

CHAPTER-IV

PARLIAMENTARY FINANCIAL CONTROL APPROPRIATION ACCOUNTS

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CHAPTER –IV
PARLIAMENTARY FINANCIAL CONTROL
APPROPRIATION ACCOUNTS

401 General -It was stated in para 304 that the Railway Budget is an instrument of Parliamentary Financial Control and at the same time, an important management tool. Parliamentary Financial Control is secured not only by the fact that all 'voted' expenditure must receive Parliament's prior approval, but also by the system of reporting back to it, through the Public Accounts Committee, the actual expenditure incurred against the Grants voted by Parliament and Appropriations sanctioned by the President.

402 The statements which are prepared for presentation to the Public Accounts Committee, comparing the amount of actual expenditure with the amount of Grants voted by Parliament and, Appropriations sanctioned by the President, are called the “Appropriation Accounts”. The Appropriation Accounts are signed both by the Chairman, Railway Board, as Principal Secretary to the Government of India, Ministry of Railways, and by the Financial Commissioner Railways, as Secretary to the Government of India, Ministry of Railways, in financial matters and transmitted to the Director of Railway Audit who has been entrusted by the Comptroller and Auditor General of India with the duty of reporting on these accounts.

403 Form of Accounts and dates of submission by the Railways.- The General Manager of each railway should send to the Railway Board, the Appropriation Accounts for his railway for the previous financial year in Form No. F. 403 given below, furnishing his Audit Officer simultaneously with a copy thereof for check and certification.-

Ministry of Railways (Railway Board)

GRANT NO. I - RAILWAYS**F. 403****Revenue**

Railway Board (Voted)

(Covers expenditure of the Office of Railway Board)

(in thousands of Rupees)

Major head and sub-head	Final Grant or Appropriation	Actual Expenditure	Excess (+) Savings (-)
(1)	(2)	(3)	(4)
345.Indian Railways-Policy Formulation, Direction Research and Miscellaneous organizations-office of the Railway Board-			
Pay of officers-			
0..... 32,94	30,59	30,23	-36
R..... -2,35			
Pay of Establishment-	35,84	35,84	....
O... 38,50			
S... 3			
R... -- 2,69			
Other Charges--	98,74	98,61	-13
0... 96,64			
R... 2,10			
Surrenders or withdrawals within grant-	2,94	....	-2,94
R... 2,94			
Total-		1,64,68	-3,43
0... 16,808	1,68,11		
S... 3			

Credits or recoveries.-Budget Estimate.....;
Revised Estimate.....;Actuals.....More(+)/Less(-)

Note.-If 'charged' expenditure is provided for and incurred, it should be shown separately from the 'voted' under the relevant sub-head and the total of the grant.

"The Appropriation Accounts will be signed by the General Manager, Chief Administrative Officer of the Railways/Production Units and the FA&CAO personally. This cannot be delegated to any other authority. In case where the 'advance' Appropriation Accounts are not personally signed by either/both of them due to unavoidable circumstances, these should subsequently be got approved by him/them as early as possible and an intimation to this effect be sent to the Board indicating the unavoidable circumstances."

(Authority Railway Board's letter no. 92 App/6-1/91-92 dated 09.12.1992)

A detailed programme giving the dates for submission of advance and audited copies of the Appropriation Accounts and connected statements is circulated every year by the Railway Board after consultation with the Additional Deputy Comptroller & Auditor General, Railways for compliance by the Railway Administration and the Statutory Audit Officers. Any information required by Audit in connection with the accounts, etc, should be promptly furnished to the Audit Officers so that there may be no delay on their part in returning the accounts duly audited and certified by the due dates. References made by the Railway Board in respect of corrections and obscure or unintelligible explanations should be promptly replied to, and changes if any made in the Appropriation Accounts as a result of comments of the Railway Board, should be

simultaneously furnished to the Statutory Audit Office. Similarly, any revisions made and advised to the Statutory Audit Office, in consequence of the observations of the ADAI (Railways) on the Appropriation Accounts should at the same time be reported to the Railway Board. Amendments to the Appropriation Accounts and correction in the Annexure should be advised as soon as they are known but not later than the 15th January, every year.

404. The entries made in [Form No. F. 403](#) above are sample entries illustrative of the manner in which the form should be filled. The abbreviations used in the form are explained below :-

O'-Original Grant or Appropriation.

'S'-Supplementary Grant in case of voted expenditure and supplementary appropriation in case of charged expenditure.

R'-Residual modification sanctioned by competent authorities other than the Parliament (i.e., re-appropriations, withdrawals or surrenders).

405 The letter 'O' should not appear in column I when the figure against it is 'nil' or when the Original Grants or Appropriations without any modifications are direct into column 2. The letter 'O' should, therefore, appear in column I only when a figure is shown against it. In column 1 the sign plus (+) need not be inserted against plus figures which even without a sign will stand for such figures.

406 The sub-head 'surrenders or withdrawals within Grant' is an adjusting sub-head and is intended for voted Grants only. It has been provided to record the amounts withdrawn or surrendered within the Grant. The entry against this sub-head neutralizes the effect of reductions made under other sub-heads due to withdrawal or surrender of authorized provision ; and the total in column 2 represents the provision sanctioned by the Parliament under the Grant concerned.

407 The Appropriation Account of each Grant should be prepared in detail for each sub-head of Grant (see para 305-F). The expenditure charged to Capital, Development Fund, Depreciation Reserve Fund, Open line works (Revenue) and Revenue whenever occurring in one and the same Grant, should be shown separately. The amount of reserve kept by the General Manager or other sanctioning authority should be shown against the sub-head "surrenders or withdrawals within Grant". In addition, credits or recoveries outside the Grant should be shown separately. This is illustrated below with reference to Grant No. 3 :

Grant No. 3-Revenue-General Superintendence and Services.-

- (1) General Management including General Management Services.
- (2) Financial Management.
- (3) Personnel Management.
- (4) Materials Management.
- (5) Way and Works Management.
- (6) Rolling Stock Management.
- (7) Electrical Management.

- (8) Signal & Tele-communication Management.
- (9) Traffic Management.
- (10) Surrenders or withdrawals within Grant.
- (11) Total

Credits or Recoveries.

Note.- Any additions or alterations in the sub-heads which the Railway Board may make in book of 'Demands for Grants' for a year should be suitably embodied in the Appropriation Account of the relevant Grants for that year.

408 Figures to be exhibited in the Accounts.- (1) The figures of Original Grant or Appropriation to be exhibited in the Appropriation Accounts should be those shown against the Railway in the Book of Demands for Grant as Voted by the Parliament in the case of 'Voted' grants and sanctioned by the President in the case of 'Charged' expenditure. In those cases where no special figures appear against the Railway in that book, the figures communicated by the Railway Board through Budget Orders should be shown. The figures of Final Grant or Appropriation should be those as finally sanctioned by the Railway Board before the close of the financial year. The figures of actual expenditure appearing in the Appropriation Accounts should agree with those shown in the Annual Accounts of the railway. In exhibiting actual expenditure in the Appropriation Accounts, it should be borne in mind that the expenditure as actually regarded in the accounts should be shown against the appropriate detailed head of the Grant, irrespective of the detailed head of the grant under which provision for such expenditure was made in the budget. In the Appropriation Accounts of Grant No. 16-Assets-Acquisition, Construction and Replacements, separate figures of Capital, Depreciation Reserve Fund and Development Fund expenditure as the case may be, should be shown under the various sub-heads.

(2) The figures of Supplementary Grants in the case of Voted expenditure to be shown in column I of the Appropriation Accounts, should be those which are voted by the Parliament for each sub-head of Demands for Grants. These figures are specifically mentioned in the letters sanctioning modified allotment and should be exhibited as such in the Appropriation Accounts against the sub-heads concerned. The subsequent modifications of the allotment, if any, are made by re-appropriation and should not affect the figures of Supplementary Grants for exhibition in the Appropriation Accounts.

(3) if there is any expenditure met from the "Contingency Fund" but not recouped to the Fund during the course of the year, it should be shown in column 3 of [Form No F.403](#) duly analysed under the various sub-heads of the grants concerned and separately against the head 'Met from Contingency Fund', which should be introduced under those sub-heads. It should also be shown separately under the grand total for the Grant as a whole.

NOTES ON THE ACCOUNTS

409 Explanations of Variations -Under the sub-heads of the Appropriation Account of each Grant, explanations should be furnished for the variation between the Original Grant or Appropriation and the also between the final Grant or Appropriation and the actual expenditure of the year. Separate explanations should be given in the form of notes under each sub-head for variations between the Original Grant or Appropriation and the actual expenditure in cases in

which the differences in column 1 or column 4 or both have been left unexplained under the operation of the limits in [paragraph 410](#) below. In the accounts of Grants No. 16, the variations under Capital, Depreciation Reserve Fund, Development Fund, Accident Compensation Safety and Passenger Amenities Fund and Open Line works (Revenue), as the case may be, should be explained separately. Amounts, relating to several causes should also be mentioned separately.

410 If the aforesaid variations are not more than 5 per cent of the Grant or Appropriation or Rs. **FIFTY LAKHS**, whichever is less, or in the case of works Grant No. 16-Assets-Acquisition, Construction and Replacements, 10 percent or "**HUNDRED LAKHS**", whichever is less, no explanation is necessary. If, however, the net excess or saving under any sub-head falls within the aforesaid limits, but is made up of plus and minus variations exceeding those limits, the causes of such variations should also be mentioned.

(Authority Railway Board's No. 95.App/7-2/PLC Recomm/Para 8&9 dated 16.08.95).

411. When an excess or saving is due to expenditure having been booked under a Grant or a sub-head of a Grant other than that under which provision was sanctioned, suitable explanation should be given under both the Grants or both the sub-heads of the Grants affected. In other words, the effect of following the correct classification in accounts corresponding to Budget heads different from those under which provision was made in the budget, should invariably be brought out in the explanations for variations under the Grants concerned.

412. Whenever any variation of a large magnitude (viz., Rupees one lakh and above) between the final Grant or Appropriation and the actual expenditure is explained under any sub-head of a Grant as due to adjustments of wrong debits or bad accounting, the reasons for such wrong adjustments and why they could not be rectified before the close of the accounts for the year, should invariably be furnished in the form of foot-notes to the Appropriation Account concerned. In the case of variations and lapses over the Final Grant due to non-receipt of debits, the name of the Accounts Officer from whom the debits were awaited and steps taken by the Railway Accounts Officers to call for these debits before the close of the year, should also be noted in the foot-notes to the account concerned.

413. If variations in a number of Appropriation Accounts are due to the same cause or causes, the total effect of the cause, or causes should be stated in a comprehensive note in one place, and reference to this should be given in the explanation under the several Grants.

414. Brief explanations of variations under each Grant as a whole, showing the principal causes for the excess or the saving with the amount involved under each case, should be furnished in a separate note at the end of the Account.

415. When a variation under a sub-head cannot be explained in a note of reasonable brevity, the explanation should be included in an Appendix, a reference to this being made in the note below the sub-head. In all cases, definite reasons for the excess or saving should be given, bringing out clearly why the particular event leading to the variation could not be foreseen at the time of the preparation of the budget and revised estimates and what special circumstances arose subsequently leading to the unexpected variation. In the case of an excess, it should also be mentioned why the expenditure could not be postponed.

416. Re-appropriations --If there were savings under certain sub-heads of a Grant which could be re-appropriated to other sub-heads to cover excess there under, and an order of re-appropriation was not passed by the competent authority, reasons for the failure to do so should be explained. Similarly, if any Re-appropriations have been unnecessarily made, or have been made under a sub-head under which there is no saving or insufficient saving, the circumstances in which such Re-appropriations were made, should be explained.

417. Savings due to Postponement of Expenditure or Abandonment of Schemes.- Any savings due to the postponement of expenditure or the discharge of a liability should be distinguished from those due to abandonment of schemes, economy in expenditure, retrenchment or other similar causes. If a service or work, for which provision was made in the budget, is deliberately abandoned, in order to make funds available for expenditure for which no provision was made, the fact should be mentioned.

418. Exhibition of Recoveries or Credits –The figures of "Credits or recoveries" having been excluded from the scope of Demands (vide [paragraph 335](#)) should be shown against a separate head "Credits, or Recoveries" at the end of the Appropriation Account of each Grant duly analysed under the various sub-heads of Grant. Nature of important items of credits under each sub-head should also be indicated briefly, whereas explanations for variations between the anticipated and actual credits need not be furnished. Recoveries under 'Charged' items, if any, should be shown separately from those under 'Voted' items.

419. Unadjusted Assets and Liabilities of Special Schemes or Projects - On the completion of a special scheme or other temporary object of expenditure, which is of appreciable importance, suitable remarks regarding its unadjusted assets and liabilities should be made in the note below the relevant sub-heads. If any stores or other property were acquired by charge to the grant for the scheme, the actual or intended disposal of such property should be explained and any deficiencies noted or losses incurred should be mentioned.

420. Offices closed or transferred to another Department/Ministry or Government -When an institution or a department has been closed or transferred to another Department/Ministry or Government, the effect of the closure or transfer upon the Accounts should be indicated.

421. Purchase or Disposal of Immovable Property -When any important immovable property is purchased, relinquished or exchanged for other property, such details of the transactions as may be known should be incorporated in the note below the relevant sub-head. Thus, in the case of a sale, particulars of original cost may, if available, be given and compared with the sale proceeds and with any estimate which may have been included in a project estimate.

422. Stores and Manufacture Suspense -The variations under the capital suspense heads, "Stores" and "Manufacture" on account of the revision of programmes, delay in the supply of material, etc., which affect the final heads under "Rolling Stock" and "Works", etc., should, wherever, possible be reflected in the explanations for variations under the final heads concerned.

423. Consultation with the Executive.--All explanations of variations, of inability to make timely Re-appropriations, and of wrong and unnecessary Re-appropriations should be drafted in close consultation with the controlling authorities and should be precise and informative. Vaguely worded explanations, such as 'saving is due to over-estimation' or 'excess is due to under-estimation' should be avoided. Endeavour should be made to anticipate and meet comments which the reporting officer may be expected to offer.

424. Losses--All items of losses (excepting those relating to Stores Accounts), which are booked in the accounts as losses, and of write-off of over payments. etc., which are treated as losses, should be exhibited in the notes to the Appropriation Accounts of each Grant with the amount in units of rupees. Items costing Rs.25,000/each or more should be listed individually and those below Rs. 25,000/- each should be shown in one lump sum. Losses of Rs. 25,000/- and above due to flood damages, earthquakes and accidents. etc., should be lumped together and shown as such in the foot-note to the grant concerned instead of listing out each item of such losses separately. Losses on account of revaluation of stores and stock verification, etc., should generally be shown in the notes to Stores Account in terms of [paragraph 439](#). Such items as are not mentioned therein, being below the limit upto which they are required to be mentioned, should, however, be included in the notes to the Appropriation Accounts.

Note.--The items of losses which are reflected in the explanations of variations under the different sub-heads of the Grant should be co-related with the foot-notes whether of the same or of some previous years' Appropriation Accounts. If, however, the write-off of loss has not been sanctioned during the year under review and as such the item is not exhibited in the foot-notes, the fact should be brought out in the explanation. In cases where the items mentioned in the foot-notes are not reflected in the explanations, it should be stated why they are not so reflected.

425. In cases of losses and writes-off and remissions or abandonment of claims to revenue except in the case of items of warfare and demurrage, complete information giving full particulars of all cases amounting to Rs. 25,000/- each or more, which are individually listed, and a brief statement of the circumstances which led to the loss, etc., should be furnished. Similar information should also be supplied in respect of items of losses shown in the foot-notes to the Stores Account, such as physical losses of stores due to thefts, pilferage, etc., and losses on auction sales, etc., which may not be regarded as due to the normal wastage unavoidable in the working of Railways. Similarly, information regarding individual items of warfare and demurrages, amounting to Rs. 1 lakh each and over should be furnished giving full particulars of each of these items and the brief statement of circumstances, leading to their remission/ write-off.

426. Ex-gratia payments- A statement embodying particulars of the items of ex-gratia payments (i.e., payments made as acts of grace) exceeding Rs. 20,000/- each and the grant to which it relates, should be sent in support of the Appropriation Accounts for exhibition in the notes to the consolidated. Appropriation Accounts of each Grant. For collecting this information, each Accounts Office should maintain a manuscript register for recording therein the particulars of the ex-gratia payments, reference to sanction, Grant affected, amount paid, month of payment, etc.

SUBSIDIARY STATEMENTS AND ACCOUNTS

427 Block Accounts (including Capital Statement comprising the Loan Account) Balance Sheet and Profit and Loss Account of Railways. - The Appropriation Accounts should be supported by a Block Account, Capital statement, a Balance Sheet and a Profit and Loss Account of the railway. These statements should be prepared separately for Commercial and Strategic lines.

BLOCK ACCOUNT

428 With effect from 1st April, 1950, two separate accounts are maintained to represent the value of all the physical assets of the railway undertaking- a Loan Account and a Block Account. The Loan Account represents the loan (share) capital and the physical assets created therefrom. The Block Account represents all the physical assets of the undertaking whether financed from loan capital or the Railways' own generation of funds.

429 The Block Account is maintained in [Form No. F 429](#) separately for commercial and strategic lines and includes-

(i)	expenditure on Capital Account;
(ii)	expenditure from the Development Fund;
(iii)	expenditure from the Depreciation Reserve Fund, the Development Fund and Open Line Works-Revenue including 'new minor works' relating only to creation of new improvement in the assets replaced;
(iv)	expenditure from the Accident Compensation, Safety & Passenger Amenities Fund Passenger Amenities and Safety works; and
(v)	expenditure on any assets which have come to railways without financial adjustment or from a source not covered by the above- mentioned items (i) to (iv).

Block Account-Commercial/Strategic lines for the year ending 31st March, 20..... Railway.

	Total expenditure to end of the previous year	Expenditure incurred during the year 20.									
		Expenditure charged to capital financed from the loan account	Expenditure financed from other sources								
Classes of Assets			Development Fund	Depreciation Reserve Fund on improvement of Assets replaced	Accident Compensation Safety and passenger Amenities fund	Revenue		Total Col.(4 –8)	Total for the Year Col.(3+9)	Miscellaneous	Total to the End of the year Col.(2+10+11)
						Open line work	New Minor Works				
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.
11. New Lines (construction) 12.Purchase of new lines 13.Restoration of dismantled lines. 14.Gauge conversion. 15.Doubling 16.Trafficfacilities-Yard remodelling and others 21.Rolling Stock 31.Track Renewals 32.Bridge work 33.Signalling and Tele-communication works 34.Taking over of line wires from P.& T. Deptt. 35.Electrification Projects 36.Other Electrical works 41.Machinery and Plant 42.Workshops including Production Units., 51.Staff Quarters 52.Amenities for staff 53.(i) Passenger amenities (ii) Other Railway Users amenities. 61.Investment in Government Commercial Undertakings and. Road services. 62.Investment in Government Commercial undertakings. Public Undertakings. 64.Other specified works 71.Stores suspense 72.Manufacturing suspense 73.Miscellaneous Advances. 81.Metropolitan Transport Projects Deduct Receipts on Capital Account. Total											

Note- (1) Column 2 should include.--	
(a)	Expenditure from the Betterment fund from the 1 st April. 1946 ; and
(b)	Expenditure from the Betterment Fund and Open Line -Works-Revenue (Representing cost of additions and improvement cost of assets replaced) from the 1st April. 1949.
(c)	Expenditure on New Minor Works from 1st April, 1940-the date from which the limit was raised to Rs. 10,000.
(2) Columns 4, 6, 7, & 8 should include original cost of assets and/or improvement of assets replaced.	
(3) Column II should indicate the value of assets which may have come to Railways without any financial adjustment.	

430. The cost of improvement for the purpose of [paragraph 429](#) (iii) will be the excess over the cost of replacement, at current prices, of an asset by a like asset or its original cost, estimated if not known, whichever is greater. In Annexure I are given the formulae for working out the cost of replacement by like asset in respect of various types of assets. The estimated "cost of replacement, at current prices, of an asset by a like asset" should in no circumstances be less than the cost of replacement calculated in the manner laid down in this Annexure.

431. The Capital Statement (Part I & II), the Balance Sheet and the Profit & Loss Accounts should be prepared as shown in the specimen entries in [Annexure II to IV](#) (based on the 1972-73 printed Appropriation Accounts).

432. Accounts of Production Units- In respect of Chittaranjan Loco Works, Diesel Locomotive Works and Integral Coach Factory, in addition to the Block Account, the Capital Statement and the Balance Sheet to be submitted vide [para 431](#), a Manufacturing Account with a statement of out turn should also be submitted, as in the specimen entries given in [Annexure V & VI](#) (based on 1972-73 printed Appropriation Accounts).

433. Other Accounts & Subsidiary Statements.-Other accounts and subsidiary statements, which should accompany the Appropriation Accounts of individual Railways and Production Units, are given below. (Forms are shown in the Annexure mentioned against each) :-

(1) Depreciation Reserve Fund Account	(Annexure VII)
(2) Development Fund Account	(Annexure VIII)
(3) Pension Fund Account	(Annexure XI)
(4) Accident Compensation, Safety and Passenger Amenities Fund Account.	(Annexure X)
(5) Stores Account, Stock Adjustment Account, Profit and Loss Accounts of Catering Department and Statement of outstanding balances under suspense. (Authority Railway Board's case no.93/App/3-7/92-93 dated 23.11.1993)	(Annexure XI to XV).

(6)	Annexure A Statement of Expenditure held under objection and not regularised by competent authority.	(Annexure XVI)
(7)	Annexure B Statement of Undercharges detected by Accounts or Audit and recovered.	(Annexure XVII)
(8)	Annexure C Statement showing Remissions and Abandonment of Claims to Revenue.	(Annexure XVIII)
(9)	Annexure D Statement of Expenditure on Important Open line works and New Constructions.	(Annexure XIX)
(10)	Annexure E Statement showing Revenue and Capital Expenditure relating to Strategic Lines.	(Annexure XX)
(11)	Annexure F Reconciliation Statement of Annual Expenditure as shown in the Account Current and Appropriation Accounts.	(Annexure XXI)
(12)	Annexure H Statement of Losses, etc.	(Annexure XXII)
(13)	Annexure I Statement showing irregular Re-appropriations.	(Annexure XXIII)
(14)	Annexure J Statement of important misclassifications and other mistakes detected.	(Annexure XXIV) Figures to be given in Units of rupees.

434. Percentage of Working Expenses to Earnings - Operating Ratio. - A statement showing percentage of working expenses to earnings in respect of the entire system (i. e., including Worked Lines) should also be submitted with the Appropriation Accounts. This statement should contain brief notes explaining the variation in the percentage for the year as compared with that for the previous year. The percentage should be worked out on the following basis.-

Total Gross Earnings ..	(1) as defined in item (v) of para 308.
Total Gross Working Expenses	(2) as defined in item (xiii) of para 308.

$$\text{Percentage} = \frac{(2) \times 100.}{(1)}$$

435. Review of Works Programme -A Narrative Report, which should give (i) brief explanations of the variations in the programme of works (both Engineering and Rolling Stock) originally provided for and (ii) a detailed review of the works included in the statement should be compiled every year; this need not, however, be sent to the Railway Board. The review should -

- (a) examine the extent to which the programme of works, for the execution of which the original Demand had been sanctioned, was adhered to during the year and the reasons for the departures therefrom, if any, if they are substantial ;
- (b) show instances, if any, where Appropriations were diverted to purposes other than those for which they had been originally sanctioned and the reasons therefor ;
- (c) indicate how the original Appropriation to works actually carried out compared with the actual expenditure, giving the reasons for the variations ; and
- (d) compare between the total cost of works contemplated during the year and the original estimated costs with reference to which administrative approval was obtained, explaining the reasons for variations.

436. Statement of Credits to Capital for Retired Assets—A statement should also be attached showing the total amount under each sub-head of Grant 16 which has been credited to Capital by debit to Depreciation Reserve Fund (or Replacements and Renewals, etc.) as a result of writing off the cost of retired assets.

437. Stores Account-The Appropriation Accounts should also be supported by Stores Account comprising the following information.-

- (i) Statement of Stores Transactions.
- (ii) The result of stock verification and of revaluation of stores, if any.
- (iii) The agency employed for such verification and revaluation.

438. Statement of Stores Transactions - (1) The Statement of Stores Transactions should be prepared in the form given at [Annexure XI](#) and should include the entire stores transactions relating to both open lines (Additions and Replacements) and construction of new lines, figures relating to commercial and strategic sections being given separately. Under column 13 should be shown items which are generally credited to "Stock Adjustment Account" by debit to "Stores". In case the amounts relating to depreciation, shortage, etc., to be shown under column 16 are over Rupees one lakh or one per cent of the balance, whichever is less,

explanations in support thereof should be furnished. In a foot-note to the statement, reasons for the variations between the opening and closing balances of stores should be briefly stated.

(2) The figures to be shown under the columns "Receipts" and "Issues" of the Stores should represent actual receipts and issues of stores, which have been adjusted through the sub-head "Stores". In other words, the figures under "Receipts" and "Issues" should not include the figures of stores purchased and issued direct to works.

(3) All Items of depreciation, shortage, etc., of stores should be shown on the issue side and figures on this account should be shown on the receipt side under the head "Unaccounted for increases, etc.". The figures shown under the column "Depreciation, shortage, etc". on the issue side of the Stores Account, should include all items of losses of stores in stock, whether adjusted to final heads direct or through Stock Adjustment Account. Any items of losses on stores purchased and issued direct to works should only be exhibited in the foot-notes to the Appropriation Accounts of the grants concerned. Differences in the rates of articles manufactured for stock purposes should not, however, be treated as losses to be shown under the column "Depreciation, shortage, etc."

(4) On the issue side of the Stores Account the column "other credits" corresponds to that of "other debits" on the receipt side. This column should show such items of credits as cannot be exhibited under any one of the other columns. It should include credits of miscellaneous nature which can neither be treated as issues nor depreciation of stores, etc., such as deficiencies in the rates of manufactured articles. Excess in the rate of articles manufactured for stock purposes should be exhibited on the receipt side of the Stores Account under the column "Other debits".

(5) In the regular accounts the adjustment in clearance of items from the Stock Adjustment Account should be made by minus entries instead of plus ones, i. e., the resultant debits and credits to the Stock Adjustment Account should be adjusted as minus credits and minus debits.

(6) (a) The figures shown under "Total Debits" and "Total Credits" in the Stores Account, should be reconciled with the figures of debits and credits for the year in the General Books under the head "Stores" and the difference arising out of the proforma inclusion in the Stores Account of the figures of losses due to depreciation, shortage, etc., actually adjusted in the books as minus receipts but shown on the issue side of the account in accordance with the instructions in sub-paragraph (3) above, should be explained in foot-notes.

(b) Similar foot-notes may be given to reconcile the figures of losses shown under the column "Depreciation, shortage, etc." in the Stores Account with those shown under the column "Deficiencies" in the Stock Adjustment Account.

439 Stock Verification and Revaluation -The statement showing the results of stock verification and of revaluation of stores referred to in [paragraph 437](#) above, should be prepared in the form given at [Annexure XII](#).

440 Summary of Accounts -A Summary of the Appropriation Accounts should be complied by the Railways in the following form. This need not, however, be sent to the Railway Board. The figures in the summary should be exhibited in the same manner as in [Form No. 403](#).

Form No. F. 440

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

Actual credits or recoveries against all Grants:--
Charged..... Voted

441 Statement of Annual Expenditure showing the reconciliation of figures in the Account Current with those in the Appropriation Accounts for the year should be prepared in the following form and submitted on the dates given in the programme referred to in [para403](#). The figures of "Voted" expenditure should be shown as distinct from 'Charged' expenditure-

Form 441

Major heads	Figures as appearing in Account Currant	Grant Appropriation	Figures as per Appropriation Account		Remarks
			Gross Expenditure	Credits or Recoveries	
1	2	3	4	5	6

442 Certificate of Sanctioned Expenditure and Statement of Unsanctioned Expenditure.- A certificate should be furnished to the Railway Board by the date laid down as per the programme referred to in [para403](#) to the effect that all expenditure included in the Appropriation Accounts has been sanctioned by competent authority with the exception of items detailed in the Statement of Unsanctioned Expenditure ([Annexure XVI](#)) which should accompany the certificate.

443 In preparing the Statement of Unsanctioned Expenditure referred to above, the following instructions should be borne in mind. viz.-

(a) An item of objection should be classified as amounting to Rs. 1,00,000/- or more and less than Rs. 1,00,000/- according to the total amount of expenditure placed under objection to the end of the year.

(b) The amount to be exhibited against each of the three divisions, viz.,-

- (i) relating to earlier than previous year,
 - (ii) relating to the previous year, and
 - (iii) relating to the year concerned,
- is the amount of the outstanding objectionable expenditure which was incurred during the periods concerned.

(c) In the foot-note showing statistics of expenditure under objection and its percentage to total expenditure audited, the expenditure to be shown as held under objection should be the total expenditure placed under objection during the year under review and still under objection on the 1st July of the year following. This figure should agree with the total of the figures shown in the columns for expenditure during the current year. The amount of total expenditure audited during the year, for the purpose of the percentage given in the foot-note, should be the total expenditure as shown in the summary of the appropriation accounts.

(d) For the purpose of working out figures to be exhibited in this statement the minus expenditure resulting from certain credit adjustment should be taken as plus, but the amounts of expenditure should be correctly shown in [Annexure A\(i\)](#) (cf [paragraph 445](#)) as minus figures.

444. The Statement of Unsanctioned Expenditure should be accompanied by following subsidiary statements, showing detailed information in respect of items remaining unsanctioned upto the 1st October, the items of objectionable expenditure regularized between the 1st October and 15th February being intimated separately.-

(i) Statement showing amount of expenditure held under objection relating to earlier than previous year, previous year and the year under review [[Annexure A\(i\)](#) Form No. F. 445. [Annexure XVI \(i\)](#)].

(ii) Statement showing the number of items of works-the estimates of which have been passed provisionally by Accounts or Audit. [[Annexure A\(ii\)](#), Form No. F. 447, [Annexure XVI \(ii\)](#)].

445. The Statement of Unsanctioned Expenditure (vide [paragraph 444](#), (i) should be prepared in the detail shown in the form given below.—

ANNEXURE 'A' (i)
[Form No. F. 445](#)

Name of Railway	Particulars	Month in which un-sanctioned expenditure was first incurred	Expenditure up to end of earlier than previous year	Expenditure in previous year	Expenditure in year under review	Total Expenditure under objection	Remarks. (The delay in regularising the item with proper sanction to be explained in detail).
	<p>Items relating to works. Want of Estimate - Items of objections amounting to Rs. 1,00,000 each or more (Here give the name of the work, etc).</p> <p>Items of objections amounting to less than Rs.1,00,000 each.</p> <p>No..... Amount</p>						
<p>Notes.- (i) The details regarding items relating to works....." Excess over Estimates" and "Miscellaneous irregularities" should also be given in the same manner.</p> <p>(ii) The amounts should be exhibited in units of rupees.</p> <p>(iii) The details given in Annexure A(i) should agree with the figures exhibited against the relevant lines of the Form in Annexure XVI taking the items representing minus expenditure resulting from certain credits adjustments as plus.</p>							

446 In the remarks column of [Form No. F. 445](#), the delay in regularizing the items with proper sanction should be explained in each case, giving out clearly the reasons why the items could not be cleared.

447 Estimates provisionally accepted by Accounts or Audit -The statement of works (vide [paragraph 444](#) (ii) the estimates for which have been passed provisionally by Accounts or Statutory Audit Office should be prepared in the following form.-

ANNEXURE A (ii)

[Form No. F. 447](#)

Name of Railway	Number of Estimates	Remarks
	<p>Relating to earlier than previous year</p> <p>Relating to previous year</p>	

	Relating to the year concerned.	
--	---------------------------------	--

The expenditure on works, the estimates of which have been sanctioned subject to determination of correct allocation, remains technically under objection until the allocation is finally settled and should, therefore, be included in the objectionable items register and in [Annexure A \(ii\)](#) to the Appropriation Accounts. But such expenditure cannot be regarded as unsanctioned expenditure and would not require to be exhibited in **Annexure A and A (i)** to the Appropriation Accounts.

448 In Form No. F. 447 the number of works, the estimates for which have been passed provisionally by Accounts or Statutory Audit Office, should only be stated, with brief reasons in the remarks column for the delay in passing the estimates finally.

449 Appropriation Accounts of Civil Grants - Every General Manager should also furnish to the Railway Board so as to reach them by the appointed dates, advance copy of the Appropriation Accounts of the following Civil Grants in [Form No. F.403](#) followed by the accounts duly accepted in Audit:-

- (i) Interest free Advances.
- (ii) Loans and Advances bearing interest.
- (iii) Interest on debt, and other obligations and reduction or avoidance of debt-charged
- (iv) Pre-partition payments

The figures of actual expenditure as well as those of Grants/Appropriations should be in units of rupees.

450 The Appropriation Accounts relating to the Civil Grants or Appropriations should be prepared under the sub heads as shown in the relevant Budget Orders of the year.

451 The Appropriation Accounts of the Civil Grants for "Loans and Advances bearing interest" and "Interest free advances" should be accompanied by a statement showing book keeping adjustments made during the year on account of transfers of balances under these heads with the various accounting officers. The statement should contain the following information, viz:

- (i) Nature of Advances;
- (ii) Name of the officers to whom the advances relate;
- (iii) Name of the accounting circle to or from which transferred; and
- (iv) Amount adjusted (in units of rupees).

452 Explanation of Variations in Civil Grants -In addition to the explanations of variations between the final Grant and actual expenditure as required by the form in which the accounts are to be prepared, important modifications in Grants or Appropriations should also be explained.

453 Under each account special mention should be made of cases in which additional funds provided by re-appropriation or other wise are found to be unnecessary or excessive, as

also of cases where reductions by re-appropriation or surrender are ultimately found to be not justified.

454 The figures of surrenders proposed to the Railway Board but not accepted by them and the amount kept in reserve should be shown under the sub head "Surrenders or Withdrawals within Grant". The reasons for not utilizing the amount should also be given.

CONSOLIDATED APPROPRIATION ACCOUNTS OF RAILWAYS

455 The Appropriation Accounts of individual railways and offices, should, after scrutiny, be consolidated by the Railway Board into the "Appropriation Accounts of the Railways in India" for transmission to the ADAI (Railways) and presentation to the Public Accounts Committee.

456 The Consolidated Appropriation Accounts should be prepared by sub-heads under which the demands for Grants were presented to the Parliament and the figures of original Grant or Appropriation to be exhibited in these accounts should be the same as those entered in the Book of Demands for Grants.

457 Main Contents - The consolidated Appropriation Accounts will consist of the following, viz:

- (i) A Grand Summary of the Appropriation Accounts by Grants and Appropriations [Form No. F.440](#)
- (ii) An Appropriation Account for each Grant in [Form No. F.403](#), together with brief notes giving under each sub-head explanations of variations between final Grants or Appropriations and actual expenditure, provided such variations are in excess of 5 percent or **Rs "FIFTY LAKHS"** whichever is less or in the case of works Grant No.16, 10 percent or **Rs. "HUNDRED LAKHS"** whichever is less. If, however, the net excess or saving falls within the aforesaid limits but is made up of plus and minus variations exceeding those limits, the causes of such variations should be mentioned.

(Authority Railway Board's No. 95.App/7-2/PLC Recomm/Para 8&9 dated 16.08.95).

(iii) The accounts of the Deprecation Reserve Fund, Development Fund, Revenue Reserve Fund, Pension Fund and Accident compensation, Safety and Passenger Amenities Fund showing (in thousand of rupees) for 10 years ending with the year under review.

- (1) Opening balance on 1st April.
- (2) Contribution/Appropriation during the year.
- (3) Loans, if any, from General Revenue.
- (4) Interest on the Fund.
- (5) Expenditure from the Fund during the year.
- (6) Re payment of loans obtained from General Revenues.
- (7) Interest paid on loans from General Revenues.
- (8) Balances on 31st March.

Note:- Figures of strategic lines should be shown separately. Item (3), (6) and (7) will be

given only where applicable.

(iv) A Stores Accounts showing the stores transactions and Stock adjustment Account showing the results of stock verification and revaluation of stores, by Railways in Forms at [Annexure XI](#) & [Annexure XII](#) respectively and a review of the store transaction all Railways collectively in a narrative form.

(v) Deleted

(Authority Railway Board's case no.93/App/3-7/92-93 dated 23.11.1993)

(vi) A consolidated Profit and Loss Account of Railway Catering (Form at [Annexure XIV](#)).

(vii) A consolidated Statement of Balances outstanding under Suspense (Form at [Annexure XV](#)).

(viii) A consolidated Statement of Unsanctioned Expenditure (to form Annexure A, A(i) and A(ii) to the consolidated Appropriation Accounts), vide [paras 442 to 448](#). {Forms at [Annexure XVI](#), [XVI\(i\)](#) and [XVI\(ii\)](#)}

(ix) A statement of under charges deducted by Accounts or Audit and recovered (to form Annexure B to the consolidated Appropriation Accounts) by railways, vide Form at [Annexure XVII](#).

(x) A statement showing Remissions and Abandonment of Claims to Revenue (to form Annexure C to the consolidated Appropriation Accounts) by Railways vide form at [Annexure XVIII](#).

(xi) A consolidated statement vide form at [Annexure XIX](#) in respect of open line works provided in the budget the estimated cost of each of which is not less than Rs. 50 lakhs and in respect of works not provided in the budget the estimated cost each of which is Rs.20 lakhs and above (to Form Annexure D to the consolidated Appropriation Accounts).

(xii) Two statements relating to Strategic lines one showing working expenses and other revenue charges and the other showing expenditure on Open Line Works and New Constructions met from Capital, Depreciation Reserve Fund, Development Fund, Open line works Revenue or Accident Compensation, Safety & Passenger Amenities Fund. These should be prepared in the detail indicated in [Annexure XX](#) (to form Annexure E to the consolidated Appropriation Accounts).

(xiii) Annexure 'F' in the [form F.441](#) (corresponding to [Annexure XXI](#) to this Chapter).

(xiv) A Block Account, a Capital Statement (comprising Loan Account), a Balance Sheet and a Profit and Loss Account of all railways in [Form Nos. F.429](#) and [Annexure II to V](#) and in addition the Manufacturing Account and Outturn Statements of Railway Production Units

in forms vide [Annexure V](#) & [VI](#) (to form Annexure 'G' to the consolidated Appropriation Accounts.)

(xv) A statement of Losses, called [Annexure 'H'](#) (corresponding to [Annexure XXII](#)).

(xvi) A Statement showing Irregular Reappropriations made by Railways in the detail indicated in the form vide Annexure XXIII (to form Annexure 'I' to the consolidated Appropriation Accounts).

(xvii) A consolidated statement of Misclassifications and other important mistakes detected during the course of the year vide Annexure XXIV Information for each Railway should be exhibited separately (to form Annexure 'J' to the consolidated Appropriation Accounts).

Separate statement should be prepared for commercial and strategic lines.

Note:- The compilation referred to at item (xiv) should be printed separately, to be treated as addenda to the Appropriation Accounts of Railways in India.

458 The consolidated Appropriation Accounts should be accompanied by a statement bringing out (in thousands of rupees) the financial results which accrued to Government and the appropriation to the Reserve Fund, as compared with budget and revised estimates of the year.

459 Reconciliation with the Combined Finance and Revenue Accounts- The figures of actual expenditure shown in the Appropriation Accounts when finally consolidated, should be agreed with the Combined Finance and Revenue Accounts of the Central and State Governments in India. The consolidated accounts will be titled as "Appropriation Accounts of Railways in India, Part-II- Detailed Appropriation Accounts".

460 Submission to Audit- An advance copy of these accounts should be sent to the ADAI (Railway) by the specified date. A certificate in the following form should be recorded by the Financial Commissioner for Railways and the Chairman, Railway Board, as Secretaries to the Government of India, below the Grand Summary of the Appropriation Accounts:-

"Certified to the best of my knowledge and belief that all expenditure included in the Appropriation Accounts of Railways in India for has been sanctioned by competent authority with the exception of the items detailed in the Statement of Unsanctioned expenditure ([Annexure A](#))" .

461 After the ADAI (Railways) has examined the accounts and certified to their correctness, the Appropriation Accounts should be printed. The printed accounts should reach the Comptroller and Auditor General not later than the 15th March of the second following year.

Note: Four proof copies of the Appropriation Accounts in their final form should, however, reach the Comptroller and Auditor General one month earlier than the date mentioned above.

462 Consolidated Accounts of Civil Grants- In addition to the Appropriation Accounts of the railways, the Railway Board will prepare in [Form No. F.403](#) consolidated Appropriation Accounts of the following civil grants, as far as they relate to the railways and submit them to the Accountant General, Central Revenues, on the dates fixed by him:

- (i) Interest free advances.
- (ii) Loans and advances bearing interest.

- (iii) Interest on debt and other obligations and reduction or avoidance of debt charged.
- (iv) Pre partition payments.

463 The instructions contained in [paragraphs 449 to 454](#) supra for the preparation of the Appropriation Accounts of these Grants by individual Railways apply to the consolidated Appropriation Accounts also.

REVIEW OF APPROPRIATION ACCOUNTS

464 The "Appropriation Accounts of Railways in India - Part II - Detailed Appropriation Accounts" will be accompanied by a review by the Railway Board to be titled "Appropriation Accounts of Railways in India - Part I - Review". This review will generally deal with the following topics :-

- (i) Financial results of the year.
- (ii) Changes in the procedure, form and classification of accounts during the year.
- (iii) Detailed review of the receipts and expenditure of the year, the figures of the different Grants being considered in suitable groups as well as individually.
- (iv) Results of Appropriation Audit showing excesses over Grants, irregular Re-Appropriations, etc. requiring a report to or ratification by the Parliament.
- (v) Miscellaneous subjects, such as Block Account, Capital Statement, Balance Sheet, Stores Balances, Revenues Reserve Fund, Depreciation Reserve Fund, Development Fund, Investments, etc.

EXAMINATION BY PUBLIC ACCOUNTS COMMITTEE

465 The examination of the Appropriation Accounts and of the Audit Report thereon, on behalf of Parliaments, is conducted by their Committee on Public Accounts. According to the "Rules of Procedure and Conduct of Business in the Lok Sabha" the Committee is to satisfy itself-

- (a) that the moneys shown in the Accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
- (b) that the expenditure conforms to the authority which governs it; and
- (c) that every Re-appropriation has been made in accordance with the provisions made in this behalf under rules framed by competent authority.

If any money has been spent on any service during a financial year in excess of the amount granted by the Parliament for that purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and make such recommendation as it may deem fit.

466 The Committee's findings are recorded in a report presented to Parliament. Even though the Committee is not an executive body and its opinions and findings are only recommendatory and not mandatory, Government examine each of its recommendations with a view to implementing them and report to it on the action taken when the next year's Accounts come up for examination. In the exceptional cases in which Government are not in a position to implement a recommendation, they place their views before the Committee to enable it to present a further report to Parliament.

Ministry of Railways (Railway Board)

ANNEXURE I

(see para 430)

Renewals of Rails, Cranes, Weighing machines and Weigh bridges

1. When:

R is the cost of replacement by a like asset;

N is the cost of the new rail or crane or weighing machine or weigh bridge;

W₁ is the weight of the old rail, or the lifting capacity of the old crane, or the maximum weight capacity of the old weighing machine or weigh bride;

W₂ is the weight of the new rail or the lifting capacity of the new crane, or the maximum weight capacity of the new weighing machine or weigh bridge;

the cost of replacement by like asset:

R will be	NxW ₁
	W ₂

Note: (1) The above formula will apply to cranes, weighing machines and weigh bridges, only when the replacing crane, weighing machine or weigh bridge is in the same category as the replaced one.

(2) 'N' in the formula in this paragraph represents the cost of material only and does not include the labour and handling charges newly incurred which are added to the total cost of replacement.

2. Where track is renewed by a different weight of rail and different type of sleepers, the amount to be included in the Block Account shall be the difference between the replacement cost of the new material and the estimated original cost of the material in the track or the cost at present- day prices of similar material, whichever is greater.

Note: The 'cost' referred to in this paragraph represents the cost of material only and does not include the labour charges, etc.

3. Where the existing rails, whether they were new or second-hand when originally put in the line, are replaced by second-hand rails, the market value or the book value of the second-hand rails, whichever is less, will be taken into account instead of the cost of the new rails in the formula:

R	=	NxW ₁
		W ₂

4. When rails, which were second-hand when originally put in the line, are replaced by new ones, improvement element for the purpose of the Block Account will be the difference

between the first hand and second-hand price of the replaced rails at the time they were originally put in the line and the excess over the cost of replacement by a like asset, provided that the sum of these two amounts shall not exceed the excess of the cost of the replacing rails over the original cost or the present cost of replaced rails whichever is greater.

Renewals of girders

5. (1) the cost of replacement of a girder will be determined by the formula $R = W - K(I - S)W$

Where:

- R is the cost of replacement by a like asset;
W is the cost of a girder of the same span having the Revised B.G. standard or the M.G.M.L. standard strength;
S is the strength of the existing girder expressed as fraction of the same standard, and
K has the value given in the following table:

	Broad Gauge	Meter Gauge
Through type spans up to 50 metres clear	.48	.38
All other spans up to 75 metres clear	.60	.50
All spans over 75 metres clear	.64	.56

Note : When the strength of the new girder is not the Revised B.G. standard or the M.G.M.L. standard, the values of the W may be determined by the following formula:

W	=	W'
		I-K (I-S')

Where—

- W ' = the cost of the new girder, and
S' = the strength of the new girder expressed as a fraction of the Revised B.G. standard or the M.G.M.L. Standard.

(2) When girders are duplicated or strengthened by adding materials, instead of replacing them by new ones of the necessary strength, the amount to be included in the Block Account shall not exceed what it would have been according to the above formula, if the girders had been replaced by new ones of necessary strength.

(3) The cost of additional earthwork carried out in raising the road bed in the approaches of railway bridges on account of replacement of girders by others of greater depth, will be included in the Block Account, provided the deeper girders give stronger bridges.

6. When locomotives, tug(s) or passenger steamer(s) are replaced, the cost of replacement is obtained by applying the formula:

R	=	NxT ₁
		T ₂

Where:--

R is the cost of replacement by a like asset;
N is the cost of the new locomotive;
T₁ is the tractive/Horse Power force of the old locomotive
T₂ is the tractive/Horse Power of the new locomotive.

Note: In the case of Passenger Steamers however, floor area should also be taken into account as these also carry passengers besides moving on their own powers.

7. The tractive force of two-cylinder simple locomotives should be worked out by applying the formula:

T	=	D ₂ x P x A
		W ₂

Where:--

D is the diameter of cylinder in millimeters;
P is the mean steam pressure in cylinders in kilograms per sq. millimeters taken at 85 per cent of the maximum boiler pressure for superheated engine and 75 percent of the maximum boiler pressure for saturated engine;
A is the length of stroke in millimeters;
W is the diameter of driving wheel in millimeters;
T is the tractive force at rails in kilograms.

8. In the case of four cylinder simple locomotive, the tractive force, for the purpose of the formula prescribed in the paragraph 6 above, shall be equal to twice the tractive force calculated according to paragraph 7 above.

Renewals of Tenders

9. The cost replacement of tenders should be obtained by using the formula-

R	=	NxC ₁
		C ₂

Where:--

- R is the cost of replacement by a like asset;
N is the cost of new tender;
C₁ is the capacity of old tender; and
C₂ is the capacity of new tender.

The capacity of a tender is equal to its maximum fuel capacity in kilograms, plus its maximum water capacity in kilograms calculated at 1 kilogram a litre

10. Whenever the cost of the tender is not known separately from the cost of engine, or whenever a tender engine and tender are substituted for a tank wagon or vice versa the engine and tender may be treated as a whole, the formula for locomotives being applied to the combined engine and tender.

Renewals of Boilers

11. When spare boilers are replaced by boilers of increased capacity, their cost of replacement at current prices should be estimated on the basis of tractive effort of the most powerful class of engines to which the boilers (both replacing and replaced) could be fitted.

12. When a saturated boiler is replaced by a new super heater boiler without involving any increase in tractive effort, the amount to be included in the Block Account shall not be more than 10 percent of the cost of the new super heater boiler. When a saturated boiler is replaced by a new super heater boiler of higher capacity, the amount for this purpose shall be worked out in accordance with the formula laid down in paragraph 11 above.

13. When an existing boiler is converted to superheat by the use of additional fittings, the cost of the additional fittings, i.e. super heater, header, flues and elements shall be carried to the Block Account.

Renewals of Carriages and Passengers Flats

14. In the case of the replacement of carriages and passengers flats, one bogie should be taken as replacing two 4 - wheelers and the following formula should be used:

R	=	A ₁ x N
		A ₂

Where:--

- R is the cost of replacement by a like asset;
N is the cost of the new carriage excluding the cost of improved appliances which did not exist in the replaced stock and constitute a substantial improvement.
A₁ is the seating capacity/floor area of the old carriage; and

A₂ is the seating capacity/floor area of the new carriage.

Note : (1) Only gas and electric lighting, electric fans, air-conditioning equipment, vacuum brakes and intercommunication apparatus are admitted as improved appliances.

Note : (2) In the case of replacement of vehicles other than passenger carriage, such as brake vans, parcel vans hoses boxes, etc. the improvement cost should be determined on the basis of floor area and/or carrying capacity as the case may be.

15. When new stock is built on old under frames, only the depreciated value of the under frames should be included in the cost of new stock in applying the formula prescribed in paragraph 14 above.

Renewals of Wagon, Barges, Pontoons etc.

16 (i) The formula that should be used for ascertaining the cost of replacement of wagons one bogie being taken as equivalent to two 4, wheelers is as follows:

R	=	C ₁ x N
		C ₂

Where:--

R is the cost of replacement by a like asset,
N is the cost of new wagon excluding the cost of improved appliances;
C₁ is the carrying capacity of the old wagon;
C₂ is the carrying capacity of the new wagon;

(ii) The formula that should be used for ascertaining the cost of replacement of wagon barges, pontoons, etc, is as follows:

R	=	NxD ₁
		D ₂

Where:--

R is the cost of replacement by a like asset;
N is the new cost of new asset;
D₁ is the dock area of the old asset;
D₂ is the dock area of the new asset.

Renewals of Rolling Stock Parts

17. In the case of renewals of complete wheels and axles of carriages and wagons the amount to be included in the Block Account will be calculated on weight basis according to the formula prescribed for rails in paragraph 1 above.

18. When locomotives are converted to superheated steam, 10 percent of the cost of new cylinders shall be included in the Block Account.

Renewal of Machinery

19. In the case of replacement of machinery involving improvement, the excess over the present day replacement cost of a like asset should be taken as the improvement cost for the purpose of the Block Account. If the present day cost of a like asset is not available, the same should be worked out by increasing the original cost of the replaced asset by 75 per cent for this purpose.

Ministry of Railways (Railway Board)

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

125

(See Para 431)

F. 431

ANNEXURE II (I)

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

Particulars	Liabilities		Assets	
	As on 31st March, 1972 Details Rs.	As on 31st March, 1973 Details Rs.	As on 31st March, 1972 Amount Rs.	As on 31st March, 1973 Amount Rs.
1. Capital Raised.				
(a) Specific Debt				
(i) Rupee Specific Debt	82,71,73,344		1,73,14,56,515	(A) 73,14,56,515
(b) Non-specific Debt	33,70,17,02,314	35,79,11,32,403	5,75,27,864	(B) 5,75,27,864
2. Capital contributed by District Board etc.	3,00,496	3,00,496	30,31,71,79,036	31,89,44,23,357 (C) & (D)
3. Floating Assets.—				
(a) Stores		3,00,496	1,82,11,28,708	2,94,11,22,532
(b) Balance in Manu- facture Accounts			47,71,40,425	52,29,58,321
(c) Miscellaneous Advances			32,47,43,604	27,11,17,795
Total	34,52,91,76,154	39,61,86,06,323	34,50,91,76,154	39,16,61,06,323

①. Includes Rs. 4,00,84,532 pertaining to Metrocopolitan Transport Projects.

*Difference in Totals is due to rounding off.

Particulars of Capital at charge representing intangible assets.

(A) Includes.—

- Rs. 43,19,01,523 representing premium paid on purchase (old guaranteed Railway companies, Rs. 39,74,69,207 and the B & N. W. and F. & K. Railway Companies Rs. 3,44,35,362).
- Rs. 55,77,40,185 representing the cost of other intangible assets (difference in exchange Rs. 23,92,83,033 and additional liabilities in financing the purchase Rs. 1,84,57,147).
- Out of the amounts shown in (i) and (ii) above, the sum of Rs. 31,67,50,457 was written off to revenue to end of 1952-54.

(B) Includes a sum of Rs. 53,14,762 representing premium paid on purchase.

(C) Includes.—

- Loss by exchange Rs. 4,04,01,482.
- Interest during constructions Rs. 2,52,08,225.
- Loss in working during construction Rs. 9,79,109.
- Excludes Rs. 2,21,42,719 representing premium, discount and exchange on account of debentures discharged.

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

PART II. CAPITAL STATEMENT OF INDIAN GOVERNMENT RAILWAYS COMPRISING LOAN ACCOUNT

(COMMERCIAL LINES)

ANNEXURE II (ii)

F. 431

(See Para 431)

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

I. R. F. C.—18

Particulars	Liabilities		Assets	
	As on 31st March		As on 31st March	
	Details	Amount Rs.	Details	Amount Rs.
1. Capital invested as in Part I— Capital Statement (comprising Loan Account)			Fixed and floating assets as in Part I—Capital Statement (comprising Loan Account) (Per Contra Item 1)	Assets financed from Depreciation Reserve Fund (Per Contra Item 2)
2. Depreciation Reserve Fund				
3. Development Fund				
4. Accident Compensation, Safety and Passenger Amenities Fund				
5. Revenue (Open Line Works)				
6. Miscellaneous—(i) U. S. ex- cess machine tools re- ceived in charge outside the account etc.				
(ii) Other machine tools				
Total			Total	

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L. R. F. C.—18A

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ANNEXURE II (ii) ----- (Contd.)

Liabilities		Assets	
Particulars	As on 31st March Details Rs.	Particulars	As on 31st March Details Rs.
1. Capital invested as part I— Capital Statement (comprising Loan Account)	-	11. New Lines (Construction)	-
2. Depreciation Reserve Fund	-	12. Purchase of new lines	-
3. Development Fund	-	13. Restoration of dismantled lines	-
4. Accident Compensation, Safety and Passenger Amenities Fund.	-	14. Gauge conversion	-
5. Revenue (Open Line Works)	-	15. Doubling	-
6. Miscellaneous—(i) U. S. excess machine tools received free of charge outside the account etc.	-	16. Traffic facilities—Yard remodel- ling and others	-
(ii) Other machine tools	-	21. Rolling Stock	-
	-	31. Track renewals	-
	-	32. Bridge work	-
	-	33. Signaling and Tele-communi- cation works	-
	-	34. Taking over of line wires from P. & T. Dept.	-
	-	35. Electrification Projects	-
	-	36. Other Electrical Works	-
	-	41. Machinery and Plant	-
	-	42. Workshops including Production Units	-
	-	51. Staff Quarters	-
	-	52. Amenities for staff	-
	-	53. (i) Passenger Amenities	-
	-	(ii) Other Railway Users Amenities	-
	-	61. Investment in Government Com- mercial Undertakings—Food Services	-
	-	62. Investment in Government Com- mercial Undertakings—Public undertakings	-
	-	64. Other specified works	-
	-	71. Stores suspense	-
	-	72. Manufacturing suspense	-
	-	73. Miscellaneous Advances	-
	-	81. Metropolitan Transport Projects	-
	-	Deduct—receipt on Capital Account	-
Total	-	Total	-

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ANNEXURE II (ii) —(Contd.)

ANNEXURE III
F. 431 A
(See Para 431)
BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES)

Particulars	As on 31st March, 1972		As on 31st March, 1972		Assets	
	Details Rs.	Amount Rs.	Details Rs.	Amount Rs.	Details Rs.	Amount Rs.
1. Total Investment as in the Block Account Statement.	42,68,49,61,665	45,17,29,33,144	42,68,49,61,665	45,17,29,33,144	1. Fixed and Floating Assets as in the Block Account Statement.	42,68,49,61,665
2. Surplus Orders —					2. Cash in hand.	39,39,13,869
(a) Provident and other Funds —					3. Surplus Orders —	
(i) General Provident Fund	57,91,647	56,23,441			(a) (i) P—Loans and Advances to Railway Employees and Passengers Advances and permanent Advances	30,49,47,667
(ii) State Railway Provident Fund Contribution	3,79,02,02,537	3,88,51,58,052			(A) Festival and other Advances	28,89,16,553
(iii) State Railway Provident Fund Non-Contribution	81,04,79,783	99,36,51,618			(A) Advances to Port Authorities	3,42,13,172
(iv) Indian Railway Conference Association Employees' Provident Fund —					(A) Advances to Railwaymen's Co-operative Societies	10,05,079
Contribution	44,75,283	49,87,287			(A) Advances to the family of the deceased who died in service.	10,36,018
Non-Contribution	3,67,529	3,79,395			(A) Advances to the family of the deceased who died in service.	2,49,417
(v) Contributory (Transferred Rys. Personnel) Provident Fund —					(A) Traffic Account and other Railways	33,085
	71,959	79,521			(A) Miscellaneous Advances—	48,39,79,873
(vi) Non-Contributory (Transferred Rys. Personnel) Provident Fund	1,197	1,359			(A) Demands receivable	51,55,21,584
(vii) Savings Provident Fund Railways	548	548			(A) Miscellaneous Advances—	12,85,47,867
(viii) Staff Benefit Fund	13,12,276	14,76,404			(A) Surplus Deposits with Central Government (Maximum 2 (b) per cent)	87,82,44,412
4. Investments —						1,07,34,30,354
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				1,82,51,08,153
(b) Staff Benefit Fund	3,09,557	3,09,557				2,01,05,76,381
5. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
6. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
7. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
8. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
9. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
10. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
11. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
12. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
13. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
14. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
15. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
16. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
17. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
18. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
19. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
20. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
21. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
22. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
23. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
24. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
25. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
26. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
27. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
28. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
29. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
30. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
31. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
32. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
33. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
34. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
35. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
36. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
37. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
38. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
39. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
40. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
41. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
42. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
43. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
44. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
45. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
46. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
47. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
48. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
49. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
50. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
51. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
52. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
53. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
54. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
55. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
56. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
57. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
58. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
59. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
60. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				
61. Investments —						
(a) Indian Railways Conference Association Employees' Provident Fund	42,17,447	47,16,747				
(b) Staff Benefit Fund	3,09,557	3,09,557				

ANNEXURE III --- (Contd.)

ANNEXURE III—(Contd.)

	Liabilities			Assets		
	Particulars	As on 31st March, 1972		Particulars	As on 31st March, 1973	
		Details Rs.	Amount Rs.		Details Rs.	Amount Rs.
(ix)	Misc. Provident Fund —Contributory	2,41,234	—	5. Saving Bank Account with Government (vide item 2(a), 3 and 4(i) per contra less item 4 above).	—	7,36,57,59,136
(x)	Miscellaneous Provident Fund—Non-contributory	36,569	—	6. Reserve Fund Investment Account (vide item 4 (ii) per contra)	—	31,44,717
(xi)	Punjab Contributory Provident Fund	51,504	—	7. Accounts with States	—	4,49,25,701
		4,61,32,700	4,89,26,46,296	8. Accounts with the Govt. of Pakistan—Railways.	—	1,80,11,432
(b)	Miscellaneous Deposits—			9. Accounts with Govt. of Pakistan—Civl	—	51,991
(i)	Security Deposits of Subordinates	53,75,679	—	10. Adjusting account with Posts & Telegraphs	—	14,78,764
(ii)	Security Deposits of Contractors and others	14,02,41,189	—	11. Adjusting account with Defence.	—	2,34,06,958
(iii)	Contribution for work done for private persons and public bodies.	21,73,61,011	—	12. Account with Govt. of Bangla Desh.	—	18,948
(iv)	Unpaid Wages	97,81,140	—	13. Balance in transfer	—	34,82,399
(v)	Sum due to contractors	72,78,030	—			
(vi)	Net Earnings of Worked Lines	9,72,863	—			
(vii)	Private Companies	—60,36,004	—			
(viii)	Miscellaneous	21,60,61,453	—			
(ix)	Capital deposited by Branch Line Companies.	1,21,301	—			
(x)	Trust Interest Account	48,709	—			
(xi)	Account with Reserve Bank	—80,553	—			
(xii)	Remittance into Banks	—12,80,65,219	—			
(xiii)	Cheques and Bills	38,11,51,634	—			
(xiv)	Other Deposits—					
	Company's outstanding liabilities of D. H. Railways.	8,44,745	—			
(xv)	P. A. O. Suspense	4,24,54,985	—			
(xvi)	Fine Forfeiture Account	31,752	—			
(xvii)	Payment on account of S. R. P. F/G. P. F. in advance of cash credits to be recovered from Pakistan.	—10,847	—			

ANNEXURE III --- (Contd.)

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ANNEXURE III—(Contd.)

(xxv) Payment on behalf of Central Claims Organisation pension and provident Fund.	-742	-	-742	-
(xxvi) Decentral Courts De-	-32,55,917	-	-11,27,068	-
posals	-50,25,757	-	-48,53,523	-
(xxvii) Other Transaction	-	-	-	-
(xxviii) Demerits Payable	67,22,44,412	-	1,07,34,50,394	-
(xxix) Depreciation Reserve Fund.	36,19,77,815	-	30,22,96,712	-
(xxx) Railway Development Fund	1,67,80,74,397	-	1,74,15,55,008	-
(xxxi) Railway Pension Fund	8,12,39,311	-	1,56,95,998	-
(xxxii) Revenue Reserve Fund—	93,97,45,332	-	1,24,57,04,630	-
(xxxiii) Cash Balance	-	-	1,77,283	-
(xxxiv) Investment	31,44,717	-	31,53,167	-
(xxxv) Balance due to Central Government for loans and advances to railway employees etc. (vide item 3(a)(i) per contra).	-	-	-	28,88,16,583
(xxxvi) Festival and other Advances (vide item 3(a)(ii) per contra).	-	-	-	3,42,43,172
(xxxvii) Advances to port Authorities (vide item 3(a)(iii) per contra)	-	-	-	10,56,016
(xxxviii) Advance to Railwaymen's Consumers Co-operative Societies (vide item 3(a)(iv) per contra).	-	-	-	2,49,122
(xxxix) Advances to the family of the deceased who died in service (vide item 3(a)(v) per contra).	-	-	-	43,683
(xl) Balance of amount in account with Government etc.	-	-	-	72,85,53,706
Grand Total	-	-	-	55,56,46,14,424

AUDIT CERTIFICATE

I have examined the foregoing Accounts and the Balance Sheet of the Indian Government Railways. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Report of the Comptroller and Auditor General of India for the year 1972-73. I certify, as a result of audit, that, in my opinion, these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Indian Government Railways according to the best of my information and explanations given to me and as shown by the books of the Indian Government Railways.

Director of Railway Audit

Secretary to the Government of India,
Principal Secretary to the Government of India,
(Ministry of Railways)

1. The market value of these investments on 31st March, 1975 was as under—

Indian Railways Conference Association Employees Provident Fund (N. R.) 46,77,037
Staff Benefit Fund (N. R.) 1,21,560

Note.—1. As the accounts for the period ended 14th August, 1947 have not been closed for want of accounts of the late Bengal Assam and the North Western Railways form the Pakistan Authorities, the figures appearing in this Balance Sheet and those of individual railways are provisional.

2. Excludes declared dividend Rs. 72,17,15,053 in respect of new lines for which no return has been granted.

ANNEXURE IV F. 431 B (See Para 431)
PROFIT AND LOSS ACCOUNT OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL LINES)

(See Para 431)

F. 431 B

ANNEXURE IV

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

Dr.	Particulars	1971-72		1972-73		Particulars	1971-72		1972-73		Cr.
		Details Rs.	Amount Rs.	Details Rs.	Amount Rs.		Details Rs.	Amount Rs.	Details Rs.	Amount Rs.	
To—						By—					
1. Working Expenses			9,08,81,84,742		9,77,40,12,575	1. Gross Earnings		11,00,13,87,573		11,64,10,06,511	
2. Payments to Worked Lines			15,32,437		13,75,447	2. Government share of surplus profit.		2,68,184		6,62,802	
3. Subsidy			74,731		50,340	3. Miscellaneous Receipts		34,85,266		28,34,405	
4. Surveys			68,71,680		31,70,436	4. Loss					
5. Statutory Audit			1,29,33,740		1,34,82,571	Total		11,00,51,41,023		11,64,45,03,818	
6. Government Inspection			2,83,577		2,83,149						
7. Miscellaneous Establishments			4,87,28,318		5,13,63,206						
8. Miscellaneous Charges			15,90,369		14,12,675						
9. Cost of Railway Board			1,65,19,256		1,65,75,705						
10. Open Line Works—Revenues			7,29,30,300		(A) 7,05,85,917						
11. Dividend payable to General Revenues			1,57,05,71,018		1,67,69,28,985						
Deduct—Amount recovered from General Revenues on account of loss on working of strategic lines.			5,81,24,976		6,18,71,030						
12. Profit			24,29,45,805		9,70,03,842						
Total			11,00,51,41,023		11,64,45,03,818						

(A) Includes Rs. 2,56,82 (pertaining to R. D. S. O.

LOCOMOTIVE WORKSMANUFACTURING ACCOUNT

ANNEXURE V
(See Para 432)

F. 432

DIESEL LOCOMOTIVE WORKS

MANUFACTURING ACCOUNT

Dr.

Cr.

Particulars	1971-72		1972-73		Particulars	1971-72		1972-73	
	Details Rs.	Amount Rs.	Details Rs.	Amount Rs.		Details Rs.	Amount Rs.	Details Rs.	Amount Rs.
I. To Opening Balance—					I. By work done for Rly.—				
(a) Works in Progress		8,90,33,578		9,33,29,277	(a) Supply of Locomotives		22,91,32,200		26,28,55,200
(b) Development Suspense Account		56,59,831		—85,76,619	(b) Miscellaneous Supplies		1,13,18,273		11,99,524
II. To Labour—					II. By Capital Stores Suspense				
(i) Workshop Direct		22,99,243		35,29,997	(i) Manufactured materials		2,65,567		9,03,500
(ii) Workshop Indirect		69,24,955		83,90,290	(i) Returned Stores		12,51,646		6,34,808
(iii) Administrative and Service Departments including Technical School					III. By Capital Works—				
III. To Stores—					(i) Plant & Machinery		1,56,059		2,76,539
(i) Issues from Stock—					(ii) Other Works				
(a) Workshop Direct		17,23,12,464		24,69,50,542	IV. By Work done on Deposit Account		14,334		
(b) Workshop Indirect		44,03,854		72,48,105	V. By Closing Balance—				
(c) Departments other than workshop		12,74,749		10,37,767	(a) Works in progress		9,33,29,277		14,13,88,997
(d) Miscellaneous Adjustments—					(b) Development Suspense Account		—85,76,819		—54,66,957
(a) Workshop Direct		75,28,590		—5,24,717					
(b) Workshop Indirect		18,63,159		12,24,021					
(c) Departments other than workshops		26,06,804		31,80,732					
IV. To Other Charges—									
(i) Electricity		14,48,398		16,48,152					
(ii) Misc. Charges including payments for technical aid		31,39,000		25,06,098					
(iii) Clearance from Stock Adjustment Account		—20,46,723		—20,01,572					
(iv) Staff Benefit Fund		28,980		68,730					
(v) Less Receipts on account of House Rent, Electric charges etc.		33,64,727		32,48,010					
V. To Indirect Charges—									
(i) Appropriation to Depreciation Reserve Fund		85,00,000		86,00,000					
(ii) Provident Fund, Bonus, Gratuity and Special Contribution to Provident Fund		13,80,313		27,92,369					
(iii) Freight, Customs and incidental Charges		1,12,11,182		2,18,76,498					
Total		32,68,92,537		40,18,82,710	Total		32,68,92,537		40,18,82,710

Note.—(1) This account does not include a debit of Rs. 2,59,81,349 representing the Dividend payable to General Revenues, for the year in respect of Capital outlay on the Works. The amount is however, included in the consolidated Profit and Loss Account of Indian Government Railways (Commercial Lines).

(2) The balance under development suspense account represents adjustment of the difference between the selling price and the actual cost of locomotives.

ANNEXURE VI
DIESEL LOCOMOTIVE WORKS

F. 432 A

(See Para 432)

STATEMENT OF OUT-TURN

Particulars		No. of Locomotive turned out during the year	(In thousand of Rupees)			
			Total cost price	Total sale price	Average sale value	Remarks
(1)		(2)	(3)	(4)	(5)	(6)
1.	B.G. Diesel Locomotives (11 th order)	24	6,35,75	6,60,96	27,54	...
2.	B.G. Diesel Locomotives (13 th order)	30	8,29,44	8,26,20	27,54	...
3.	B.G. Diesel Locomotives (13 th order)	06	1,62,80	1,65,24	27,54	...
4.	B.G. Diesel Locomotives (12 th order)	10	1,78,98	1,86,40	18,64	...
5.	B.G. Diesel Locomotives (14 th order)	10	1,79,70	1,86,40	18,64	...
6.	B.G. Diesel Locomotives (14 th order)	15	2,69,01	2,79,60	18,64	...
Total		95	22,55,68	23,04,80	...	...
1.	The figures in column 3 represent the estimated cost of manufacture as cost reports have not yet been finalized.					
2.	The average provisional cost per B.G. and M.G. Diesel Locomotives inclusive of Dividend payable to General Revenue etc., come to ----					
			(Amount in thousands of Rupees)			
			B.G.Locos.		M.G. Locos.	
(a)	Cost		27,13		17,93	
(b)	Dividend		3,10		2,05	
(c)	Share of expenditure of Railway Board, Audit etc.		15		10	
(d)	Special Contribution to Provident Fund		8		5	
	Total		30,46		20,13	

ANNEXURE VII

(See Para 433)

ANNEXURE VII (See para 433)

The following table gives the position of the Depreciation Reserve Fund year by year since 1962-63.

(In thousands of Rupees)

Year	Opening Balance.	Appropriation in 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	
1962-63	..	29,18.93	68,08.71	93.31	75,36.90	1,34.88	*22,84.06
1963-64 (a)	..	22,79.82	81,54.38	1,02.83	72,40.41	10,16.80	32,96.62
1964-65	..	32,96.62	84,25.36	1,45.62	75,38.32	10,30.56	43,27.18
1965-66	..	43,27.18	86,63.25	1,85.24	78,90.73	9,57.76	*52,64.93
1966-67 (b)	..	52,84.57	1,02,01.03	2,59.86	79,69.23	24,91.65	77,76.22
1967-68 (c)	..	73,22.97	97,17.77	3,15.63	93,81.82	4,51.50	79,74.35
1968-69 (d)	..	77,47.54	97,39.93	3,68.55	80,39.07	20,69.38	98,16.92
1969-70 (e)	..	97,81.51	97,47.87	4,86.16	73,77.19	28,56.04	1,26,37.94
1970-71 (f)	..	1,26,60.50	1,02,53.36	6,01.43	90,60.07	17,06.72	1,44,47.22
1971-72 (g)	..	1,44,12.16	1,07,55.23	6,80.84	90,87.58	22,48.59	1,67,60.75
1972-73 (h)	..	1,67,22.68	1,12,57.70	7,95.23	1,13,60.03	6,92.88	1,74,15.56

*Difference in totals is due to rounding off.

(a) Excludes cost of certain works transferred from Capital (74) and from Development Fund (3,30).

(b) Excludes 36 on account of transfer of outlay on certain works from Development Fund.

(c) Excludes outlay transferred without financial adjustment from Development Fund (2,59.79) and from Capital (1,93.46).

(d) Excludes outlay transferred without financial adjustment from Development Fund (29.61) and from Capital (1,97.40).

(e) Excludes expenditure transferred without financial adjustment from Capital (15.02).

(f) Includes 50.95 on account of transfer of outlay without financial adjustment from Capital and excludes (82.50) transfer to Development Fund.

(g) Excludes expenditure transferred without financial adjustment from Capital (35.00).

(h) Excludes expenditure transferred without financial adjustment from Capital to D. R. F. (38.07) thousands.

Note.—(1) In accordance with the decision mentioned in Section II of Appropriation Accounts of Railways in India for 1960-61 Part I Review, this statement shows the year-wise position of the Fund from 1962-63 onwards only.

(2) 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 from the Pakistan Authorities, the balances are provisional.

ANNEXURE VIII

(See Para 433)

ANNEXURE VIII (See para 433)

Statement showing Development Fund Account year by year since 1962-63.

(In thousands of Rupees)

Year	Opening Balance	Contribution to the fund during the year	Loss from General Revenues	Interest on the fund	Total (Col. 3 to 5)	Expenditure from the fund during the year	Repayment of loans from General Revenues	Interest paid on loans from General Revenues	Closing Balance
1	2	3	4	5	6	7	8	9	10
1962-63 (a)	10,08.74	42,06.50	..	68.73	42,76.23	33,16.60	..	..	29,68.37
1963-64 (b)	31,78.76	49,23.96	..	1,53.80	50,77.84	29,73.69	..	..	52,22.51
1964-65 (c)	52,33.48	13,18.47	..	1,71.97	14,90.44	28,25.06	..	..	38,96.86
1965-66 (d)	39,10.34	18,56.23	..	1,33.34	19,80.57	28,91.09	..	..	30,08.82
1966-67 (e)	30,63.89	..	..	67.66	67.66	37,95.00	..	..	2,36.55
1967-68 (f)	8,41.74	..	11,34.26	18.62	11,42.88	19,15.01	..	23.69	45.92
1968-69 (g)	4,44.86	..	14,06.20	13.90	14,20.10	16,59.13	..	79.53	1,26.30
1969-70 (h)	1,54,74 *	..	18,14.44	X 9.15	18,23.59	17,07.94	..	1,51.91	1,18.48
1970-71 (i)	35.98	..	21,57.90	9.24	21,67.32	18,22.77	..	2,46.24	1,34.19
1971-72	1,34.19	9,20.86	21,62.12	29.48	31,12.64	20,82.17	..	2,52.09	8,12.39
1972-73 (j)	8,12.41	2,92.03	15,72.24	32.75	18,96.56	21,48.93	..	2,71.04	1,96.00

*Difference in total is due to rounding off.

(a) Includes Rs. 40.59 (net) on account of cost of certain lines and staff quarters transferred without financial adjustment to and from the fund.

(b) Includes Rs. 1,69.99 (net) on account of cost of remunerative works transferred from Development Fund to Capital.

(c) Includes Rs. 10.97 (net) on account of cost of remunerative works transferred from Development Fund to Capital.

(d) Includes Rs. 11.48 (net) on account of cost of remunerative works transferred from Development Fund to Capital.

(e) Includes Rs. 55.07 (net) on account of cost of remunerative works transferred from Development Fund to Capital (54.56) and the cost of certain works transferred to OLWR (45) and Depreciation Reserve Fund (36).

(f) Includes Rs. 5,05.19 thousands (net) outlay transferred to and from Capital (2,45.37) and Depreciation Reserve Fund (2,59.79) and OLWR (2).

(g) Includes Rs. 2,98.94 thousands (net) outlay transferred to Capital (2,69.23) and Depreciation Reserve Fund (29.61).

(h) Includes Rs. 28.45 thousands (net) outlay transferred to Capital.

(i) Includes Rs. 82.50 thousands (net) outlay transferred from DRF without financial adjustment.

(j) Includes Rs. 7.02 thousands transferred from D. F. to Capital.

(k) Out of the loan of Rs. 86,65.00 thousands taken from General Revenues during the year 1967-68 to 1971-72 an amount of Rs. 16,72.41 thousands was wiped out on proforma basis as on 1-4-1972 out of the relief in payment of dividend allowed to J.R. Railways as a result of the recommendations of Railways Convention Committee, 1971 in their sixth report.

Note.—(1) In accordance with the decision mentioned in Section II of Appropriation Accounts of Railways in India for 1961-62 Pt. I Review, this statement shows the year-wise position of the fund from 1962-63 onwards only.

(2) 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 balances in the Fund are provisional.

ANNEXURE IX

ANNEXURE IX

(See para 433)

PENSION FUND ACCOUNT FOR 1972-73.

(In thousands of Rupees)								
Sl. No.	* Railways	Opening Balance	Appropriation to the Fund during the year	Transfers from Contributory Provident fund.	Interest on the Fund balance	Total (Cols. 4 to 6)	Withdrawals	Closing Balance (Cols. 3+7-8)
1	2	3	4	5	6	7	8	9
1. Central	(A) ..	18,76.15	2,23.19	11.50	92.93	3,27.62	90.61	21.13.16
2. Eastern	(A) ..	14,49.23	2,19.48	5.77	70.13	2,95.38	1,82.95	15,61.66
3. Northern—								
Commercial	..	10,21.91	2,03.15	1,91.55	53.60	4,51.30	1,94.36	*12,78.85
Strategic	..	3.38	35	..	17	52	..	3.90
4. North Eastern	(A) ..	4,57.23	1,01.47	..	22.70	1,24.17	64.18	5,17.22
5. Northeast Frontier								
Commercial	..	6,28.80	82.22	37.45	32.28	1,51.95	23.51	7,57.24
Strategic	..	32.64	12.68	..	1.81	14.49	2.07	*45.05
6. Southern	(A) ..	10,35.46	1,72.31	18.69	49.86	2,40.86	1,71.48	11,04.04
7. South Central	..	7,58.39	1,04.08	1,79.83	41.06	3,24.97	79.15	10,04.21
8. South Eastern	(A) ..	15,75.44	2,34.01	1.83	78.57	3,14.41	92.27	17,97.58
9. Western	(A) ..	16,13.78	2,47.06	17.04	79.99	3,44.09	1,37.49	18,20.38
10. Chittaranjan Locomotive Works	..	1,36.08	19.99	23.78	7.42	51.19	4.95	1,82.32
11. Diesel Locomotive Works	..	76.03	25.92	3.65	4.33	33.90	20	1,09.73
12. Integral Coach Factory (A)	..	1,76.77	25.92	52	9.01	35.45	2.35	2,09.86
Total	(A) ..	*1,08,41.28	16,71.83	4,94.61	5,43.86	27,10.30	*10,45.58	1,25,06.00

*Difference in totals is due to rounding off.

(A) Includes transfers without financial adjustments.

ANNEXURE IX—(Concl'd.)

(See para 433)

STATEMENT SHOWING PENSION FUND ACCOUNT YEAR BY YEAR SINCE 1964-65.

(In thousands of Rupees)								
Year	Opening Balance	Appropriation to the Fund	Transfer from contributory Provident Fund	Interest on the Fund balance	Total (Col. 3 to 5)	Withdrawals	Closing Balance (Cols. 2+6-7)	
1	2	3	4	5	6	7	8	
1964-65 (A)	..	78.79	12,00.00	2,96.79	27.53	15,24.31	2,20.63	13,87.48
1965-66 (B)	..	14,16.84	12,50.00	29.17	75.81	13,55.08	2,55.09	25,16.83
1966-67 (C & D)	..	26,33.33	14,00.00	6,12.33	1,40.12	21,52.45	3,76.55	44,09.23
1967-68 (D)	..	44,87.02	19,30.00	52.89	2,01.05	12,83.95	5,33.53	52,37.44
1968-69 (D)	..	54,59.03	10,30.00	4,73.41	2,64.52	17,67.93	6,36.65	67,90.31
1969-70 (D)	..	71,99.85	10,30.00	2,13.15	3,28.17	1,71.34	7,63.72	80,02.47
1970-71 (D)	..	81,27.17	15,50.00	87.35	3,86.30	20,23.85	8,65.25	*92,85.74
1971-72 (D)	..	93,95.39	12,00.00(E)	37.12	4,40.59	*16,77.70	10,39.62	1,00,33.47
1972-73 (D)	..	1,08,41.28	16,71.83	4,94.61	5,43.86	27,10.30	10,45.58	1,25,06.00

(A) Represents Government Contribution in respect of staff who opted for pensionary benefits during the period from 1-1-1964 to 31-3-1964 transferred from Contributory Provident Fund Accounts.

(B) Includes Transfers without financial adjustment (16,36).

(C) Includes revised balance of one Railway (13).

(D) Includes Government contribution for employees who opted for pension transferred from Contributory Provident Fund Accounts 1966-67=1,16.37, 1967-68=77.79, 1968-69=21.59, 1969-70=4,09.54, 1970-71=1,24.70, 1971-72=1,01.63 & 1972-73=8,07.81.

(E) Includes 11,38.00 charged to "Ordinary Working Expenses" 12.00 to Miscellaneous Expenditure and 50.00 of Manufacture Suspense.

*Difference in totals is due to rounding off.

ANNEXURE X

(See Para 433)

The following table gives the position of the Accident Compensation, Safety and Passenger Amenities Fund year since 1974-75

(In thousands of Rupees)						
Year	Opening Balance	Appropriation to the Fund	Interest on the Fund	Total (Col.3 & 4)	Expenditure from the fund during the year	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1974-75	1,75,90	6,64,90	25,75	6,90,65	16,63	*8,49,93
1975-76	8,49,93	7,89,99	63,76	8,53,75	83,72	*16,19,95
1976-77	16,19,95	8,97,74	1,07,17	10,04,91	1,68,33	24,56,53
Ministry of Railways (Railway Board)						
*Difference in totals is due to rounding off						

ANNEXURE XI F. 433 (5)

F. 433 (5) ANNEXURE XI

APPROPRIATION ACCOUNTS OF

STORES ACCOUNTS

Serial No.	Name of the Railway.	Opening Balance.						Total.	Receipts.			
		Ordinary Stores.	Stores for special works.	Surplus stores: Move. stock.	Dead.	Ordinary Surplus.	Scrap.		Imported Stores.	Indigenous Stores.	Receipts from various sources.	Transfers from other Stores.
1	2	3	4	5(a)	5(b)	6(a)	6(b)	7	8	9	10	11
1. Central	..	12,56.85	2,20.50	37.15	17	1,65.96	2,00.90	19,27.02	1,77.67	26,38.31	5,17.06	1,08.61
2. Eastern	..	15,76.23	3,36.90	9.16	..	..	..	10,84.87	6,93.01	21,98.14	6,97.36	3,70.12
3. Northern	{ Comm. ..	11,34.23	39.02	1,13.95	20	2	1.59	15,50.85	1,27.51	40,41.36	5,59.91	4,66.64
	{ Strategic ..	2.68	9	3	..	..	..	3.04	3	57	15	7
4. North Eastern	..	5,11.83	2,47.79	65.82	3	..	..	8,61.43	68.35	10,02.76	1,47.30	1,45.00
5. Northeast Frontier	{ Comm. ..	4,52.67	1,81.71	10.29	..	..	..	6,34.37	94.75	8,62.12	86.06	89.32
	{ Strategic ..	..	..	..	..	..	..	..	..	9.33	..	..
6. Southern	..	10,76.15	1,10.65	9.63	16	..	..	12,17.82	2,14.26	24,27.64	2,82.04	3,44.13
7. South Central	..	6,19.68	1.17	80.62	..	..	..	7,87.64	54.51	17,00.36	1,51.84	2,81.64
8. South Eastern	..	*16,75.66	*2,43.13	21.52	84.66	*1,87.42	..	24,06.00	4,10.87	27,77.32	2,86.90	3,06.92
9. Western	..	11,71.29	81.39	1,94.41	19	..	..	14,32.22	1,59.88	27,58.88	6,44.31	1,76.74
10. Chittaranjan Locomotive Works.	..	6,56.85	3.20	7.05	..	..	..	6,81.89	6,92.67	13,67.14	5,59.25	22.43
11. Integral Coach Factory.	..	5,95.28	4	8.24	5	2.19	2.16	6,00.10	6,43.40	14,78.77	2,50.70	30.35
12. Diesel Locomotive Works	..	5,78.43	..	13.25	76	2.61	..	5,94.68	13,15.95	15,05.63	9.91	6.36
Total	..	*1,18,59.78	*14,58.42	5,81.55	*96.77	7,47.71	4,23.20	1,49,59.43	39,31.96	2,58,59.55	41,92.83	27,33.41

(a) Difference between closing balance on 31st March, 1972 and opening balance on 1st April, 1972 is due to transfer without financial adjustment (Northern Railway (-) 18).

Note.—At the accounts for the 1st April, 1947 to 14th August, 1947 have not yet been closed for want of the accounts of the late Bengal Assam and North Western Railways from the Pakistan authorities, the balances shown in the account are provisional.

(A) Includes credits afforded by write off to reverses of the difference between the purchase price and concessional price of foodgrain (7.69) on the Northeast Frontier Railway.

Explanations for losses on account of depreciation, shortages etc., of stores amounting to Rs. 1 lakh or one per cent of the balance.

(1) Central Railway.—Due to Stock Verification (1,51,88), Revaluation of Stores (15,48) and Miscellaneous (72,46).

(2) Eastern Railway.—Due to Stock Verification (27,04) and Revaluation of Stores (23,76).

(3) Northern Railway.—Due to Stock Verification (85,24), Revaluation of Stores (1,07,71) and Miscellaneous (4,51,80).

(4) North Eastern Railway.—Due to Stock Verification (83,53), Revaluation of Stores (27,43) and Miscellaneous (56,12).

(a) Difference in working out the balances is due to rounding off.

*Revised figures.

(See para 433)

FOR 1972-73

(in thousands of rupees)

Issues.													Closing Balances.				
Unaccounted for Debits, increases shortages in stores etc.	Total Debits.	Issues.					Total Credits.	Ordinary Stores.	Stores for special works.	Surplus Stores Move- able.	Scrap.			Total.			
		Inflow during the year.	Depre- ciation etc.	Other credits.	Total	Dead.					Ordinary Surplus.	Total.					
12	13	14	15	16	17	18	19	20	21(a)	21(b)	22(a)	22(b)	23				
-1,78,70	7,45,99	45,77,88	41,38,51	2,19,82	24,89	44,63,26	11,79,01	1,12,21	36,04	5	34,28	1,42,92	15,47,45				
1,31,39	2,89,37	46,96,09	47,10,75	53,06	95,47	49,57,02	17,13,15	3,51,30	10,90	..	38,29	..	20,14,24				
2,42,94	7,38,09	62,55,45	55,94,68	4,44,60	..	62,39,28	10,95,10	54,51	1,27,12	47	2,31,21	..	15,17,02				
..	10	1,00	84	17	..	1,61	2,73	11	2	..	17	..	2,03				
1,90	1,84,37	15,48,56	14,03,28	1,67,08	2,26	13,00,72	6,36,74	1,32,61	20,86	2	..	42,81	8,22,27				
20,70	1,54,47	13,81,62	11,04,33	75,22	1,28,81	11,06,72	4,65,04	1,85,79	8,34	1,84	29,20	..	6,90,23				
-30	..	9,05	10,25	..	..	10,25	-1,45	..	..	..	..	..	-1,45
-1,38	5,82,50	38,49,23	34,58,46	3,21,69	-31,41	36,88,74	12,57,59	81,29	8,44	15	51,34	79,28	14,78,29				
35,11	2,14,27	24,07,73	22,95,18	1,25,00	2,69	24,26,97	6,33,59	7,04	65,59	74	47,27	30,07	7,48,40				
-2,26,29	6,11,48	41,67,40	33,85,23	5,74,75	24,55	9,68,53	19,69,18	2,89,11	18,80	1,31,49	76,15	1,00,46	25,84,67				
60,61	4,30,49	45,30,85	38,85,33	2,14,74	3,11,15	45,14,42	13,15,60	59,31	1,22,13	71	36,89	1,26,88	16,51,65				
3,12,61	1,00,39	30,54,69	23,45,15	1,06,88	2,98,70	27,30,93	9,36,51	1,70	6,11	..	21,24	..	10,98,66				
6,17	13,35	22,22,82	22,31,45	5,73	-7,24	22,32,14	5,87,61	1,16	5,65	1,50	2,04	3,30	6,61,4				
-2,37	1,16,92	29,48,82	26,96,77	14,54	77,31	27,88,68	7,06,14	-32	45,79	76	2,04	..	7,54,42				
2,00,89	41,81,2	4,12,90,57	3,73,21,87	26,45,12	8,65,68	4,00,32,67	1,24,36,04	11,70,80	4,75,65	1,37,77	6,21,18	5,13,90	1,54,17,54				

(5) Northeast Frontier Railway.—Due to Stock Verification (8,44) Revaluation of Stores (6,92) and Miscellaneous (59,96).

(6) Southern Railway.—Due to Stock Verification (1,13,82) Revaluation of Stores (34,05) and Miscellaneous (1,73,82).

(7) South Central Railway.—Due to Stock Verification (66,83) Revaluation of Stores (10,26) and Miscellaneous (52,31).

(8) South Eastern Railway.—Due to Stock Verification (4,02,37), Revaluation of Stores (90,92) and Miscellaneous (1,07,59) [includes 34,42 due to direct operation of stock Adjustment Account without routing through stores.]

(9) Western Railway.—Due to Stock Verification (74,95) Revaluation of Stores (84,11) and Miscellaneous (1,55,68).

(10) Chittaranjan Locomotive Works.—Due to Stock Verification (21,19), Revaluation of Stores (3) and Miscellaneous (62,14).

(11) Integral Coach Factory.—Due to Stock Verification (—8,93) Revaluation of Stores (5) and Miscellaneous (14,40).

(12) Diesel Locomotive Works.—Due to Stock Verification (21,64) and Miscellaneous (—7,10).

Ministry of Railways (Railway Board)

ANNEXURE XII F. 433 (5) A (See Para 433)

STATEMENT SHOWING RESULTS OF STOCK VERIFICATION AND REVALUATION OF STORES DURING 1972-73

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ANNEXURE

STATEMENT SHOWING RESULTS OF STOCK VERIFICATION

Serial No.	Name of the Railway	Results of Stock Verification							Opening Balance
		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 issue during the year.	
1	2	3	4	5	6	7	8	9	10
1.	Central	—	+1,18.19	—1,51.98	—33.69	—33.69	—	—0.8	+3
2.	Eastern	—	+35.67	—27.04	+6.63	+8.63	—	+0.18	..
3.	Northern	—	+1,09.29	—65.24	+24.05	+24.05	—	+0.43	..
4.	North Eastern	—79.46	+60.28	—83.53	—23.25	—4.31	—66.40	—1.66	+50
5.	Northeast Frontier	—	—9.03	+16.34	—8.44	+7.90	+4.55	—5.68	+0.72
6.	Southern	—	—35.75	+1,07.66	—1,13.82	—6.16	—11.62	—30.09	—0.02
7.	South Central	—	—8	+25.93	—66.43	—40.50	—37.86	—2.72	—1.78
8.	South Eastern	—	—	+3,97.71	—4,20.27	—22.56	—22.56	—	—0.65
9.	Western	—	—9.97	+50.06	—74.95	—24.89	—25.38	—8.48	—0.64
10.	Chittaranjan Locomotive Works	—	—	+22.86	—21.19	+1.67	+1.67	—	+0.07
11.	Integral Coach Factory	—	—5.82	—9.90	+8.93	—97	—6.90	+11	—0.04
12.	Diesel Locomotive Works	—	+15.37	+16.88	—21.64	—4.78	+6	+10.53	—0.18
Total		—1,24.74	+9,50.95	—10,65.50	—1,14.55	—1,04.56	—1,04.73	—0.31	—1.79

Note.—The net result of stock verification revaluation of stores and miscellaneous items on different Railways was a surplus of 1,40,124 made up of surplus of 4,12,152 deficiency of 27,20,29.

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 Department.

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

AND REVALUATION OF STORES DURING 1972-73.

(In thousands of rupees)

Results of Revaluation						Miscellaneous Items					
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
11	12	13	14	15	16	17	18	19	20	21	22
+4.32	—15.48	—11.16	—11.13	..	—0.27	+9.74	+6,23.42	—72.46	+5,50.96	+5,26.52	+34.18
+27.44	—5.82	+21.62	+21.62	..	+0.46	+1,97.01	+2,54.20	—1,13.41	+1,40.79	+1,63.56	+1,74.24
+25.19	—1,07.71	—82.52	—82.52	..	—1.47	+61.65	+6,03.79	—4,51.82	+1,51.97	+1,33.18	+80.44
+24.71	—29.69	—4.98	+63	—5.11	—0.36	+29.84	+99.69	—56.12	+43.57	+56.04	+17.37
+15.00	—6.92	+8.08	+1.95	+6.13	+0.74	+1,36.38	+1,23.13	—59.96	+63.17	—35.66	+2,35.21
+15.81	—34.05	—18.24	—18.46	—2.76	—0.05	+1,47.91	+3,51.53	—1,36.10	+2,15.43	+2,86.69	+76.65
+7.34	—10.26	—2.92	—2.60	..	—0.13	—13.93	+1,81.09	—52.01	+1,29.08	+1,06.67	+8.48
+69	—80.92	—80.23	—80.23	..	—2.37	+2,42.47	+2,28.37	—1,07.99	+1,20.38	+1,63.01	+1,99.84
+48.49	—88.31	—39.82	—40.56	+83	—1.02	+1,31.42	+3,40.96	—1,55.68	+1,85.28	+2,87.43	+29.27
+6	—5	+1	+1	..	..	+89.02	+69.60	—62.14	+7.46	+24.93	+71.50
+2.57	—38	+2.19	+2.44	..	—0.09	+8.90	+23.11	—14.60	+8.51	+14.36	+3.05
..	..	..	..	..	..	+1,50.96	+1,00.06	+7.10	+1,07.16	+19.93	+2,33.14
+1,71.62	—3,79.59	—2,07.97	—2,08.85	—91	—0.56	+11,91.37	+29,98.95	—12,75.19	+17,23.76	+17,46.76	+11,63.37

4. For purpose of working out the percentage of net surplus (+) or deficiency (—) during the year to total issues during the year, issues of stock of grains etc. from Railway grain shops are deducted from the total issues shown in Col. 15 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 the accounts of the Bengal, Assam and North Western Railways, the balances shown in this statement are provisional.

Annexure XIII—F. 433 (5) B— Deleted.
(Authority : RLY Bd's case No. 93 APP/3-7/92-93 dated 23-11-93).

Annexure XIII – F.433(5) --- Deleted

(Authority : RLY Bd's case No. 93 App/3-7/92-93 dated 23-11-93)

Ministry of Railways (Railway Board)

ANNEXURE XIV F.433 (5) C (See Para 433)

Railway Catering Profit and Loss Account

(See para 433)

F. 433 (5) C

ANNEXURE XIV

RAILWAY CATERING

(In thousands of Rupees)

Profit & Loss Account for the year 1972-73

Dr.

	1971-72	1972-73	1971-72	1972-73
	Rs.	Rs.	Rs.	Rs.
1. To opening stock (*)	52.72	61.17	7,53.28	8,47.58
2. To Purchases during the year of raw materials and provisions/ingredients for conversion into food stuffs, or edibles and of manufactured articles sold in departmental catering establishments, e. g. aerated waters, bakery products, lined articles, cigarettes etc.	5,14.52	5,65.37	8.87	12.11
3. (a) To expenditure in respect of replacements, loss, breakage and obsolescence of items charged to Development Fund (1)	9.09	(A)12.57	9.78	(B)10.58
(b) To value of stock of raw materials and provisions etc., written off	18	22	61.17	66.23
4. (a) To freight, handling cartage and other clearing charges such as Town Duty, Customs Duty, Octroi Excise etc.	5.32	5.65		
(b) To Sales tax	11.09	15.34		
5. To Commission and Brokerage charges	54.74	59.67		
6. To salaries (including leave salary, allowances such as Dearness Allowance, House Rent and other compensatory allowances) of—(1)				
(a) Staff employed in Restaurants, Refreshment Rooms, Dining, Restaurant Buffet Cars etc.	1,15.86	1,22.53		
(b) Gazetted, Supervisory and other non-gazetted staff employed on Catering.	24.34	24.06		
7. To Travelling Allowance of—				
(a) Staff employed in restaurant etc.	8.23	8.16		
(b) Gazetted, Supervisory and other non-gazetted staff	95	1.62		
8. (a) To printing and stationery and other contingencies (such as telephone, postage, cost of containers etc.) and other miscellaneous charges	11.68	11.12		
(b) To Water and Electric current	3.51	3.53		
9. To cost of fuel	16.10	15.35		
10. To charges on account of Provident Fund, Gratuity/Pension etc. in respect of staff in item 6 above (1)	11.49	11.63		
11. To rent accommodation	3.20	3.12		
12. To Profit	20.07	14.09		
Total	8,63.10	9,36.50		

(A) Includes expenditure met from Revenue.

Note.—1. Value of items of consumables/breakables/somewhat lasting nature (i. e. other than stores, raw materials, provisions, etc. and manufactured articles), charged to Development Fund (1), (Passenger and other Railway User's Amenities).

Opening stock Purchases during the year Closing stock Difference due to loss, breakage and obsolescence

(1) (2) (3) (4)

Rs. Rs. Rs. Rs.

30.16 5.96 94.23 2.89

(*) Includes Reserve Stock in godowns as well as stock with the units.

(1) Expenditure on staff/officers indirectly employed on work connected with departmental catering debited to departmental catering only in case such staff/officers spend more than 50 per cent of their time on departmental catering.

(2) The charges on account of Provident Fund Gratuity/Pension included only in respect of such staff who actually contributed to Provident Fund and are entitled to Gratuity/Pension.

(3) Includes the subsidiary amounting to Rs. 1.62 thousands to be realised from Lok Sabha Secretariat.

Statement showing balances outstanding under suspense on 31-3-73

(In lakhs of rupees)

S. No.	Suspense Heads	Balance out standing on 31-3-1973		Relating to the year 1972-73		Relating to the year 1971-72		Relating to the period prior to 1971-72	
		Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit
1.	Miscellaneous Advances (Revenue).	87	13.47	31	5.56	23	2.29	33	5.62
2.	Miscellaneous Advances (Capital).	10.52	37.63	4.01	23.98	1.89	6.68	4.62	6.97
3	Purchases	1,00,70	1,56,54	58,08	1,07,72	17,96	23,77	24,66	25,05

Ministry of Railway (Railway Board)

Annexure-XVI

Appropriation Accounts of Railways in India for 1972-73

ANNEXURE XVI

(See para 4.33)

APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1972-73

ANNEXURE 'A'

Statement of Expenditure held under Objection

The table below shows the distribution of the expenditure held under objection on the 1st July, 1973, classified according to the period to which it relates and compares to the total outstanding on the 1st July of the previous year.

(In thousands of Rupees)

Railway	Items dating from earlier than the previous year			Items dating from the previous year			Items relating to current year			Total	
	No. of items	Expenditure during the year	Expenditure during the year	No. of items	Expenditure during the year	Expenditure during the year	No. of items	Expenditure during the year	No. of items	Amount	
ITEMS OF OBJECTION AMOUNTING TO RUPEES ONE LAKH EACH OR MORE											
Waste of Estimate—											
1971-72	74	12,95.63	8,45.43	9,60.85	34	5,61.55	8,99.34	83	15,54.44	196	61,25.35@
1972-73	69	21,97.39	16,91.60	13,70.03	35	7,98.28	4,07.51	115	38,11.94	219	1,02,69.85
Excess over Estimate—											
1971-72	154	17,62.05	3,55.07	3,27.36	76	4,65.36	2,26.91	174	16,92.64	424	47,39.17@
1972-73	163	18,20.12	3,64.29	3,77.64	51	4,94.75	1,19.35	190	9,91.58	404	42,68.13
Miscellaneous items—											
1971-72	18	1,42.27	6,81	10,90	5	7,46	1,85	20	2,25.16	53	3,92.44@
1972-73	14	1,38.71	12,25	12,12	17	2,28.47	10,41	27	1,11.94	58	5,63.81@
Total—											
1971-72	246	31,97.95	12,07.31	12,17.01	115	10,34.37	11,28.00	312	34,72.24	473	1,12,54.86@
1972-73	244	41,56.62	20,68.14	17,59.79	143	15,21.50	6,80.17	292	49,15.36	681	1,51,01.79@
ITEMS OF OBJECTION AMOUNTING TO LESS THAN RUPEES ONE LAKH EACH											
Waste of Estimate—											
1971-72	135	38,78	6,23	1,81	59	11,82	3,03	165	40,28	359	1,00,01
1972-73	174	24,95	3,57	75	61	11,41	1,94	369	53,00	543	97,73
Excess over Estimate—											
1971-72	439	91,98	18,63	16,81	165	31,38	12,87	715	1,14,02	1,259	3,05,70
1972-73	335	96,60	21,49	25,39	275	57,06	18,45	673	1,05,72	1,283	3,25,11
Miscellaneous items—											
1971-72	1,633 **				917 **			1,388 **		3,918 **	
1972-73	1,607	47,88	3,72	3,78	3,561	22,89	5,42	7,437	92,21	22,605	1,74,90
Total—											
1971-72	1,633 **	1,70,44	25,64	22,40	3,785	64,10	21,32	8,357	2,66,51	24,321	5,80,61
1972-73	1,923 **	1,77,50	27,48	27,36	3,408	1,04,25	26,12	8,669	8,02,16	19,112	12,45,37

Statistics of expenditure under objection :—

Rs.

- Total amount of expenditure audited during the year .. 20,21,49,61
- Total amount placed under objection during the year and still under objection (A) .. 82,91,64
- Percentage of objectionable expenditure to expenditure audited .. 4.1
- Percentage of the preceding year similar to 3 above .. 3.3

(A) This figure has been arrived at by taking credits as plus figures.

Note—(1) Items in this statement have been classified as above or below Rs. one lakh according to total amount of expenditure placed under objection to the end of the year.

** Amount in respect of these items is not ascertainable.

@ Difference in totals is due to rounding off.

APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1972-73

ANNEXURE 'A' (I)

Summary of items of expenditure held under objection for 1972-73 by Railways.

(In thousands of rupees)

WANT OF ESTIMATE											
Railway.	Items dating from earlier than the 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 current year.	No. of items.	Expenditure during previous year.	Expenditure during current year.	No. of items.	Expenditure during current year.	No. of items.	Amount.
ITEMS OF OBJECTION AMOUNTING TO 100 RUPEES ONE LAKH EACH OR MORE											
1. Central ..	18	7,18.45	4,39.06	56.33	10	1,00.79	59.83	19	7,57.91	47	32,03.36
2. Eastern ..	5	1,06.73	2.97	34	7	3,16.29	9.37	4	1,00.33	16	5,38.52
3. Northern ..	4	14.45	2.59	3.43	4	42.60	4.09	13	3,27.36	23	7,95.52
4. North Eastern ..	2	19.22	2.62	15.24	..	..	..	4	1,42.41	6	1,79.49
5. Northeast Frontier ..	16	3,38.60	66.74	39.37	4	11.94	21.66	1	4.41	21	3,63.62
6. Southern ..	1	8.41	1.81	..	2	9.26	..	23	7,20.99	25	7,40.47
7. South Central ..	4	1,27.79	24.52	12.70	..	..	..	4	62.37	8	2,27.38
8. South Eastern ..	8	96.96	82.18	90.59	3	1,90.06	2,90.55	22	2,16.41	33	9,66.75
9. Western ..	9	8,64.58	10,98.11	11,52.13	5	47.35	14.31	22	12,65.26	36	44,41.74
10. Chittaranjan Locomotive Works ..	..	..	..	..	..	..	..	2	20.29	3	20.29
11. Metropolitan Transport Project (Rlys.) Calcutta ..	..	..	..	..	..	..	..	1	1,60.18	1	1,60.18
12. Metropolitan Transport Project (Rlys.) Madras ..	..	..	..	..	..	..	..	1	25.53	1	25.53
Total ..	69	21,97.39	16,91.60	13,70.03	35	7,95.28	4,00.61	115	38,11.94	219	1,02,69.85
ITEMS OF OBJECTION AMOUNTING TO LESS THAN RUPEES ONE LAKH EACH											
1. Central ..	9	2.15	70	7	5	08	18	19	6.09	33	18.07
2. Eastern ..	12	2.77	14	20	4	48	48	35	10.38	51	14.65
3. Northern ..	13	1.51	25	3	28	7.01	5	202	19.34	243	29.29
4. North Eastern ..	1	1.70	1.30	1	2	51	20	5	32	8	4.04
5. Northeast Frontier ..	54	10.52	5	..	..	..	..	2	53	56	11.10
6. Southern ..	1	1	..	..	5	55	..	42	6.19	48	6.75
7. South Central ..	1	13	..	2	6	..	46	9	3.72	16	3.94
8. South Eastern ..	13	4.41	51	8	4	1.12	9	33	4.60	50	11.21
9. Western ..	10	1.56	62	34	7	1.55	28	19	2.30	36	6.65
10. Chittaranjan Locomotive Works ..	..	..	..	..	..	..	..	2	53	2	52
Total ..	114	24.96	3,47	75	61	13.41	1,94	368	53.00	543	97.73

APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1972-73

ANNEXURE 'A' (I)

Summary of items of expenditure held under objection for 1972-73 by Railways.

(In thousands of rupees)

EXCESS OVER ESTIMATE												
Railways.	Items dating from earlier than the previous year.				Items dating from the previous year.				Item relating to current year.		Total.	
	No. of items.	Expenditure up to 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.	Amount.
ITEMS OF OBJECTION AMOUNTING TO RUPEES ONE LAKH EACH OR MORE												
1. Central ..	37	11,35,77	1,07,14	77,38	32	22,7,19	1,10,35	43	3,87,05	120	30,82,08	
2. Eastern ..	38	3,77,79	9,10	2,17	20	76,78	37,79	8	65,71	85	4,65,77	
3. Northern ..	8	11,13	..	..	4	66,46	15,43	1	1,09	8	81,85	
4. North Eastern ..	8	28,99	10,62	4,61	4	35,93	8,44	2	7,82	15	50,62	
5. Northeast Frontier ..	24	1,87,92	31,80	39,15	3	6,17	73	5	32,97	32	2,45,90	
6. Southern ..	6	30,45	6,31	90	6	18,70	4,63	38	1,42,60	49	1,93,37	
7. South Central ..	8	15,62	4,51	8	8	35,54	26,00	24	1,78,00	38	2,60,83	
8. South Eastern ..	33	35,81	24,66	23,75	1	10,19	..	18	1,12,76	43	2,60,97	
9. Western ..	7	98,44	1,10,04	2,30,11	13	19,78	19,33	22	81,31	42	3,80,92	
10. Chittaranjan Locomotive Works ..	..	..	..	..	..	..	..	1	13,24	1	13,24	
Total ..	160	10,10,52	2,64,29	3,77,64	91	4,94,75	2,19,35	130	9,91,50	404	42,66,12	
ITEMS OF OBJECTION AMOUNTING TO LESS THAN RUPEES ONE LAKH EACH												
1. Central ..	26	19,66	2,87	11,36	40	16,14	7,97	136	18,52	202	78,51	
2. Eastern ..	48	3,00	74	4	38	9,16	1,05	33	5,07	113	21,85	
3. Northern ..	..	..	..	..	1	29	..	53	6,61	54	6,90	
4. North Eastern ..	4	1,00	6	21	7	346	1,40	15	3,06	26	9,27	
5. Northeast Frontier ..	50	13,05	42	15	10	3,94	1,57	32	4,06	143	33,10	
6. Southern ..	13	3,53	54	30	15	2,82	1,19	63	10,85	90	13,23	
7. South Central ..	36	7,77	20	3	63	10,55	1,09	119	30,30	238	40,00	
8. South Eastern ..	10	46,81	16,73	12,72	72	7,70	3,28	181	24,90	351	1,10,12	
9. Western ..	10	2,06	..	30	6	2,68	84	38	11,24	44	16,92	
10. Chittaranjan Locomotive Works ..	6	25	3	..	4	30	..	12	77	..	1,25	
11. Diesel Locomotive Works ..	..	..	..	..	1	2	46	1	39	1	70	
Total ..	335	96,60	31,69	25,39	275	57,04	18,65	473	1,81,72	1,383	3,15,11	

APPROPRIATION ACCOUNTS OF RAILWAYS IN INDIA FOR 1972-73

ANNEXURE 'A' (i)

Summary of items of expenditure held under objection for 1972-73 by Railways

(In thousands of Rupees)

MISCELLANEOUS ITEMS										
Railways	Items dating from earlier than the previous year.				Items dating from the previous year.				Items relating to current year.	
	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.	Total
ITEMS OF OBJECTION AMOUNTING TO RUPEES ONE LAKH EACH OR MORE										
1. Central ..	5	1,06.31	10.55	10.45	2	74.42	40.18	4	48.83	11 3,90.74
2. Eastern ..	..	..	..	..	1	4.97	..	1	9.57	2 14.04
3. Northeast Frontier ..	3	5.40	..	..	3	21.51	..	1	1.41	7 28.40
4. Southern ..	..	..	..	..	2	7.45	2.30	3	4.78	5 14.61
5. South Central ..	1	1.02	2	..	5	02.64	..	13	25.59	19 1,13.27
6. South Eastern ..	3	16.32	..	..	1	8.17	..	3	4.05	7 28.54
7. Western ..	2	9.58	1.69	1.67	3	19.31	17.35	2	14.11	7 64.21 *
Total ..	14	1,38.71	12.25	12.12	17	2,20.47	60.44	37	1,11.84	58 5,63.81 *
ITEMS OF OBJECTION AMOUNTING TO LESS THAN RUPEES ONE LAKH EACH										
1. Central ..	**1,923	632	6.83	49	**845	764	4.42	**1,444	16,24	**4,212 27.39
2. Eastern ..	54	58	42	17	27	98	95	40	4.17	121 7.27
3. Northern ..	103	5.19	..	29	2	..	..	71	10.55	177 16.03
4. North Eastern ..	4,002	7.98	..	..	164	3.52	2.38	43	198	4,229 15.86
5. Northeast Frontier ..	57	5.11	..	..	22	2.16	..	9	90	80 8.17
6. Southern ..	1,363	599	..	..	113	3.59	73	130	6.36	1,636 16.66
7. South Central ..	820	11.75	26	39	695	9.04	28	1,438	6,41.28	2,952 6,63.10
8. South Eastern ..	2,438	8.96	3	3	196	8.02	14	615	29.09	3,27 66.18
9. Western ..	68	4.60	64	36	35	1.22	5	103	9.86	266 16.94
10. Chittaranjan Locomotive Works	3	20	4	4	..	..	..	..	..	3 28
11. Integral Coach Factory	1	5	4	3	..	..	..	5	30	6 33
12. Diesel Locomotive Works	56	49	..	..	23	83	..	23	279	102 4.31
13. Metropolitan Transport Project (Railways), Bombay ..	..	..	..	..	..	..	..	3	1	2 1
Total ..	**1,923	55.94	2.12	1.73	**845	3,370	5.53	**1,444	7,23.45	**4,212 8,22.53
	9,806				2,972			5,620	17,286	

**Amount in respect of these items is not ascertainable.

*Difference in total is due to rounding off.

ANNEXURE XVI (ii) F. 433 (6) (See para 433)

ANNEXURE 'A' (ii)

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

Serial No.	Name of Railways.	No. of Items.	Remarks.
1	2	3	4
1	Central	... Relating to earlier than previous year .. 3 ... Relating to the year ... 1	

Ministry of Railways (Railway Board)

Annexure-XVII

Under charges detected by Accounts or Audit (Annexure 'B')

ANNEXURE XVII F. 433 (7) (See para 433)

ANNEXURE 'B'

Statement of undercharges detected by Accounts or Audit and recovered during 1972-73

(Amount in thousands of Rupees)

1	2	3	4	5	6	Amount of undercharges.			10
						Recovered.	Written off.	Total.	
			Total amount of undercharges as discovered by Accounts and Audit excluding those during the year.	Total Earnings audited.	Percentage of undercharges to earnings.				Total outstanding undercharges
1	Central	..	93,90	1,77,92.47	0.53	95,14	19	95.33	17.69
2	Eastern	..	20,81	1,41,69,11	0.15	11,97	3	12,00	72.48
3	Northern	..	1,18,62	1,78,34,07	0.67	1,19,19	17	1,19,36	19.16
4	North Eastern	..	13,33	56,24,51	0.24	10,45	32	10,77	24,90
5	Northeast Frontier	..	31,24	39,51,36	0.79	20,98	7	21,05	33,90
6	Southern	..	44,75	1,00,70,12	0.44	38,48	1	38,49	11,74
7	South Central	..	22,54	96,16,34	0.23	21,85	28	22,13	18,68
8	South Eastern	..	28,83	1,89,84,88	0.15	19,99	6	20,05	41,33
9	Western	..	3,60,62	1,85,28,45	1.94	3,72,68	1,06	3,73,74	35,41
Total			7,34,66 (a) & (c)	11,65,73,31	0.63	7,10,74*	2,18*	7,12,92 (b)	2,75,29 (d)

*Difference in totals is due to rounding off.

Notes.—(a) Excludes undercharges of Rs. 1.00 and below in case of goods account and twenty-five paise and below in coaching account not debited to stations.

(b) Includes recoveries and write-off of undercharges discovered in previous years.

(c) Excludes amount of debits for non-accountal and delayed accountal of invoices and parcel way bills.

(d) Excludes figures of certain stations from where returns have not yet been received and checked.

Annexure-XVIII

Statement showing Remission and Abandonment of claims to Revenue (Annexure 'C')

		ANNEXURE XVIII		F. 433 (B)		(See para 433)	
		ANNEXURE 'C'					
		Statement showing Remission and Abandonment of Claims to Revenue during 1972-73.					
		(In thousands of rupees)					
Sl. No.	Name of Railway.	Particulars.	No. of Items.	Amount	Total earnings audited.	Total wharfage & demurrage recovered.	Total outstanding wharfage & demurrage.
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
1.	Central	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	29	15.40	..	..	..
		Items below Rs. 25,000 each	..	45.78	1,11.18	1,77,92.47	1,74.70
		Other items—	..	..	..	..	26.69
		Items below Rs. 25,000 each	..	4.31	4.31	..	..
2.	Eastern	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	13	17.32	..	..	..
		Items below Rs. 25,000 each	..	1,02.88	1,20.21	1,41,69.11	3,32.62
		Other items—	..	..	..	..	2,48.47
		Items below Rs. 25,000 each	..	6.40	6.40	..	..
3.	Northern	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	4	2.99	..	..	..
		Items below Rs. 25,000 each	..	1,04.68	1,07.67	1,78,36.07	3,20.63
		Other items—	..	..	..	..	90.11
		Items below Rs. 25,000 each	..	3.59	3.59	..	..
4.	North Eastern	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	1	37	..	..	..
		Items below Rs. 25,000 each	..	32.35	22.72	56,24.51	88.24
		Other items—	..	..	..	..	10.57
		Items below Rs. 25,000 each	..	2.33	2.33	..	..
5.	North east Frontier	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	5	2.85	..	..	..
		Items below Rs. 25,000 each	..	25.52	20.37	39,51.36	79.02
		Other items—	..	..	..	..	18.73
		Items below Rs. 25,000 each	..	95	95	..	..
6.	Southern	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	4	1.89	..	..	..
		Items below Rs. 25,000 each	..	29.01	30.90	1,00,70.13	1,55.55
		Other items—	..	..	..	..	31.21
		Items below Rs. 25,000 each	..	2.32	2.22	..	..
7.	South Central	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	..	..	..	..	..
		Items below Rs. 25,000 each	..	53.51	53.51	96,16.54	99.52
		Other items—	..	..	..	..	43.28
		Items below Rs. 25,000 each	..	4.02	4.02	..	..
8.	South Eastern	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	2	88	..	..	..
		Items below Rs. 25,000 each	..	45.00	45.00	1,09,04.01	3,78.84
		Other items—	..	..	..	..	1,52.25
		Items below Rs. 25,000 each	..	54	54	..	..
9.	Western	Wharfage and Demurrage— Items amounting to Rs. 25,000 each or more	6	2.86	..	..	..
		Items below Rs. 25,000 each	..	48.26	71.12	1,85,28.44	1,50.99
		Other items—	..	..	..	..	50.50
		Items below Rs. 25,000 each	..	2.44	2.66	..	..
Total		Wharfage and Demurrage—	..	..	..	..	..
		Other items	..	..	..	..	..
			..	26.90	..	..	..
			..	(a) & (b)	..	..	..

* Difference in total is due to rounding off.

Notes.—(a) Excludes under charges amounting to Rs. 1/- and below in the case of goods wharves and 25 Paise and below in the case of coaching earnings not debited to stations.

(b) The figures relating to ticketless passengers of all railways except Central, Northern, Southern, South Central and South Eastern Railways included under 'Other items' are based on the statements furnished by the Commercial Department and are not susceptible of check from accounts records.

Annexure-XVIII

ANNEXURE XVIII.—(Concl'd.) F. 433 (8) A (See para 433)

ANNEXURE 'C'—(Concl'd.)

Statement showing items of wharfage and demurrage charges exceeding Rs. 1,00,000 each.

Name of the Railway	Particulars	No. of items	Amount (in thousands of rupees)
Central Railway ..	1. Wagon holding a consignment of Mango timber planks was received at By-culla on 28th August, 1961 as unconnected. It could be connected with the invoice on 16th December, 1961 but the delivery was not taken by the consignee on the plea that the goods were not the same which were consigned to him and filed a suit in a Court of law towards compensation claim for the cost of the goods which is still pending. The consignment was rebooked to Wadi-bunder unclaimed goods office and the orders of the court for the disposal of the goods are yet awaited. Taking into consideration the party's claim for Rs. 4844.62 paise, it was decided to forego the wharfage charges accrued for the period from 16th December, 1961 to 18th December, 1970, which is not likely to be recovered, under the sanction of the competent authority.	1	1.80
	2. A consignment consisting of seven wagons of C. I. Pipes pertaining to Defence Department was received on 27th August, 1971. The consignee, Garrison Engineer, MB5, Gwalior applied for Railway crane before the arrival of the wagon i.e., 24th/25th August, 1971 which could be supplied on 30th August, 1971 resulting into accrual of demurrage. The Garrison Engineer applied for waiver of wharfage & demurrage charges. As the goods were Military consignment, it was decided to waive wharfage charges accrued after 7th September, 1971 and 75% of the demurrage charges under the sanction of the competent authority.	1	1.17
N. E. Railway ..	Five wagons, loaded with Gypsum ore, Hanumangarh to New Gauhati on 13th September, 1972 were unloaded at NGC on 29th September, 1972, 30th September, 1972, 1st October, 1972 and 17th October, 1972 by the Railway. The endorsed consignee could not take delivery earlier, as the original BR was not received by him. The original forwarding Note from Hanumangarh Station certifying that the wagons were booked to them was produced and the delivery granted. Since the heavy wharfage charges amounting to Rs. 1,67,399/- against a consignment valuing Rs. 5,000 could not be realised, hence waived off under the competent sanction.	1	1.67

Ministry of Railways (Railway Board)

Annexure XIX

Review of expenditure on important Open 'line Works and New Construction

ANNEXURE XIX F. 433 (9) (See para 433)						
ANNEXURE 'D'						
Review of expenditure on important Open Line Works and New Constructions.						
(Covers review of Open Line Works and New Constructions detailing important works which were undertaken during the year without budget provision and works which were not under taken although funds had been provided for the same; this review also compares the actual expenditure on the works physically completed during the year with the original estimate.)						
(In thousands of rupees)						
Railway	Name of work	Estimated cost	Date of commencement	Expenditure incurred during the year	Expenditure incurred up to the end of the year	Remarks
1	2	3	4	5	6	7
Part I.—(a) Works costing Rs. 20 lakhs and over which were undertaken without Budget Provision.						
Southern	1. 165 Bogie open wagons BOX type without wheel sets etc.	..	January, 1973	1,50,26	1,50,26	
South Central	1. Secunderabad-Additional facilities in M. G. Area Phase-I.	56,78	..	2,24	2,24	P. Way materials expected to be received during 73-74 were actually despatched by the firm in February and March 73, so debits could be booked in March, 73 accounts.
Part I.—(b) Works costing Rs. 20 lakhs and over of previous years on which expenditure was booked during the year without Budget Provision						
Southern	1. 5 out of 6 Dining Cars ..	19,00	March, 1967	1,80	26,64	Some residual adjustment carried out in March, 73 contrary to expectations.
	2. 170 TORX type wagons ..	45,26	March, 1967	10	43,84	
	3. 200 out of 900 CR type wagons.	46,48	March, 1965	11	39,10	
South Eastern	1. Through rail renewal of existing 50 R36 long rails with new 52 KG 42' long rails welded in joints 2x42' on existing C57/7 sleepers including raising the sleepers density from (N+4) to (N+6) from Km. 739/4 to 774/10=35.4 Kms. between Union and Siga Dam Stations.	42,67	January, 1968	25	44,24	
	2. 3 AC/PT Elec. Locomotives.	74,52	June, 1971	67,07	67,07	The variation is of a minor nature.
	3. 4 Diesel shunting Locomotives.	23,60	June, 1972	—4,31	25,69	As a result of revision in allotment and the variation is of a compensating nature attributable to re-adjustment of previous year's expenditure.
	4. 505 F.W. C. R. type covered wagons—Burn.	1,00,24	Dec., 1969	2,10	93,10	Excess is mainly due to residual adjustment after Final Modification in March, 1973.
	5. 350 Box wagons ISW	..	2,12,17 Aug., 1955	—1	2,12,17	The variation is of a minor nature.
Part II.—Works costing Rs. 50 lakhs or more for which budget provision existed but were not under taken during the course of the year.						
(In thousands of Rupees)						
Railway	Name of work	Estimated Cost	Budget Provision	Remarks		
1	2	3	4	5		
Eastern	Sub structure of a double line Railway Bridge over the Barrage as incorporated in the Barrage structure.	4,06,00	89,00	Due to non-finalisation of the matter regarding apportionment of the Railway's share of cost of Sub-structure of the Farakka Barrage.		

ANNEXURE XIX.—(Concid.)

(See para 433)

ANNEXURE 'D'—(Concid.)

Statement of expenditure on open line Works and New Constructions costing not less than Rs. 50 lakhs each.

Part III.—Variation between Original Estimates and Expenditure in respect of Works completed during the year 1972-73.

(In thousands of rupees)

Railway	Description of Works	Original Estimate	Final cost	Excess (+) Saving (—)	Remarks
1	2	3	4	5	6
Central	1. Miratla-Bijrotha (D)	1,16.23	1,10.67	—5.56	Due chiefly to procurement of Ballast at cheaper rates, less expenditure on cost of station canteens etc. and further adjustments are to be carried out on closing of accounts.
	2. Shebapur-Salichsaka Road Doubling	2,36.16	2,49.94	+13.78	Due chiefly to the realisation of credits for released material still awaited.
	3. Salichsaka Road Bolani Doubling	2,01.70	2,05.07	+3.37	Due chiefly to more maintenance charges on services and Residential Buildings and pay & allowances of staff booked till the final closing of the accounts of the project.
	4. Begustava-Subbapur Doubling	1,85.10	1,79.67	—5.43	Due to non-receipt of debit of land as expected and more credits realised towards rent than anticipated.
	5. Warha (East)—Bhugan Chond Line	1,00.76	1,08.88	+8.12	Due mainly to additional survey carried out and increase in cost of material and labour etc.
	6. New Karm Pravarin of Housing 30 Additional Diesel Locomotives.	65.79	63.41	—2.38	Due chiefly to less expenditure in foundations of buildings etc.
	7. Bhopal-Katol—Section CTR of 49 Kg. cropped rails on CI post sleepers to (N+2) density with 44.5 Kg. RFF welded rails 29 metres long on CST 9 plate sleepers to (N+3) density from Kms. 1003.78 to Kms. 1061.48—37.70 Kms. on Jabalpur Division.	51.79	56.40	+4.61	Due to higher cost of R. Way materials.
	8. Karm—Alakhel Section CTR of 49.5 Kg. RFF rails laid on 111R plate sleepers to (N+3) density with 52 Kg. RFF welded rails 39 metres long on new CST 9 plate sleepers to (N+6) density at the following Kms.— (a) Kms. 1025.750 to 1028.005. (b) Kms. 1028.014 to 1032.361. (c) Kms. 1033.148 to 1054.406. (d) Kms. 1069.640 to 1082.330. (e) Kms. 1085.600 to 1097.060. (f) Kms. 1097.400 to 1098.140. (g) For total length of 51.790 TKMs on Jabalpur Division (DTR No. 51 of 1968-69).	73.96	1,11.61	+37.65	Further adjustments are to be carried out on closing of accounts.
	9. Karm—Jabalpur Section CTR of 44.5 Kg. RFF rails on 78.2 Kg. steel trough sleepers to (N+5) to (N+3) density with 52 Kg. RFF welded rails 39 m. long on new steel trough sleepers to (N+6) density from Kms. 953.361 to 1066.300 32.939 TKMs on Durgam Road between Bikanpur and Phulan Phalal stations.	62.13	79.36	+17.23	Do.
	10. 8 out of 106 Main line diesel Locomotives (WDM) (2)	1,60.00	1,18.48	—41.52	Further adjustments are to be carried out on closing of accounts.
	11. 25 out of 145 Bogies Integral II luggage & Brake Vans.	50.00	76.60	+26.60	Do.
	12. 100 out of 150 Bogies covered wagons BCX type.	53.90	19.38	—34.52	Do.
	13. 80 Bogie open wagons BOXT type without wheel sets etc.	50.00	32.61	—17.39	Do.
	14. 150 out of 575 P.W. Petrol tank wagons TORX type without wheel sets etc.	53.50	59.89	+6.39	Do.

ANNEXURE XX

Working Expenses and other revenue charges relating to Strategic Lines

ANNEXURE XX

F. 433 (10)

(See para 433)

ANNEXURE 'E'

The following statement shows the working expenses and other revenue charges relating to Strategic Lines—

Particulars	Northern Railway	North-east Frontier Railway	Total
Grant 2—Miscellaneous Expenditure (General)
Grant 3—General Superintendence and Services
Grant 4—Repairs and Maintenance of Permanent Way & Works
Grant 5—Repairs and Maintenance of Motive Power
Grant 6—Repairs and Maintenance of Carriages & Wagons
Grant 7—Repairs and Maintenance of Plant & Equipment
Grant 8—Operating Expenses—Rolling Stock & Equipment
Grant 9—Operating Expenses—Traffic
Grant 10—Operating Expenses—Fuel
Grant 11—Staff Welfare and Amenities
Grant 12—Miscellaneous Working Expenses
Grant 13—Provident Fund, Pension and other Retirement Benefits
Grant 14—Appropriation in Funds
Total

F. 433 (10) A

The following statement shows expenditure on New Construction and Open Line Works on Strategic Lines met from Capital, Depreciation Reserve Fund, Development Fund and Revenue.

Name of Railway	Capital	DRF	DF	ACR & PAF	OLWR	Total
11. New Lines (Construction)
12. Purchase of new lines
13. Restoration of damaged lines
14. Gauge conversion
15. Doubling
16. Traffic facilities—Yard re-modelling and others
21. Rolling stock
22. Track Renewals
32. Bridge Work
33. Signalling and Tele-communication Works
34. Taking over of line wires from F. & T. Dept.
35. Electrification Projects
36. Other electrical works
41. Machinery and Plant
42. Workshops—including Production Units
43. Road transport
52. Amenities for staff
53. (i) Passenger amenities
(ii) Other railway Users amenities
61. Investment in Government commercial undertakings—Road Services.
62. Investment in Government commercial undertakings—Public undertakings.
64. Other specified works
71. Sines suspense
72. Manufacturing suspense
73. Miscellaneous Advances
81. Metropolitan Transport Projects.
Total

F. 433 (10) A
The following statement shows expenditure on New Construction and Open Line Works on Strategic Lines met from Capital, Depreciation Reserve Fund, Development Fund and Revenue.

Name of Railway		(In thousands of Rupees)					
Particulars		Capital	DRF	DF	ACS & PAF	OLWA	Total
19. New Lines (Construction)
20. Purchase of new lines
21. Restoration of disused lines
22. Gauge conversion
23. Doubling
24. Traffic facilities—Yard re-modelling and others
25. Rolling stock
26. Track Renewals
27. Bridge Works
28. Signalling and Tele-communication Works
29. Taking over of line wires from P. & T. Deptt.
30. Electrification Projects
31. Other electrical works
32. Machinery and Plant
33. Workshops—including Production Units
34. Staff quarters
35. Amenities for staff
36. (i) Passenger amenities
37. (ii) Other Railway Users amenities
38. Investment in Government commercial undertakings—Road Services
39. Investment in Government commercial undertakings—Public undertakings
40. Other specified works
41. Stores suspense
42. Manufacturing suspense
43. Miscellaneous Advances
44. Miscellaneous Transport Projects
Total

(See Para 433)

ANNEXURE XXI

ANNEXURE 'F' (Form F-44)

Reconciliation Statement of Annual Expenditure as appearing in the Accounts Current and the Appropriation Accounts.

Major Head	Figures as shown in the Account Current	Grant/ Appropriation	Figures as Appearing in Appropriation Account		Remarks
			Gross Expenditure	Credits or Recoveries	
1	2	3	4	5	6

Ministry of Railways (Railway Board)

Annexure-XXII

ANNEXURE XXII F. 433 (12) (See para 433)

ANNEXURE 'H'

Statement of Losses etc.

Particulars.	No. of Items.	Amount in thousands of Rupees.
1	2	3
Grant No. 2.—Benson—Miscellaneous Expenditure (General).—		
All Railways.—		
Items below Rs. 25,000/- (Petty thefts, shortages etc.)	11	—
Grant No. 3.—Revenue—Working Expenses—General Superintendence and Services.—		
All Railways.—		
Items below Rs. 25,000/- (Petty thefts, shortages etc.)	11	—
Grant No. 4.—Revenue—Working Expenses—Repairs and Maintenance of Permanent Way and Works.—		
Central Railway.—		
Loss due to cyclones etc.	11	1.0
Loss due to accidents	11	1.0
Loss due to fire	11	1.0
Eastern Railway.—		
Loss due to accidents	11	1.0
Loss due to floods, storms etc.	11	1.0
Northern Railway.—		
Loss due to accidents and derailments	11	1.0
Northeast Frontier Railway.—		
Loss due to cyclones etc.	11	1.0
Southern Railway.—		
Loss due to accidents	11	1.0
Loss due to floods	11	1.0
Loss due to civil disturbances	11	1.0
South Central Railway.—		
Loss due to accidents	11	1.0
Loss due to civil disturbances	11	1.0
Loss due to floods, cyclones etc.	11	1.0
South Eastern Railway.—		
Loss due to accidents	11	1.0
Western Railway.—		
Loss due to fire	11	1.0
Loss due to accidents	11	1.0
All Railways.—		
Items below Rs. 25,000/-	11	1.0
Total Grant No. 4.	11	1.0

ANNEXURE'I'

Statement showing irregular re-appropriation made by the Railways during the year 1972-73

Particulars	No. of items	Amount in Thousands of Rupees
1	2	3
Nil.		
Ministry of Railways (Railway Board)		

ANNEXURE 'J '

Name of Railway	Grants affected	Brief description of misclassification or mistakes	Amount involved (in units of rupees)
1	2	3	4

Important misclassification and other mistakes detected (Annexure J)

Ministry of Railways (Railway Board)
