of the year (58,66) and
- (ii) 'miscellaneous advances' (43,26) [due chiefly to omission to make provision for debits in respect of seaborne coal and customs duty (75,62); partly counter-balanced by debits on account of departmental expenses, ocean freight charges etc. not materialising to the extent expected owing to deferment of shipment and late arrival of cargoes (40,20)].

Against these excesses, savings were as under :—

- (i) 'manufacture suspense' (27,82) [due chiefly to materials for manufacture purposes being less than anticipated (20,41) and non-adjustment of certain charges for want of full particulars (3,73) and
- (ii) aggregate of minor savings under 'works' (7,12) and 'stores suspense' (2,92).

Northern Railway—

Charged—			
S. . . . .	2	3	2
R. . . . .	1		

Column 4.—Minor variation.

Voted—			
O. . . . .	34,89,02	34,50,40	34,82,76
R. . . . .	—38,62		



GRANT No. 16.—RAILWAYS.  
Open Line Works—Additions.—contd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

67.—A. & B.—Construction of Indian Railways—  
Capital.—contd.

Column. 4.—Excesses were under :—

- (i) 'rolling stock' (33,78) [due chiefly to adjustment of larger debits on account of cost of stock, including imported steel and raw materials etc. ; (24,73) and customs duty, sales tax etc. charges, towards the close of the year, contrary to expectations (10,90)].
- (ii) 'stores suspense' (13,06) [due chiefly to receipt of surplus materials being more than anticipated (21,35); partly counterbalanced by non-receipt of full debits for cost of coal (9,80) and
- (iii) 'manufacture suspense,' aggregate of minor variations [includes omission to surrender funds in respect of raw materials (5,36) and omission to provide funds for cost of imported Stores (3,51)] (2,44).

Against these excesses, savings were under :—

- (i) 'works' (15,79) [due chiefly to non-receipt of certain machinery and materials (9,30) and of debits for cost of materials etc. (4,80)] and
- (ii) savings of small magnitude, under 'miscellaneous advances' (1,08) and 'investments in road services' (5).

North Eastern Railway—

Voted—

O.	..	..	16,23,05	}	12,90,36	11,64,47	—1,25,89
R.	..	..	—3,32,69				

Column. 4.—Savings were under :—

- (i) 'stores suspense' (1,02,66) [due chiefly to shortfall in receipt of materials, coal etc., owing partly to delivery dates having been extended to 1962-63 by the D. G. S. & D. towards close of the year [includes omission to surrender funds (16,85)] (99,64).
- (ii) 'rolling stock' (24,92) [due chiefly to receipt of debits for cost of stock etc. being less than anticipated (16,70)] and
- (iii) minor saving, calling for no remarks, under 'miscellaneous advances' (1,16).

Against these savings, excesses of small magnitude occurred under 'works' (2,81) and 'manufacture suspense' (4).



## GRANT No. 16.—RAILWAYS.

Open Line Works—Additions.—*contd*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
67.—A. & B.—Construction of Indian Railways— Capital.— <i>contd.</i>			
Northeast Frontier Railway.—			
Voted—			
O. .. .. .	12,74,33	17,36,49	17,00,29
R. .. .. .	4,62,16		

Column. 4.—Savings were under :—

- (i) 'rolling stock' (36,47) [ due chiefly to adjustment of debits on account of cost of stock, customs duty, freight etc. charges being less than expected (31,41) ],
- (ii) 'stores suspense' (24,88) [ due mainly to more materials having been charged off to final heads (12,23) and unanticipated shortfall in receipts of coal, coke etc. (12,20) ] and
- (iii) minor saving under 'miscellaneous advances' (1,57),

Against these savings, excesses were under 'manufacture suspense' (20,94) [ due chiefly to more debits received for cost of stores, sales tax etc. towards the close of the year (18,44) ] and under 'works' (5,78), aggregate of minor variations.

Southern Railway.—

Voted—

O. .. .. .	39,23,18	33,85,69	36,12,07	+2,26,38
R. .. .. .	-5,37,49			

Column. 4.—Excesses were under :—

- (i) 'stores suspense' (1,43,00) [ due chiefly to omission to make provision in respect of materials (66,36), stores issued for manufacture etc. being less than expected (54,34), receipt of more debits for sleepers from state Governments [ includes non-adjustment of cost of sleepers (4,48) ] (15,26) and larger receipts of coal at higher rates (9,15) ] and,
- (ii) 'manufacture suspense' (56,95) [ due mainly to receipt and adjustment of debits for cost of certain equipments and stores etc; being more than anticipated (76,20), receipt of more electrical materials towards the close of the year (29,38) ; partly counterbalanced by less stores drawn for manufacture etc. (54,34),
- (iii) 'rolling stock' [ due chiefly to adjustment of debits on account of cost of steel, other materials, customs duty, departmental etc. charges being more than anticipated (32,41) ; and
- (iv) minor variations, calling for no remarks ; under 'miscellaneous advances' (27) and 'works' (22).

Against these excesses there was a small saving, under 'investments in road services' (6,47) [ due to omission to make credit provision in respect of repayments towards preference capital to be received from Maharashtra State Road Transport Corporation (6,52)].



## GRANT No. 16.—RAILWAYS.

## Open Line Works.—Additions.—contd.

(Figures in thousands of Rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
67—A. & B.—Construction of Indian Railways— Capital.—contd.			
South Eastern Railway.—			
Charged.—			
S. .. .. .	200	.....	.....
R. .. .. .	—2,00	.....	.....
Voted—			
O. .. .. .	28,87,05	37,23,26	+92,66
R. .. .. .	8,36,21	38,15,92	

Column 4.—Excesses were under :—

- (i) 'rolling stock,' (1,03,86) [due chiefly to adjustment of debits on account of cost of wheel sets (56,52) and receipt of more imported steel and raw materials (55,74); partly counter balanced by less payments on account of non-submission of bills by certain firms (8,68)]
- (ii) 'manufacture suspense' (12,73) [due chiefly to manufacture of component parts etc. towards the close of the year, being more than anticipated (10,36)] and
- (iii) 'works,' aggregate of minor variations (3,40).

Against these excesses, savings were under :—

- (i) 'miscellaneous advances' (19,09) [due chiefly to receipt of less debits in respect of Burma teak (12,88) and fluctuations in issue of raw materials for fabrication etc. (7,22)] and
- (ii) 'stores suspense,' minor variation, (8,24) [includes erroneous adjustment of certain expenditure pertaining to grant 17 (2,20)].

Western Railway.—

Voted—

O. .. .. .	32,73,68	32,07,17	32,34,90	+27,73
R. .. .. .	—66,51			



## GRANT No. 16.—RAILWAYS.

## Open Line Works.—Additions.—contd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

67—A. & B.—Construction of Indian Railways—  
Capital.—contd.

Column 4.—Excesses were under :—

- (i) 'stores suspense' (29,62) [due chiefly to receipt of more stores and debits therefor, towards close of the year, contrary to expectations (41,23); partly counterbalanced by receipt of manufactured stores for stock being less than anticipated (11,25)]
- (ii) 'rolling stock' (19,89) [due chiefly to adjustment of debits owing to change in allotment of stock after the final estimates (15,76) and on account of customs duty, departmental etc. charges, being more than anticipated (3,45)].
- (iii) 'miscellaneous advances,' due to materials issued on loan to other Railways and stores sent for fabrication, etc ; being more than anticipated (12,08) and
- (iv) 'works,' minor variation (24).

Against these excesses, savings were under 'manufacture suspense', due to debits for materials for building of wagons, not received to the extent anticipated (33,95) and under 'investments in road services' (15).

## Chittaranjan Locomotive Works—

## Charged—

S.	..	..	23	23	23	....
----	----	----	----	----	----	------

## Voted—

O.	..	..	16,04,66	10,63,75	10,81,65	+17, 90
R.	..	..	- 5,40,91			

Column 4.—Excesses were under :—

- (i) 'manufacture suspense' (13,11) [due chiefly to larger drawals of materials for manufacture of components of steam and electric locomotives etc. (9,13) and more expenditure on account of labour, contingent, freight etc. (7,75); partly counterbalanced by non-materialisation of credits for customs charges etc. to the extent anticipated (4,83)].
- (ii) 'miscellaneous advances' (7,11) [due mainly to more debits for stores charges placed under this suspense head (4,28) and issue of materials for fabrication and charges for fabrication being more than anticipated (3,07) and
- (iii) 'works' minor variation (2).

Against these excesses, saving was under 'stores suspense' (2,34) [due chiefly to receipt of debits for cost of stores, customs etc. charges being less than anticipated (19,09); partly counterbalanced by more receipt of manufactured materials (17,60).



## GRANT No. 16—RAILWAYS.

## Open Line Works—Additions—(contd.)

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
67—A & B—Construction of Indian Railway—Capital—contd.			
Integral Coach Factory—			
Voted—			
O. .. .. 10,30,64	8,67,00	8,82,19	+15,19
R. .. .. -1,63, 64			

Column 4.—Excesses were under :—

- (i) 'stores suspense' (10,82) [due chiefly to adjustment of more debits for supply of materials (12,98) and more materials returned from works (2,50) ; partly counter-balanced by receipt of manufactured and fabricated stores etc. being less than anticipated (4,66)].
- (ii) 'miscellaneous advances' (7,41) [due chiefly to more issue of materials for fabrication and on loan to other Railways (6,91)] and
- (iii) 'manufacture suspense', minor variation (2,58).  
Against these excesses, a minor saving, calling for no remarks, occurred under 'works' (5,62)

## Diesel Locomotive Works—

Voted—

O. .. .. 1,28,52	43,93	43,88	— 5
S. .. .. 1,00			
R. .. .. -85,59			
Charged—	—	A	A

## Dandakarnya-Bolangir-Kiriburu Railway Project—

Voted—

R. .. .. 2,14	2,14	1,68	—46
---------------	------	------	-----

Column 4.—Saving was due to receipt of debits for materials etc. being less than anticipated (46).

A = Rs, 347

A.A. = 43

## GRANT No. 16—RAILWAYS.

Open Line Works—Additions.—*con ld.*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
67—A & B—Construction of Indian Railways—Capital— <i>concl.</i>			
Railway Board—			
Voted—			
O. .. .. 67,94,66	1,98,55	2,21,95	+23,40
R. .. .. -65,96,11			
<p>Column 4.—Excess was under 'miscellaneous advances' (23,40) [due chiefly to adjustment of more debits on account of cost of under frames and wheel sets, relating to the current and earlier years programmes, declared surplus and reserve stock after the final estimates (84,32); partly counterbalanced by expenditure relating to wheel sets transferred to other Railways as per allotment of rolling stock finalized after the final estimates (60,92)].</p>			
Probable Savings—			
Voted—			
O. .. .. -20,98,81	.....	.....	.....
R. .. .. 20,98,81			
Surrenders or withdrawals within appropriation—			
R. .. .. 1,99	1,99	.....	-1,99
Surrenders or withdrawals within grant—			
R. .. .. 12,91,92	12,91,92	.....	-12,91,92
Total—Charged—			
S. .. .. 2,25	2,25	26*	-1,99*
Voted—			
O. .. .. 3,12,72,04	3,12,73,04	3,03,47,32*	-9,25,72*
S. .. .. 1,00			

The above account does not take into account the estimates and actuals in respect of 'credits or recoveries' shown in Annexure F.

\* Difference in totals is due to rounding off.



## GRANT No. 17—RAILWAYS.

## Open Line Works—Replacements.

(Figures in thousands of rupees).

Major head and sub-head	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
<i>67—A&amp;B—Construction of Indian Railways and S-Deposits and Advances-Depreciation Reserve Fund.</i>			
Central Railway—			
Charged—			
S. .. ..	67	67	67
Voted—			
O. .. ..	12,13,06	14,25,32	15,22,08
R. .. ..	2,12,26		

Column 4.—Excesses were under:—

(i) 'works' (93,88) [due chiefly to receipt of permanent way, signalling etc., materials including those scheduled to be received in 1962-63 being more than anticipated (79,39) and credits for certain surplus materials not realised, owing to delay in completion of works and transport difficulties etc. (13,78) and

(ii) rolling stock, aggregate of minor variations (2,88).

## Eastern Railway—

## Voted—

O. .. ..	10,82,27	10,45,07	10,40,33
R. .. ..	—37,20		

Column 4.—Saving was under:—

(i) 'works' (10,55) [due chiefly to progress of certain works not coming upto expectations and to shortfall in supply of certain machines and materials (12,71); partly counterbalanced by omission to make provision for certain debits (3,00)].

Against this saving, excess was under 'rolling stock', (5,81) [due chiefly to adjustment of more debits for imported stores and raw materials, wheel sets and axles (20,68); partly counterbalanced by adjustment of more credits in connection with furnishing of coaches etc. (14,15)].

## GRANT No. 17—RAILWAYS.

Open Line Works—Replacements.—*contd.*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4

67—A&B—Construction of Indian Railways and S-Deposits and Advances-Depreciation Reserve Fund—*contd.*

## Northern Railway—

## Voted—

O.	.. ..	11,24,78	} 14,06,44	14,11,07	+ 4,63
R.	.. ..	2,81,66			

## Column 4.—Excess was under :—

(i) 'works' (13,72) [due chiefly to omission to make provision in respect of cost of certain materials (28,81), debit for cost of rails adjusted inadvertently under this grant instead of grant 15 (6,28) ; partly offset by slow progress of works owing to supply of rails and other permanent way materials not coming upto expectations (16,87), and adjustment of credits for surplus materials towards close of the year (1,62)].

(ii) Against this excess, saving was under rolling stock, due mainly to adjustment of debits for cost of raw materials, customs duty etc. charges being less than anticipated (9,10).

## North Eastern Railway—

## Voted—

O.	.. ..	4,80,59	} 3,07,78	2,94,48	-13,30
R.	.. ..	-1,72,81			

## Column 4.—Saving was under :—

(i) 'rolling stock' (19,48) [due mainly to more credit adjustments than anticipated at the time of final estimates (20,33)].

Against this saving, excess was under 'works', due to aggregate of minor variations (6,18)



## GRANT No. 17.—RAILWAYS.

Open Line Works—Replacements.—*contd.*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

67.-A. & B.—Construction of Indian Government Railways and S.—Deposits and Advances—Depreciation Reserve Fund—*contd.*

## Northeast Frontier Railway—

## Voted—

O.	..	∴	2,45,78	} 2,26,12	2,25,26	—86
R.	..	..	—19,66			

## Column 4.—Saving was under :—

- (i) 'works' (14,11) [due chiefly to non-receipt of indigenous rails and sleepers (9,55), non-finalization of payments to certain contractors (3,45) and non-receipt of debits for Australian sleepers (2,04)].

Against this saving, excess was under 'rolling stock' (13,25) [due chiefly to certain credit adjustment not materialised, contrary to expectations (13,24)].

## Southern Railway.—

## Voted—

O.	..	..	19,71,73	} 21,13,28	22,05,22	+91,94
R.	..	..	1,41,55			

## Column 4.—Excesses were under :—

- (i) 'rolling stock' (58,16) [due chiefly to funds having been inadvertently posted against another railway in the final estimates (32,80) and receipt of more imported steel and raw materials towards the close of the year (7,13)] and

- (ii) 'works' (33,78) [due chiefly to progress of works and supply of materials being more than anticipated (36,39); partly counterbalanced by non-adjustment of certain debits (7,99)].

## GRANT No. 17.—RAILWAYS.

Open Line Works—Replacements.—*contd.*

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
67.-A. & B.—Construction of Indian Railways and S.—Deposits and Advances—Depreciation Reserve Fund— <i>contd.</i>			
South Eastern Railway :—			
Charged—			
S. .. .. .	2,48	12	13
R. .. .. .	—2,36		
Voted—			
O. .. .. .	14,99,05	16,11,19	16,15,82
R. .. .. .	1,12,14		

Column 4.—Excess was under :—

- (i) 'works' (71,60) [due mainly to progress of works, receipt of materials and debits therefor being more than anticipated (60,43), non adjustment of certain credit for want of acceptance (13,99); partly counter balanced by certain expenditure relating to this grant booked erroneously under grant 16 (2,20) and grant 14 (1,05)].

Against this excess, saving was under 'rolling stock,' due mainly to less expenditure, owing to supply of stock etc. not coming upto expectations (66,97).

Western Railway.—

Charged—

..... 3,34 +3,34

Column 4.—Due chiefly to omission to make provision for payments made to contractors in satisfaction of arbitrators' awards (3,34).

Voted—

O. .. .. . 9,95,81 }  
 R. .. .. . 97,55 }  
 10,93,36      10,74,71      —18,65

Column. 4.—Savings were under :—

- (i) 'Works' (11,98) [due chiefly to receipt of permanent way materials etc. being less than anticipated (16,13); partly counterbalanced by adjustment of certain unanticipated debits (2,54)] and,

- (ii) rolling stock, aggregate of minor variations (6,67).



## GRANT No. 17.—RAILWAYS.

## Open Line Works—Replacements—concl'd.

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
67. A. & B.—Construction of Indian Railways and S.—Deposits and Advances—Depreciation Reserve Fund—concl'd.			
Chittaranjan Locomotive Works :—			
Voted—			
O.    ..    ..    ..    34	73	74	+1
R.    ..    ..    ..    39			
Dandakaranya-Bolangir Kiriburu Railway Projects.—			
Voted—			
R.    ..    ..    ..    41,34	41,34	35,36	—5,98
Column. 4.—Due chiefly to non-receipt of debits for stores, plant and equipment (3,51) and supply of steel being less than anticipated (2,00).			
Railway Board.—			
O.    ..    ..    ..    18,57,15	....	....	....
R.    ..    ..    ..    18,57,15			
Probable Savings—			
O.    ..    ..    ..    5,13,56	....	....	....
R.    ..    ..    ..    5,13,65			
Surrenders or withdrawals within appropriation.			
R.    ..    ..    ..    2,36	2,36	....	—2,36
Surrenders or withdrawals within grant.—			
R.    ..    ..    ..    6,86,28	6,86,28	....	—6,86,28
Total—			
Charged—			
S.    ..    ..    ..    3,15	3,15	4,14	+99
Voted ..    ..    ..    ....	99,56,91	94,25,08*	—5,31,83*

The above account does not take into account the estimates and actuals in respect of credits or recoveries shown in Annexure F.

\* Difference in totals is due to rounding off.

## GRANT No. 18.—RAILWAYS.

## Open Line Works—Development Fund.

(Figures in thousands of rupees).

Major head and sub head.	Final Grant.	Actual Expenditure	Excess (+) Saving (-).
2	2	3	5
S.—Deposits and Advances—			
Railway Development Fund.—			
Central Railway—			
Charged—			
S. .. .. 28	28	27	- 1
Voted—			
O. .. .. 3,75,67	3,33,13	3,54,66	+21,53
R. .. .. -42,54			
<p>Column 4.—Due chiefly to greater progress of certain works and fluctuations in supply of materials etc. towards the close of the year (14,01) and receipt of credits for surplus materials being less than anticipated, (4,53).</p>			
Eastern Railway.—			
Voted—			
O. .. .. 2,23,06	2,32,83	2,26,74	-6,09
R. .. .. 9,77			
Northern Railway—			
Charged—			
S. .. .. 38	38	36	- 2
Voted—			
O. .. .. 2,62,65	1,94,52	1,79,86	-14,66
R. .. .. -68,13			
<p>Column 4.—Due chiefly to supply of certain materials not coming upto expectations (6,49), omission to make provision for certain credits (3,12), purchase deal of a certain building from a State Government not materialised contrary to expectations (2,30) and non-receipt of debits for certain materials [includes non-adjustment of certain debits (87)] (2,32).</p>			
Northeastern Railway.—			
Voted—			
O. .. .. 2,86,71	1,83,95	1,81,67	-2,28
R. .. .. -1,02,76			
Northeast Frontier Railway—			
Voted—			
O. .. .. 5,98,21	2,75,08	2,84,17	+ 9,09
R. .. .. -3,23,13			



## GRANT No. 18.—RAILWAYS.

## Open Line Works—Development Fund.—(concl'd.).

(Figures in thousands of rupees).

Major Head and sub head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
S.—Deposits and Advances—			
Railway Development Fund—concl'd.			
Southern Railway—			
Voted—			
O. .. .. 4,90,68	4,05,50	3,96,11	—9,39
R. .. .. —85,18			
South Eastern Railway—			
Charged—			
S. .. .. 52	52	52	....
Voted—			
O. .. .. 3,49,20	2,15,59	1,99,46	—16,13
R. .. .. —1,33,61			
Column 4.—Due chiefly to debits for materials etc., not received to the extent expected (8,21), slow progress of certain works and shortfall in receipt of materials etc. (4,84).			
Western Railway—			
Charged—			
S. .. .. 3,27	3,27	3,26	— 1
Voted—			
O. .. .. 3,01,62	2,92,70	2,92,09	—61
R. .. .. —8,92			
Probable Savings—			
O. .. .. —5,87,80	....	....	....
R. .. .. 5,87,80			
Surrenders or withdrawals within grant—			
R. .. .. 1,66,70	1,66,70	....	—1,66,70
Total—			
Charged—			
S. .. .. 4,45	4,45	4,42*	— 3*
Voted—			
....	23,00,00	21,14,76	—1,85,24

The above account does not take into account the estimates, and actuals, in respect of 'credits or recoveries' shown in Annexure F.

\* Difference in totals is due to rounding off.

## GRANT No. 19.—RAILWAYS.

Repayment of Loans from General Revenues  
and interest thereon—Development Fund (Voted).

(Figures in thousands of rupees).

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

## 15.—G.—Repayment of loans from General Revenues.

S.—Deposits and Advances—  
Railway Development Fund.

Repayment of loans from General Revenues .. ..	29,39,98	29,39,98	....
Interest on Loans—			
O. .. .. 79,50	52,77	52,77	....
R. .. .. -26,73			
Surrenders or withdrawals within grant—			
R. .. .. 26,73	26,73	....	-26,73
Total .. ..	30,19,48	29,92,75	-26,73



## GRANT No. 20.—RAILWAYS.

## Revenue.

## Appropriation to Development Fund (Voted).

(In thousands of rupees.)

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (-).
1	2	3	4
<b>15.—B.—Appropriation to Railway Development Fund from</b>			
<i>(i) Surplus.—</i>			
O. .. .. 8,64,42	17,21,57	24,39,92	+7,18,35
R. .. .. 8,57,15			
<i>Column 4.—</i> Due chiefly to the actual surplus exceeding the anticipation as a result of an improvement of 1,48 lakhs in gross traffic receipts, shortfall of 7,15 lakhs in Ordinary Working Expenses owing mainly to less expenditure on repairs and maintenance of rolling stock and other railway installations etc., and of 2,33 lakhs under Miscellaneous Expenditure resulting chiefly from less expenditure on Open Line Works Revenue consequent upon rephasing etc. of certain works according to requirements, increase of 2,30 lakhs under Miscellaneous Receipts due to adjustment of more credit under this head in respect of Government contribution and interest thereon in the State Railway Provident Fund Account of employees opting for pension towards the close of the year and a shortfall of 2,49 lakhs in the payment of dividend to General Revenues on Loan Capital due mainly to capital-at-charge at the end of the year being less than anticipated. In view of this increase in surplus, the Appropriation to Development Fund by withdrawal from Revenue Reserve Fund became unnecessary (8,57 lakhs) (sub (ii) below) :—			
<i>(ii) Railway Revenue Reserve Fund—</i>			
O. .. .. 8,57,15	..	..	..
R. .. .. -8,57,15			
Surrenders or withdrawals within grant.—	..	..	..
<b>Total</b> .. .. .	<b>17,21,57</b>	<b>24,39,92</b>	<b>+7,18,35</b>

## GRANT No. 21.—RAILWAYS.

## Revenue.

*Appropriation to Revenue Reserve Fund.**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4

15.—B (1) (i).—*Appropriation to Railway Revenue Reserve Fund from Surplus.*—

..... Nil Nil Nil



## GRANT No. 22.—RAILWAYS.

## Revenue.

*Withdrawal from Revenue Reserve Fund.—Voted.**(Figures in thousands of rupees).*

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
<i>S.—Deposits and Advances—</i>			
<i>Appropriation from Railway</i>			
<i>Revenue Reserve Fund.—</i>			
O. .. .. 8,57,15	.....	.....	.....
R. .. .. -8,57,15			
<i>Surrenders or withdrawals with grant.—</i>			
R. .. .. 8,57,15	8,57,15	....	-8,57,15
Total .. .. ....	8,57,15	....	-8,57,15

The following statement brings out the net surplus which accrued to Government as compared with the budget and revised estimates for the year.

(Figures in thousands of rupees.)

Particulars of Receipts and Charges.	Budget.	Revised Estimates.	Actuals.
1	2	3	4
1. Gross Receipts .. .. .	4,99,02,00	5,01,24,00	5,00,50,25
<i>Deduct—</i>			
2. Working Expenses .. .. .	3,97,53,12	3,95,39,33	3,90,33,30
3. Payments to worked lines .. .. .	13,13	16,43	17,61
Total .. .. .	3,97,66,25	3,95,55,76	3,90,50,91
4. Net Receipts .. .. .	1,01,35,75	1,05,68,24	1,09,99,34
<i>Add—</i>			
5. Receipts from Subsidized Railways, Government Share of surplus profits etc.— .. .. .	2,20	1,97	2,88
6. (a) Miscellaneous Railway Receipts ..	31,75	1,67,01	2,60,88
(b) Transfer from Railway Revenue Reserve Fund .. .. .	8,57,15	....	..
Total .. .. .	1,10,26,85	1,07,37,22	1,12,63,10
<i>Deduct—</i>			
7. Expenditure of Subsidized Railways (Subsidy) .. .. .	10,16	12,92	11,87
8. (a) Miscellaneous Railway Expenditure	3,11,17	3,42,03	3,16,04
(b) Appropriation from Railway Revenue Reserve Fund to Railway Development Fund	8,57,15	....	....
9. Open Line Works (Revenue) .. .. .	12,00,00	11,65,25	9,60,44
Total .. .. .	23,78,48	15,20,20	12,88,35
10. Net Gain .. .. .	86,48,37	92,17,02	99,74,75
11. Payments to General Revenues ..	77,83,95	75,69,56	75,34,83
12. Appropriation to Railway Development Fund from Surplus .. .. .	8,64,42	16,47,46	24,39,92

Note.—The figures shown against item 2, 3, and 7 to 9 in the above statement are net *i. e.* inclusive of the amount of credits or recoveries excluded from the scope of demands for grants.



The following statement gives the position of the Railway Revenue Reserve Fund year by year since 1951-52:

(Figures in units of rupees).

Year.	Balance.	Appropriation to Revenue Reserve Fund.	Appropriation to the Fund on account of Interest and Dividend.	Appropriation from Revenue Reserve Fund.	Balance
1	2	3	4	5	6
1951-52	(b) 14,42,22,371	18,34,06,795	77,97,070	(a)-18,16,807	33,72,43,043
1952-53	(c) 33,74,70,023	1,18,76,617	1,07,46,186	(a)-4,03,048	36,04,95,874
1953-54	36,04,95,874	....	1,12,57,604	....	37,17,53,478
1954-55	37,17,53,478	....	1,18,54,137	....	38,36,07,615
1955-56	38,36,07,615	7,14,17,000	1,36,47,025	(a)-2,08,010	46,88,79,650
1956-57	(d) 46,61,23,881	....	1,46,16,365	....	48,07,40,246
1957-58	48,07,40,246	....	1,61,08,535	....	49,68,48,781
1958-59	(e) 48,28,14,315	....	(f) 1,09,37,130	....	49,37,51,445
1959-60	(g) 49,70,40,818	....	1,90,08,333	....	51,60,49,151
1960-61	51,60,49,151*	....	1,84,01,234	....	53,44,50,386
1961-62	53,44,50,386	....	1,92,22,637	....	(h) 55,36,73,023

\* Difference in total is due to rounding off.

(a) Represents write-back of the withdrawals previously made in excess for meeting arrears of depreciation in respect of rolling stock replaced after 1942-43.

(b) Includes Rs. 84,58,807 representing the reserve of Ex. State Railways.

(c) Includes Rs. 2,26,980 on account of balance relating to Ex. Scindia State Railway as on 1st April, 1950 taken over without financial adjustment.

(d) Excludes Rs. 6,99,023 on account of the difference between *ad hoc* and revised balances on 15th August 1947 adopted in the current year without financial adjustment. Also excludes Rs. 20,56,745 representing 25 per cent share of the balance in respect of Ex. Scindia State Railway brought on 1st April, 1950 dropped in the current year without financial adjustment and difference of Rs. one due to rounding off.

(e) Excludes Rs. 1,40,34,466 on account of revision of *ad hoc* balance as on 15th August 1947.

(f) Includes minus Rs. 54,99,962 on account of adjustment of interest excess credited during previous years as a result of 15 per cent *ad hoc* reduction in repartition balances.

(g) Includes Rs. 32,89,373 on account of balance relating to ex. G.B.S. Railway as on 1st August, 1949 taken over without financial adjustment.

(h) Includes Rs. 25,49,042 representing loan to branch line companies and Rs. 11,48,500 representing investments in shares of branch line companies of the face value of Rs. 13,72,600. This excludes the amount of Rs. 77,000 representing the residual value of shares invested in Kalighat Falta Railway Co. taken over by Government on and from 1st April, 1957.

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 North Western Railways from the Pakistan authorities, the balances in the Fund on that date and also on 31st March of each year thereafter are provisional.



## Depreciation Reserve Fund Account for 1961-62.

(Figures in thousands of rupees.)

S. No.	Name of Railway.	Opening balance.(a)	Contribution to the fund during the year.	Interest on the fund.	Expenditure from the fund during 1961-62.			Balance on 31st March, 1962 (a)	Capital at charge as on 31st March, 1962 (a).
					Renewals and Re- placement expenditure.	Credits for released materials.	Other expendi- ture.		
1	2	3	4	5	6	7	8	9	10
1	Central	..(b) 26,77,09	10,83,08	98,68	11,38,70	2,08,91	..	29,29,02	2,64,42,51
2	Eastern	.. (b) 9,29,66	9,56,23	38,18	7,65,26	76,70	..	12,35,51	2,32,35,52
3	Northern (Commercial.)	(b) 16,00,33	9,89,43	60,34	10,18,67	1,90,21	..	18,21,64(c)	2,37,30,30
	Northern (Strategic)	1,62,83	17,67	6,16	..	..	..	1,86,66	3,92,93
4	North Eastern	(b) —27,52,88	3,77,48	—95,41	2,68,08	78,97	..	(—)26,59,92	84,37,00
5	North East Frontier	(b) 8,40,50	3,71,23	33,30	2,21,22	24,12	..	10,47,93	89,35,14 (Coml.) 10,04,81 (Strategic)
6	Southern	..(d) —4,87,98	8,56,66	—25,73	13,93,39	79,14	..	(—)9,71,30	2,11,19,41
7	South Eastern	—3,23,48	9,53,02	—9,79	9,83,95	1,32,58	..	(—)2,31,61	2,35,44,46
8	Western	..(b) —13,36,39	8,95,20	—46,71	9,89,93	1,65,38	..	(—)13,12,45	2,10,48,04
9	Chittaranjan Locomotive Works.	.. 5,67,94	1,10,84	22,37	74	4	..	7,00,45	22,14,75
10	Integral Coach Factory	.. 1,15,63	66,30	5,34	..	..	..	1,87,27	8,67,62
11	Railway Electrification	—14,14	..	—50	..	41	..	(—)14,23	54,35,66
12	Diesel Loco- motive Works	....	..	..	..	..	..	..	1,98,26
13	Dandakaranya Bolangir Kiruburu Rly. Project	.. ....	..	..	4	..	..	(—) 4	13,79,14
14	Railway Board.	....	..	..	..	..	..	..	3,11,98
	Total	..(d) 19,79,11	66,77,14	86,10	67,7,98	9,56,46	.. (c)	2918,93	16,82,97,52(c)

(a) The figures in these columns are provisional as the accounts for the period ending 14th August, 1947 have not been closed for want of the accounts of the late Bengal Assam and North Western Railways from the Pakistan authorities. Also on the financial integration of the ex-State Railways with effect from 1st April 1950, the balances of those railways taken over on that date are provisional and subject to alteration in subsequent years.

(b) Difference in opening balance is due to transfers without financial adjustment.

(c) Difference in total is due to rounding off.

(d) Excludes 48 on account of transfer without financial adjustment of the cost of Class III and Class IV staff quarters.



The following table gives the position of the Depreciation Reserve Fund year by year since 1951-52.

(Figures in thousands of rupees).

Year	Opening Balance.	Appropriation to the fund.	Interest on the fund.	Expenditure on renewals and replacements debited to the fund.	Net accretion to the fund during the year.	Closing Balance.
1	2	3	4	5	6	7
1951-52	(a)1,24,10,17	30,21,26	3,57,88	35,87,08	-2,07,94	1,22,02,23
1952-53	(b)1,22,82,85	30,33,22	4,09,33	40,89,33	-6,46,78	1,16,36,07
1953-54	(c)1,16,83,70	30,36,30	3,61,25	38,02,13	-4,04,68	1,12,79,12
1954-55	1,12,79,12	30,36,92	3,35,15	45,82,49	-12,10,42	1,00,68,70
1955-56	1,00,68,70	45,41,37	3,26,46	45,89,37	2,78,46	1,03,47,16
1956-57	(d)99,08,99	45,63,35	2,09,30	43,67,69	4,04,96	1,03,13,97*
1957-58	(e)1,03,12,98	46,23,00	3,15,49	63,62,08	-14,23,59	88,89,38*
1958-59	(f)89,02,27	45,87,30	2,52,57	80,72,03	-32,32,16	56,70,12*
1959-60	(g)57,70,01	45,85,08	2,10,92	68,35,77	-20,39,77	37,30,23*
1960-61	(h)37,19,12	45,79,09	85,16	64,03,78	-17,39,53	19,79,59
1961-62	(i)19,79,11	66,77,14	86,19	58,23,52	9,39,81	29,18,93*

\* Difference in total is due to rounding off.

(a) Includes 44,83 on account of increase in the balance of ex-Caekwar-Baroda State (42,01) Cutch State (2,43) and Scindia State (39) Railways taken over during 1950-51.

(b) Includes 6,58 on account of increase in the balance of ex-Scindia State Railway (74,04) on account of balance of ex-Bhavnagar State Railway as on 1st April, 1950.

(c) Includes 47,63 (difference between the revised balance and the balance already accounted for) of ex-Bikaner State Railway on financial integration with effect from 1st April, 1950.

(d) Difference in opening balance is due to transfers without financial adjustment and revision *ad hoc* balance as on 15th August, 1947 (2,76,44) on dropping of balance of ex-Mysore State Railway (1,61,73).

(e) Difference in opening balance is due to revision of *ad hoc* balance on 15th August, 1947, (99).

(f) Difference in opening balance is due to revision of *ad hoc* balance as on 15th August, 1947, (12,89).

(g) Difference in opening balance is due to revision of *ad hoc* balance as on 15th August, 1947, and balance of certain ex-State Railways (99,89).

(h) Difference in opening balance is due to revision of *ad hoc* balances as on 15th August, 1947 (-29,62) and transfers from this fund without financial adjustment of expenditure in respect of quarters for class III and class IV staff (18,50).

(i) Excludes 48 on account of transfer without financial adjustment of the cost of Class III and Class IV quarters.

Note :-1. In accordance with the decision mentioned in Section. II of Appropriation Accounts of Railways in India for 1960-61, Pt. I Review, this statement shows the year wise position of the fund from 1951-52 on wards only.

2. The figures exhibited in this statement do not include the depreciation reserve fund transactions of the Vizagapatam port.

3. As the accounts for the period ending 14th August, 1947 have not so far been closed for want of the accounts of the late Bengal Assam and North Western Railways, the balances are provision.



Statement showing Development Fund Account year by year since 1951—1952.

(Figures in thousands of rupees).

Year.	Opening Balance.	Contribution to the fund during the year.	Loan from general revenues.	Interest on the fund.	Total (Col. 3 to 5).	Expenditure from the fund during the year.	Payment of loans from general Revenues.	Interest paid on loans from general Revenues.	Closing Balance.
1	2	3	4	5	6	7	8	9	10
1951—52 (a)	19,53,23	10,00,00	..	64,80	10,64,80	7,70,38	..	..	22,47,64*
1952—53	22,47,64	12,00,00	..	85,96	12,75,96	8,10,22	..	..	27,13,39*
1953—54	27,13,39	2,55,71	..	73,81	3,29,52	9,80,94	..	..	20,61,97
1954—55	20,61,97	9,10,14	..	59,90	9,70,04	12,78,29	..	..	17,53,73*
1955—56	17,53,73	7,07,92	..	48,78	7,56,69*	12,13,81	..	..	12,86,61
1956—57 (b)	12,94,85	20,21,65	..	42,65	20,64,30	19,84,57	..	..	13,74,58
1957—58	13,74,58	13,37,98	..	25,77	13,63,75	25,53,21	..	..	1,85,12
1958—59 (c)	7,25,56	8,92,86	10,97,63	(d)—79,52	19,10,90	27,86,78	..	18,93	—1,69,26*
1959—60 (e)	—67,33*	20,12,49	14,84,69	15,51	35,12,69	24,88,83	..	65,32	8,91,21*
1960—61 (b)	7,36, 3*	32,01,42	3,57,66	(g) 48,08	36,07,16	23,31,79	..	98,57	19,13,23
1961—62 (h)	36,32,68	24,39,92	..	83,61	25,23,53	21,14,13	29,39,98	52,77	10,49,53

\* Difference in totals is due to rounding off.

(a) Includes 8,79 pertaining to the ex-G. B. S. Railway Transferred without financial adjustment.

(b) Excludes 1,76 on account of the difference between the *ad hoc* and the revised balances on 15th August, 1947.

(c) Includes 7,60,25 on account of cost of certain lines initially charged to Development Fund transferred without financial adjustment to Capital, and excludes 2,19,81 on account of revision of *ad hoc* balance as on 15th August, 1947.

(d) Includes minus 87,53 on account of interest excess credited during previous years as a result of review of repartition balances and ex-State Railways balances.

(e) Includes 1,01,92 on account of cost of certain works transferred from this fund without financial adjustment

(f) Excludes 1,55,64 on account of expenditure on quarters for class III and IV staff transferred to this fund without financial adjustment and includes 87 on account of expenditure on certain works transferred from this fund without financial adjustment.

(g) Excludes 12 on account of non-adjustment of interest during the year.

(h) Includes 17,19,45 (net) on account of cost of certain lines and staff quarters transferred without financial adjustment to and from this fund.

Note.—1. In accordance with the decision mentioned in section II of Appropriation Accounts of Railways in India for 1960—61, Pt. I—Review, this statement shows the yearwise position of the fund from 1951—52 onwards only.

2. As the accounts for the period ending 14th August, 1947 have not been closed for want of the accounts of the late Bengal Assam and the North Western Railways from the Pakistan authorities, the balances in the Fund are provisional.



APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1961-62.

Statement showing particulars of investments in shares of Private Companies and State Corporations for the year 1961-62.

Name of Railway.	Name of Company or Corporation.	Nature and Type of Shares Purchased	Amount invested upto 31-3-1962.	Market Value on 31-3-1962.	Amount of Dividend/Interest due to Railways upto 31-3-1962.	Amount actually credited to Railway Accounts during the year.	Period to which it relates.	Remarks.
1	2	3	4	5	6	7(a)	7(b)	8
Central	1. Maharashtra State Road Transport Corporation Ex Bombay State Road Transport Corporation.	No shares are issued Share Capital	Rs. 1,88,88,089	No shares are issued.	Rs. 64,23,246	Rs. 2,64,976	1-4-1959 to 30-4-1960	Interest @ 4-50% per annum received from Gujarat State Road Transport Corporation.
		Preference Capital	*23,14,769		7,99,196	1,08,790	1-5-1960 to 31-3-1961	Interest @ 4-50% per annum received from Maharashtra State Road Transport Corporation. Interest for the year ending 31-1-1962 will be received after the close of their annual accounts.
	[* Investments during 1961-62 Rs. 8,898 Repayment during 1961-62 Rs. 5,40,396.]							The amount included represents (i) Rs. 70,821 on account of proportionate share of interest received from Maharashtra State Road Transport Corporation at 4% due to Railways in full and final payment of the Canadian Aid Loans since converted into Preference Capital and (ii) Rs. 37,969 on account of interest received from Maharashtra State Road Transport Corporation along with Principal in equated instalments towards repayment of Canadian Aid Loan converted into Preference Capital.
	2. Andhra Pradesh State Road Transport Corporation.	No shares are issued * Investment during the year. Rs. 8,21,000	64,77,000	No shares are issued.	6,55,592	2,31,703	19-2-1959 to 23-2-1959 Rs. 3,425. 25-3-1960 to 30-3-1960 Rs. 3,278. 1-4-1960 to 31-3-1961 Rs. 2,25,000.	The matters regarding non-recovery of outstanding amount of equated instalments along with interest on preference capital and allocation of the amount of preference capital to Rajasthan Government are being pursued with the respective authorities. Interest for the year ending 31-3-1962, has been realised during 1962-63 [Rate of interest is 5% per annum]. Represents interest claimed from the Corporation from the date of posting of cheque to date of receipt of cheque by the Corporation.
3. Central Provinces Transport Services Ltd. Jabalpur.	9,960 Ordinary Shares of Rs. 1.00 each	9,66,500	Not available	5,62,740	29,880 44,820	1-8-1959 to 31-3-1960 1-4-1960 to 31-3-1961	The Madhya Pradesh State Road Transport Corporation in which this transport service has been merged w. e. f. 21-5-1962, has been asked for early payment of interest due from C. P. T. S. for 1-4-1961 to 31-3-1962.	
4. Provincial Transport Company Ltd. Nagpur	26,800 Ordinary Shares of Rs. 25 each 1,768 Preference Shares of Rs. 100/- each.	8,46,800	Not available	4,24,750	38,106	1-4-1960 to 31-3-1961	[Rate of interest is 4-50% per annum.] Interest for 1961-62 has not been received. This Transport Company has been merged with Maharashtra State Road Transport Corporation w. e. f. 1-7-1961. [Rate of interest is 4-50% per annum].	
Eastern	M/s. Mc.Leod & Co. Ltd. (Managing Agents)							
	(i) The Kathkal Lalabazar Railway Co. Ltd.	1200 shares of Rs. 100 each	78,000	Rs. 49,200	....	7,740	1959-60 1960-61	Dividend at Rs. 3-35 nP. per Share. Dividend at Rs. 3-10 nP. per Share. Dividend for 1961-62 not yet declared.
	(ii) The Banhura Damodar River Railway Co. Ltd.	2750 shares of Rs. 100 each	1,62,250	Rs. 79,750	5,225	5,225	1959-60	Dividend at Rs. 1-90 nP. per Share. Dividend for the year 1960-61 viz. Rs. 5,225 has been received in the accounts for 1962-63 and that for 1961-62 has not been declared.
	(iii) The Kalighat Falta Railway Co. Ltd.	3850 shares of Rs. 100 each	3,58,650	....	....	....	....	The Kalighat Falta Railway was taken over by the Government from 1-4-1957. The liquidator has paid a sum of Rs. 3,08,000 on account of first return of Rs. 8/- per share in 1960-61. The second return for Rs. 38,500 of Rs. 10/- per share has been declared by the liquidator to whom the claim has been sent but no payment thereof has so far been received.
	(iv) The Ahmadpur Katwa Railway Co. Ltd.	2000 shares of Rs. 100 each	1,20,000	Rs. 62,000	3,800	3,800	1959-60	Dividend at Rs. 1-90 nP. per Share.
	2. M/s. Martin Burn Ltd. (Managing Agents)							Dividend for the year 1960-61 viz. Rs. 3,800 has been received in the accounts for 1962-63.
(i) The Falwah Jalampur Light Ry. Co. Ltd.	1000 shares of Rs. 100 each	60,000	Rs. 28,700	....	1,900	1960-61	Dividend at Rs. 1-90 nP. per Share. Dividend for 1961-62 not yet declared.	
(ii) The Chhapermukh Silghat Railway Co. Ltd.	6776 shares of Rs. 100 each	6,77,600	Rs. 2,03,280	....	19,650	1960-61	Dividend at Rs. 2-90 nP. per Share. Dividend for 1961-62 not yet declared.	
3. Bihar State Road Transport Corporation	No shares are issued	*72,75,500	....	2,38,008	97,365	1960-61	Represents interest on Rs. 20,00,000 for the half year ending 30-9-1960 (Rs. 45,000) and on Rs. 20,00,000 and Rs. 37,33,500 for the period 16-3-1961 to 31-3-1961 (Rs. 52,265). Interest for the year 1961-62 viz. Rs. 2,58,008 has been received in the accounts for 1962-63.	
Northern	* Investment during 1961-62 Rs. 15,42,000							
	1. The Kulu Valley Transport (P) Ltd.	75 Ordinary Shares	1,56,800	Not quoted in the Market.	....	....	....	No dividend has been declared as the Company was running into the loss. The company ceased operation on 16-9-1959 after which the Mandi Road Transport Corporation started functioning. The company's assets are being liquidated and the proceeds of liquidation are being used for the purpose of the Mandi Road Transport Corporation.
	2. The Pepsu Road Transport Corporation	No shares are issued	14,43,200	No shares are issued	67,277	....	....	Rate of interest has been revised from 4-50% to 9% by the Corporation in their meeting held on 29-9-1961 and the same is to take effect from 1-4-1961 for which the acceptance of the Punjab Government is awaited. Interest for the period 1-10-1961 to 31-3-1962 (viz. Rs. 13,500) has been received in the accounts for 1962-63. [Rate of interest is 4% per annum.]
3. Mandi Kulu Road Transport Corporation	No shares are issued	6,00,000	No shares are issued.	40,500	27,000	1-10-1960 to 30-9-1961		
Northeast Frontier	North Bengal State Transport Corporation, Cooch Bihar.	No shares are issued	15,00,000	No shares are issued	90,062*	....	....	*Represents interest @ 4% per annum from 2-11-1960 to 31-3-1962 Rs. 5,00,000 and from 1-4-12-1960 to 31-3-1961 on Rs. 10,00,000 (Rs. 2) and interest from 1-4-1961 to 31-3-1962 (Rs. 67,500). Out of this 77,610 has been received in the accounts for 1962-63, and for the balance the matter has been taken up with the Corporation.
Southern	1. Maharashtra State Road Transport Corporation Ex. Bombay State Road Transport Corporation.	No shares are issued— Ordinary Capital	1,03,36,191	No shares are issued.	@	6,75,290	....	@ Particulars awaited.
		Preference Capital	24,43,771	....	@	1,31,241	....	
	2. Andhra Pradesh State Road Transport Corporation.	No shares are issued	64,77,000	No shares are issued.	5,14,638	2,25,000	1960-61	Interest for 1961-62 viz. Rs. 2,26,287 has been received in the account 1962-63. Arrears for 1958-59 and 1959-60 amounting Rs. 3,352 to be transferred by the Central Railway in the accounts for 1962-63. Debit for the interest for Rs. 1,27,849 for 1-4-1961 to 31-7-61, when undertaking was a department of the State Government has been repaid against A.G. Mysore in the accounts for May 1962. Interest for 1-8-1961 to 31-3-1962 amounting to Rs. 2,87,396 has been adjusted in the accounts for 1962-63. The Corporation has been addressed to remit the balance Rs. 2,047 which represents interest charges for the day on the cheque was despatched. Dividend for 1961-62 not yet declared. [Rate of dividend is 12%]
3. Mysore State Road Transport Corporation	No shares are issued	2,51,00,009	No shares are issued.	4,17,292	....	....		
South Eastern	1. Orissa Road Transport Co. Ltd.	6000 'A' class Shares	6,00,000	Not quoted in the Market.	72,000	72,000	1960-61	
	2. Bihar State Road Transport Corporation	No shares are issued	27,58,500	No shares are issued.	1,54,409	53,153	1959-60 1960-61	Rs. 5,779 Rs. 47,374
Western	1. Maharashtra State Road Transport Corporation Ex. Bombay State Road Transport Corporation.	No shares are issued.	13,56,709	No shares are issued.	61,052	3,44,574	Upto 30-4-1960	Rs. 291,293
		Preference Capital	*40,32,940	No shares are issued.	10,48,247	1,54,448	1960-61	Rs. 53,281
	2. Gujarat State Road Transport Corporation	* Excludes repayment amounting to Rs. 1,02,172 to end of 1961-62. No shares are issued.	72,70,925	No shares are issued.	12,27,192	9,61,822	1960-61	[Rate of interest is 4-50%] The matter regarding recovery of outstanding amount is being pursued with the respective authorities. Rate of interest is 4-50% except for Ex. Kutch State Road Transport Corporation, the rate in respect of which is 3-50%. Interest for 1961-62 will be received in the accounts for 1962-63.
3. Rajasthan State Roadways	No shares are issued	3,23,499	No shares are issued.	76,377	....	....	The Government of Rajasthan has not paid interest at the rate of 4% for the period 1-1-1957 to 31-3-1962 on the Capital transferred that concern by the Ex. Bombay State Road Transport Corporation effect from 1-1-1957 as a result of reorganisation of States. The matter is under correspondence with the Rajasthan Government. Dividend for 1961-62 has been received in the accounts for 1962-63 of return is 5-55% less in one-tax @ 20%.	
Chittaranjan Locomotive Works.	M/s. Tata Engineering & Locomotive Co. Ltd.	2,00,000 5% Cumulative Preference Shares of Rs. 100/- each.	2,00,00,000	As the entire issue of the Cumulative Preference Shares has been subscribed by the Government no market value can be assigned to these shares.	8,32,500	9,76,000	1959-60 1960-61	Rs. 88,000 Rs. 8,88,000





## APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1961-62.

## STORES ACCOUNTS FOR 1961-62.

(Figures in thousands of rupees).

Serial No.	Name of Railway.	Opening Balance.				Receipts.							Issues.			Closing Balance.					
		Ordinary Stores.	Stores for special Works.	Surplus Stores.	Total.	Imported Stores.	Indigenous stores.	Receipts from manufacture into stores.	Materials returned from works.	Other debits.	Unaccounted for increases, shortages in issue etc.	Total debits.	Issues during the year.	Depreciation, shortages etc.	Other credits.	Total credits.	Ordinary stores.	Stores for special works.	Surplus stores.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1.	Central	12,09,44	1,48,49	59,40	14,17,33	95,31	16,61,20	3,59,74	1,35,43	38,16	89,93	23,79,77	23,27,16	1,02,49	45,82	24,75,47	10,67,48	1,97,32	56,83	13,21,63	
2.	Eastern	9,31,55	93,92	1,62,95	11,88,42(b)	1,10,48	16,42,44	3,81,76	1,20,42	24,32	48,86	23,28,28	22,01,90	39,86	15,52	22,57,28	10,38,67	1,02,13	1,18,62	12,59,42	
3.	Northern	Commercial	9,98,20	27,66	64,19	10,90,05	56,22	17,01,92	2,30,99	1,60,64	27,33	33,23	22,10,33	19,83,00	69,42	1,91,52	22,43,94	9,19,89	28,35	1,08,19	10,56,43
		Strategic	1,87	6	8	2,01	11	1,99	46	31	—1	6	2,92	2,95	....	....	2,95	1,69	6	23	1,98
4.	North Eastern	7,48,41	72,23	19,77	8,40,41(b)	26,36	4,71,08	46,93	44,94	13,63	66,45	6,69,39	8,12,64	43,79	20,53	8,76,96	5,44,32	52,64	35,87	6,32,84	
5.	Northeast Frontier	2,71,96	74,17	10,80	3,56,93(b)	79	3,56,49	13,52	35,68	16,02	15,20	4,37,70	4,22,47	24,74	7,06	4,54,27	2,31,22	91,10	18,04	3,40,36	
6.	Southern	9,20,13	9,00	39,32	9,68,45(b)	33,13	11,22,10	2,19,62	1,99,33	—31,77	1,07,84	16,50,25	16,14,90	51,32	—28,97	16,37,25	9,30,25	8,14	43,07	9,81,46	
7.	South Eastern	9,18,76	46,50	1,24,07	10,89,33	26,93	12,32,10	1,46,56	1,84,89	3,14,27	45,46	19,50,21	16,20,00	68,54	2,69,05	19,57,59	8,41,19	62,80	1,77,96	10,81,95	
8.	Western	6,39,06	1,21,45	81,34	8,41,85	48,98	14,54,51	2,29,22	1,86,29	56,18	85,88	20,61,06	18,98,47	50,97	1,33	19,50,77	6,79,39	1,76,90	95,85	9,52,14	
9.	Chittaranjan Locomotive Works	3,63,35	45	23,97	3,87,77	13,16	3,48,24	2,18,65	19,39	89,95	24,25	7,13,64	7,10,87	21,24	88,11	8,20,22	2,59,73	43	21,03	2,81,19	
10.	Integral Coach Factory	2,08,75*	3,33*	81*	2,12,89	1,05,70	4,10,99	29,79	12,18	19,38	2,52	5,80,56	4,80,15	3,96	57,44	5,41,55	2,48,94	2,21	75	2,51,90	
11.	Diesel Locomotive Works	..	13,86	....	13,86	....	8,87	....	17	....	49	9,53	5,64	9	3,39	9,12	....	14,27	....	14,27	
12.	Railway Electrification Project	..	82,02	....	82,02	....	1,35,29	....	9,63	2,25,10	2,62	3,72,64	1,26,25	2,34	2,71,71	3,46,30	....	1,08,36	....	1,08,36	
13.	D. B. K. Railway Projects	..	....	....	....	48,35	1,18,41	....	2,74,61	....	17,67	4,59,04	2,37,97	31	17,67	2,55,95	....	2,03,09	....	2,03,09	
	Total	72,11,48	6,93,14	5,86,70	84,91,32(b)	5,65,52	1,06,65,63	18,77,24	13,83,91	7,92,56	5,40,46	1,58,25,32	1,44,44,37	4,79,07	9,06,18	1,58,29,62	67,62,78	10,47,80	6,76,44	84,87,02	

\* Revised figures.

Note.—(1) As the accounts for the period 1st April, 1947 to 14th August, 1947 have not yet been closed for want of accounts of the Bengal Assam and North Western Railways, the balances shown in this account are provisional.

(a) Includes credits afforded by write off to revenue of the difference between the purchase price and the concessional price of foodgrains (19,55) [Eastern (9,67), Northeast Frontier (8,76) and South Eastern (1,12) Railways.]

(b) Includes amounts transferred without financial adjustment (2,83) [The North Eastern (1,21) and Northeast Frontier (1,62)] and difference between *ad hoc* and revised balances on 15th August, 1947 (44) on the Eastern Railway and the amount erroneously taken in the closing balance on 31-3-1961, rectified in the opening balance on the Southern Railway (67) The remaining difference of 2 is due to rounding off in accounts for 1960-61.

Explanations of losses on account of depreciation, shortage etc. of the stores amounting to over 1 lakh or 1 per cent of the balance :—

Central Railway—Due to stock verification (31,88), revaluation of stores (13,00) and miscellaneous (57,61). [Includes loss on account of scrapping of 4342 Duplex Joints (1,12), freight, incidental charges in respect of P. W. materials for the period upto March 1962 outstanding under Capital 9500—Stores Suspense written off to final heads of Revenue Accounts (10,99) and difference between priced ledgers and General books outstanding for the period upto March, 1954 due to non-availability of connected records written off to final heads of revenue accounts (7,50)]

Eastern Railway—Due to stock verification (30,08), revaluation of stores (50) and miscellaneous (9,28). [Includes loss on account of scrapping of two items of stores 1,59 and (1,19) on the Survey Committee and approved by the General Managers].

Northern Railway—Due to stock verification (23,98), revaluation of stores (9,48) and miscellaneous (35,96) [Includes loss on account of difference between the average book rate and sale rate of tyres as a result of reclassification of material from 'Re-rollable' to melting scrap 1,22]

North Eastern Railway—Due to stock verification (18,13) revaluation of stores (6,27) miscellaneous (17,77), and losses on coal (1,62). [Includes deficiency noticed during the course of stock verification in Stores Depots at Samstipur (2,74) and Gorakhpur 1,46]

Northeast Frontier Railway—Due to losses on coal (19,61), Stock verification (2,68) revaluation of stores (2,09) and miscellaneous, (36).

Southern Railway—Due to stock verification (8,91), revaluation of stores (3,16) and miscellaneous (39,25).

South Eastern Railway—Due to stock verification (25,54), revaluation of stores (4,95) and miscellaneous (38,05).

Western Railway—Due to stock verification (32,40), revaluation of stores (10,32) and miscellaneous (8,25).

Chittaranjan Locomotive Works—Due to stock verification (4,78), revaluation of stores (21) and miscellaneous (16,25).

Integral Coach Factory—Due to stock verification (40), revaluation of stores (3) and Miscellaneous (3,53).

Diesel Locomotive Works—Due to stock verification (9).

Railway Electrification—Due to stock verification (2,17) and Miscellaneous (17).

Dandakaranya Balangir, Kiriburu Railway Projects—Due to stock verification (14) and miscellaneous (17).



Journal of the Board of Directors

Year	Month	Day	Item	Amount	Balance	Notes
1880	Jan	1	Balance forward		100.00	
1880	Jan	15	Received from [Name]	50.00	150.00	
1880	Jan	31	Balance		150.00	
1880	Feb	1	Balance forward		150.00	
1880	Feb	15	Received from [Name]	75.00	225.00	
1880	Feb	28	Balance		225.00	
1880	Mar	1	Balance forward		225.00	
1880	Mar	15	Received from [Name]	100.00	325.00	
1880	Mar	31	Balance		325.00	
1880	Apr	1	Balance forward		325.00	
1880	Apr	15	Received from [Name]	125.00	450.00	
1880	Apr	30	Balance		450.00	
1880	May	1	Balance forward		450.00	
1880	May	15	Received from [Name]	150.00	600.00	
1880	May	31	Balance		600.00	
1880	Jun	1	Balance forward		600.00	
1880	Jun	15	Received from [Name]	175.00	775.00	
1880	Jun	30	Balance		775.00	
1880	Jul	1	Balance forward		775.00	
1880	Jul	15	Received from [Name]	200.00	975.00	
1880	Jul	31	Balance		975.00	
1880	Aug	1	Balance forward		975.00	
1880	Aug	15	Received from [Name]	225.00	1200.00	
1880	Aug	31	Balance		1200.00	
1880	Sep	1	Balance forward		1200.00	
1880	Sep	15	Received from [Name]	250.00	1450.00	
1880	Sep	30	Balance		1450.00	
1880	Oct	1	Balance forward		1450.00	
1880	Oct	15	Received from [Name]	275.00	1725.00	
1880	Oct	31	Balance		1725.00	
1880	Nov	1	Balance forward		1725.00	
1880	Nov	15	Received from [Name]	300.00	2025.00	
1880	Nov	30	Balance		2025.00	
1880	Dec	1	Balance forward		2025.00	
1880	Dec	15	Received from [Name]	325.00	2350.00	
1880	Dec	31	Balance		2350.00	

Journal of the Board of Directors

The following is a list of the items recorded in the journal for the year 1880:

- Jan 1: Balance forward 100.00
- Jan 15: Received from [Name] 50.00
- Jan 31: Balance 150.00
- Feb 1: Balance forward 150.00
- Feb 15: Received from [Name] 75.00
- Feb 28: Balance 225.00
- Mar 1: Balance forward 225.00
- Mar 15: Received from [Name] 100.00
- Mar 31: Balance 325.00
- Apr 1: Balance forward 325.00
- Apr 15: Received from [Name] 125.00
- Apr 30: Balance 450.00
- May 1: Balance forward 450.00
- May 15: Received from [Name] 150.00
- May 31: Balance 600.00
- Jun 1: Balance forward 600.00
- Jun 15: Received from [Name] 175.00
- Jun 30: Balance 775.00
- Jul 1: Balance forward 775.00
- Jul 15: Received from [Name] 200.00
- Jul 31: Balance 975.00
- Aug 1: Balance forward 975.00
- Aug 15: Received from [Name] 225.00
- Aug 31: Balance 1200.00
- Sep 1: Balance forward 1200.00
- Sep 15: Received from [Name] 250.00
- Sep 30: Balance 1450.00
- Oct 1: Balance forward 1450.00
- Oct 15: Received from [Name] 275.00
- Oct 31: Balance 1725.00
- Nov 1: Balance forward 1725.00
- Nov 15: Received from [Name] 300.00
- Nov 30: Balance 2025.00
- Dec 1: Balance forward 2025.00
- Dec 15: Received from [Name] 325.00
- Dec 31: Balance 2350.00

Journal of the Board of Directors

The following is a list of the items recorded in the journal for the year 1880:

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- Nov 1: Balance forward 1725.00
- Nov 15: Received from [Name] 300.00
- Nov 30: Balance 2025.00
- Dec 1: Balance forward 2025.00
- Dec 15: Received from [Name] 325.00
- Dec 31: Balance 2350.00



Statement showing results of stock verification and Revaluation of Stores during 1961-62.

(Figures in thousands of rupees.)

Serial No.	Name of Railway.	Result of stock verification.								Result of Revaluation.								Miscellaneous items.					
		Opening balance.	Surplus (+).	Deficiency (-).	Net surplus (+) or deficiency (-).	Amount adjusted during the year.	Closing balance (unadjusted amount at the end of the year.)	Percentage of net surplus (+) or deficiency (-) during the year to total issues during the year.	Opening balance.	Surplus (+).	Deficiency (-).	Net surplus (+) or deficiency (-).	Amount adjusted during the year.	Closing balance.	Percentage of net surplus (+) or deficiency (-) during the year to total issues during the year.	Opening Balance.	Surplus (+).	Deficiency (-).	Net surplus (+) or deficiency (-).	Amount adjusted during the year.	Closing balance.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
1.	Central .. .. .	-12,50	+47,38	-31,88	+15,50	+3,00	....	+·64	....	+2,19	-14,85	-12,66	-12,66	....	(-)·54	+8,95	+41,06	-57,61	-16,55	-16,42	+8,82		
2.	Eastern .. .. .	....	+34,31	-26,77	+7,54	+7,54	....	+·34	....	+4,81	-1,88	+2,93	+2,93	....	+·13	+48,35	+3,25	-9,24	-5,99	+5,42	+36,94		
3.	Northern .. .. .	-25	+33,45	-23,98	+9,47	+9,04	+18	+·48	....	+16,50	-9,48	+7,02	+7,01	+1	+·35	+31,25	+26,38	-35,96	-9,58	-5,34	+27,01		
4.	North Eastern .. .. .	-31(a)	+27,06	-18,13	+8,93	+1,77	+6,85	+1·1	-4	+9,13	-6,27	+2,86	+2,82	....	+·35	+18,64	+30,26	-17,77	+12,49	+83	+30,30		
5.	Northeast Frontier .. .. .	+35,64(a)	+13,42	-2,68	+10,74	+5,02	+41,36	+2·62	-13	+1,20	-2,09	-89	-26	-76	-·22	+10,51	+58	-34	+24	+88	+9,87		
6.	Southern .. .. .	-3	+14,51	-8,91	+5,60	+5,60	-3	+·35	+28	+7,28	-3,16	+4,12	+1,71	+2,69	+·26	+5,87	+86,05	-39,25	+46,80	+18,19	+34,48		
7.	South Eastern .. .. .	....	+35,07	-25,54	+9,53	+9,53	....	+·59	....	+3,03	-4,95	-1,92	-1,92	....	-·12	-19,34	+60,00	-38,05	+21,95	+15,91	-13,30		
8.	Western .. .. .	-2,99	+31,10	-32,40	-1,30	-95	-3,34	-·07	-1	+2,61	-10,32	-7,71	-7,74	+2	-·41	+34,74	+71,82	-8,47	+63,35	+43,24	+54,85		
9.	Chittaranjan Locomotive Works .. .. .	+5,77	+5,66	-4,78	+88	+6,65	....	+·12	-4,20	+14	-21	-7	-4,27	....	-·01	+8,05	+21,12	-18,97	+2,15	+28	+9,92		
10.	Integral Coach Factory .. .. .	....	+39	-40	-1	-1	....	....	....	+7	-9	-2	+2	-4	....	+49	+2,11	-3,53	-1,42	-82	-11		
11.	Diesel Locomotive Works .. .. .	....	+12	-9	+3	+3	....	+·33	....	+1	....	+1	+1	....	+·05	+33	+36	+1	+37	....	+70		
12.	Railway Electrification .. .. .	....	+1,76	-2,17	-41	-41	....	....	....	....	....	....	....	....	....	+5,30	+4,92	-17	+4,75	+5,39	+4,66		
13.	Dandakaranya Balangir Kiri Buru Railway Projects.	....	+24	-14	+10	....	+10	+·05	....	....	....	....	....	....	....	....	+17,43	-17	+17,26	....	+17,26		
	Total .. .. .	+25,33	+2,44,47	-1,77,87	+66,60	+46,81	+45,12	+·47	-4,10	+46,97	-53,30	-6,33	-12,35	+1,92	-·04	+1,53,14	+3,65,34	-2,29,52	+1,35,82	+67,56	+2,21,40		

(a) The difference between the closing balance on 31-3-1961 and opening balance on 1-4-1961 is due to transfer without financial adjustment between the Northern and Northeast Frontier Railways (-93) and transfer of balances from "Miscellaneous items" to 'stock verification' (-31), on North Eastern Railway.

Notes.—(1) The net result of stock verification of the stores and miscellaneous item on different railways was a surplus of 1,96,09 made up of surplus of 6,56,78 and deficiency of 4,60,69.

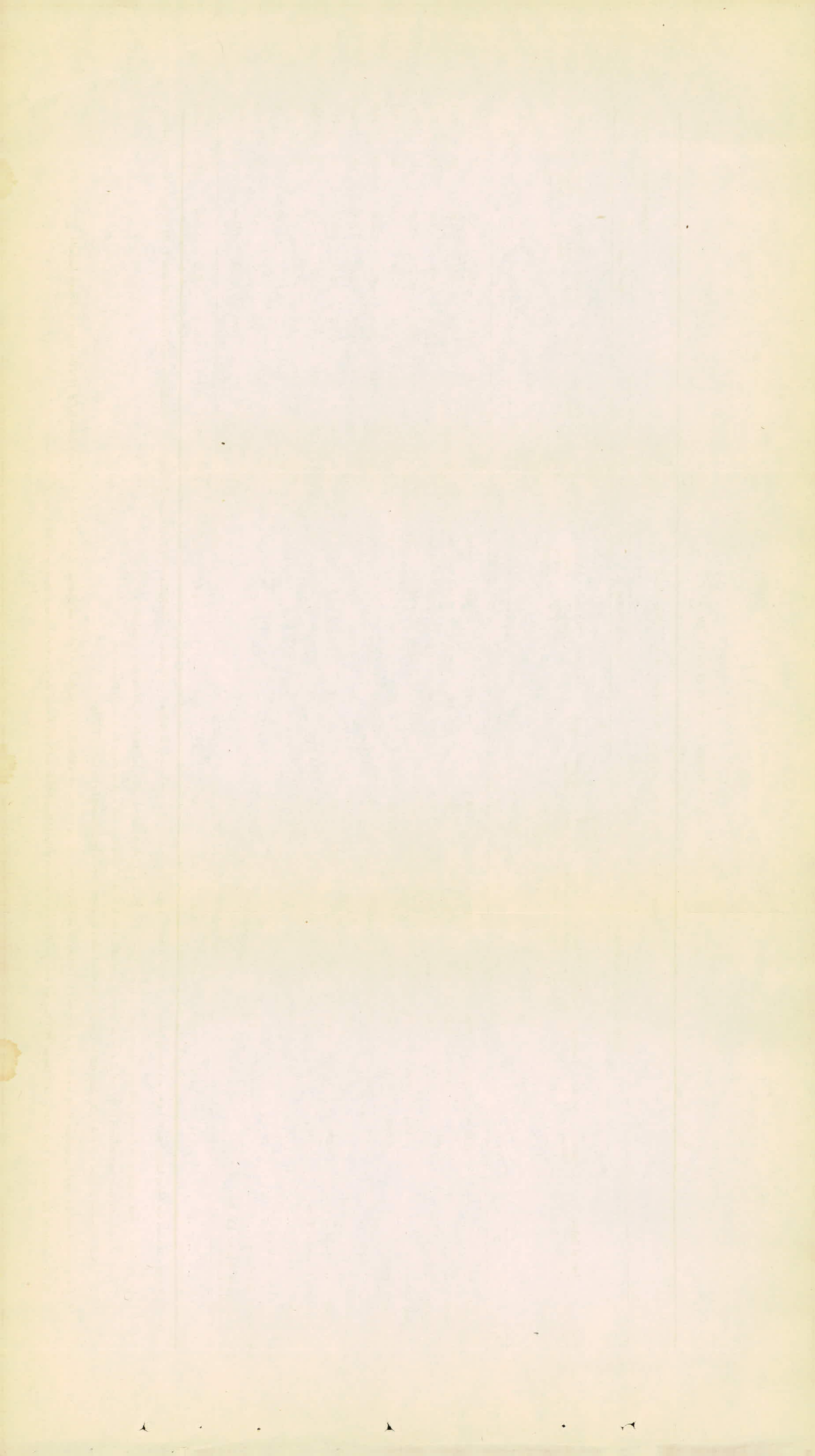
(2) The work of stock verification was conducted by the staff of stores and other departments and partly by stock verification staff working under the Accounts Departments.

(3) The work of revaluation of stores was done by Accounts staff by comparing the priced ledger rates with the price lists approved by the General Manager.

(4) For purpose of working out the percentage of net surplus (+) or deficiency (-) during the year to total issues during the year, issues of stocks of grains etc. from Railway grainshops are deducted from the total issues shown in Col. 14 of the Statement of Stores Accounts.

(5) As the accounts for the period 1st April, 1947 to 14th August, 1947 have not been closed for want of accounts of the old Bengal Assam and North Western Railways, the balances shown in the statement are provisional.







1910

1911

1912

1913

1914

1915

1916

1917

1918

1919

1920

1921

## GRAIN

*Profit and Loss Account*

<i>Dr.</i>	Rs.
1. To opening stock .. .. .	14,44,736
2. To purchase during the year .. .. .	27,85,185
3. To freight, handling, cartage and other clearing charges such as town duty, custom duty octroi, excise duty etc .. .. .	91,009
4. To commission and brokerage .. .. .	....
5. To salaries (including leave salary), wages of staff and travelling and other allowances ..	3,83,832
6. To contribution to provident fund .. .. .	27,460
7. To cost of temporary buildings constructed for grainshops .. .. .	— 1,350
8. To rent of accommodation hired, if any .. .. .	22,778
9. To printing and stationery and other contingencies (such as telephones, electricity, postage, cost of containers, etc.), and other miscellaneous charges .. .. .	1,96,428
Total .. .. .	49,50,078

*Note.*—As the accounts for period ending 14th August, 1947 have not been closed for want of the accounts of the late Bengal Assam and the North Western Railways from the Pakistan Authorities, the figures shown against opening and closing stock are provisional.

During the year under report grainshops existed only on the Eastern and the Northeast Frontier Railways and on South Eastern Railway grainshops were closed on 1-8-61.



**SHOPS.**

for the year 1961-62.

*(Figures in units of rupees).*

	Rs.	Cr.
1. By sales (both to railway staff and outsiders) .. .. .	10,58,790	
2. By credits realised from outsiders for loss and other miscellaneous receipts (such as sale of gunny-bags, and other empties etc.) .. .. .	5,34,402	
3. By closing stock .. .. .	11,95,959	
4. By net loss .. .. .	21,69,927	
Total .. .. .	49,50,078	

	Rs.
(B) Includes. (i) Value of stock written off .. .. .	3,054
(ii) Lump sum payment made to staff on their opting out of the modified grainshops scheme .. .. .	83,629

## RAILWAY

## Profit and loss Account

Dr.

	Rs.
1. To opening stock .. .. .	54,84,204*††
2. Purchases during the year—	
(i) of raw materials/ingredients for conversion into foodstuffs or edibles .. .. .	2,02,90,737
(ii) of other items of a durable nature such as furniture, crockery, utensils, tiffin carriers etc. .. .. .	7,60,376
(iii) of other items of a consumable nature such as crockery, glassware, linen etc. .. .. .	4,07,488
3. To freight, handling, cartage, and other clearing charges such as town duty, customs duty, octroi, excise etc. .. .. .	3,11,840
4. To commission and brokerage charges .. .. .	16,92,665
5. To salaries (including leave salary and allowances such as dearness allowance, house rent and other compensatory allowances)—	
(a) staff employed in restaurants, refreshment rooms, dining cars .. .. .	59,55,374
(b) gazetted, supervisory and other non-gazetted staff, indirectly employed on catering .. .. .	12,68,940
6. Travelling allowances of 5(a) Staff employed in restaurants etc .. .. .	2,55,226
5(b) Gazetted supervisory and other non-gazetted staff etc. .. .. .	31,110
7. (a) To printing and stationery and other contingencies (such as telephones, postage, cost of containers etc.) and other miscellaneous charges .. .. .	7,93,424
(b) Water and electric current .. .. .	1,99,216
8. To cost of fuel .. .. .	6,81,361
9. To charges on account of Provident Fund, Gratuity/Pension, etc., in respect of staff in item 5 above .. .. .	5,79,807
10. To rent of accommodation .. .. .	2,75,872
Total .. .. .	3,89,87,640

\* Revised figures. Includes Rs. 1,54,858 on account of certain stock of Northern Railway and Rs. 3,85,294 due to revaluation of stock on South Eastern Railway.



**CATERING.***for the year 1961-62.**(Figures in units of rupees)*

	Cr.
	Rs.
1. By sales .. .. .	3,16,10,664
2. By sundry other Receipts .. .. .	4,93,763
3. By closing stock .. .. .	62,37,769††
4. By loss .. .. .	6,45,444**
Total .. .. .	<u>3,89,87,640</u> ]

\*\* Includes value of stock written off Rs. 1,31,376.

†† Includes Rs. 26,911 (Eastern Railway) representing the value of broken and damaged block stock of 1961-62 and earlier years awaiting write off.

Statement showing balances outstanding under Suspense on 31-3-1962.

(Figures in lakhs of rupees).

S. No.	Suspense Heads.	Balance outstanding on 31-3-62.		Relating to the year 1961-62.		Relating to the year 1960-61.		Relating to the period prior to 1960-61.	
		Credit.	Debit.	Credit.	Debit.	Credit.	Debit.	Credit.	Debit.
1.	Miscellaneous Advances (Revenue)	60	7,91	15	3,14	6	1,43	39	3,34
2.	Miscellaneous Advances (Capital)..	5,36	15,23	4,32	10,87	51	2,22	53	2,14
3.	Purchases .. .. .	39,49	42,69	22,88	22,93	5,98	5,36	10,63	14,40

#### REMARKS.

Item 1.—*Miscellaneous Advances (Revenue)*.—The net balance relating to the period prior to 1960-61 is Rs. 2,95 lakhs debit and is made up of debit balance Rs. 3,34 lakhs and credit balance Rs. 39 lakhs.

(a) The main items comprising the debit balances are :—

(i) Items awaiting adjustment for :—

1. Want of acceptance of the parties (13) [the Central (5), the Northern (2), the Northeastern (1), the Northeast Frontier (3) and the Southern (2) Railways.]
2. Want of adequate particulars and correct allocation (37) [the Eastern (12), the Northern (1), the North Eastern (3), the Northeast Frontier (4), the Southern (15) and the South Eastern (2) Railways.]
3. Want of relevant vouchers (6) [the Central (3) and the North Eastern (3) Railways.]
4. Items relating to advances to staff, electric charges outstanding against railway employees and outsiders etc. awaiting recovery (23) [the Central (8), the Eastern (6), the Northern (1), the North Eastern (2), the Northeast Frontier (5) and the South Eastern (1) Railways.]

(ii) Amount recoverable from Road Transport Department, Andhra for supply of stores (63) [the Central (63) Railway].

(iii) Compensation claims for goods lost or damaged paid on behalf of other railways (1,00) [the Central (4), the Eastern (5), the Northern (35), the North Eastern (7) the Northeast Frontier (23) the Southern (5) and the Western (21) Railways].

(iv) Other Miscellaneous items (42) [the Central (8), the Eastern (3), the Northern (2), the North Eastern (6), Southern (18), the South Eastern (3) and the Western (2) Railways.]

(v) Cost of work done and services rendered to other railways and Government Departments etc. 10 [the Central (1) the Eastern (6), the Northern (1) the Southern (1) and the Western (1) Railways.]

(vi) Cost of missing coal wagons 28 [the Central (16), the Northern (9) the Northeast Frontier (2) and the Western (1) Railways]

(vii) Hire and penalty charges due from Pakistan Railways (12) [the Eastern (5) and the Northern (7) Railways.]

(b) The credit balance of 39 represents only :—

(i) Items awaiting final adjustment for want of particulars and connected vouchers etc. (37) [the Central (1), the Eastern (3) the Northern (15), the North Eastern (4), the Northeast Frontier (3) the Southeastern (1) and the Western (10) Railways.]

(ii) Other Miscellaneous items (2) [the Eastern (1) and the North Eastern (1) Railway.]



REMARKS.—*concl.*

*Item 2.—Miscellaneous Advances (Capital).—*The net balance relating to the period prior to 1960-61 is Rs. 1,61 lakhs (debit). This is made up of debit balance Rs. 2,14 lakhs and the credit balance Rs. 53 lakhs.

(a) The main items comprising the debit balances are :—

(i) Items awaiting adjustment :—

1. Want of acceptance of the parties (26) [(the Eastern (12) and the North Eastern (12) Railways and the Railway Electrification (2)].
2. Want of adequate particulars and correct allocation (23) [the Eastern (3) the Northern (1) the North-east Frontier (2) and the Southern (17) Railways.]
3. Cost of rolling stock etc. awaiting adjustment on allotment of the stock to various Railways (74) [(the Eastern (74) Railway)].

(ii) Value of materials issued to contractors, manufacturing firms etc. (50) [the Eastern (15) the Northern (2), the Northeastern (3), the Northeast Frontier (11), the Southern (9) and Western (5) Railways and the Chittaranjan Locomotive Works (5)].

(iii) Advances for purchase of food grains etc., (10) [the Eastern (7), the Southern (1) and the South Eastern (1) and the Western (1) Railways].

(iv) Other Miscellaneous items (31) [(the Central (20), the Eastern (5), the Northern (2) the North Eastern (1) and the Western (3) Railways].

(b) The credit balance of 53 lakhs represents mainly :—

(i) Unlinked items (45) [(the Eastern (36), and the Northeast Frontier (9) Railways)].

(ii) Other Miscellaneous items (8) [(the Central (6) and the Eastern (1) Railways and the Chittaranjan Locomotive Works (1)].

*Item 3.—Purchases.—*The net balance relating to the period prior to 1960-61 is Rs. 3,77 lakhs (debit). This is made up of credit balance Rs. 10,63 lakhs and the debit balance Rs. 14,40 lakhs.

(a) The credit items are outstanding due to :—

(i) Failure to link with debits received (7,40) [(the Central (7), the Eastern (1,41) the Northern (60), the North Eastern (73), the North East Frontier (1,89), the Southern (1,42) and the South Eastern (1,28) Railways.)]

(ii) Non-receipt of debits or bills for materials etc. received (83) the Central (18), the Eastern (19), the Northern (17), the Northeast Frontier (11) and the Western (12) Railways and Integral Coach Factory (2) and the Railway Electrification Project (4)].

(iii) Cost of coal received in unconnected wagons (170) [(the Northern (1), North Eastern (64) the Northeast Frontier (94) and the South Eastern (11) Railways)].

(iv) Other Miscellaneous items (70) [(the Eastern (3), the Northern (8) the Western (4) Railways, and the Chittaranjan Locomotive Works (52) and the Integral Coach Factory (3)].

(b) The debit items are mainly due to :—

(i) Failure to link with corresponding credits for want of particulars (9,95) [(the Central (19), the Eastern (2,12), the Northern (38), the North Eastern (1,13), the Northeast Frontier (3,28), the Southern (1,49) and the South Eastern (1,36) Railways)].

(ii) Debits for Canadian Rails provisionally accepted (82) [(the Central (43) and the Western (39) Railways)]

(iii) Other Miscellaneous items (3,63) [(the Central (1), the Eastern (55), the Northern (14) and the North Eastern (78) the Southern (1,49) the South Eastern (3) and the Western (7) Railways and the Chittaranjan Locomotive Works (50), the Integral Coach Factory (3) and the Railway Electrification Project (3)].











## ANNEXURE 'A'.—Contd.

Summary of items of unsanctioned expenditure for 1961-62 by Railways.

## WANT OF ESTIMATE.

(Amount in thousands of rupees).

Railways.	Items dating from earlier than previous year.			Items dating from the previous year.			Items relating to current year.		Total.		
	No. of items.	Expenditure upto earlier than previous year.	Expenditure during previous year.	Expenditure during the current year.	No. of items.	Expenditure during previous year.	Expenditure during the current year.	No. of items.	Expenditure during the current year.	No. of items.	Amount.
		<b>ITEMS OF OBJECTION AMOUNTING TO RUPEES ONE LAKH EACH OR MORE.</b>									
1. Central .. .. .	1	1,25	10	19	5	54,17	1,16,31	16	1,78,31	22	3,50,33
2. Eastern .. .. .	7	63,38	4,15	1,93	4	46,60	33,78	30	6,95,46	41	8,45,30
3. Northern .. .. .	1	2,10	..	..	..	..	..	5	15,64	6	17,75
4. North Eastern .. .. .	1	19,02	89,51	39,03	1	1,14	35	9	86,98	11	2,36,03
5. Northeast Frontier .. .. .	6	4,21,41	12,67,45	8,02,37	4	1,09,66	1,48 01	15	5,99,17	25	33,48,07
6. Southern .. .. .	..	..	..	..	4	19,70	79,65	25	5,05,02	29	6,04,37
7. South Eastern .. .. .	5	1,31,56	61,93	40,31	14	29,37	16,25	43	6,96,59	62	9,76,01
8. Western .. .. .	2	25,60	3,04	2,77	1	2,09	33	8	1,62,76	11	1,96,58
9. Chittaranjan Locomotive Works .. .. .	..	..	..	..	1	..	..	..	..	1	..
10. Integral Coach Factory .. .. .	..	..	..	..	..	..	..	1	1,42	1	1,42
11. Railway Electrification .. .. .	1	3,28	..	..	..	..	..	3	18,52	4	21,80
12. Dandakaranya Balangir Kiriburu .. .. .	..	..	..	..	2	18,15	3,44,14	1	35,36	3	3,97,65
13. Diesel Locomotive Works .. .. .	..	..	..	..	..	..	..	1	2,74	1	2,74
Total .. .. .	24	6,67,60	14,26,18	8,86,60	36	2,80,88	7,38,82	157	29,97,97	217	69,98,05
		<b>ITEMS OF OBJECTION AMOUNTING TO LESS THAN RUPEES ONE LAKH EACH.</b>									
1. Central .. .. .	2	5	13	68	4	39	32	12	2,63	18	4,20
2. Eastern .. .. .	3	5	17	..	6	84	24	12	1,79	21	3,09
3. Northern .. .. .	2	22	..	..	6	81	1	7	1,18	15	2,22
4. North Eastern .. .. .	7	1,41	28	12	4	2,36	1	25	4,60	36	8,78
5. Northeast Frontier .. .. .	4	1,03	1	..	1	7	6	16	2,93	21	4,10
6. Southern .. .. .	14	2,43	52	51	9	24	4	80	13,46	1,03	17,20
7. South Eastern .. .. .	48	8,93	2,90	1,57	112	8,39	3,54	313	28,07	473	53,40
8. Western .. .. .	..	..	..	..	6	2,57	95	20	2,39	26	5,91
9. Chittaranjan Locomotive Works .. .. .	..	..	..	..	..	..	..	..	..	..	..
10. Integral Coach Factory .. .. .	..	..	..	..	..	..	..	1	8	1	8
11. Railway Electrification .. .. .	1	12	..	..	..	..	..	5	92	6	1,04
12. Dandakaranya Balangir Kiriburu .. .. .	..	..	..	..	..	..	..	3	1,69	3	1,69
13. Diesel Locomotive Works .. .. .	..	..	..	..	..	..	..	..	..	..	..
Total .. .. .	81	14,24	4,01	2,88	1,48	15,67	5,17	4,94	59,74	7,23	1,01,71





## ANNEXURE 'A'.—Contd.

Summary of items of unsanctioned expenditure for 1961-62 by Railways.

## EXCESS OVER ESTIMATE.

(Amount in thousands of rupees).

Railways.	Items dating from earlier than previous year.				Items dating from the previous year.			Items relating to current year.		Total.	
	No. of items.	Expenditure upto earlier than previous year.	Expenditure during previous year.	Expenditure during the current year.	No. of items.	Expenditure during previous year.	Expenditure during the current year.	No. of items.	Expenditure during the current year.	No. of items.	Amount.
		<b>ITEMS OF OBJECTION</b>			<b>AMOUNTING TO</b>			<b>RUPEES ONE LAKH EACH</b>		<b>OR MORE.</b>	
1. Central .. .. .	6	19,74	8,21	10,46	16	34,98	31,88	19	1,11,16	41	2,16,43
2. Eastern .. .. .	13	32,57	13,91	5,34	5	32,20	9,07	23	1,12,07	41	2,05,16
3. Northern .. .. .	4	11,74	89	65	1	11,12	..	1	4,81	6	29,21
4. North Eastern .. .. .	9	81,30	26,17	11,49	8	28,01	3,19	12	56,14	29	2,06,30
5. Northeast Frontier .. .. .	2	19,59	3,68	3,72	..	..	..	..	..	2	26,99
6. Southern .. .. .	12	36,34	27,46	9,21	8	19,94	7,35	11	27,88	31	1,28,18
7. South Eastern .. .. .	16	44,91	9,54	10,76	9	1,06,96	45,73	35	2,00,94	60	4,18,84
8. Western .. .. .	1	1,16	..	..	4	11,76	59	18	1,10,45	23	1,23,96
9. Chittaranjan Locomotive Works .. .. .	..	..	..	..	..	..	..	..	..	..	..
10. Integral Coach Factory .. .. .	..	..	..	..	..	..	..	..	..	..	..
<b>Total</b> .. .. .	<b>63</b>	<b>2,47,35</b>	<b>89,86</b>	<b>51,63</b>	<b>51</b>	<b>2,44,97</b>	<b>97,81</b>	<b>119</b>	<b>6,23,45</b>	<b>233</b>	<b>13,55,07</b>
		<b>ITEMS OF OBJECTION</b>			<b>AMOUNTING TO LESS THAN</b>			<b>RUPEES ONE LAKH EACH.</b>			
1. Central .. .. .	10	7,06	1,54	6,50	70	12,68	6,91	263	26,84	343	61,53
2. Eastern .. .. .	9	3,29	90	12	14	2,11	78	24	6,84	47	14,04
3. Northern .. .. .	12	4,01	13	3	14	1,62	22	24	1,57	50	7,58
4. North Eastern .. .. .	118	24,67	5,81	64	53	14,30	5,00	98	20,26	2,69	70,68
5. Northeast Frontier .. .. .	7	2,31	84	8	..	..	..	30	1,45	37	4,68
6. Southern .. .. .	43	11,36	2,71	1,81	50	7,71	4,17	1,42	13,70	2,35	41,46
7. South Eastern .. .. .	178	18,11	4,70	4,99	119	9,67	4,24	212	20,58	539	62,29
8. Western .. .. .	1	34	..	..	6	2,66	1,73	70	12,28	77	17,01
9. Chittaranjan Locomotive Works .. .. .	..	..	..	..	..	..	..	2	16	2	16
10. Integral Coach Factory .. .. .	..	..	..	..	..	..	..	18	2,13	18	2,13
<b>Total</b> .. .. .	<b>3,78</b>	<b>71,15</b>	<b>16,63</b>	<b>14,17</b>	<b>3,26</b>	<b>50,75</b>	<b>23,05</b>	<b>913</b>	<b>105,81</b>	<b>16,17</b>	<b>2,81,56</b>





## ANNEXURE 'A'.—Concl'd.

Summary of items of unsanctioned expenditure for 1961-62 by Railways.

## MISCELLANEOUS IRREGULARITIES.

(Amount in thousands of rupees).

Railways.	Items dating from earlier than previous year.			Items dating from the previous year.			Items relating to current year.		Total.		
	No. of items.	Expenditure upto earlier than previous year.	Expenditure during previous year.	Expenditure during the current year.	No. of items.	Expenditure during previous year.	Expenditure during the current year.	No. of items.	Expenditure during the current year.	No. of items.	Amount.
		<b>ITEMS</b>	<b>OF OBJECTION</b>	<b>AMOUNTING TO</b>	<b>RUPEES</b>	<b>ONE LAKH EACH</b>	<b>OR MORE.</b>				
1. Central .. .. .	11	36.46	25.06	12.15	3	11.83	9.97	1	1.13	15	96.60
2. Eastern .. .. .	..	..	..	..	1	1.19	..	..	..	1	1.19
3. Northern .. .. .	2	4.34	4.00	21.00	..	..	..	..	..	2	29.34
4. North Eastern .. .. .	..	..	..	..	..	..	..	1	2.32	1	2.32
5. Northeast Frontier .. .. .	..	..	..	..	2	5.86	4.34	..	..	2	10.20
6. Southern .. .. .	..	..	..	..	..	..	..	1	1.23	1	1.23
7. South Eastern .. .. .	..	..	..	..	..	..	..	..	..	..	..
8. Western .. .. .	2	5.67	..	..	..	..	..	3	14.86	5	20.53
9. Chittaranjan Locomotive Works .. .. .	..	..	..	..	..	..	..	..	..	..	..
10. Integral Coach Factory .. .. .	..	..	..	..	..	..	..	..	..	..	..
11. Railway Electrification .. .. .	..	..	..	..	..	..	..	3	8.80	3	8.80
12. Dandakaranya Bolangir Kiriburu .. .. .	..	..	..	..	..	..	..	6	12.51	6	12.51
13. Diesel Locomotive Works .. .. .	..	..	..	..	..	..	..	..	..	..	..
<b>Total .. .. .</b>	<b>15</b>	<b>46.47</b>	<b>29.06</b>	<b>33.15</b>	<b>6</b>	<b>18.88</b>	<b>14.31</b>	<b>15</b>	<b>40.85</b>	<b>36</b>	<b>1,82.72</b>
		<b>ITEMS</b>	<b>OF OBJECTION</b>	<b>AMOUNTING TO</b>	<b>LESS THAN RUPEES</b>	<b>ONE LAKH EACH.</b>					
1. Central .. .. .	725	11.99	1.19	61	1,323	6.94	24	40.37	29.29	6085	50.26
2. Eastern .. .. .	204	2.46	36	8	43	2.12	15	392	7.42	639	12.59
3. Northern .. .. .	2414	18.01	..	46	244	6.12	1	426	3.74	3084	28.34
4. North Eastern .. .. .	5,131	5.40	..	..	94	54	29	67.35	22.11	11,960	28.34
5. Northeast Frontier .. .. .	459	14.75	62	11	227	8.67	78	268	6.86	954	31.79
6. Southern .. .. .	2,043	3.05	25	19	1,06	3.83	3	287	4.45	2436	11.81
7. South Eastern .. .. .	2985	1.45	..	..	340	8.43	..	10.18	29.29	4343	39.17
8. Western .. .. .	42	3.70	30	38	38	2.29	31	59	3.85	139	10.83
9. Chittaranjan Locomotive Works .. .. .	..	..	..	..	..	..	..	2	4	2	4
10. Integral Coach Factory .. .. .	..	..	..	..	3	2	..	..	..	3	2
11. Railway Electrification .. .. .	1	56	..	..	24	1.92	..	30	2.98	55	5.46
12. Dandakaranya Bolangir Kiriburu .. .. .	..	..	..	..	5	1.06	6.38	75	1.54	80	8.98
13. Diesel Locomotive Works .. .. .	..	..	..	..	..	..	..	..	..	..	..
<b>Total .. .. .</b>	<b>14,004</b>	<b>61.38</b>	<b>2.72</b>	<b>1,83</b>	<b>24,47</b>	<b>41.94</b>	<b>8.19</b>	<b>1,33,29</b>	<b>1,11,57</b>	<b>29,780</b>	<b>2,27.63</b>

EXHIBIT A - 1

MISCellaneous EXPENDITURES

DATE	DESCRIPTION	AMOUNT	BALANCE	TOTAL	
				DEBIT	CREDIT
1917	...	...	...	...	...
1918	...	...	...	...	...
1919	...	...	...	...	...
1920	...	...	...	...	...
1921	...	...	...	...	...
1922	...	...	...	...	...
1923	...	...	...	...	...
1924	...	...	...	...	...
1925	...	...	...	...	...
1926	...	...	...	...	...
1927	...	...	...	...	...
1928	...	...	...	...	...
1929	...	...	...	...	...
1930	...	...	...	...	...
1931	...	...	...	...	...
1932	...	...	...	...	...
1933	...	...	...	...	...
1934	...	...	...	...	...
1935	...	...	...	...	...
1936	...	...	...	...	...
1937	...	...	...	...	...
1938	...	...	...	...	...
1939	...	...	...	...	...
1940	...	...	...	...	...
1941	...	...	...	...	...
1942	...	...	...	...	...
1943	...	...	...	...	...
1944	...	...	...	...	...
1945	...	...	...	...	...
1946	...	...	...	...	...
1947	...	...	...	...	...
1948	...	...	...	...	...
1949	...	...	...	...	...
1950	...	...	...	...	...
1951	...	...	...	...	...
1952	...	...	...	...	...
1953	...	...	...	...	...
1954	...	...	...	...	...
1955	...	...	...	...	...
1956	...	...	...	...	...
1957	...	...	...	...	...
1958	...	...	...	...	...
1959	...	...	...	...	...
1960	...	...	...	...	...
1961	...	...	...	...	...
1962	...	...	...	...	...
1963	...	...	...	...	...
1964	...	...	...	...	...
1965	...	...	...	...	...
1966	...	...	...	...	...
1967	...	...	...	...	...
1968	...	...	...	...	...
1969	...	...	...	...	...
1970	...	...	...	...	...
1971	...	...	...	...	...
1972	...	...	...	...	...
1973	...	...	...	...	...
1974	...	...	...	...	...
1975	...	...	...	...	...
1976	...	...	...	...	...
1977	...	...	...	...	...
1978	...	...	...	...	...
1979	...	...	...	...	...
1980	...	...	...	...	...
1981	...	...	...	...	...
1982	...	...	...	...	...
1983	...	...	...	...	...
1984	...	...	...	...	...
1985	...	...	...	...	...
1986	...	...	...	...	...
1987	...	...	...	...	...
1988	...	...	...	...	...
1989	...	...	...	...	...
1990	...	...	...	...	...
1991	...	...	...	...	...
1992	...	...	...	...	...
1993	...	...	...	...	...
1994	...	...	...	...	...
1995	...	...	...	...	...
1996	...	...	...	...	...
1997	...	...	...	...	...
1998	...	...	...	...	...
1999	...	...	...	...	...
2000	...	...	...	...	...
2001	...	...	...	...	...
2002	...	...	...	...	...
2003	...	...	...	...	...
2004	...	...	...	...	...
2005	...	...	...	...	...
2006	...	...	...	...	...
2007	...	...	...	...	...
2008	...	...	...	...	...
2009	...	...	...	...	...
2010	...	...	...	...	...
2011	...	...	...	...	...
2012	...	...	...	...	...
2013	...	...	...	...	...
2014	...	...	...	...	...
2015	...	...	...	...	...
2016	...	...	...	...	...
2017	...	...	...	...	...
2018	...	...	...	...	...
2019	...	...	...	...	...
2020	...	...	...	...	...
2021	...	...	...	...	...
2022	...	...	...	...	...
2023	...	...	...	...	...
2024	...	...	...	...	...
2025	...	...	...	...	...
2026	...	...	...	...	...
2027	...	...	...	...	...
2028	...	...	...	...	...
2029	...	...	...	...	...
2030	...	...	...	...	...
2031	...	...	...	...	...
2032	...	...	...	...	...
2033	...	...	...	...	...
2034	...	...	...	...	...
2035	...	...	...	...	...
2036	...	...	...	...	...
2037	...	...	...	...	...
2038	...	...	...	...	...
2039	...	...	...	...	...
2040	...	...	...	...	...
2041	...	...	...	...	...
2042	...	...	...	...	...
2043	...	...	...	...	...
2044	...	...	...	...	...
2045	...	...	...	...	...
2046	...	...	...	...	...
2047	...	...	...	...	...
2048	...	...	...	...	...
2049	...	...	...	...	...
2050	...	...	...	...	...



ANNEXURE A (ii)

The total number of items of each of the categories of which the total number is shown in Table

Serial	Name of Category	No. of items	Remarks
1	A	1	+
2	B	2	
3	C	3	
4	D	4	
5	E	5	
6	F	6	
7	G	7	
8	H	8	
9	I	9	
10	J	10	

ANNEXURE 'A' (i)

Statement showing the number of items of works the estimates of which were passed provisionally by Accounts or Audit.

Serial No.	Name of Railway.	No. of items.	Remarks.
1	2	3	4
1.	Central .. .. .	Relating to earlier than previous year .. 2	} The finalisation of estimates is engaging attention.
		Relating to previous year .. .. 5	
		Relating to the year .. .. 4	
2.	Eastern .. .. .	Relating to earlier than previous year .. 6	} The finalisation of the estimates is being vigorously pursued.
		Relating to previous year .. .. 5	
		Relating to the year .. .. 6	
3.	Western .. .. .	Relating to earlier than previous year .. ..	} Do.
		Relating to the previous year .. ..	
		Relating to the year .. .. 1	



## ANNEXURE. B.

Statement of undercharges detected by Accounts or Audit and recovered.

(Figures in units of rupees).

Serial No.	Name of Railway.	Total amount of undercharges discovered by Accounts and Audit excluding those withdrawn during the year.	Total earnings audited.	Percentage of undercharges to earnings.	Amount of undercharges			Total outstanding undercharges.
					Recovered.	Written off.	Total.	
1	2	3	4	5	6	7	8	9
1	Central .. ..	26,71,012	94,72,57,099	.28	25,76,353	9,322	25,85,675	6,40,606
2	Eastern .. ..	50,53,830	71,03,58,477	.71	34,56,383	3,365	34,59,748	*26,77,412
3	Northern .. ..	25,21,025	71,68,94,157	.35	25,69,701	1,08,640(d)	26,78,341	9,56,019
4	North Eastern .. ..	2,49,330(c)	23,68,15,082	.11	5,87,783	276	5,88,059	20,32,806
5	Northeast Frontier .. ..	31,29,010	15,32,44,874	2.04	34,85,657	7,176	34,92,833	23,52,651
6	Southern .. ..	14,41,447	68,61,72,655	.21	13,53,450	6,867	13,60,317	5,41,382
7	South Eastern .. ..	41,62,858	73,35,33,685	.57	38,66,218	1,177	38,67,395	10,71,147
8	Western .. ..	7,80,272(c)	82,06,09,673	.10	7,83,937	30,806	8,14,743	4,54,082
	Total ..	(a)2,00,08,784	5,00,48,85,702	.40	1,86,79,482	1,67,629	(b)1,88,47,111	*1,07,26,105

\* Difference of one is due to rounding off.

- Note.--(a) Excludes undercharges of fifty nP. and below in case of goods account and 25 nP and below in coaching account not debited to stations.  
 (b) Includes recoveries and write-off of undercharges discovered in previous years.  
 (c) Excludes figures of certain stations from where returns have not been received and checked.  
 (d) Excludes Rs. 16,914 though written off yet still appearing as outstanding in the books of the station concerned.

## ANNEXURE C.

Statement showing remissions and abandonment of claims to revenue during 1961-62.

(Figures in units of rupees).

Serial No.	Name of Railway.	Particulars.	No. of items.	Amount.		Total earnings audited.	Total wharfage and demurrage recovered.	Total outstanding of wharfage and demurrage.
				Details.	Total.			
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
1	Central	<i>Wharfage and Demurrage—</i>						
		Items amounting to Rs. 10,000 each or more.	7	1,07,003	.....	.....	.....	.....
		Items below Rs. 10,000 each.		22,28,608	23,35,611	94,72,57,099	1,04,20,517	8,28,228
		<i>Other items.—</i>						
		Items amounting to Rs. 10,000 each or more.						
		Write-off of the amount representing the difference between the amount realised from the sale proceeds of consignments and freight charges due thereon.						
		[Two unclaimed consignments were disposed of by public auction. As the sale realisations were less than the freight charges outstanding in respect of those consign-						



ments, the amount of irre-  
coverable freight was writ-  
ten off] ..

2

32,878

....

....

....

....

Write-off of the amount mis-  
appropriated by a clerk.

[During the period January, 1953 to October, 1954, one correspondence clerk attached to Hyderabad Goods-shed misappropriated an amount of Rs. 13,405 towards collection and refund of wagon registration fees. In this connection the correspondence clerk and the goods clerk were prosecuted in the court of Special Magistrate for Railways. The goods clerk was acquitted by the Court with some adverse remarks and he was allowed to retire with a severe censure. The correspondence clerk was convicted and awarded a sentence of three months rigorous imprisonment, but on appeal the Sub Session Judge Hyderabad acquitted him also. A revision application was filed but this was dismissed by the High Court. In the circumstances the amount of Rs. 13,405 was written off].

1

13,405

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Waiver of fees levied for work done on behalf of Railway Employees' Co-operative credit Societies.

[The Railway Employees' Co-operative Credit Societies had to pay to the Railway Administrations for the work done by them in making deductions of their dues from the salary bills of the member employees and affecting payment thereof to them. On receipt of representations from the Societies regarding the waiver of the recovery of fees levied by the Railway Administration, it was after careful consideration, decided that this recovery should be waived provided the Societies agree to create a welfare fund for the benefit of their members and paid staff and credit to the fund annually an amount not less than the fees levied by the Railways, for recovery of the dues. In the light of these instructions, the total amount of



		fees recoverable from Co-operative Societies etc was foregone.	1	33,210	....	....	....	....
		Items below Rs. 10,000 each.	....	1,69,739	2,49,232	....	....	....
2	Eastern	<i>Wharfage and Demurrage.</i> —						
		Items amounting to Rs. 10,000 each or more .. .. .	28	10,60,838	....	....	....	....
		Items below Rs. 10,000 each		16,31,148	26,91,986	71,03,58,477	1,38,99,916	68,64,549(d)
		Other items.—						
		Items below Rs. 10,000 each.		2,06,628	2,06,628	....	....	....
3	Northern	<i>Wharfage and Demurrage.</i> —						
		Items amounting to Rs. 10,000 each or more .. .. .	50	9,72,512	....	....	....	....
		Items below Rs. 10,000 each.		27,12,236	36,84,748	71,68,94,157	83,13,009	15,97,821 (e)
		Other items.—						
		Items below Rs. 10,000 each.		2,01,864	2,01,864	....	....	....
4	North Eastern	<i>Wharfage and Demurrage.</i> —						
		Items amounting to Rs. 10,000 each or more .. .. .	15	3,77,041	....	....	....	....
		Items below Rs. 10,000 each.		3,02,535	6,79,576	23,68,15,082	42,31,111	12,52,169 (c)
		Other items.—						
		Items below Rs. 10,000 each.		9,616	9,616	....	....	....

1	2	3	4	5	6	7	8	9
5	Northeast Frontier.	<i>Wharfage and Demurrage—</i>						
		Items amounting to Rs. 10,000 each or more.	2	43,742	....	....	....	....
		Items below Rs. 10,000 each	....	1,37,481	1,81,223	15,32,44,874	25,31,485	12,96,039 (.)
		<i>Other items—</i>						
		Items below Rs. 10,000 each	....	81,178	81,178	....	....	....
6	Southern ..	<i>Wharfage and Demurrage—</i>						
		Items amounting to Rs. 10,000 each or more.	9	1,71,261	....	....	....	....
		Items below Rs. 10,000 each	....	13,35,696	15,06,957	68,61,72,655	86,92,694	8,63,914
		<i>Other items—</i>						
		Items below Rs. 10,000 each	....	1,56,383	1,56,383	....	....	....
7	South Eastern	<i>Wharfage and Demurrage—</i>						
		Items amounting to Rs. 10,000 each or more.	40	19,50,875	....	....	....	....
		Items below Rs. 10,000 each	....	4,38,607	23,89,482	73,35,33,685	88,01,663	1,43,87,395
		<i>Other items—</i>						
		Items amounting to Rs. 10,000 each or more.						





## ANNEXURE C.

Statement showing items of wharfage and demurrage exceeding Rs. 50,000 each.

	No. of items.	Amount in thousands of rupees.
Eastern Railway.		
1. The delivery of a consignment was withheld at the instance of Pakistan Eastern Railway. The matter was referred to that Railway but as no reply was received about the final decision in regard to the consignment, it was delivered without recovering wharfage as the consignee was not responsible for delay in taking delivery. . . . .	1	64
2. Two consignments which remained undelivered were ultimately disposed off by public auction. Obviously there was no question of recovering the wharfage accrued. . . . .	2	1,53
Northern Railway.		
A consignment consisting of seven wagons booked to Fazal Ganj Depot, Kanpur was received at the destination on 15th December, 1960 and made available for delivery on the same date. The goods were not removed upto 13-4-1961 due to dispute regarding classification of the contents of the wagons and payment of freight at higher rate, but was subsequently delivered on recovery of full freight and a nominal wharfage of two thousand. The recovery of the balance was waived under competent sanction. . . . .	1	73
North Eastern Railway.		
1. A consignment of iron poles remained in the Goods shed for a long time and therefore heavy wharfage accrued on the same. Since the consignment belonged to the Bihar State Government it was allowed to be removed from the Goods shed on realisation of nominal wharfage of Rs. 100 and the recovery of the balance was waived under competent sanction. . . . .	1	60



## ANNEXURE C.

Statement showing items of wharfage and demurrage exceeding Rs. 50,000 each.

		No. of items.	Amount in thousands of rupees.
North Eastern Railway.	2.		
		2	1,06
South Eastern Railway.	1.		
		1	1,39

## ANNEXURE 'D'.

Review of expenditure on important Open Line Works and New Constructions.

Part I—Works costing Rs. 20 lakhs and over which were undertaken during the year without budget provision.

(Figures in thousands of rupees).

Railways.	Name of the work.	Estimated cost.	Date of commencement.	Expenditure incurred during the year.	Total expenditure incurred upto the end of the year.	Remarks.
1	2	3	4	5	6	7
Central	(1) 64 EMU Stock 1945-46-47 ..	2,35,73	1951 .. ..	—32	2,44,20	Due to certain credit adjustment towards the close of the year.
	(2) 480 out of 500 ML type covered wagons (M. G.).	57,41	1956 .. ..	1,39	58,80	
Eastern	(1) 28 out of 200 Bogie integral type coaches unfurnished with wheel and axles Ex. I. C. F.	53,51	1956—57 .. ..	—2,84	31,05	Due to certain credit adjustment towards the close of the year.
	(2) 19 out of 100 integral type coaches unfurnished with wheels and axles Ex. I.C.F.	36,09	1956—57 .. ..	—1,93	21,07	
Northern	(3) Furnishing of I. C. F. shells	....	1959—60 .. ..	—8,91	24,42	
	(1) Providing 220 out of 450 four wheeled B. G. covered wagons CR type.	33,55	25-10-1958 .. ..	—20	31,02	
	(2) Providing 525 B. G. covered wagons C. R. type.	80,21	28-5-1955 .. ..	1,60	79,41	Due to adjustment of debits provision for which was made against another Railway.



	(3)	Furnishing 45/75 body shells	42,52	November, 1957	..	42	13,03	Due to adjustment of certain debits received towards the close of the year.
Southern	(1)	12 Rail Cars .. .. .	37,44	February, 1954	..	(—) 41	37,77	
	(2)	Provision of 2000 out of 2480 M. C. type wagons.	2,37,20	June, 1956	..	5,78	2,37,03	
	(3)	Relaying with 90 lbs. RFF rails on CST/9 sleepers in lieu of existing 80 lbs. B. H. rails on CI pots for 30 miles on South West line from mile 132/23 to 162/23 main line.	63,82	October, 1952	..	(—) 99	54,32	
	(4)	Madras—Arkonam Section complete track renewal of the existing 90 lbs. BH rails on CST/9 sleepers (N+3) for 40 miles (up and down line) from mile 14 to 34.	98,81	October, 1958	..	(—) 165	1,01,96	Due to a credit adjusted on the closing of the accounts of the work.
South-Eastern	(1)	48 Bogie Open Wagons 'BOX' type Ex. M/s. Balmer Lawrie & Co. on replacement account.	26,64	December, 1961	..	3,63	3,63	
	(2)	100 Bogie Hopper wagons BOBC type with axles Ex. Belgium on additional account.	38,46	July, 1955	..	10,53	40,38	
	(3)	30 Bogie Well Wagons 'BWL' type with wheels and axles on additional account.	24,32	November, 1957	..	13	25,31	Due to minor adjustments.
	(4)	150 BG covered wagons 'CR' type ISW Co., on replacement account.	22,61	July, 1957	..	(—) 11	23,05	
	(5)	23 Bogie III class coaches on replacement account.	29,31	September, 1953	..	(—) 6	31,37	

## ANNEXURE 'D'—contd.

Review of expenditure on important Open Line Works and New Constructions.

Part II.—Works costing Rs. 50 lakhs or more for which budget provision existed but were not undertaken during the course of the year.

(Figures in thousands of rupees.)

Railways.	Name of the work.	Estimated cost.	Budget provision.	Remarks.
1	2	3	4	5
Eastern	(1) Furnishing of 150 sleeper coaches .. ..	1,12,50	— 4,99	The provision was in respect of a minor adjustment which was not actually carried out, the provision was surrendered in the final modification.
	(2) 600 out of 1875 F.W. open wagons 'O' type ex. M/s. Braithwaite & Co. .. ..	76,60	96	
	(3) 600 out of 2100 F. W. Open wagons 'O' type ex. M/s. Braithwaite & Co.	77,09	31	
	(4) Provision of a combined multi-storey office building for the Eastern, South eastern Railways and also for the C. L. W. offices and the Railway Electrification Project offices at 14, Strand Road, Calcutta.	1,23,26	100	The work was not undertaken owing to non-finalisation of the plan; the funds were surrendered in the final modification.
Northern	(1) 15 out of 25 W. G. Ex. M/s. Ansaldo S. P. A. Geneva, Italy at Rs. 5.50 lakhs each.	82,50	60	The provision was in respect of a minor adjustment which was not actually carried out, the provision was surrendered in the final modification.



	(2)	40 Diesel Electric Main Line Loco 2400/2600 H. P. Ex. M/s. General Motors Overseas Operating U.S.A. at Rs. 14.70 lakhs each.	5,88,00	3,50,00	The provision was surrendered in the final modification due to delay in placing orders.
	(3)	159 Bogies III class coaches unfurnished with wheels and axles Ex. I. C. F. at Rs. 1.10 lakhs each.	1,74,90	1	The provision was in respect of a minor adjustment which was not actually carried out, the provision was surrendered in the final modification.
North Eastern	(1)	35 'YG' Locos	1,16,87	10	The provision was made at the original budget estimate stage but was subsequently surrendered as the adjustment did not materialise.
Southern.	(1)	Furnishing of 189 B. G. shells as I and III Composite Coaches.	1,71,10	51,33	The provision was surrendered due to postponement of the work to next year based on the shop capacity.
South Eastern	(1)	10 W. G. Locos ex-Italy on Replacement account.	57,98	40	The funds remained un-utilised owing to revision of allotment of stock, the provision was surrendered in the final allotment.
	(2)	1030 'O' type open wagons ex-M/s Braithwaite & Co. on Additional account.	1,45,96	54	
	(3)	149 Bogie open wagons 'BOX' type ex-M/s Burn & Co. on Additional account.	88,00	45,54	
	(4)	180 Bogie open wagons 'BOX' type ex-M/s K. T. Steel Industries, Bombay on Replacement accounts.	85,70	9,99	

## ANNEXURE 'D'—contd.

Statement of Expenditure on Open Line Works and new Constructions costing not less than Rs. 50 lakhs each.

Part III.—Variations between Original Estimates and Expenditure in respect of Works completed during the year 1961-62.

(Figures in thousands of rupees)

Railways.	Description of work.	Original Estimate.	Final Cost.	Excess (+) Saving (-).	Remarks.
1	2	3	4	5	6
Central	(1) Complete track renewals of 50 lbs. FF rails with new 60 lbs. rails between miles 177.75 to 143.00, 333.38 to 341.42.37 TM on Secunderabad—Manmad Section. ..	55.68	59.75	+4.07	} Minor variation.
	(2) Complete track renewal of 80 lbs. FF IMR rails laid on FI pot sleepers with 90 lbs. RFF BSS rails and new CI CST9 plate sleepers from miles 812.889 to 787.889=25 TMS relaying on Jhansi-Manikpur section.	54.75	50.47	-4.28	
	(3) Complete track renewals of 82 lbs. BH Rails laid on CI pot sleepers (N+2) with 90 lbs. RFF Alumino-thermic welded rails panels of 200' long on wooden sleepers (N+3) from miles 105.442 to 75.040=30.402 TMS on Dhond—Manmad Section.	61.02	72.38	+11.36	Due to supply of materials at higher rates.



Eastern.	(4)	35 out of 120 "WG" class loco EX/CRJ (P. B. No.)	1,51,84	1,89,20	+37,36	} The variations are in respect of certain pending adjustments in respect of the works which have been completed.
	(5)	5 Electric Locos Ex. Hitachi Japan ..	51,60	36,36	(-)15,24	
	(6)	470 out of 1500 CG Wagons CR/IRS 'C' type. ..	77,97	67,18	-10,79	
	(1)	Purchase of 12 W.G. out of 50 W.G. Locos (Ex. Belgium) .. .. .	68,40	1,92	(-)66,48	
	(2)	Purchase of 24 out of 30 W.G. Locos (Ex Belgium)	1,36,80	1,10,57	(-)26,23	
	(3)	Purchase of 24 out of 30 W.M. Locos ..	80,54	80,54	....	....
	(4)	Purchase of 96 out of 300 W.P. Locos ..	5,13,03	5,13,01	(-) 2	....
	(5)	Purchase of 46 out of 106 CWD Locos..	1,65,19	1,65,19	....	....
(6)	Furnishing of 88 out of 90 ICF Shells as III Class. .. ..	69,46	53,99	(-)15,47	} Due to non-adjustment of full charges in respect of cost of materials, etc.	
(7)	New Branch Lines in Karanpura and allied Coalfields. .. .. .	1,67,06	17,55	(-) 1,49,51	} Due mainly to treatment of certain sidings as 'Deposit-works' chargeable to National Coal Development Corporation.	
(8)	Howrah Division-Complete Track Renewals of 88½ lbs. B.H. rails laid on D+O sleepers (N+2+D) and (N+3) with New welding 90 lbs. RBS rails on new CST/9 sleepers (N+3) on Sahibganj loop from mile 270 to 298=28 miles during 1959-60 (E.R. Item No. 3 of T.R. Programme for 1960-61) .. .. .	70,27	71,38	+1,11	Minor variation.	

## ANNEXURE 'D'—contd.

Statement of Expenditure on Open Line Works and Constructions Costing not less than Rs. 50 lakhs each.

Part III.—Variations between Original Estimates and Expenditure in respect of Works completed during the year.

(Figures in thousands of rupees)

Railways.	Description of work.	Original Estimate.	Final Cost.	Excess (+) Saving (—).	Remarks.
1	2	3	4	5	6
	(9) Howrah Division—Complete Track Renewal of 88½ lbs. B.H. rails laid on D + O sleepers (N+D) and (N+2) with new welded 90 lbs. RBS rails on new CST/9 sleepers (N+3) on Sahibganj loop from mile 304 to 324=20 miles during 1959-60 (E. R. Item No. 2 of T.R. Programme for 1960-61) .. .. .	53,17	47,67	(—)5,50	Due to non-receipt of debits for certain materials.
Northern ..	(1) 20 W. G. Locos out of 60 Locos Ex.M/s Winner Loco Fabrik Austria. .. ..	1,10,00	1,01,83	(—) 8,17	Minor variation.
North Eastern ..	(1) 585 out of 1750 'MG' 'MOX' type wagons	61,13	60,93	(—) 20	Minor variation.
	(2) 650 out of 2000 MG, FW MC type covered wagons. .. .. .	83,67	74,36	—931	} Due to certain debits being awaited.
	(3) 5019 out of 5530 'MG' MC type covered wagons.	6,12,00	5,59,92	(—)52,08	
	(4) 1610 'MG' MC type covered wagons. ..	1,83,37	1,57,77	(—)25,60	



(5)	30 'YP' Locos. . . . .	1,41,75	1,88,17	(+)46,42	} Due to adjustment of heavier debits than anticipated.
(6)	12 out of 30 'YP' Locos. . . . .	50,40	61,41	(+)11,01	
(7)	186 out of 250 'MG' Bogie all steel III Class . . . . .	2,96,08	2,99,84	(+) 3,76	Minor variation.
(8)	3575 MC type wagons. . . . .	3,60,77	3,71,52	(+)10,75	} Due to adjustment of heavier debits than anticipated.
(9)	82 out of 108 YL Locos Boards RSP item No. 85 of 55-56 and 134 of 56-57. . . . .	1,71,78	1,89,11	(+) 17,33	
(10)	40 YP Locos. . . . .	1,88,33	2,36,61	(+)48,28	
(11)	79 out of 110 'YP' Locos Board's RSP item No. 65 of 1954-55. . . . .	2,82,03	2,52,26	(-)29,77	Due to certain debits being awaited.
(12)	50 'YG' Locos Board's RSP item No. 86 of 1955-56. . . . .	1,58,55	1,51,42	(-) 7,13	Minor variation.
(13)	120 out of 250 'MG' steel Coach body shells Board's RSP item Nos. 101 and 102 of 1952-53. . . . .	1,15,51	96,86	(-) 18,65	Due to receipt of less debits for cost of coaches etc.
(14)	700 out of 1000 'FW' covered wagons Board's RSP item No. 113 of 1952-53 . . . . .	92,83	85,02	(-) 7,81	} Minor variation.
(15)	260 out of 280 bogie rail 'MBR' type wagons Board's RSP item No. 201 of 1956-57.	73,71	72,05	(-) 1,66	
(16)	850 Covered 'MC' type wagons Board's RSP item No. 131 of 1955-56. . . . .	84,25	81,36	(-) 2,89	
(17)	970 out of 1150 covered wagons 'MC' type Board's RSP item No. 323 of 55-56	96,15	92,85	(-) 3,30	

## ANNEXURE 'D'—contd.

Statement of Expenditure on Open Line Works and new Constructions Costing not less than Rs. 50 lakhs each.

Part III.—Variations between Original Estimates and Expenditure in respect of Works completed during the year 1961-62.

(Figures in thousands of rupees).

Railways.	Description of work.	Original Estimate.	Final Cost.	Excess (+) Saving (—).	Remarks.
1	2	3	4	5	6
Southern 1.	Madras—Arkonam Section—Complete track renewal of the existing 90 lbs. BH rails on CST/9 sleepers (N+3) for 40 miles (up and down line) from mile 14 to 34. .. .. .	98,81	1,01,96	(+)3,15	Minor variation.
South Eastern 1.	350 Bogie Open wagons (80 ton gross load) ...	1,86,03	2,10,98	(+)24,95	} Due to adjustment in respect of surplus materials not made so far.
2.	300 Bogie open wagons 'Box' type ex. M/s. Braithwaite & Co. on additional account ..	1,59,45	1,80,19	(+)20,74	
3.	550 B. G. Open wagons 'Box' type ex. M/s I.S.W. & Co. on additional account. ..	2,92,33	2,73,09	(—)19,24	Certain debits are awaited.
4.	180 Bogie open wagons 'Box' type ex. M/s Braithwaite & Co. on additional account ..	1,05,71	1,04,42	(—) 1,29	Minor variation.
5.	175 Bogie open wagons 'Box' type ex. M/s. Burn & Co. on additional account .. .. .	1,00,93	85,59	(—)15,34	Certain debits are awaited.



	6.	140 Bogie open wagons 'Box' type ex. M/s. Jessop & Co. on additional account .. .. .	67,50	70,32	(+) 2,82	Minor variation.
	7.	363 Bogie open wagons 'Box' type without wheel sets, roller bearing axle boxes and centre buffer couplers ex. M/s. I. S. W. & Co. on additional account .. .. .	2,12,05	1,58,71	(-)53,34	Certain debits are awaited.
Western	1.	Providing 70 III Class three tier coaches on additional account. .. .. .	63,13	60,17	(-) 2,96	} Minor variation.
	2.	Churchgate—Providing office accommodation at—	63,59	62,67	(-) 92	
	3.	Ratlam—Remodelling the Marshalling Yard at—	95,05	92,52	(-) 2,53	Minor variation.
	4.	Nagda—Kota:—Complete track renewal of existing 87 lbs. rails on steel trough sleepers with 90 lbs. RBS rails from 493.5 to 511.5=18 miles between Shamgarh & Bhawani Mandi.	54,02	38,71	(-)15,31	Due to use of CST/9 sleepers instead of steel trough sleepers.
	5.	Sabarmati—Dhandhuka Section—Complete track renewals of 50 lbs. rails on Salwood sleepers at N+2 density. 50 lb. rails fish-plated on steel trough sleepers N+2 density 45.2 miles	79,80	70,51	(-) 9,29	Due partly to receipt of certain materials at cheaper rates and partly to non-receipt of certain debits.
	6.	Construction of Bhildi—Raniwara Railway. ..	1,19,45	1,50,93	(+)31,48	Due to supply of materials and execution of works at higher rates etc.
	7.	Construction of Kandla Deesa Railway ..	5,98,52	5,66,83	(-)31,69	Due to rephasing of certain works and less debits for materials etc.

## ANNEXURE E.

*The following statement shows the working expenses and other revenue charges relating to strategic lines.*

*(Figures in thousands of rupees).*

Particulars.	Amount.
Grant No. 2—Miscellaneous Expenditure .. .. .	5
Grant No. 4—Administration .. .. .	2,67
Grant No. 5—Repairs and Maintenance .. .. .	3,57
Grant No. 6—Operating Staff .. .. .	4,60
Grant No. 7—Operation (Fuel) .. .. .	5,57
Grant No. 8—Operation other than Staff and Fuel .. .. .	84
Grant No. 9—Miscellaneous Expenses .. .. .	1,23
Grant No. 10—Labour Welfare .. .. .	41
Appropriation to Depreciation Reserve Fund .. .. .	17,67
Total .. .. .	36,61

*The following statement shows expenditure on open line works and new constructions on strategic lines met from Capital or from Depreciation Reserve Fund.*

*(Figures in thousands of rupees).*

New Constructions .. .. .	4,99,68
Open Line Works—	
(a) Capital—	
Rolling Stock .. .. .	1,89
Stores Suspense .. .. .	— 5
Total .. .. .	1,84
(b) Depreciation Reserve Fund .. .. .	Nil.
Total .. .. .	5,01,52



## ANNEXURE F.

*Statement of estimated and actual credits or recoveries for the year 1961-62.*

*Figures in thousands of rupees*

Grant No.	Budget estimate.	Revised estimate.	Actual.	Budget estimate More(+) less(-).	Revised estimate more(+) less(-).
1	2	3	4	5	6
2. Miscellaneous Expenditure .. ..	1,93	1,97	2,07	+14	+10
3. Payments to worked lines and others ..	50	....	....	-50	....
4. Working-Expenses-Administration ..	10,11	10,75	11,92	+1,81	+1,17
5. Working Expenses—Repairs & Maintenance.	17,84,80	19,53,47	18,99,58	+1,15,18	+53,49
6. Working-Expenses—Operating Staff ..	8,86,92	9,85,42	9,32,77	+45,85	-52,65
7. Working Expenses—Operating (Fuel)..	9,28,92	10,84,53	10,19,94	+90,12	-65,49
8. Working Expenses—Operation other than Staff and Fuel.	6,62,62	7,75,82	7,20,91	+58,29	-54,91
9. Working Expenses—Miscellaneous Expenses.	5,68,75	6,10,12	5,56,69	-12,06	-53,43
10. Working Expenses—Labour Welfare ..	23,29	22,59	24,23	+94	+1,64
13. Open Line Works (Revenue)—Labour Welfare.	....	....	1	+ 1	+ 1
14. Open Line Works (Revenue)—Other than Labour Welfare.	34	76	3,26	+2,92	+2,50
15. Construction of New Lines .. ..	88,63	91,41	1,09,20	+20,57	+17,79
16. Open Line Works—Additions .. ..	2,39,04,24	2,42,18,32	2,26,10,07	-12,94,17	-16,08,25
17. Open Line Works—Replacements ..	73,53,40	70,57,32	9,60,13	-63,93,27	-60,97,19
18. Open Line Works—Development Fund.	23,00,00	23,04,28	5,06	-22,94,94	-22,59,22
Total .. ..	3,85,14,45	3,91,16,76	2,88,55,34	-96,99,11	-1,02,61,42

ANNEXURE G.

Block Accounts (including Capital statements, comprising the Loan Accounts), Balance Sheet and Profit and Loss Accounts of Indian Government Railways (Commercial and Strategic Lines) are printed in separate publication.

Statement of Receipts and Expenditure

Year	Receipts	Expenditure	Balance	Particulars
1911-12	1,00,000	1,00,000		
1912-13	1,00,000	1,00,000		
1913-14	1,00,000	1,00,000		
1914-15	1,00,000	1,00,000		
1915-16	1,00,000	1,00,000		
1916-17	1,00,000	1,00,000		
1917-18	1,00,000	1,00,000		
1918-19	1,00,000	1,00,000		
1919-20	1,00,000	1,00,000		
1920-21	1,00,000	1,00,000		
1921-22	1,00,000	1,00,000		
1922-23	1,00,000	1,00,000		
1923-24	1,00,000	1,00,000		
1924-25	1,00,000	1,00,000		
1925-26	1,00,000	1,00,000		
1926-27	1,00,000	1,00,000		
1927-28	1,00,000	1,00,000		
1928-29	1,00,000	1,00,000		
1929-30	1,00,000	1,00,000		
1930-31	1,00,000	1,00,000		
1931-32	1,00,000	1,00,000		
1932-33	1,00,000	1,00,000		
1933-34	1,00,000	1,00,000		
1934-35	1,00,000	1,00,000		
1935-36	1,00,000	1,00,000		
1936-37	1,00,000	1,00,000		
1937-38	1,00,000	1,00,000		
1938-39	1,00,000	1,00,000		
1939-40	1,00,000	1,00,000		
1940-41	1,00,000	1,00,000		
1941-42	1,00,000	1,00,000		
1942-43	1,00,000	1,00,000		
1943-44	1,00,000	1,00,000		
1944-45	1,00,000	1,00,000		
1945-46	1,00,000	1,00,000		
1946-47	1,00,000	1,00,000		
1947-48	1,00,000	1,00,000		
1948-49	1,00,000	1,00,000		
1949-50	1,00,000	1,00,000		
1950-51	1,00,000	1,00,000		
1951-52	1,00,000	1,00,000		
1952-53	1,00,000	1,00,000		
1953-54	1,00,000	1,00,000		
1954-55	1,00,000	1,00,000		
1955-56	1,00,000	1,00,000		
1956-57	1,00,000	1,00,000		
1957-58	1,00,000	1,00,000		
1958-59	1,00,000	1,00,000		
1959-60	1,00,000	1,00,000		
1960-61	1,00,000	1,00,000		
1961-62	1,00,000	1,00,000		
1962-63	1,00,000	1,00,000		
1963-64	1,00,000	1,00,000		
1964-65	1,00,000	1,00,000		
1965-66	1,00,000	1,00,000		
1966-67	1,00,000	1,00,000		
1967-68	1,00,000	1,00,000		
1968-69	1,00,000	1,00,000		
1969-70	1,00,000	1,00,000		
1970-71	1,00,000	1,00,000		
1971-72	1,00,000	1,00,000		
1972-73	1,00,000	1,00,000		
1973-74	1,00,000	1,00,000		
1974-75	1,00,000	1,00,000		
1975-76	1,00,000	1,00,000		
1976-77	1,00,000	1,00,000		
1977-78	1,00,000	1,00,000		
1978-79	1,00,000	1,00,000		
1979-80	1,00,000	1,00,000		
1980-81	1,00,000	1,00,000		
1981-82	1,00,000	1,00,000		
1982-83	1,00,000	1,00,000		
1983-84	1,00,000	1,00,000		
1984-85	1,00,000	1,00,000		
1985-86	1,00,000	1,00,000		
1986-87	1,00,000	1,00,000		
1987-88	1,00,000	1,00,000		
1988-89	1,00,000	1,00,000		
1989-90	1,00,000	1,00,000		
1990-91	1,00,000	1,00,000		
1991-92	1,00,000	1,00,000		
1992-93	1,00,000	1,00,000		
1993-94	1,00,000	1,00,000		
1994-95	1,00,000	1,00,000		
1995-96	1,00,000	1,00,000		
1996-97	1,00,000	1,00,000		
1997-98	1,00,000	1,00,000		
1998-99	1,00,000	1,00,000		
1999-00	1,00,000	1,00,000		
2000-01	1,00,000	1,00,000		
2001-02	1,00,000	1,00,000		
2002-03	1,00,000	1,00,000		
2003-04	1,00,000	1,00,000		
2004-05	1,00,000	1,00,000		
2005-06	1,00,000	1,00,000		
2006-07	1,00,000	1,00,000		
2007-08	1,00,000	1,00,000		
2008-09	1,00,000	1,00,000		
2009-10	1,00,000	1,00,000		
2010-11	1,00,000	1,00,000		
2011-12	1,00,000	1,00,000		
2012-13	1,00,000	1,00,000		
2013-14	1,00,000	1,00,000		
2014-15	1,00,000	1,00,000		
2015-16	1,00,000	1,00,000		
2016-17	1,00,000	1,00,000		
2017-18	1,00,000	1,00,000		
2018-19	1,00,000	1,00,000		
2019-20	1,00,000	1,00,000		
2020-21	1,00,000	1,00,000		
2021-22	1,00,000	1,00,000		
2022-23	1,00,000	1,00,000		
2023-24	1,00,000	1,00,000		
2024-25	1,00,000	1,00,000		



## ANNEXURE H.

## Statement of losses etc. for 1961-62.

Particulars.	No. of items.	Amount in units.
1	2	3
<i>Grant 2.—Revenue-Miscellaneous Expenditure—</i>		
Items below Rs. 10,000 .. .. .	2	87
<i>Grant 4.—Revenue Working-Expenses-Administration—</i>		
Items below Rs. 10,000 .. .. .	311	75,591
<i>Grant 5.—Revenue-Working-Expenses—Repairs and Maintenance—</i>		
Central Railway—		
Loss due to floods, fire and accidents .. .. .	23	5,15,443
Eastern Railway—		
Loss due to floods, cyclones and accidents .. .. .	1	18,14,000
Misappropriation of Stores—		
<p>[In April, 1950, it was discovered that large quantities of stores drawn for running sheds since January, 1949 had been misappropriated by a requisition clerk in the office of the Superintendent, Power, Seal-dah. The modus operandi of the fraud was that the clerk after obtaining signatures of officers on requisitions, used to alter the figures in the requisitions or add new items of stores therein and present them to the Stores depot either in person or through some messenger for compliance. The office copies of the requisitions were destroyed in most of the cases. The senior scale officer's enquiry committee held the clerk responsible for the loss amounting to Rs. 53,416 and he was removed from service with effect from 28-8-1951. The supervisory staff <i>viz.</i>, the sub-head and head clerk were also considered responsible for the loss and while the former was reduced to the lowest grade for 6 months from 1-10-1951, the head clerk was reverted to lower grade for 3 months. The Asstt. Superintendent Power was also warned for failing to detect the irregularities. The defect in procedure which made the fraud possible has since been rectified as code procedure is now followed. The amount of loss involved <i>viz.</i> Rs. 53,416 has been written off under competent sanction] .. .. .</p>		
	1	53,416

## ANNEXURE H.—contd.

Statement of losses etc. for 1961—62.

Particulars.	No. of items.	Amount. in units.
1	2	3
Northern Railway—		
Loss due to accidents, floods etc. .. .. .	14	7,39,409
North Eastern Railway—		
Loss due to floods .. .. .	1	1,27,273
Northeast Frontier Railway—		
Loss due to accident and floods .. .. .	2	35,845
South Eastern Railway—		
Loss due to accidents .. .. .	2	26,270
Shortage of Stores—		
[A shortage of stores costing Rs. 11,354 was noticed while handing over and taking over of charge between two permanent way inspectors. A departmental enquiry committee was set up but no individual could be held responsible for the loss which was written off under competent sanction on 9-3-1960. To avoid recurrence of such losses in future periodical checks by subordinates and Asstt. Engineers have been introduced and permanent staff have been posted as chowkidars.]		
	1	11,354
Southern Railway—		
Loss due to accidents, floods etc. .. .. .	21	7,14,541
Western Railway—		
Loss due to heavy rains and breaches .. .. .	1	1,49,842
Items below Rs. 10,000 .. .. .		
Total .. .. .	1,01,855	34,86,299
	1,01,922	76,73,692



## ANNEXURE H.—contd.

## Statement of losses etc. for 1961-62.

Particulars.	No. of items.	Amount. in units.
1	2	3
Grant 6.—Revenue-Working Expenses—Operating (Staff).—		
Southern Railway—		
Overpayment of running allowances.		
[The Loco running staff of ex-Mysore State Railway were paid a sum of Rs. 48,511 from 1-4-1950 to 17-9-1953 separately for engine attendance in accordance with the practice prevailing on that Railway although this was not due under the running allowance rules of the Indian Railways.. Consequent upon several representations made by the staff, the recovery of this amount was waived under competent sanction.]	1	48,511
Irregular payment of special pay.		
[In accordance with the extant orders commercial clerks in charge of flag stations were eligible for a special pay of Rs. 10 per mesem admissible to them as Commercial clerks. Accordingly, all such clerks including those who were fitted against the upgraded vacancies with retrospective effect from 1-4-1956 were allowed this special pay. Subsequently, as a result of clarification, it was found that the special pay was to be allowed only to Commercial Clerks in the scale Rs. 60-130 Prescribed scales) and not to Commercial Clerks in the scale Rs. 100-185 Prescribed scale). The staff had been overpaid to the extent of Rs. 31,394 which amount was written off under competent sanction. As the overpayment arose from retrospective application of the upgrading orders nobody could be held responsible in this case]	1	31,394
Items below Rs. 10,000 .. .. .	589	45,812
Total .. .. .	591	1,25,717

## ANNEXURE H.—contd.

## Statement of losses etc. for 1961—62.

Particulars.	No. of items.	Amount in units.
1	2	3

## Grant 7—Revenue-Working Expenses—Operating (Fuel).—

## Southern Railway—

Items below Rs. 10,000 .. .. .	3	3,546
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## Grant 8—Revenue-Working Expenses—Operation other than Staff and Fuel.—

## Northern Railway—

Loss due to fire .. .. .	2	94,127
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## Fraudulent delivery of consignment.—

[A consignment of rapeseeds was booked ex-Bharatpur to Varanasi on 7-7-1954. It was received at the destination on 18-7-1954, where it was delivered to a person, who was subsequently found to be not the real consignee. A claim was filed by the *bona fide* party in the court of law which was contested, but was decreed in favour of the plaintiff. The claim was satisfied by paying a sum of Rs. 22,139. The person who fraudulently obtained delivery was apprehended by the police and a criminal case is pending against him. As regards fixation of responsibility, the court observed that as an intimation from the bank asking for delivery to be withheld, till production of the railway receipt duly endorsed by the bank had been received by Railway staff, delivery of the consignment constituted a serious lapse on the part of the delivery clerk. Enquiries have, however, revealed that the correspondence clerk did not pass on the bank intimation to the delivery clerk. The question of fixing responsibility with a view to taking disciplinary action is under consideration].

	1	22,139
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## Fraudulent delivery of consignment.—

[Certain consignments of maize were booked ex. Batala to Roorkee and Dehra Dun in October, 1958. In the case of the consignment booked to Roorkee, it was delivered on a railway receipt which was found to be forged. This came to notice when 90 out of 251 bags had been removed. The matter was immediately reported to the police who seized 70 bags and arrested two culprits who were challanged in the court. .. .. .



ANNEXURE H.—*contd.**Statement of losses etc. for 1961—62.*

Particulars.	No. of items.	Amount in units.
1	2	3

*Grant 8—Revenue-Working Expenses—Operation other than Staff  
and Fuel.—contd.*

Northern Railway—*contd.*

The consignments booked to Dehra Dun were taken delivery of by a cheat on forged receipts. The real consignee filed a suit in the court of Senior sub-judge Gurdaspur which was decreed in favour of the plaintiff. A sum of Rs. 25,343 was paid to him towards the satisfaction of the decree. Necessary action against the staff for fraudulent delivery will be taken as soon as the relevant records including forged and original railway receipts etc. are released by the High Court, Chandigarh where an appeal in this connection is pending.

1 25,343

Southern Railway—

Loss of Wagons.—

[The wagon census of 1956 disclosed that 9 wagons had not been enumerated in more than two successive census. As wagons could not be traced on any of the Railways, these were treated as having been lost. As no individual could be held responsible, the loss amounting to Rs. 29,394 was written off under competent sanction].

1 29,394

Western Railway—

Loss due to fraud—

[In May, 1954, it came to light that an employee of the Commercial Superintendent's Office had defrauded the Railway to the extent of Rs. 33,039 by fraudulently altering the particulars on the 'pay order' printed on the reverse of overcharge sheets and encashing them at Carnac Bridge Goods Depot. The employee was arrested and tried in the court of Sessions Judge in June, 1955. He was convicted and sentenced to three year's rigorous imprisonment. As a result of departmental enquiry conducted early in 1955, disciplinary action was taken also against other staff who had abetted in the perpetration of the fraud. The enquiry committee had observed that the fraud was possible because of the use of a combined form of overcharge sheet and pay order. To avoid such losses in future, separate standard forms have been introduced. The total loss involved was Rs. 33,039]

1 33,039



## ANNEXURE H.—contd.

## Statement of losses etc. for 1961—62.

Particulars.	No. of items.	Amount in units.
1	2	3
Loss of a consignment.—		
[A consignment of 128 steel beams booked on 27-1-1959 Ex-Tata Nagar to Sihor was received at Bhopal under correct entry on 2-2-1959 and was stationed there up to 10-2-1959. As somebody during this period had changed the wagon label as Ex-Ashok Nagar to Carnac Bridge, the wagon was directed to Carnac Bridge, where it reached on 22-2-1959. The delivery of the consignment was effected against a railway receipt dated 4-2-1959 which was subsequently found to be fraudulent. The real owner preferred a claim which was repudiated but ultimately when the consignee filed a suit for Rs. 31,435, it was compromised for Rs. 29,226 and the amount was paid on 4-11-1961. As delivery records from Carnac Bridge were not traceable, individual responsibility could not be fixed]. .. .. .	1	29,226
Loss of a consignment.—		
[143 bales of cotton piece goods were booked ex-Ahmedabad to various stations on Eastern Railway. The wagon in which these bales were loaded left Ahmedabad on 14-11-1959 for Moghalsera and arrived at Udhna on 16-11-1959 under entry 'Dohad to Gangadhra' from where it was despatched onwards on 17-11-1959. It arrived at Gangadhra on the same day and was taken into account under entry ex-Baroch. The delivery was given on a railway receipt which was subsequently found to be forged. A suit was filed by the sender for loss of goods which was compromised out of court for Rs. 25,834 and the amount was paid on 12-5-1961. The question of fixing individual staff responsibility is under consideration]. .. .. .	1	25,834
Loss of a consignment.—		
[17 bundles wool fully pressed booked on 4-8-1957 ex-Carnac Bridge to Amritsar were loaded in a wagon along with other consignments. The wagon was involved in a fire at Carnac Bridge on 8-8-1957 due to combustion resulting from chemical reaction of nitro-cellulose film contained in an ordinary tin trunk which was loaded in the same wagon. The sender and the consignee both filed a suit for recovery of Rs. 43,467 which was compromised on the advice of railway solicitors for Rs. 28,254 and the amount was paid on 3-7-1961. The staff responsible for the loss was punished but the punishment being considered inadequate, the matter is being reviewed again]. .. .. .	1	28,254



ANNEXTURE H.—*contd.**Statement of losses etc. for 1961-62.*

Particulars. 1	No. of items. 2	Amount in units. 3
Loss of a consignment.—		
[110 mild steel iron girders booked to Morvi on 3-1-1960 were loaded in a wagon which arrived at Kotah on 10-1-1960 under entry SCOB-Eastern Railway to Morvi and marked 'sick'. It was placed on sick line for repairs and made fit on 24-1-1960 but it remained there upto 28-1-1960. On 29-1-1960, it was placed on line when the label showed entry ex-SCOB to Indore. The wagon left Kotah on 2-2-1960 and arrived at Indore on 6-2-1960. The station broker got the delivery effected on a forged railway receipt. 82 girders had been removed before 20 hours and the remaining were being removed after 20 hours when the matter was reported to the Station Master, Indore by the security staff. The police arrested the broker and confiscated the entire goods. A suit for Rs. 26,142 was filed by the party at Morvi in July, 1960 which was compromised for Rs. 25,000 and the amount was paid on 12-7-1961. The criminal case is pending against the accused in the court of Additional District Magistrate, Indore. The question of fixing individual responsibility in the matter has been taken up]. .. .. .	1	25,000
Loss of wagons.—		
[14 broad gauge wagons had been missing since the time of partition which could not be traced on any of the Railways. These wagons were treated as condemned and their depreciated value written off as loss on 3-3-1962]. .. .. .	1	58,622
Items of losses below Rs. 10,000 .. .. .	3,605	4,18,742
Total ..	3,616	7,89,720

**Grant 9.—Revenue working Expenses Miscellaneous Expenditure.**

## Northern Railway.—

Loss due to fire in Creosating Plant Depot, Dhilwan .. .. . 1 1,29,83,327\*

## South Eastern Railway.—

## Loss of empties.—

[A number of empties which had been piled up in the open space in the grain shop at Adra had deteriorated or had been pilfered; this fact came to notice in 1945. The grain shop manager was initially held responsible for the loss which amounted to Rs. 11,759. Subsequently as a result of his appeal and review of the case, he was absolved of the responsibility. The recovery of the amount of loss was, therefore, waived under competent sanction on 24-8-1961. As the grain depots and shops have now been closed, such losses will not recur. .. .. .	1	11,759
Items below Rs. 10,000 .. .. .	3,280	41,960
Total ..	3,282	1,30,37,046

\* This amount was actually adjusted in the accounts of the Central, the Eastern, the Northern, the South Eastern and the Western Railways as the sleepers lost due to fire were for ultimate utilisation on those Railways.



## ANNEXURE H.—contd.

## Statement of losses etc. for 1961—62.

Particulars.	No. of items.	Amount in units.
1	2	3
<b>Grant 10.—Revenue—Working Expenses—Labour Welfare.—</b>		
Items below Rs. 10,000 .. .. .	268	10,619
<b>Grant 14.—Revenue—Open Line Works—Other than Labour Welfare.—</b>		
Southern Railway—		
Infructuous expenditure.		
[Construction of a transhipment platform at Guntur was sanctioned in 1956. When the work was in progress instructions were issued in December, 1958 for stopping it as there was a proposal to have a separate broad gauge line between Guntur and Tadepalli in addition to the existing metre gauge line. The original sanction was treated as cancelled ; the expenditure amounting to Rs. 32,049 already incurred was treated as infructuous and written off .. .. .		
	1	32,049
Items below Rs. 10,000 .. .. .	7	1,947
Total .. .. .	8	33,996
<b>Grant 15.—Construction of New Lines.—</b>		
Eastern Railway.—		
Loss due to fire .. .. .	1	18,146
Railway Electrification.—		
Loss of Jeep.—		
[A jeep was reported as stolen from the residence of an electrical engineer between 10 p. m. and 2 a. m. on the night of 13/14th November, 1957. The theft was immediately reported to the police by the above said officer and the matter was also taken up with the Deputy Commissioner of Police, Calcutta. The Police could not trace the loss and the detective department informed in February, 1958, that no trace could be had of the jeep. A senior scale officer's enquiry committee was set up and their findings were further examined by two Administrative officers. The electrical engineer was held responsible for not taking adequate security measures for the safe custody of the jeep and has been warned for negligence. Necessary instructions for adopting safeguards to prevent thefts or damage to Government vehicles have been issued] .. .. .		
	1	11,015
Items below Rs. 10,000 .. .. .	296	80,563
Total .. .. .	298	1,09,724



## ANNEXURE 'H'—contd.

## Statement of losses etc. for 1961-62.

Particulars.	No. of items.	Amount in units.		
1	2	3		
<b>Grant 16.—Open Line Works—Additions.—</b>				
Northeast Frontier Railway.—				
Loss due to accidents and floods .. .. .	2	3,19,814		
Loss due to risk purchase.				
[In 1950, the Director General, Supplies and Disposals entered into contracts with M/s. Austroscof Pottery, Works, New Delhi, for supply of fire bricks to Central, Eastern North Eastern, Southern and Western Railways. As the firm failed in their contractual obligations, the contracts were cancelled in 1951 at their risk and expense, and risk purchases were effected. The extra expenditure incurred in risk re-purchase amounting to Rs. 22,197 had to be written off under competent sanction as the amount in question could not be recovered from the firm concerned which had sold their business to some other firm and their whereabouts were not known. The Ministry of Law held that the recovery of the amount could not be effected from the purchaser. There was no defect in procedure followed by the Director of General Supplies and Disposals and as such the responsibility for the loss could not be fixed on any individual]. .. .. .			1	22,197
Items below Rs. 10,000 .. .. .	262	1,27,144		
<b>Total ..</b>	<b>265</b>	<b>4,69,155</b>		

**Grant 17.—Open Line Works—Replacements.—**

## Southern Railway.—

## Infructuous expenditure.

[Due to the dismantlement of the existing siding at Sanappivatti the cost of the construction of the siding together with the maintenance charges thereon was treated as infructuous expenditure and was written off], .. .. .

1                      16,180

## South Eastern Railway.—

## Theft of signal wire.—

[A theft of 153 coils of signal wire was reported from the signal stores yard at Rajkharasawar on 1-1-1960. A departmental enquiry committee was set up to investigate the loss. The two chowkidars on duty in the yard were held responsible for the loss and their services have been terminated. To prevent such losses in future, barbed wire fencing has been arranged for in the signal stores yard and a permanent employee has been posted for safe custody of stores. The loss involved viz., Rs. 24,597 has been written off under competent sanction on 8-2-1962]. .. .. .

1                      24,597

## ANNEXURE 'H'—contd.

Statement of Losses, etc. for 1961—62.

Particulars.	Number of items.	Amount. in units.
1	2	3
<b>Grant 17.—Open Line Works—Replacements.—concl'd.</b>		
Western Railway.—		
Loss due to accidents, storm and fire .. .. .	4	90,273
Theft of materials.—		
[A police report was received on 12-10-1958 that some tie bars belonging to the railway depot had been found by them. It was found on investigation that 2,802 tie bars were missing from the Godhra—Ratlam doubling project. An enquiry committee set up to investigate into the matter held certain staff responsible for the loss. While increment of one permanent way inspector was stopped for 2 years, the sub permanent way inspector was dismissed from service and his security deposit amounting to Rs. 750 forfeited. The other staff involved was one time-keeper who was reverted as junior clerk. Disciplinary action against the two Assistant Engineers has also been taken by way of stoppage of their increments. The net loss involved viz., Rs. 23,341 has been written off]. .. .. .	1	23,341
Items below Rs. 10,000 .. .. .	404	92,256
Total ..	411	2,46,647
<b>Grant 18.—Open Line Works—Development Fund.—</b>		
Items of losses below Rs. 10,000 .. .. .	16	12,180
Ex-Gratia Payments.—		
South Eastern Railway.—		
<b>Grant 16.—Open Line Works—Additions.—</b>		
[Ex-Gratia payment made to displaced personnel evicted from land required for the Marshalling yard at Bondamunda].. .. .	1	27,000



## ANNEXURE I.

Statement showing irregular re-appropriations made by Railways during 1961-62.

Serial No.	Name of Railways.	Grant affected.	Particulars.	Amount (in thousands of rupees).
1	2	3	4	5

—NIL—

## ANNEXURE J.

*Statement of important misclassifications and other mistakes detected.*

Name of Railway.	Grants affected.	Brief description of misclassification or mistake.	Amount involved in thousands of rupees.
1	2	3	4
Central—	5 & 16	Cost of cement was initially allocated to grant 5 instead of under stores suspense (grant 16) ..	13,70
	17, 14, 18 & 9	Expenditure relating to grant 17 (15), grant 14 (16), grant 18 (8) erroneously accounted for under grant 9 .. .. .	39
	17	Non-adjustment of cost of certain materials ..	26
	16	Cost of certain spares taken initially under grant 5, on the basis of a decision in July, 1962, transferred to grant 16 in accounts for March, 1962, instead of in accounts for 1962-63, during which year the spares were actually transferred to the Stores department .. .. .	3,56
	14 & 18	Expenditure relating to a certain work was erroneously booked under grant 14 instead of grant 18.	36
Eastern—	5 & 16	Non-adjustment of certain expenditure relating to 'charged off' stores .. .. .	3,04
Northern—	2	Non-adjustment of certain debits .. .. .	2,62
	4 & 9	Certain expenditure relating to grant 9 erroneously adjusted under grant 4 .. .. .	36
	5	Erroneous adjustment of certain debits .. ..	92
	9	Non-adjustment of certain charges .. ..	83
	15	Non-adjustment of expenditure relating to a certain work .. .. .	1,45
	18	Non-adjustment of certain debits in respect of plant and machinery .. .. .	87
	17 & 15	Certain expenditure relating to grant 15 adjusted erroneously under grant 17 .. .. .	6,28



## ANNEXURE J.

*Statement of important misclassifications and other mistakes detected.*

Name of Railway.	Grants affected.	Brief description of misclassification or mistake.	Amount involved in thousands of rupees.
1	2	3	
North-eastern.—	16	Erroneous adjustment as minus debit instead of credit .. .. .	47
Southern—	5 & 13 to 18	Certain freight charges relating to other grants provisionally booked under grant 5 .. ..	70
	14 & 18	Expenditure relating to a certain work erroneously booked under grant 18 instead of grant 14 ..	34
	13 to 18	Non-adjustment of freight charges in respect of stores issued to Capital works .. ..	46
	16	Non-adjustment of cost of sleepers and certain other stores .. .. .	4,48
	17	Non-adjustment of vouchers due to their late receipt	7,99
	8	Erroneous calculation of rates in the summary of stores issue notes .. .. .	82
	9	Non-adjustment of certain charges .. ..	39
South Eastern—	9 & 17	Certain expenditure erroneously adjusted under grant 9 instead of grant 17 .. .. .	30
	14, 16 & 17	Certain expenditure relating to grant 17 erroneously adjusted under grant 14 (1,05) and grant 16 (2,20)	3,25
Western—	5	Certain credits erroneously adjusted in reduction of expenditure instead of outside the scope of the grant	40
	8	Certain expenditure erroneously booked as 'voted' instead of 'charged' .. .. .	1
	18	Expenditure relating to staff quarters written back earlier, inadvertently reversed during the year ..	5,80
Railway Electrification—	15	Non-transfer of certain expenditure from 'Suspense' to final heads .. .. .	3,56
Danda Karnya Bolangir Kiruburi Project.—		Non-adjustment of certain debits .. .. .	350

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public interests of every country  
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 Disinterestedly and impartially

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