
**REPORT
OF THE
COMMITTEE**

**appointed by the Railway Board
to review
the effect of elimination of Inter-Railway adjustments
and apportionment of earnings on Indian Railways
with effect from 1-4-52.**

August, 1953.

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CHAPTER I

Review of economies or simplification in procedure achieved as a result of the accounting changes introduced with effect from 1st April 1952.

The Railway Board appointed a part-time Committee, as per their letter No. 52-B-4110 dated the 19th June 1953, consisting of :—

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| Shri D. P. Mathur, Director, Finance (Budget), Railway Board | Convenor. |
| Shri K. Krishna Rau, Financial Adviser and Chief Accounts Officer, Central Railway | Member. |
| Shri S. R. Kalyanaraman, Chief Commercial Superintendent, Southern Railway | Member. |

to review the changes made in the structure of Railway Accounts with effect from the 1st April 1952 involving elimination from financial accounts of inter-railway and inter-departmental adjustments of freight charges for carriage of railway stores and fuel, cost of work done in the Railway Workshops of one Zonal Railway on behalf of another and abolition of the apportionment of earnings between the zonal administrations.

2. The terms of reference of the Committee were :—

- (i) to review the alterations made in the accounting procedure on the Railways with a view to see how far they have achieved any economy or simplification in procedure ;
- (ii) to re-examine the point whether maintenance of accurate accounts for each of the Zonal Railways is desirable or necessary from the point of view of exercising better control over the operation of the zones and maintenance of accurate statistics ;
- (iii) to consider whether maintenance of Pro Forma accounts is enough for a proper maintenance of Capital accounts or whether financial adjustment should be made in these cases ; and
- (iv) to make recommendations.

3. Before visiting the zonal headquarters of some of the Railways, the Committee sent round a questionnaire to the Railway Administrations to elicit their remarks on the various issues raised therein to facilitate discussion and conclusions being reached. A copy of the questionnaire is at Appendix I.

4. In April 1952, it was decided that as the Railways were not independent financial entities and had been integrated to form a unitary Indian Railway System, it was not necessary to undertake the voluminous task of apportioning earnings between the zones. Also, adjustments for the services rendered by one Railway to another, including carriage charges of railway stores and fuel, which had the effect of inflating both the revenue and expenditure figures, were decided to be eliminated. While eliminating adjustments for freight charges from the financial accounts, it was decided to maintain Pro Forma accounts, for statistical and

financial control. Accordingly, directives were issued to the Railway Administrations introducing the following changes in the financial and accounting structure of the Railways, as per Railway Board's letter No. F(X)II-51/IRA/1 dated the 2nd May 1952, vide Appendix 1A.

- (i) Abolition of adjustment of freight charges for carriage of railway stores, fuel, etc.

These instructions provided for the compilation of Pro Forma accounts for statistical and other purposes broadly classified under Revenue, Capital, Depreciation Reserve Fund and Development Fund, the estimates of freight charges being provided in the estimates for works for purposes of administrative control.

- (ii) Adjustments for work done in the Workshops of one zonal Railway on behalf of another.

This eliminated inter-railway adjustments for Periodical Overhaul, Intermediate Overhaul or other repair works done to Rolling Stock in the Shops, but provided for adjustments being made for the cost of components, etc., manufactured by one Railway for another.

These orders also provided that the cost of Rolling Stock manufactured by one Zonal Railway on behalf of another need not be financially adjusted except in cases where the manufacturing work is spread over two or three Railways (e. g. stores debited to one Railway and the erection charges debited to another Railway) and that all these charges should be collected in the books of the Railway which incurred the major portion of the charges.

- (iii) Elimination of adjustments for Conference hire and penalty charges.
- (iv) Payments for hire and haulage charges for locomotives and Rolling Stock.

Maintenance of Pro Forma accounts was, however, provided for preventing detention to stock and pin-pointing responsibility of each Zonal Railway.

- (v) Damages and deficiencies in interchanged stock—vide Railway Board's letter No. FG 47 /IRA/Pt dated the 23rd April 1952, (vide Appendix 1A).

5. Certain exceptions were made to the application of these orders in regard to :—

- (a) adjustment of freight charges in respect of transactions on grainshop commodities, vide Board's letter No. F(X)II-51/IRA/1 dated the 13th September 1952 (vide Appendix 1A).

- (b) adjustment of freight charges in respect of transactions from the Railway Collieries, vide Railway Board's letter No. F(X)II-51/IRA/3 dated the 10th January 1953 (vide Appendix 1A).

- (c) adjustment of freight charges on catering stores.

- (d) Pro Forma freight charges relating to rentable buildings taken into consideration for purposes of assessment of rent, vide Board's letter No. F(X) II-51/IRA/1 dated the 21st November 1952 (vide Appendix 1A).

6. In pursuance of the general policy to abolish inter-railway adjustments, the Board also decided to abolish apportionment of earnings on foreign traffic. This decision was communicated to the Railways as per Railway Board's letter No. 48/Ac. II/203 dated the 2nd April 1952 (vide Appendix I.A).

7. The question of abolition of inter-railway adjustments has been examined by the Committee from two broad aspects, viz.

(a) The extent to which the abolition of inter-railway and inter-departmental adjustments has reduced or simplified the accounting work on Railways ; and

(b) whether the elimination has in any way simplified, improved or impeded financial, budgetary and administrative control.

8. For a proper appreciation of the position regarding elimination of inter-departmental and inter-railway adjustments, it is necessary to indicate the nature of transactions, which were adjusted between the Railways and between the departments before 1st April 1952, and to see in this context the effect of the adjustments, which have since been eliminated.

Broadly, inter-railway adjustments, which used to be made prior to 1st April 1952, may be classed under the following headings :—

LIST (A).

(1) Through traffic balances as a result of apportionment of earnings ;

(2) Freight charges adjustable between the Railways on carriage of Railway stores and fuel ;

(3) Adjustment for repair work done to Rolling Stock in the Railway Workshops ;

(4) Conference hire and penalty charges ;

(5) Hire and haulage of Rolling Stock.

(6) Damages and deficiencies in interchanged stock. ✓

(7) Cost of coal and fuel and other stores including cost of components manufactured in Workshops.

(8) Adjustment for the cost of manufacture of Rolling Stock by one Railway for another.

(9) Debits in respect of Rolling Stock received against bulk orders placed by the Railway Board.

(10) Traffic compensation claims payable by another Railway.

(11) Erroneous remittance of cash earnings.

(12) Adjustment regarding Provident Fund balance and security deposits of staff transferred from one Railway to another.

(13) Adjustment on account of advances of pay and T. A. of staff transferred from one Railway to another.

(14) Adjustment in respect of recoveries of Co-operative Credit Society dues from staff on deputation to other Railways.

(15) Miscellaneous adjustments such as analytical work carried out at the laboratories or printing work in Railway Presses, electric energy supplied to other Railways, charges for I. R. C. A. share of expenditure and other publications, Railway Service Commission charges and sale of application forms, publicity expenses, interest charges on Provident and other funds, loss or gain in working of Railway Collieries, Customs Duty and Port Clearance charges.

Inter-departmental transactions between the various sub-administrative units (Departments or Divisions) of each zone can be broadly analysed under the following heads :—

LIST (B).

- (1) Freight charges.
- (2) Wharfage and demurrage charges.
- (3) Cost of work done in the Shops and outside.
- (4) Cost of stores.
- (5) Printing charges.
- (6) Compensation claims on departmental traffic.
- (7) Adjustment on account of advances of pay and T. A. of staff transferred.
- (8) Adjustment of Provident Fund in respect of staff transferred.
- (9) Adjustment of Transfer of Pay Orders issued.
- (10) Freight charges on grainshop stores and deposit works.

9. Only the following items of inter-railway and inter-departmental adjustments in Lists (A) and (B) have been eliminated :—

Inter-railway adjustments.

- (1) Abolition of earnings on Foreign traffic.
- (2) Freight charges for carriage of Railway stores and fuel etc., (other than grainshop and catering stores).
- (3). Charges for POH, IOH and other repairs done in Workshops for other Railways.
- (4) Conference hire and penalty charges.
- (5) Hire and haulage of locos. and Rolling Stock.

All inter-departmental adjustments are being continued except those for carriage of Railway stores other than grainshop and catering stores, vide item (1) of List (B).

10. An idea of the quantitative work still done or eliminated can roughly be had from the figures furnished by the Railways, vide Appendix II. The information furnished in these statements by the Railways, though incomplete in certain respects, nevertheless points to the following conclusions :—

- (a) that a large volume of inter-railway adjustments are still being made even after the elimination of adjustments on account of carriage of Railway stores, repairs done in Workshops, etc.
- (b) that as regards inter-departmental transactions, the statements in Appendix II would make it abundantly clear that the bulk of the work continues to be the same in spite of the elimination of adjustments on account of freight charges only.
- (c) that while there has been some savings in work on account of the abolition of apportionment of earnings, there has been no saving of work consequent on abolition of adjustments. The Railways generally contend that there has been some increase in work in connection with the preparation of Pro Forma accounts. The Western Railway stated that a small saving of two clerks in the Accounts Office had been offset by the additional work involved in the preparation of Pro Forma accounts ; and on the Statistical side, there has been an increase in work on account of change in the procedure of compiling passenger mile statistics, etc., for which additional staff had to be appointed in various offices.

The Central Railway have also pointed out that the estimated savings of about two clerks has been offset by extra work involved in maintenance of records of freight charges on Pro Forma basis. The Railway also points out that the posting of Pro Forma entries in the Works Registers particularly, tends to create some confusion on account of such entries getting mixed up with the regular entries and thereby causing delay in reconciliation and closing of accounts. Besides, to ensure accuracy of the entries of freight charges in the Works Registers, a subsidiary reconciliation has become necessary with the entries booked in the Registers and those shown in the Pro Forma accounts.

11. Particular reference need be made here to the system of booking of Railway stores, freight charges on account of which do not form part of the earnings of the Railway. At present Railway consignments are booked at Public Tariff Rates and treated like public consignments so far as the levy of freight charges by the stations is concerned. The stations have, therefore, to show in the balance sheet items of bookings of Railway stores separately (debit side) as well as separate the Credit Notes received for such consignments from the Departments (Credit side). Outstanding freight charges in respect of departmental stores have also to be recorded in the outstanding list month after month. In this sense, there is an increase of work at the stations.

In the Traffic Accounts Offices, these items have to be segregated for purposes of booking of earnings and Credit Notes have got to be sorted out by departments and recorded for purposes of compilation of Pro Forma accounts. It has also been pointed out that the present procedure is somewhat defective in that the amounts of Credit Notes for Railway stores submitted by stations in a month do not normally tally with the freight taken into account by the stations in the month and therefore, the earnings from public traffic (arrived at after deducting the freight charges on Railway stores) as recorded in accounts may be understated or overstated. The Railways generally advocate adoption of the system of booking of Railway materials somewhat analogous to the old R. M. C. rate system with suitable safeguards being provided to ensure (a) prevention of any tendency to misdeclare goods and (b) adequate checks being exercised in the Accounts Office on the accountal of such transactions. The question of adopting a uniform rate has been raised with a view to achieve simplification in the booking of transactions at stations and elimination of unnecessary processes of work in the Accounts Offices. This point has been discussed further in para. 36 of Chapter II.

12. The Committee have tried to explore avenues of simplification in the system of inter-railway adjustments. For this purpose, the Railways were asked to analyse inter-railway adjustments relating to the great variety of transactions into three monetary groups, viz.

- (a) Up to Rs. 100.
- (b) Rs. 101 to Rs. 200.
- (c) Rs. 201 to Rs. 500.

The statements furnished by the Western, Eastern and Central Railways under the various classes of adjustments may be seen at Appendix III. They form an interesting study. The Northern and the Southern Railways have not classified the items by the nature of transactions. Nevertheless, these statements clearly indicate that while the number of transactions of inter-railway adjustments below Rs. 500 is not inappreciable the amount involved is small in relation to the total amount of adjustments.

In para. 1415 of the Railway Accounts Code—Vol. I, there is a provision that no bills or Transfer certificates containing item or items less than Rs. 10 should be issued by one Railway to another except in respect of certain transactions, which involve recoveries from staff, work done for outside bodies, stores supplied, etc. This provision regarding the monetary limit appears to have become quite out of date in the context of the present day price levels.

The Committee are of the view that the monetary effect of abolition of individual adjustments relating to independent transactions of amounts upto Rs. 200, except those relating to personal accounts, such as Provident Fund recoveries or balances, loans and advances, etc., would result in substantially reducing the volume of petty transactions without vitiating the expenditure accounts of individual Railways.

In view of the small financial effect and the compensatory nature of transactions, the committee do not consider it necessary to revive inter-railway adjustments in respect of :—

- (a) Hire and haulage and penalty on Rolling Stock. (Other than Conference hire on goods wagons).
- (b) Damages and deficiencies in interchanged stock.

- (c) Analytical work done in Laboratories.
- (d) Sale of application forms on behalf of Railway Service Commissions.
- (e) Publicity and advertisement charges.

13. The Committee have also studied the possible effect of abolition of certain inter-railway adjustments on the progress of their adjustments from month to month in the accounts of the various Railways. The statements at Appendix IV do not show that there has been any tangible improvement in the position of items remaining unadjusted at the end of each month during 1952-53. Most Railways have even shown deterioration, except the Eastern Railway, while on some a slight improvement is noticeable. It is difficult, therefore, to draw a conclusion that any improvement or deterioration bears any relation to the changes in the accounting arrangements made with effect from 1st April 1952.

14. Coming now to the question of apportionment of earnings between the Railways, this work prior to 1st April 1952 was being undertaken by the Railway Clearing Accounts Office in respect of E. P., E. I., Assam, Western and Central Railways. The B. N., O. T., S. I. and M. & S.M. Railways were undertaking the apportionment of earnings in their own Foreign Accounts Offices in respect of traffic interchanged with them. The Railway Clearing Accounts Office has stated that the elimination of this work has resulted in a net reduction of 154 Class III staff after providing staff for preparation of lists of Goods and Coaching traffic which are at present interchanged between the Railways. Taking into account the savings on non-party Railways, a total saving of 200 men was possibly achieved on the abolition of apportionment of earnings.

Since 1st April 1952, the earnings for each Railway are booked in the accounts of the railway on 'collection' basis. In other words, what each Railway collects on account of the 'paid' forwarded traffic or the inward 'to pay' traffic is accounted for as its earnings. This system has given rise to considerable difficulties as the earnings attributable to each Railway bear no relation to the performance of work or services rendered by the railway as a transport organisation. For effective administrative control, the various units of work were formerly correlated to the earnings relating to the various classes of traffic moved by the railway to give a clear picture of what had been achieved by the Railway as a commercial concern for the services it had rendered. This is no longer possible. The saving of 200 clerks on the Indian Railway System and the consequential reduction of work in not maintaining the Suspense Account in respect of foreign traffic has been more than offset by the disadvantages experienced in the field of administration. Some Railways have also complained of some difficulty in the compilation of their budget estimates of earnings, as the 'collection' figures booked in the Accounts Office represent the actuals and the approximates are furnished on the basis of the traffic forwarded by each Railway. The two figures are not comparable and the actuals and approximates on the same basis are not available for a rational computation of estimates.

15. The Committee had, therefore, also to consider whether the present system of compilation of approximate earnings furnished to the Railway Board tri-monthly needed any revision. Before introduction of the new rating structure on Railways in 1948, approximate earnings of each Railway could be obtained from the apportioned amounts due to the Railway available in the abstracts and the delivery books at the

stations. A fairly accurate estimation of approximates was then possible, as the share of each Railway was shown on the invoices and carried forward to the respective abstracts and summaries. After 1948, when the new rating system of charge on a continuous mileage basis was introduced, the share due to each Railway ceased to be shown on invoices resulting in some difficulty for the station staff in apportioning the figures on the abstracts and furnishing information timely for submission of approximates to the Railway Board. The figures furnished during the first three years, i. e. 1948-49, 1949-50 and 1950-51, vide Appendix V, would show that there were considerable variations between the approximates and the actuals. The object of the approximate figures being to know, as accurately as possible, the position and correct trend of earnings on the Indian Railway system as a whole, it was considered unnecessary to obtain apportioned share from each Railway. This was the genesis of this system of introducing tri-monthly approximates on Forwarded basis from April 1951.

The Committee have considered this matter and they are of the view that since the system of rating on a continuous mileage basis continues difficulties will arise if each Railway were asked to work out its own share for the purpose of approximates. They are of the opinion that the existing system should be allowed to continue for the present irrespective of the decision regarding the apportionment of earnings. If apportionment on zonal basis is resorted to, the Railways can rely on an estimation of zonal earnings on interchanged traffic as a percentage of the total earnings on originating basis, which can be based on the actuals of previous months.

16. As regards the effect on the control over expenditure due to elimination of inter-railway adjustments pertaining to Periodical Overhaul of Rolling Stock, freight charges, etc., the view has generally been expressed that this elimination makes it difficult to determine the cost of works, particularly the maintenance works for which estimates are not prepared. Though budgetary control as such is not vitiated, the administrative control, which depends on the knowledge of statistics relating to the cost of such repairs, cannot be correlated to the performance in terms of Engine Miles or thousand gross ton miles without taking into account the costs incurred by other Railways on this account. This indicates the need for maintenance of Pro Forma accounts. The question still remains whether actual booking is not preferable to Pro Forma on the part of the Railway. The answer should obviously be in the affirmative.

17. In the background of what has been stated in the preceding paragraphs, the Committee have come to the following conclusions in respect of the first term of reference:—

- (i) that the abolition of certain inter-railway adjustments in respect of freight charges, etc., and work done in the Workshops of one Railway for another has not resulted in any tangible saving of work on the Railway;
- (ii) that there has been little change in the number and volume of adjustments for inter-departmental transactions carried out within the Railway;
- (iii) that economy in expenditure on staff which has been achieved as a result of the abolition of apportionment of earnings, has weakened instruments of administrative control particularly for the Commercial and General Administrative Department on Railways;

- (iv) that the abolition of adjustments has necessitated the maintenance of Pro Forma accounts independently of the financial accounts, which, instead of simplifying the work, has entailed additional work at the stations and the Accounts Offices ;
- (v) that the system of booking and charging for carriage of railway stores is capable of simplification ;
- (vi) that some reduction of work and simplification in the inter-railway adjustments is possible by elimination of a fair volume of petty adjustments, not exceeding Rs. 200 which are at present being carried out between the Railways ; and
- (vii) that the following inter-railway adjustments, which have a small financial effect because of their compensatory nature, need not be carried out :—
 - (1) Hire and haulage and penalty on Rolling Stock (other than Conference hire on goods wagons).
 - (2) Damages and deficiencies in inter-changed stock.
 - (3) Analytical work done in Laboratories.
 - (4) Sale of application forms on behalf of Railway Service Commissions.
 - (5) Publicity and advertisement charges.

CHAPTER. II

SECTION ' A '.

Correct accounting as the basis for compilation of reliable statistical data for operational control, and simplified procedure for apportionment of earnings.

18. The necessity or otherwise of maintaining the accounts of each Railway on an accurate basis so as to represent truly the income and expenditure of each unit is discussed in the paragraphs below mainly from two angles, viz.

(a) The propriety and necessity of doing so in order to satisfy the need for technical accounting, and budgetary control ; and

(b) Whether it is necessary to do so to provide the data for the exercise of effective administrative control over the operation of the zones by maintenance of accurate statistics.

19. From a purely technical accounts point of view, the elimination of inter-railway adjustments or apportionment of earnings has not created any difficulty in the compilation of the accounts of each unit, nor can it be said that it has had the effect of vitiating budgetary control in actual practice. Theoretically, however, it can be argued that the expenditure on repairs to Rolling Stock by one Railway for another is, to some extent, dependent on the uncertain factor of the quantum of such Rolling Stock due to be repaired on behalf of another Railway as well as on the standard of day to day maintenance, which may not be quite comparable to that obtaining on the repairing Railway. It can also perhaps be said that the cost of repairs to Rolling Stock belonging to another Railway influences the average cost of such repairs and does not give a clear picture of the improvement or otherwise in the standards of maintenance of the stock owned and worked by the Railway. To what extent these factors blur the picture for purposes of administrative control cannot be gauged with any degree of accuracy.

20. Similarly, the abolition of adjustment of freight charges for carriage of railway stores for revenue purposes relieves the spending Departments of their responsibility to exercise effective control over this expenditure. Apprehensions have been expressed that this may engender a tendency for wasteful usage of Rolling Stock for departmental purposes, which could be used remuneratively for hauling public traffic.

21. The compilation of accounts zone-wise forms the basis of compilations of important statistical derivatives, which have for a long time served as the basis of internal control over the efficiency of performance on the Railways. The most important of these, *inter alia*, being the "Operating Ratio", an index of efficiency indicating at what cost the Railway could produce earnings which accrued to it. This was considered to be the basic test of efficiency of running a commercial concern. Before all Railways came under State management, there was wide disparity in the levels of freight charges ; each Railway had its own scales of pay ; the methods of work and standards of equipment differed from Railway to Railway and there was no uniform policy followed regarding the provision of amenities to the travelling public or in relation to labour. The Operating Ratio at the time was affected by a variety of factors, which were not constant for each Railway, and could not, therefore, be regarded as the sole criterion for judging the efficiency of the relative performance

of the Railways. With the standardisation and achievement of uniformity, the Operating Ratio should be a better index of " what the Railways achieve and at what cost." The importance of this relationship between the expenditure of a Railway *vis-a-vis* its income cannot be minimised for commercial undertakings like the Railways, the administration of which is entrusted to independent administrative units, though in the larger sense they may not be functioning as independent financial entities on the integration of all Railways under the Central Government. With greater measure of uniformity in the standards of working the Railways, the importance of Operating Ratio, as a guide for comparison between the relative performance of the Railways is, in the opinion of the Committee somewhat enhanced and not diminished.

22. The outturn of Rail transport industry is assessed in quantities in terms of passenger miles, wagon miles, Goods ton miles, Train miles, Engine miles, Coaching vehicle miles, etc. They represent the quantum of work done by the Railways in the diverse phases of their activities. These figures will become valueless unless they are linked to the Working Expenses on the one hand and to the earnings of the Railway on the other, the former giving the index of the achievement at a certain cost and the latter indicating the result or yield of the effort in terms of money.

23. The Railways used to compile the earnings per ton mile for a very large variety of commodities moved by them. This gave an indication of the relative importance of each commodity moved within the area as a revenue earning traffic, and the knowledge of the variations, for better or worse from time to time, helped Railways to regulate their rating policy in quoting special rates or station-to-station rates. The compilation of these statistics has been rendered difficult by the abolition of apportionment of earnings.

24. Again, the Railway Board used to obtain statistical statements showing the work done by the Railways in terms of passengers carried, passenger miles, tons of coal, grain and oilseeds and other commodities carried on the system as well as the earnings resulting from them. In part II of Statement 6, both the Revenue and Expenditure and the percentage of Working Expenses to gross earnings used to be exhibited. In Statement 7, quantity and number of commodities moved by the Railways and their earnings for each month were indicated. It will be appreciated that the usefulness of these statements have been considerably discounted by the earnings on originating basis bearing no relation to the quantity of work done by the Railways. Similarly in Statement 10—Locomotive Workshop Repairs and Statement 11—Carriage and Wagon Workshop Repairs, the costs of repairs shown therein become unrelated to the stock owned by the Railway. In Statement 12—Unit costs of Repairs per Engine Mile and per coaching vehicle or per wagon are vitiated without exclusion of the cost of repairs done for other Railways and inclusion of the expenditure incurred by other Railways. An idea of the magnitude of the adjustments remaining out of the books of the Railway or the spending Departments can be had from the table below in respect of two important items of charges, *viz.* freight charges on carriage of Railway stores and repairs to Rolling Stock :—

| Railways. | (In lakhs of Rupees). | |
|---------------|-----------------------|-----------------|
| | Freight charges. | Repair charges. |
| Northern | 2,91 | 37 |
| North Eastern | 1,88 | 1.6 |
| Central | 5,08 | 13.4 |
| Southern | 2,27 | 25 |
| Eastern | 9,82 | 63.8 |

The hire and haulage charges for locomotives and Rolling Stock, etc., which are relatively minor, have not been indicated.

Further, the following annual statements included in the Railway Board's Report, Vol. II, have been affected by the abolition of certain adjustments :—

Statement 12—Passenger Revenue Statistics has been affected by the abolition of apportionment of earnings, as the average rate charged per passenger mile cannot be evaluated.

Statement 13—Goods Revenue Statistics has been affected by the abolition of apportionment of earnings as well as the abolition of freight charges, as the average rate charged per ton of goods per mile cannot be worked out.

Statement 14—Revenue Earnings and Expenses showing the gross earnings and the working expenses per train mile, etc. has been affected by the abolition of adjustments in respect of earnings, freight charges and other items of expenditure.

Statement 15—Showing the cost of hauling a passenger train one mile, net earnings of working a passenger train one mile, the cost of hauling a Goods train one mile, net earnings of working a Goods train one mile, earnings per Goods wagon per mile, cost of hauling a goods wagon one mile, net earnings of working a Goods wagon one mile, earnings per ton of goods one mile, etc. cannot be compiled as a result of abolition of apportionment of earnings on zonal basis and by the abolition of adjustments of freight charges and repairs to Rolling Stocks, etc.

Statement 26 (b)—Cost of Repairs and Maintenance of Rolling Stock has been affected by the elimination of inter-railway adjustment of charges for repair work done in the Workshops.

Statement 27 (a)—Cost of coal consumption is affected by the elimination of freight charges.

Statement 29—Commodity Statistics is affected by the abolition of apportionment of earnings.

Statement 30—Analysis of Operating Expenses is affected by the abolition of adjustment of freight charges, repairing charges, etc.

All the derivative statistics referred to above afforded useful comparison between one Railway and another and from period to period. They were often required for determining the costs of transport for the purpose of quotation of new rates, as well as for financial examination of schemes and proposals based on savings or economies in expenditure.

25. The Railways are strongly of the opinion, and the Committee agree, that apportionment of earnings between the Railways is essential. The question whether the apportionment of earnings could be achieved by a simpler method than was adopted by the Railway Clearing Accounts Office for the Railways party to it and by the Railways not party to it without unduly sacrificing accuracy is discussed below.

26. For purposes of apportionment, traffic is broadly classed under the following heads :—

- (a) Goods traffic.
- (b) Parcels traffic.
- (c) Passenger, luggage, H. C. and Dogs traffic.

Apportionment of Goods earnings in the Clearing Accounts Office in respect of the Railways party to it was undertaken on 'Abstracts' which is a summary of all consignments booked between two pairs of points, after elimination of terminal charges, short distance charges, transshipment charges etc. In respect of the Railways which were not party to the Clearing Accounts Office, apportionment was done on 'Division sheets' prepared on the basis of each invoice by the receiving Railway and sent to the forwarding Railway concerned. The division sheets served two important purposes, viz.

- (i) the check over the accountal of the consignment shown in the division sheets with the Forwarded Abstracts received from stations by the Clearing Accounts Office or the non-party Railway concerned, and
- (ii) it gave the shares of the forwarding, intermediate and destination Railways through which the traffic had passed.

With the decentralisation of the Clearing Accounts Office in 1952, the Clearing Accounts Office at Delhi was left only with the Foreign Traffic Accounts work of the three Railways, viz. Western, Central and Northern. The Calcutta Office deals with the Eastern and the North Eastern Foreign Traffic Accounts work and the Southern Railway does its own Foreign Traffic Accounts work.

Though the apportionment of earnings has been eliminated with effect from 1st April 1952, the check over the accountal of traffic by the Railways forwarding and receiving it is still required to be done. For this purpose, the Foreign Accounts Office of each Railway receiving the goods sends to the Foreign Accounts Office of the forwarding Railway a statement showing the traffic received by it to enable the latter to exercise necessary check with the Forwarded Abstracts received from their stations.

The procedure for apportionment of Parcels traffic was the same as in the case of Goods traffic except that it was done on Abstracts even in the case of other than Clearing House traffic. In this case also, the check over accountal of inter-railway traffic is exercised on the basis of statements furnished by the Receiving Railway to the Forwarding Railway.

In respect of passenger, luggage and H. C. Dogs traffic, the forwarding Railways send statements to the Receiving Railway to enable the latter to exercise necessary checks with the help of collected tickets and vouchers.

The Forms in which information regarding inter-changed traffic is furnished are enclosed in **Appendix VI**. These statements give all information which used to be furnished on Division Sheets prepared by the Railways not party to the Clearing Accounts Office. These statements are compiled by the receiving Railways from the Inward Abstracts received from the stations in the case of goods and Parcels traffic and by the forwarding Railways in the case of passenger, H. C. and Dogs traffic.

They do not, at present, show the share of earnings due to the receiving, forwarding or intermediate Railway, if any. The apportionment of earnings, if furnished on these statements, would enable the Railways also to know their shares.

27. To enable the share of earnings being shown on these statements, the stations will also show in the abstracts the total distance and the distance up to the junction point, and this should not entail much extra work. The Accounts Office of the receiving Railway will show the shares for each Railway by apportioning it on the 'Abstracts' and bringing the same forward in the lists interchanged.

The Committee also considered the other possible methods of apportionment of earnings, viz.

- (a) Determination of share by each Railway independently on its inward and outward Abstracts ;
- (b) Statistical method ; and
- (c) Percentage method.

In regard to (a), it cannot claim superiority over the proposed method as it would entail considerably more work in each Railway handling both its inward and outward abstracts besides being less accurate due to outward abstracts being unaudited.

As regards (b), purely statistical methods for apportionment of earnings suffer from the disadvantage of inaccuracy and unreliability, as such compilation does not lend itself to easy verification with reference to vouchers.

With regard to (c), any computation of earnings arrived at as a percentage on the basis of actuals for some months would not meet the requirements. The evaluation of actuals even for a month or two would necessitate employment of a large number of staff. Besides, the method is not considered dependable due to a variety of factors affecting trade conditions and consequently Railway earnings.

The utilisation of the medium of statements sent by the receiving Railway to include the share of each Railway is, therefore, considered by the Committee to be the simplest course.

28. The Committee have examined further whether it is possible to eliminate the terminals and other charges from freight before apportioning them on abstracts, which do not show these charges separately or to allow apportionments being made straightaway on the total freight inclusive of terminals etc. The Committee had sample apportionments made inclusive and exclusive of terminal charges in respect of traffic booked to certain important stations spread over varying distances on the line in the case of Northern, Central and Western Railways for the month of May 1953. The results are contained in **Appendix VII**, from which it will be observed that apportionment without segregating terminals etc., does not involve any undue sacrifice of accuracy. The variation in the shares of earnings is of the order of about 1 per cent. in the sample statistics based on nearly 1/3 of the monthly Foreign traffic of the three Railways. It is accordingly suggested that apportionment of earnings inclusive of terminal charges, etc., should be effected. This will substantially reduce the work previously done by the Clearing Accounts Office and non-party Railways in preparing division sheets.

29. In regard to passenger, luggage and H. C. Dogs traffic, the procedure previously in vogue of apportioning the share of earnings on Forwarded basis as per passenger classification returns, etc., will have to be generally followed. The statements now submitted by the

Forwarding Railways to the Receiving Railway will show the shares of each Railway. The Committee have however, found that it would be possible to effect a considerable saving in work in the apportionment of earnings on account of passenger traffic, if the particulars of tickets for each class for each via are shown at one place in the statements interchanged. This is not done at present, as the stations compile their passenger classification summaries from the ticket tubes where the tickets are not in all cases arranged by vias. This reform is possible and can be achieved without much difficulty and would lead to substantial reduction in the work of apportionment of earnings.

30. The estimation of the extra staff required for undertaking this work is of the order of 150 clerks for all the six zones, which would involve an extra expenditure of about Rs. 3 lakhs per annum. The cost will be considerably reduced if the suggestion in paragraph 29 is implemented. The Committee are of the view that this additional expenditure need not discourage the compilation of data, which is so necessary for the day to day control over the efficient operation and working of the Railways.

31. As regards the compilation of Commodity Statistics by each Railway, the Committee are of the view that the Statistical Offices of the Railways could do so with greater promptitude from the inward and outward abstracts without waiting for the apportionments done by the Accounts Offices on the statements received from the Railway receiving the traffic in the case of Goods and Parcels.

32. The Committee, on examination and discussion with the Railway Administrations, have come to the following conclusions :—

- (i) that the maintenance of accounts of each Railway so as to correctly represent the income and expenditure of each zone is necessary for the purpose of exercising effective control over the efficiency of operation by compilation of accurate statistics, though such a necessity is not dictated by the needs of technical accounting or budgetary control ;
- (ii) that the expenditure incurred on repairs of Rolling Stock of one Railway by another and freight on carriage of railway stores should be reflected in the accounts of the spending Departments ;
- (iii) that the apportionment of earnings in respect of interchanged traffic between the zones is essential to determine the earnings attributable to each zone, as only on the compilation of this figure, a variety of statistical data can be correctly derived to give the results of working of each zone ;
- (iv) that the process of apportionment of earnings is capable of simplification. In respect of Goods traffic, fairly accurate results can be achieved by apportioning the shares of each Railway without segregating terminal charges, transshipment charges or short distance charges ; and in respect of passenger traffic, saving of labour and time can be achieved if the stations, as a rule, show in the classification summaries the traffic for each class by each via together ; and
- (v) that the extra staff required for doing the work on the six zones would not entail additional expenditure on a scale, which need discourage the compilation of statistical data so necessary for the day to day control over the efficient operation of the Railways.

SECTION 'B'

- (1) Adjustment of freight charges,
- (2) Basis of freight charges, and
- (3) Booking of Railway stores.

33. The Committee consider it desirable to discuss in the following paragraphs certain important aspects relating to adjustment of freight charges, the appropriate rate of charge to be applied to the carriage of Railway stores and the system of booking of Railway stores. (1) & (2) have an important bearing on the simplification of work and the inflationary effect of freight charges on the Working Expenses and Earnings, which formed one of the main planks on which rest the changes introduced in April 1952.

The volume of freight charges on the carriage of railway stores and fuel, as per Pro Forma accounts for 1952-53 is furnished below:—

(In lakhs of Rupees.)

| | Central. | Eastern. | Northern. | North Eastern. | Western. | Southern. | Total. |
|----------------------------------|----------|-----------------|-----------|----------------|----------|-----------|---------|
| 1. Revenue. | 4.13 | 3.18 | 2.71 | 77 | 3.23 | 1.88 | 15.90 |
| Coal ... | 2.80 | } 2.55 | } 1.44 | } ... | } 2.19 | } 1.32 | } 10.30 |
| Stores ... | 1.33 |  |  |  |  |  |  | 63 | 1.27 | 1.04 | 56 | 77 |
| | | | | | | | 4.83 |
| 2. Capital. | 8.7 | VP 18.6 | 4.9 | 5.6 | 7.7 | 8.4 | 54.7 |
| | | .8 | | | | | |
| 3. Depreciation Reserve Fund ... | 12.8 | 14.5 | 18.2 | 2.2 | 4.4 | 12.2 | 64.3 |
| 4. Development Fund ... | 1.6 | 3.8 | 9.2 | 1.6 | 1.3 | 4.0 | 21.5 |
| 5. Open Line Works Revenue | ... | 4.0 | 2.2 | ... | ... | 2.4 | 8.6 |
| Grand Total. | 436.1 | 358.9 VP. .8 | 305.5 | 86.4 | 336.4 | 215.0 | 1739.1 |

It will be observed that out of Rs. 17.4 crores, the charge to Revenue comes to nearly Rs. 16 crores, while the balance is charged to Capital, Depreciation Reserve Fund, Development Fund and Open Line Works—Revenue, the amount chargeable to Capital being only of the order of Rs. 54.7 lakhs. Out of the freight charges chargeable to Revenue, coal forms the bulk (Rs. 11 crores out of Rs. 16 crores) and freight on other stores Rs. 5 crores out of Rs. 16 crores.

34. The Committee have also examined the question whether inflation of both earnings as well as Working Expenses resulting from the inclusion of freight charges is the inevitable course, or some rational method could be found for accountal of freight charges, which will have the merit of preventing inflation of earnings and expenditure, and at the same time be free from the objections arising from complete absence of

adjustments. The problem appears to bristle with difficulties only so long as the adjustment of departmental freight charges is regarded on a par with the carriage of public freight, which is the primary function of the Railway undertaking. The position becomes different if the adjustment of freight charges is based on the concept of the recovery of costs, which the Railways actually incur in providing the transport for the carriage of its own materials. This concept, which appears to be reasonable, logically leads to the adoption of the following two principles, viz.

- (i) The adjustment of carriage charges should, on the one hand, indicate the expenditure of the Department on whose behalf stores are carried, and on the other, a reimbursement of the cost thereof in reduction of the expenses of Railway operation ; and
- (ii) The charges levied for the carriage of Railway stores should be determined on the basis of the out-of-pocket costs incurred in their transport.

The Committee, after careful consideration have come to the conclusion that a procedure can be devised on the basis of the above principles, which will satisfy the requirements of correct accounting as well as meet the needs of compilation of correct statistical derivatives. The course suggested is that adjustments of freight charges should be made to the Working Expenses of the Department of the Railway requiring the transport by per contra credit to the Operating Expenses of the Railway, or Railways which carry the traffic.

The modus-operandi of the adjustments for inter-railway and local carriage charges is illustrated below. Let us consider the implication of the adjustments required in the case of inter-railway movement of stores, say, from Railway ' A ' to Railway ' B ', assuming that the freight booked ' to pay ' is Rs. 100 and the lead on Railway ' A ' is 40% and on Railway ' B ' 60% of the total distance.

Under the system in vogue prior to 1st April, 1952, the following adjustments would be made in two processes, viz.

(i) First process.

| <u>Credit.</u> | <u>Debit.</u> |
|---------------------------------------|--|
| Rs. 100 to earnings of Railway ' B '. | Rs. 100 to Working Expenses of the spending Department of Railway ' B '. |

(ii) Second process would follow on apportionment of freight charges.

| <u>Credit.</u> | <u>Debit.</u> |
|---|--|
| Rs. 40 as share of earnings to Railway ' A '. | Rs. 40 to earnings of Railway ' B ' (which has collected freight charges). |

Under the system envisaged by the Committee, the adjustments under the two processes would be as under :—

| (i) Debit. | Credit. |
|--|---|
| — | — |
| Rs. 100 to Working Expenses of the spending Department of Railway ' B '. | Rs. 100 to Operating Expenses of Railway ' B '. |

(ii) On apportionment of the share of freight charges due to each railway,

| Credit. | Credit. |
|---|--|
| — | — |
| Railway ' A ' Rs. 40 (Operating Expenses). | — Rs. 40 to Operating Expenses of Railway ' B '. |

The effect of these two adjustments would be that on Railway ' B ' (receiving Railway), the Department concerned receives a debit to its Working Expenses to the extent of Rs. 100 and Railway Operating Expenses receive a credit to the extent of Rs. 60 representing reimbursement of cost of transport provided by the Operating Department. Again, Railway ' A ' receives a credit of Rs. 40 for hauling the stores on the line and will credit the same to its Operating Expenses under an appropriate service head " Recoveries of freight charges " which may be opened under Abstract ' G ' for the purpose of collecting all recoveries of freight charges.

In the structure of Railway Accounts, the proposed method of exhibition of freight charges would have the following advantages :—

(a) It will eliminate inflation of Working Expenses as well as earnings of the Railway.

(b) The appropriate charge will be debited to the Departments using the transport.

(c) The total freight charges booked under Working Expenses will appear cumulatively under the head " Recoveries of freight charges " under Operating Expenses, and will be readily available as and when required (Abstract ' G ').

(d) The accounts will be in a form which will enable the statistical derivatives of costs per unit of performance or earnings per unit of work done being correctly evaluated. For purposes of determining the Operating Ratio and other statistical derivatives, the Working Expenses will exclude recoveries of freight charges and the earnings include it Pro Forma.

35. (2) **Basis of freight charges.**—The freight charges on Railway stores (other than coal) contain an element of profit inherent in the system of charging at Public Tariff Rates, which should not form part of Ordinary Working Expenses or the cost of works. The principle of charging for carriage of domestic stores carried for Railway purposes should be related to the out-of-pocket costs incurred by the undertaking. This appears to be the preferable course to the system of carriage of Railway stores altogether free.

The analysis of transportation costs for some Railways, worked out statistically for the years 1950-1951 and 1951-1952 is indicated in the table for ready reference :—

| Railways. | | | | Cost of hauling per wagon per mile. | Cost of hauling per ton per mile. |
|---------------------|---------|-----|-----|-------------------------------------|-----------------------------------|
| BROAD GAUGE. | | | | | |
| B. N. | 1950-51 | ... | ... | 83.3 pies. | 7.55 pies. |
| | 1951-52 | ... | ... | 84.1 " | 7.17 " |
| Central | 1950-51 | ... | ... | 76.2 " | 6.85 " |
| | 1951-52 | ... | ... | 80.6 " | 6.94 " |
| E. I. | 1950-51 | ... | ... | 75.5 " | 6.93 " |
| | 1951-52 | ... | ... | 71.0 " | 6.56 " |
| Southern | 1950-51 | ... | ... | 79.0 " | 7.70 " |
| | 1951-52 | ... | ... | 83.5 " | 8.37 " |
| Western | 1950-51 | ... | ... | 82.0 " | 7.59 " |
| | 1951-52 | ... | ... | 81.4 " | 7.23 " |
| METRE GAUGE. | | | | | |
| Assam | 1950-51 | ... | ... | 114 " | 25.0 " |
| | 1951-52 | ... | ... | 107 " | 22.5 " |
| Central | 1950-51 | ... | ... | 72.1 " | 11.8 " |
| | 1951-52 | ... | ... | 71.6 " | 11.8 " |
| Jodhpur | 1950-51 | ... | ... | 61.0 " | 9.84 " |
| | 1951-52 | ... | ... | 67.7 " | 11.1 " |
| O. T. | 1950-51 | ... | ... | 74.6 " | 16.0 " |
| | 1951-52 | ... | ... | 75.4 " | 16.7 " |
| Southern | 1950-51 | ... | ... | 73.0 " | 11.9 " |
| | 1951-52 | ... | ... | 74.1 " | 12.0 " |
| Western | 1950-51 | ... | ... | 74.3 " | 13.9 " |
| | 1951-52 | ... | ... | 78.7 " | 13.5 " |

It will be observed that the cost of haulage per wagon load per mile on Broad Gauge ranges between 6 annas and 7 annas. The average can safely be assumed to be about 6 1/2 annas. In the Metre Gauge, the cost ranges from 5 annas to 6 1/4 annas except on the Assam Railway where the cost on account of its being a small unit, worked out to about 9 annas.

While the cost of hauling a loaded wagon per mile on Broad Gauge is higher than the cost of hauling a wagon per mile on Metre Gauge, the cost per ton mile on Broad Gauge is lower than the cost per ton mile on Metre Gauge. This is explained by the fact that the cost of hauling a Goods train one mile on Broad Gauge is actually more than that for a Metre Gauge train. But the cost per ton mile on Broad Gauge is lower due to higher capacity of Broad Gauge wagons. The smalls traffic is relatively small, being 7.34% on Broad Gauge and 12.55% on Metre Gauge.

Taking the dependent cost at 75% of the average cost, the following rates are recommended :—

(a) For Wagon Loads.

| | | | |
|--|-----|-----|----------|
| Per Broad Gauge wagon mile | ... | ... | 5 annas. |
| Per Metre Gauge or Narrow Gauge wagon mile | ... | ... | 4 annas. |

Note.—The basis of charge will be the number of wagons used at the starting stations.

(b) For smalls.

All gauges 25 pie per maund per mile.

The application of the uniform rates for carriage of railway stores would result in considerable simplification of work at the stations and in the Accounts Offices and would be in keeping with the principles adopted at present for carrying Military stores, which are charged as follows :—

| | Broad Gauge. | Metre Gauge. |
|------------------------------|-----------------|-----------------|
| | Per wagon mile. | Per wagon mile. |
| Goods Train | 5 annas. | 3½ annas. |
| Coaching or mixed trains ... | 5½ annas. | 4 annas. |

The Committee do not recommend any change in the rates for loco. coal, which are already below the transportation costs.

36. (3) Booking of Railway stores.—In the background of what has been discussed in the preceding paragraphs of this Chapter regarding adjustment of freight charges and the basis of charge the following consequential changes in the booking of Railway stores are indicated :—

(a) The booking of Railway stores will be kept out of the Station accounts, viz. balance-sheets and other returns submitted by them by public traffic.

(b) In order to distinguish this class of traffic, a separate invoice of a different form and colour from that used for public traffic, but machine numbered, should be used. The stations should prepare an invoice on receipt of a Forwarding Note from the department or office concerned. Submission of a Forwarding Note is intended to prevent mis-declaration of goods. The preparation of invoices by stations should help serial numbers being checked by the Accounts Office station-wise and not for each office booking the Railway stores.

(c) The stations will submit to the Accounts Office the Inward and Outward Abstracts as also Inward Invoices. On receipt of Railway material invoices, the Accounts Office will exercise necessary checks and effect apportionment of shares of freight charges in respect of inter-railway traffic.

(d) The stations should maintain separate delivery books for Railway stores, the deliveries effected being properly acknowledged by the party concerned as in the case of public traffic.

(e) The system of delivery on 'Credit Notes' would not be necessary, as the transactions are not required to be accounted for in the station balance-sheets or list of outstandings. However, the stations should be required to copy out in the appropriate column of the Railway material invoice allocation of charges as given in the Forwarding Note to save loss of time in the Accounts Office in effecting adjustment of these charges.

(f) R. M. C. Invoices will be used exclusively for consignments belonging to the Railway and booked from a Railway official as consignor to a Railway official as consignee.

CHAPTER III

Capital Accounts and maintenance of Pro Forma Accounts of freight charges.

37. Reference has been made in para. 4 of Chapter I to the instructions issued by the Railway Board in their letter No. F(X)II-51/IRA/1 dated the 2nd May, 1952 (vide Appendix 1-A) that consequent on elimination of the adjustments of freight charges and costs of repairs to Rolling Stock incurred by one Railway for another, it became necessary to compile Pro Forma accounts of such expenditure to satisfy statistical and administrative requirements. The Pro Forma accounts of freight charges classified the expenditure broadly under Revenue, Capital, Depreciation Reserve Fund and Development Fund. Further, in respect of works, freight charges were required to be posted in Works Registers so as to compare 'actuals' with the 'estimates' of freight charges for purposes of administrative control.

It has been explained in para. 10 of Chapter I that the compilation of these Pro Forma accounts has resulted in some increase in work at the stations and the Accounts Offices. It has also been mentioned by Railways that recording of freight charges on Pro Forma basis in Works Registers tends to create confusion, as Pro Forma entries sometimes get mixed up with regular entries causing delay in the reconciliation and closing of accounts.

As the necessity for the Pro Forma accounts for administrative and statistical purposes is clearly indicated in the absence of adjustments, they cannot also be dispensed with altogether unless adjustments are resumed. The Committee have already expressed the view in para. 16 of Chapter I that since the compilation of Pro Forma accounts involves the same or even greater degree of effort on the part of Railways, there is nothing to be gained by keeping charges out of the booked accounts of the Railways.

The distribution of the total amount of freight charges, viz., Rs. 17.39 crores, during 1952-1953 was as under :—

| | In lakhs. Rs. |
|----------------------------------|------------------|
| Revenue | 16.00 |
| Capital | 54.7 |
| Depreciation Reserve Fund | 64.3 |
| Development Fund | 21.5 |
| Open Line Works—Revenue | 8.6 |

The freight charges of Rs. 54.7 lakhs against Capital represents freight on Railway stores for Capital works aggregating Rs. 8 crores, which is 6.8% of the total Capital expenditure incurred during 1952-53. This percentage will be considerably reduced if the basis of charge for Railway stores proposed by the Committee is adopted. The cost of carriage of stores is an important element of cost of works and cannot justifiably be divorced from it.

The adjustment of freight charges no doubt enhances the Railways' liability to pay dividend of 4% on the amount of freight charges included in the expenditure charged to Capital. But as allocation of the expenditure on works to Capital is determined on the basis of their productivity to yield the requisite return, the additional financial liability would be

covered by the return. The Committee consider that the incidence of this liability on Railway Finance in normal times need hardly be a source of apprehension under the present rules of allocation of costs of works to Development Fund and Depreciation Reserve Fund.

38. The elimination of Capital expenditure incurred on account of Rolling Stock manufactured by one Railway for another has been of the following magnitude during 1952-53 :—

| Railways. | (In lakhs of Rupees). |
|----------------------|-----------------------|
| North Eastern | Nil. |
| Western | 08 |
| Northern | Nil. |
| Central | 21.00 |
| Eastern | 2.65 |
| Southern | Nil. |
| Total | <u>23.73</u> |

The Railways have pointed out that the transfer of this expenditure between one Railway and another involves negligible work. On the other hand, elimination of this expenditure blurs the picture of the Capital account of each Railway, which has been built over a long period of years. The abolition of these inter-railway adjustments is rather anomalous, as expenditure on bulk supplies of Rolling Stock and components of Rolling Stock allotted to the Railways is in fact being transferred to those Railways even at present by the Railway Board or by the Eastern Railway, as the case may be. The work involved in transferring these charges is almost negligible.

The argument that the Capital expenditure on Rolling Stock should be properly reflected in the books of the owning Railway appears to have considerable force, as the Block Account should truly represent the assets held by each Railway. Again, the apportionment of debits to Working Expenses on account of the annual contribution to the Depreciation Reserve Fund is based on the Capital-at-charge of each Railway. Non-adjustment of the expenditure will create imbalance in the amount debited to Working Expenses of each Railway on this account and vitiate the Operating Ratio.

In cases where Capital Expenditure is incurred by one Railway for the manufacture of Rolling Stock for other Railway, as in the case of air-conditioned coaches under manufacture by the Central Railway, the transfer of the Capital charges on completion of the works could be made to the Railways concerned without any financial adjustment to save budgetary difficulties.

39. The Committee accordingly conclude :—

(a) that the maintenance of Pro Forma accounts relating to freight charges debitable to the accounts of works has involved more work in Railway Accounts Offices and being a basic factor of cost should continue to be adjusted as expenditure on works; and

(b) that the Capital expenditure incurred on the manufacture of Rolling Stock by one Railway for another should be transferred to the Railways to whom stock is allotted for use, on completion of works, without financial adjustment, to save budgetary difficulties.

CHAPTER IV

Summary of Recommendations.

40. The Committee have recorded their conclusions in regard to the three Terms of Reference in paragraphs 17 of Chapter I, 32 of Chapter II and 39 of Chapter III.

The Committee's recommendations are briefly summarised below :—

(1) Inter-railway adjustments should be made in all cases except the following :—

(a) Petty adjustments not exceeding Rs. 200 need not be made between one Railway and another, save those relating to transfer of deposits or recoveries from staff or outsiders, stores and manufacture suspense.

(b) The following adjustments, which are of generally a compensatory nature, need not be carried out :—

- (i) Hire and haulage and penalty on Rolling Stock (other than Conference hire on goods wagons).
- (ii) Damages and deficiencies in interchanged stock.
- (iii) Analytical work done in Laboratories.
- (iv) Sale of application forms on behalf of Railway Service Commissions.
- (v) Publicity and advertisement charges.

(c) All other items, adjustment of which had been eliminated prior to 1-4-1952.

(2) The maintenance of accounts of each zone correctly so as to represent the income and expenditure of each zone is essential for compilation of reliable statistics. Accordingly, it is recommended that :—

(a) expenditure incurred on repairs of Rolling Stock by one Railway for another as well as expenditure on carriage of Railway stores should be reflected in the accounts of the spending Departments ; and

(b) apportionment of earnings in respect of interchanged traffic should be made for determining the earnings attributable to each zone.

(3) The process of apportionment of earnings should be simplified by determining the shares of each Railway without segregating terminal charges, transshipment charges or short distance charges.

In the case of apportionment of passenger traffic, simplification should be achieved by classification summaries submitted by the stations being prepared to show the traffic for each class by each via together.

(4) The adjustment of expenditure of carriage charges for Railway stores should be based on two principles, viz.

(a) charges levied should be determined on the basis of out-of-pocket costs incurred in their transport ; and

(b) the adjustments should represent expenditure of the departments on the one hand and reduction of operation expenses on the other instead of such charges being treated as earnings of the Railway for accounting purpose.

The modus-operandi of the proposed adjustments is indicated in para. 34 of Chapter III. The method of adjustment proposed would prevent inflation of Working Expenses as well as earnings. The spending Departments will bear the charges due from them and the operation costs will be reduced correspondingly.

(5) Freight charges on Railway stores should be levied as under :—

COAL.

At Public Tariff Rates.

OTHER MERCHANDISE.

(a) For wagon loads.

Per Broad Gauge wagon mile... .. 5 annas.

Per Metre Gauge or Narrow Gauge wagon mile. ... 4 annas.

Note.—The basis for charge will be the number of wagons used at the starting stations.

(b) For smalls.

All gauges 25 pies per maund per mile.

(6) In regard to booking of Railway materials, it is recommended that :—

(a) booking of railway stores should be kept out of the station accounts, viz., balance sheets and other returns for public traffic submitted by them ;

(b) a separate invoice of a different colour and form from that used for public traffic should be machine numbered and used for carriage of Railway stores. The Departments will submit Forwarding Notés giving weight and other particulars as well as allocation of charges and the stations will then prepare the invoices copying thereon the allocation shown in the Forwarding Notes to facilitate adjustments in the Accounts Office. The Forwarding Note is calculated to prevent misdeclaration of goods. The usual checks of Railway Material Invoices received from the stations and apportionment of inter-railway freight charges will be made by the Accounts Office.

- (c) The receiving station should maintain separate delivery books for Railway stores and effect deliveries on obtaining acknowledgment of the party concerned and on collection of receipt foil as in the case of public traffic.
 - (d) The system of Credit Notes tendered at the time of delivery of Railway stores should be discontinued, as these transactions will not form part of the station accounts as such.
 - (e) Railway Material invoices will be used exclusively for stores belonging to the Railway from a Railway Consignor to a Railway Consignee.
- (7) The maintenance of Pro Forma accounts of freight charges for Capital and other works involves more work in Accounts Offices, and freight charges being a basic factor of cost should continue to be adjusted against expenditure on works.
- (8) Capital Expenditure incurred on manufacture of Rolling Stock by one Railway for another should be transferred to the Railway to whom the stock is allotted for use, on completion of works, without financial adjustment, to save budgetary difficulties.

S. R. Kalyanaraman.
19-8-1953.

K. Krishna Rau.
19-8-1953.

D. P. Mathur.
19-8-1953.

APPENDICES

(I, IA—VII)

APPENDIX I
Questionnaire.

Preamble.

From 1st April 1952, inter-railway and inter-departmental adjustments were abolished in respect of :—

- (1) Apportionment of Earnings on Foreign Traffic.
- (2) Freight charges for carriage of Railway stores, fuel etc.
- (3) Charges for P. O. H., I. O. H., and other special repairs done in Workshops, Sheds or Sick lines etc., for other Railways' Rolling Stock.
- (4) Conference Hire and Penalty charges.
- (5) Hire and Haulage for Locos. and Rolling Stock.

*2. Please fill up the following questionnaire.

I. General (Answers are to be given separately for each of the above subjects).

(1) Give an analysis of the nature of inter-railway and inter-departmental transactions separately which were adjusted between the Railways before and after the introduction of the system of abolition of adjustments.

(2) Indicate separately the volume (here indicate the number of the transactions and the amounts involved under different heads of accounts) of inter-railway and inter-departmental transactions which are still adjusted and the volume of transactions the adjustments of which have been eliminated. This information may be given both in the approximate number of transactions as well as in the reduction of work assessed, preferably in terms of man-hours, involved in the abolition of inter-railway and intra-railway adjustments.

Note.—It is not necessary to show the amounts under different heads of accounts. It would suffice if the number and amounts are indicated against the various classes of transactions. The number of transactions is not represented necessarily by the number of T. Cs. issued but by the number of transactions contained in the T. C. The position could be more clearly exhibited by showing both the number of T. Cs. as well as the number of adjustments involved.)

(2A) Divide approximately the inter-railway adjustments into money groups showing the number and the amount of transactions :—

- (i) upto 100
- (ii) above 100 and up to 200
- (iii) above 200 and up to 500

(The position for the month of September 1951 and 1952 may be indicated for the purpose of uniformity).

Note.—The money groups should be shown against the various classes of transactions and not shown as lump sum for all transactions.

(3) Has the abolition of adjustments in any way helped the speedier closing of accounts and relatively eased the position regarding prompt adjustments of inter-railway transaction ?

(4) What is the amount and percentage month by month from April 1952 onwards of the inter-railway transactions which remained unadjusted in the accounts for each month as compared to the position obtaining in the corresponding month of the year before the financial adjustments were abolished ?

(5) Has the abolition of some of the inter-railway adjustments made easier or in any way simplified or improved the financial and budgetary controls over expenditure ?

(6) Has the abolition of some of the inter-railway adjustments in any way helped to reduce the amounts which have to be placed under Suspense Heads for want of acceptance of charges by the responding Railways ?

(7) In what directions generally the absence of adjustments has caused difficulty in enabling the Railway Administration to exercise better administrative or financial control ?

(8) Which domestic and Railway Board statistics compiled by the Railways has been affected by the incorporation or elimination of charges (to be specified previously) ?

II. Abolition of Apportionment of Earnings.

* (9) In what form are the statements exchanged between the Railways showing the traffic interchanged in respect of Goods and Coaching traffic? Do these statements give all the particulars on which the apportionment of earnings would be made between the Railways? Will the apportionment of earnings on these statements give fairly accurate results? How would the work involved in the apportionment of earnings on the basis of these statements compare with the work involved in apportionment of abstracts of invoices and parcel way bills?

(10) Which course of apportionment of earnings would be simpler without sacrificing unduly accuracy :—

- (a) Inward abstracts and outward abstracts.
- (b) Inward abstracts and the statement of invoices, etc., prepared by the destination Railways and sent to the forwarding Railway.
- (c) Each Railway to work the apportionment railway-wise from its inward abstracts and advise the shares of each Railway to it.

In offering suggestions, the question of economy without sacrificing accuracy should be borne in mind, the object being to consider whether if apportionment is held to be indispensable, it could not be done reasonably accurately by a simpler method than was in force in the days when ex-Company and ex-State Railways were working as independent units.

(11) Will extra staff have to be employed to undertake the work of apportionment on each of the basis referred to in question 10 ?

* Railway Board's letter No. 48-Ac/II/203 of 2-4-52, Chief Commercial Supdtt.
F.A. & C.A.O., D.R.C.A.O.

(12) If the system of apportionment is again adopted, would it be possible for the tri-monthly approximates to be complied correctly by the stations giving only the share of the Railway earnings.

(13) If not, what change would be necessary in the exhibition of particulars on invoices, etc., which should help the stations staff to give the share of the Railway promptly and accurately having due regard to the amount of work entailed for the station staff ?

(14) Could this system of working out the trimonthly approximates on the originating basis be allowed to continue regardless of any change that is made in the system of apportionment without causing any difficulty to the Railway Administration ?

*** III. Abolition of adjustment of Freight charges on Railway Stores, Fuel etc.**

(15) Has the abolition of adjustments of freight charges involved any reduction of work in the various branches of the Accounts Office ? On the contrary, if there have been any additions to work, they may also be indicated.

(16) In what direction, if any, has the elimination of freight charges from earnings as well as from expenditure accounts created difficulties for the Administration ?

(17) Has this system of abolition resulted in wasteful usage of wagon capacity for departmental purposes ?

(17A) What are the steps taken to ensure that wasteful usage of wagons does not result ?

(18) For which statistics appearing in the Railway Board's Report Volume II, or those compiled for domestic use freight charges are taken into account ?

(19) Is there any difficulty in obtaining the figures for Pro Forma freight charges as promptly as before ?

(20) In respect of booking of Railway materials is the present system working satisfactorily ? If not, in what directions could simplification in the system be achieved indicating the advantages resulting from such simplification ?

(20A) Would you commend acceptance of a uniform rate of freight on railway materials and stores based on an approximation of the out-of-pocket costs ? If so, what freight rate would you suggest ? Also indicate briefly how it is arrived at.

(21) Has the introduction of Pro Forma accounts involved any reduction of work in the Railway as compared to the system of direct adjustments in books ? If not, what difficulties have been experienced in connection with the compilation of Pro Forma accounts ?

(22) Could the compilation of Pro Forma accounts under the present arrangements be altogether abolished with advantage both in respect of Revenue as well as Capital works ? If so, what lacuna will it create for accounting or statistical purposes ?

(23) Give the figures of the freight charges on the Pro Forma basis chargeable to Capital, Depreciation Reserve Fund, Development and Open Line Works—Revenue and Ordinary Working

^a Railway Board's letter No. F (X)-51/IRA/1 dated 2-5-52. All Deptts.

expenses. In juxtaposition, show the expenditure on Capital, Depreciation Reserve Fund, Development Fund and Open Line Works Revenue incurred during the year 1952-53.

(23A) Give separately the figures of freight charges in the case of coal on Revenue Account, local and foreign separately.

IV. Abolition of adjustment of charges for P. O. H., I. O. H., etc.

* (24) Is the expenditure incurred for other railways on repairs to Rolling Stock in Shops as well as in Sheds and other inter-railway adjustments which have been eliminated being recorded separately in the accounts of the Railway ?

(25) What was the practice before the abolition of adjustments regarding the recovery of expenditure on repairs to Locomotives, carriages and wagons belonging to another Railway undertaken in Running Sheds, TXR Depots. If it was so transferred, indicate the amounts adjusted on this account on your Railway during the years 1950-51 and 1951-52.

(25A) What was the amount of hire and penalty charges on wagons due to or due from other Railways during 1951-52 as adjusted in the books of the Railway ? Also indicate similarly the charges adjusted on account of hire and haulage for locomotives and coaching vehicles.

(26) What is the expenditure incurred on behalf of other Railways during 1952-53, which is now merged in the Working Expenses of your Railway.

(27) Which expenditure statistics are compiled by including expenditure on repairs to Rolling Stock in Workshops and Sheds and TXR Depots ?

(28) What is the amount of Capital expenditure incurred on Rolling Stock manufactured on behalf of other Railways during the year 1952-53 which under the present system is not transferable to the Railway concerned ?

(29) In respect of Question (28), what is the number of transactions which would have been involved had inter-railway adjustments been continued in respect of this expenditure ?

(30) Is it necessary that the capital expenditure on Rolling Stock incurred by one Railway for another should continue to appear in the Accounts of the Railway for whom it is manufactured ? What accounting difficulties are likely to arise in the absence of these adjustments ?

(31) If the transfer of this expenditure to the books of the Railway using Rolling Stock should be made, is it necessary to effect it by a financial adjustment or by transferring the costs to the books of the owning Railway without financial adjustments ?

* Railway Board's letter No. F (X) II-51/IRA/1 dated 2-6-52. Chief-Mech.; Engr. Chief Optg. Suptt.; F. A. & C. A. O.

APPENDIX I-A.

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD).

No. F(X)II-51/IRA/1.

New Delhi, dated the 2nd May, 1952.

To

The General Managers of Indian Railways and C. L. W.

The Director, Railway Clearing Accounts Office.

Sub: Inter-Railway and Inter-Departmental adjustments.

With the completion of integration of Indian Railways into a unified railway undertaking, the Board have decided that the following changes in the financial and accounting structure of the Railways should be introduced with effect from the accounts of 1952-53 :—

(1) **Freight charges for carriage of railway stores, fuel etc.—** No adjustments will be made in the financial accounts (Revenue and Capital) of Indian Railways, including manufacturing units like C.L.W., of freight charges for carriage of railway stores, fuel etc., on account of which both the figures of earnings as well as figures of expenditure are at present unnecessarily inflated ; in other words, so far as the financial accounts are concerned, these stores will be carried free of charge. Though the financial accounts will not include any provision for cost of carriage, Pro Forma accounts will continue to be maintained for statistical and other purposes. The estimates for works will also provide for freight charges, in a separate column, for purposes of administrative control, but these will be excluded from the total costs indicated in the Works Programmes. The procedures for booking of railway materials and taking delivery at destinations will also continue without any change. At the end of each month, a Pro Forma account of the freight charges incurred will be prepared and submitted by each Zonal Accounts Office to the Board, broadly classified under Revenue, Capital, Depreciation Reserve Fund and Development Fund.

(2) **Adjustments for work done in the works hops of one zonal railway on behalf of another.—**With effect from 1st April, 1952, no inter-railway adjustments will be made by one zonal railway against another for POH, IOH or other repair works done. Adjustments will, however, be made for cost of components etc., manufactured by one zonal railway for supply to another railway, since the cost of components will have to be taken under the stores suspense head of the latter railway for purposes of reconciliation. Similarly, for rolling stock manufactured by one zonal railway on behalf of another no financial adjustments will be made, but the expenditure incurred will be debited finally to the heads concerned in the books of the zonal railway undertaking the work. Where, however, the charges in

connection with a manufacturing work are spread over two or three railways (e.g., stores debited to one railway and the erection charges debited to another railway), all these charges should be collected in the books of the railway which has incurred the major portion of charges. Budget provisions will also be made accordingly. The change in procedure, mentioned in this sub-para, will not apply to independent manufacturing units, like C. L. W., I. C. F. etc.

(3) Adjustments for Conference hire and penalty charges.

(4) Payments for hire and haulage charges for locomotives and rolling stock.

These adjustments will not be made with effect from the accounts of the current financial year except for non-budget lines. Pro Forma accounts will, however, be maintained for preventing detention to stock and pin-pointing responsibility of each zonal railway.

2. This office letter No. F(X)II-51/IRA/1 dated 15th April, 1952 may be treated as cancelled.

(Sd./- M. L. Mukherjee),
Deputy Director, Finance (Expr.),
Railway Board.

No. F(H) II-51/IRA/1.

New Delhi
Dated the 2nd May, 1952.

Copy (with 60 spare copies) forwarded to the D. R. A., for information.

(Sd./- M. L. Mukherjee),
for Financial Commissioner, Rlys,

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

Copy of letter No. FG 47/IRA Pt. dated 23rd April, 1952 from the Railway Board, New Delhi, to the G.M., Northern Railway.

Re : Inter-Railway Adjustment in respect of running powers and Joint Stations.

Reference C. A. O., ex.-E. P. Rly's letter No. 517-T/20VH dated 29th March 1952 to Central and ex.-E. I. Railways copy docketed to the Railway Board.

The intention of the orders contained in Railway Board's letter No. FG47/I. R. A. dated 11th March 1947 was to eliminate even such of the adjustments which were only being carried out simply for the reason that the services were rendered at a joint Station. In the circumstances, no adjustments of expenditure in regard to Examination and Repairs of the Rolling Stock of another Railway at stations of Interchange, need be made and the expenditure should be borne entirely by the Railway owning the station.

In this connection attention is also invited to Railway Board's letter No. FXII-51/IRA/1 dated 15th April 1952 according to which adjustment for the cost of work done by one zonal Railway on behalf of another are not to be made as between Indian Railways.

APPENDIX I-A.

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD).

No. F(X) II-51/IRA/1. New Delhi, dated the 13th September, 1952.

To

The General Managers of Indian Railways
and C. L. W. Chittaranjan.The Director,
Railway Clearing Accounts Office,
Delhi.

Subject : Freight charges on grainshop commodities.

With reference to para. 1(1) of the Board's letter No. F(X)II-51/IRA/1 dated the 2nd May 1952, a certain railway has raised the question as to whether the above orders should apply in the case of freight charges on grainshop commodities. Since these commodities are not railway stores, the orders referred to above do not apply. Freight on grainshop commodities should, therefore, be adjusted as was done prior to 1st April 1952 and included in your estimates.

Sd/- M. L. Mukherjee,
Deputy Director, Finance (Expr.)
Railway Board.

DA : Nil

No. F(X) II-51/IRA/1. New Delhi, dated the 13th September, 1952.

Copy (with 66 spare copies) forwarded to the Director of Railway Audit, for information.

Sd/- M. L. Mukherjee,
Deputy Director, Finance (Expr.)
Railway Board.

DA : Nil

APPENDIX I-A.

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

No. F(X)II-51/IRA/3. New Delhi, dated the 10th January, 1953.

To

The Chief Mining Engineer,
Railway Board,
1, Council House Street,
Calcutta.

Sub : Inter-Railway adjustments on account of Freight charges
for carriage of Railway Stores.

Dear Sir,

Reference your letter No. 29/52/GCS/13260, dated 27th Nov, 1952.

The matter is under consideration of the Board and till final orders are issued inter-railway adjustments for transactions with Railway Collieries should continue to be made as before 2nd May, 1952.

Yours faithfully,

DA/NIL.

for Director, Finance (Exp.)
Railway Board.

No. F(X)II-51/IRA/3.

New Delhi, dated the 10th January, 1953,

Copy, together with a copy of the letter (with enclosure) under reply, forwarded for information to Indian Railways.

DA : 2 letters.

Dy. Director, Finance (Exp.)
Railway Board.

APPENDIX I-A.

GOVERNMENT OF INDIA
 MINISTRY OF RAILWAYS
 (RAILWAY BOARD)

No. F(X)II-51/IRA/1. New Delhi, dated, the 21st November, 1952.

To

The General Managers of Indian Railways
 and C. L. W. Chittaranjan.

The Director,
 Railway Clearing Accounts Office,
 Delhi.

Subject : Adjustment of freight charges in respect of
 works for purposes of assessing rent.

Apropos of the decision to eliminate inter-railway adjustments of freight charges as contained in this office letter of even number dated 2nd May, 1952, a certain Railway has raised the question whether the freight charges which are shown "Pro Forma" in respect of works relating to rentable buildings should be taken into consideration for purposes of assessment of rent. The Board consider that these should be taken into account as heretofore as otherwise the capital value will be deflated and the rent return adversely affected.

* 2. This disposes of your letter No. XB/3137 dated 22nd October, 1952.

* Only to
 Southern Railway.

Dy. Director, Finance (Expr.)
 Railway Board.

No. F(X)II-51/IRA/1. New Delhi, dated the 21st November, 1952.

Copy (with 66 spare copies) forwarded to the Director of Railway Audit, for information.

Dy. Director, Finance (Expr.)
 Railway Board.

APPENDIX I-A.

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD).

No. 48-Ac.II/203.

New Delhi, dated the 2nd April, 1952.

To

- (1) * General Managers &
Chief Administrative Officers,
Indian Railways.
- (2) Director, Railway Clearing Accounts Office,
Delhi.

Sub : The organisation for Foreign Traffic Accounts work
of the Zonal Railways.

The Board have decided that with the completion of integration of Indian Railways into six Zones, the following arrangements should be made for the Foreign Traffic Accounts work of the integrated Railways.

The Foreign Traffic Accounts work of the Central and Western Railways as well as the proposed Northern Railway will be done in the Railway Clearing Accounts Office at Delhi, while the Foreign Traffic Accounts work of the proposed North Eastern and Eastern Railways will be done in a Clearing Accounts Office to be set up at Calcutta. The Clearing Accounts Office at Delhi will continue to be under the administrative control of the Director, Railway Clearing Accounts Office, who will however be in the Junior Administrative Grade. The Clearing Accounts Office in Calcutta dealing with the Foreign Traffic Accounts work of the North Eastern and Eastern Railways will be placed in charge of a Senior Accounts Officer under the administrative control of the Financial Adviser and Chief Accounts Officer, Eastern Railway. The Foreign Traffic Accounts work of the Southern Railway will continue to be done as at present by the Southern Railway.

2. As a consequence of the above decision, the Foreign Traffic Accounts work of the ex-N. S. Railway, which is still being done at Secunderabad and that of ex. Scindia State Railway now being done at Gwalior, will be transferred to the Railway Clearing Accounts Office at Delhi. As regards the Western Railway, the Foreign Traffic Accounts work of the Saurashtra Region now done at Morvi will be transferred to Delhi.

3. The Board desire that necessary steps should be taken immediately towards the implementation of the above decision in mutual consultation with the Railways concerned and the Director, Railway Clearing Accounts Office, Delhi, so that the modified Railway Clearing Accounts Office at Delhi, and the new office to be set up in Calcutta may take over full responsibility for the work allotted to them with effect from the accounts for June 1952.

* In duplicate.

4. The Board have also decided that in the account of earnings accruing from the so called "Foreign" traffic, no apportionment between the Zonal Railways will be made with effect from the accounts for April 1952. The earnings actually collected by a Zonal Railway, either in cash or by book adjustments, will be taken in the accounts as the earnings of that Railway. As regards the earnings of non-Government Railways and worked lines, the present procedures will continue, subject to such modifications as may be necessitated by the decision to abolish apportionment between Indian Railways. The Clearing Accounts Offices at Delhi and Calcutta and Foreign Accounts Office, Southern Railway, should examine each case of non-Government Railway or worked line they have to deal with and suggest to the Board the modifications, if any, which may be necessary in the changed conditions.

5. For the purpose of 'pairing' of documents relating to forwarded and received traffic, which is essential to ensure correct account of transactions, a list of inward invoices, parcel abstracts, etc. will be prepared by and mutually exchanged between the three offices concerned viz. Clearing Accounts Offices at Delhi and Calcutta and the Foreign Traffic Accounts Office Southern Railway. As regards passenger, luggage etc. traffic further instructions will follow.

Detailed procedure to be followed in consequence of abolition of Division Sheets and introduction of lists, referred to above should be drafted by Director, Railway Clearing Accounts Office, Delhi and sent to the offices concerned to ensure uniformity and standardisation of procedure.

6. Please acknowledge receipt.

Sd/- N. C. Deb,
Director, Finance (B.)
Railway Board.

DA. Nil.

No. 48-A C. II/203.

New Delhi, dated the 2nd April, 1952.

Copy to General Secretary, I. R. C. A., New Delhi.

Copy to Director of Railway Audit, for information.

Copy to Comptroller and Auditor-General of India, for information.

Sd/- N. C. Deb,
Director, Finance (B.)
Railway Board.

DA. Nil.

CENTRAL RAILWAY.

Volume i.e., No. of transactions and amounts of Inter-Railway transactions by various classes in respect of 1951-52 & 1952-53.

(Figures are in thousands of Rupees).

| Total transactions :— | 1951-52 | 1952-53 |
|-----------------------|-----------|----------|
| Inward | 9,81,356 | 5,87,584 |
| Outward | 14,21,874 | 3,98,705 |
| Total | 24,03,230 | 9,86,289 |

| Serial No. | Classes of transactions. | 1951-52. | | | 1952-53. | | | Remarks. |
|------------|--|---------------|------------------------------|---------|---------------|------------------------------|---------|----------|
| | | No. of T. Cs. | Approx. No. of transactions. | Amount. | No. of T. Cs. | Approx. No. of transactions. | Amount. | |
| 1 | Periodical and intermediate overhaul of rolling stock carried out in Mechanical Workshops by one Railway for another | 59 | 80 | 13,35 | 3 | 3 | 13 | |
| 2 | Special and other repairs to rolling stock carried out in Mech. Workshops by one Railway for another. | 3 | 3 | 13 | ... | ... | ... | |
| 3 | Manufacture of Rolling Stock in Mechanical Workshops by one Railway for another. | 11 | 11 | 24,22 | 1 | 1 | 4 | |
| 4 | Analytical work carried out in Laboratory for other Railways | 17 | 17 | 7 | 5 | 5 | 1 | |
| 5 | Conference hire and penalty charges. | 3 | 3 | 13 | ... | ... | ... | |
| 6 | Hire and haulage of rolling stock | 40 | 45 | 9,07 | 4 | 4 | 61 | |
| 7 | Damages and deficiencies in interchanged stock | 74 | 110 | 15,32 | 8 | 32 | 4,18 | |
| 8 | Freight, demurrage and wharfage charges adjustable by or against other Railways | 451 | 2,000 | 1,06,77 | 170 | 850 | 52,29 | |
| 9 | Through traffic balances and erroneous remittance of cash earnings | 489 | 570 | 7,77,06 | 103 | 120 | 33,07 | |
| 10 | Work carried out in connection with rolling stock received against bulk orders placed by the Railway Board | 43 | 180 | 2,80,05 | 50 | 250 | 1,49,23 | |
| 11 | Cost of components manufactured in shops | 85 | 85 | 6,46 | 5 | 5 | 1,09 | |
| 12 | Work done in Engineering shops for other Railways | 9 | 9 | 1,75 | ... | ... | ... | |
| 13 | Work done in the Printing Press for other Railways | 42 | 42 | 3,04 | 35 | 35 | 4,18 | |
| 14 | Coal supplied to other Railways | 173 | 250 | 63,85 | 362 | 550 | 58,84 | |
| 15 | Electrical energy supplied to other Railways | 46 | 46 | 20,34 | 26 | 26 | 16,71 | |
| 16 | Miscellaneous work done | 94 | 120 | 46,23 | 29 | 38 | —1,11 | |
| 17 | I.R.C.A. Charges for staff etc. | 5 | 5 | 2,07 | 7 | 7 | 2,75 | |
| 18 | " " Publication | 8 | 24 | 3 | 9 | 27 | 3 | |

| | | | | | | | |
|----|---|-------|--------|----------|-------|--------|---------|
| 19 | P. Way and other items of stores including control charges on sleeper and customs duty and Port clearnace charges | 1,153 | 3,500 | 5,05,69 | 866 | 2,300 | 3,83,10 |
| 20 | Disbursements of Pay and Allowances by one Railway on behalf of another | 436 | 4,500 | 6,35 | 470 | 5,170 | 9,33 |
| 21 | Adjustments of P.F. balances and recoveries relating to staff transferred or on deputation | 489 | 2,000 | 14,87 | 638 | 2,552 | 25,95 |
| 22 | Adjustments of staff Security Deposits and other recoveries such as those relating to advances, outstanding debits, dues of Co-operative Credit Societies etc. from staff transferred or on deputation | 288 | 600 | 3,18 | 296 | 600 | 2,00 |
| 23 | Publicity and Advertisement charges and apportionment of expenditure relating to Railway Service Commission ... | 177 | 550 | 2,73 | 181 | 698 | 1,96 |
| 24 | Traffic compensation claims payable by or to other Railways | 232 | 950 | 12,37 | 204 | 900 | 9,03 |
| 25 | Investment in Road services | 2 | 2 | 20,76 | 2 | 2 | 36,10 |
| 26 | Transfer of Income Tax recoveries | 34 | 34 | 6,13 | 15 | 15 | 6,17 |
| 27 | Interest on advances and P. F. balances | 12 | 12 | 42,73 | 12 | 12 | 51,98 |
| 28 | Interest on D. R. F. balances | 1 | 1 | 65,17 | 8 | 8 | 1,21,23 |
| 29 | Losses or gains in working of Railway Collieries | 2 | 2 | 41,12 | 1 | 1 | 3,33 |
| 30 | Distribution of cost of D. R. C. A. O's Office | 17 | 17 | 11,03 | 12 | 12 | 11,43 |
| 31 | Adjustments of erroneous debits relating to India Supply Mission | 7 | 7 | 1,32,89 | ... | ... | ... |
| 32 | Adjustments through Railway Board of transactions relating to other Government Departments | 1 | 1 | 20,88 | 1 | 4 | 2,58 |
| | | 4,403 | 15,776 | 22,55,87 | 3,523 | 14,227 | 9,86,24 |

Note.—1. Owing to information not being readily available transactions of ex-Nizam, ex-Scindia and ex-Dholpur State Railway for the period from October 1951 are not included in the above analysis. The aggregate thereof is Rs. 1,47,35,598 i.e., 6.5% of the transactions shown in the statement for 1951-52.

2. Under the items the adjustment of which has been eliminated from 1st April, 1952, there has been a reduction of transactions as follows comparing 1952-53 with 1951-52:—

| No. of T.Cs. | Approx. No. of Transactions. | Amount. |
|--------------|------------------------------|-------------|
| 836 | 1824 | 8,55,79,700 |

The bulk of the reduction was in respect of adjustments relating to freight and through Traffic balances the reduction under which were 650 T.Cs, 1,600 No. of transactions and Rs. 79,84,600. Allowing a margin of 5 per cent. for possible reduction owing to formation of zonal system, the reduction in relation to the volume of T. Cs works to about 15 per cent, which for the work entailed is assessed at 280 Man-hours per month (or equivalent to 2 clerks per month).

CENTRAL RAILWAY,

APPENDIX II.

Statement showing the volume and nature of Inter-Departmental (Inter-Railway) transactions adjusted during 1951-52 and 1952-53.

(Figures in thousands of Rs.)

| Serial No. | Nature of transactions. | 1951-52. | | 1952-53. | |
|------------|--------------------------|------------------|----------|------------------|----------|
| | | No. of vouchers. | Amount. | No. of vouchers. | Amount. |
| 1 | Work done charges | 50,820 | 4,98,93 | 52,848 | 6,79,97 |
| 2 | Stores | 27,600 | 21,58,57 | 27,516 | 21,93,61 |
| 3 | Printing charges... .. | 208 | 15,74 | 248 | 18,25 |
| 4 | Freight charges | 13,908 | 5,57,66 | 13,332 | 1,43,20 |
| 5 | Miscellaneous | 29,052 | 3,45,53 | 26,964 | 3,37,37 |
| | | 1,21,588 | 35,76,13 | 1,20,908 | 33,72,40 |

Reduction in work—Nil. The only saving in work is in preferring bills against Departments. As against this, Pro Forma accounts have to be compiled and detailed statements have to be submitted to Departmental Officers and to Expenditure Section for posting in Pro Forma the entries in the Works Registers. The procedure of booking and checking up of material continues to be the same.

APPENDIX II.

CHITTARANJAN LOCOMOTIVE WORKS.

The figures in respect of Inter-Railway transactions still adjusted as well as those eliminated are given below :—

| Class of transactions. | | | | Approx. No. | Amount (thousands of Rupees). |
|------------------------|---------------|--|-------|----------------|-------------------------------------|
| _____ | | | | _____ | _____ |
| (i) | Eliminated in | Freight charges for carriage | | | |
| | 1952-53 ... | of materials | 216 | 3,35 | |
| (ii) | Adjusted in | Supply of stores, machineries, | | | |
| | 1952-53 ... | boilers, locomotives etc., services rendered etc. ... | 1,633 | 3,23,33 | |

The abolition of the adjustment of freight charges has not effected any reduction in work.

EASTERN RAILWAY.

APPENDIX II.

STATEMENT I.

Adjusted in 1951-52 but not adjusted in 1952-53.

| | No. of T. Cs (Units). | No. of tran- sactions (Units). | Amount in thousands of Rupees. |
|---|--------------------------|--------------------------------------|--------------------------------------|
| | — | — | — |
| I. Inter-Railway Transactions. | | | |
| 1. Apportionment of earnings on foreign traffic | 449 | 449 | 2,49,00* |
| 2. Freight charges on carriage of Railway Stores | 400 | 1,189 | 5,98,00 |
| 3. Charges for POH, IOH and other special repairs done in workshops, sheds or sicklines etc., for other Railways' Rolling Stock ... | 191 | ..... | 63,80 |
| 4. Conference hire and penalty charges ... .. | ..... | ..... | 8,40,00 |
| 5. Hire and haulage for locos and Rolling Stock ... .. | ..... | 6 | 1,10 |

* Ex. B. N. R. and proportionate of ex. E. I. R. relating to 4 lower Divisions.

II. Inter-Departmental Transactions.

| | | | |
|---|-------|-------|---------|
| 1. Freight charges on carriage of Railway Stores | | 5,025 | 3,84,00 |
|---|-------|-------|---------|

EASTERN RAILWAY—concl'd.

APPENDIX II.

STATEMENT 2.

Category-wise Statement of Outward T. Cs. Items 1 & 2.

Figures in thousands of Rupees.

| | Ex. E. I. Rly. 1951-52. | | B. N. Railway 1951-52. | | Total 1951-52 (ex. E. I. including Divisions and W/shops transferred to N. Rly. & B. N. Rly). | | E. Rly.—1952-53 | |
|--|----------------------------|----------|---------------------------|---------|---|----------|-----------------|----------|
| | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. |
| | | | | | | | | |
| (a) T. T. Transactions | 131 | 4,20,50 | 79 | 40,70 | 210 | 4,61,20 | 39 | 5,63* |
| (b) Freight | 600 | 4,22,52 | 28 | 30,87 | 628 | 4,53,32 | 328 | 95,06* |
| (c) Charges for P. O. H. | 264 | 37,55 | 51 | 12,81 | 315 | 50,36 | 326 | 39* |
| (d) Special class Apprentices | 96 | 1,23 | ... | ..... | 96 | 1,23 | ... | ..... |
| (e) Conference hire and penalty charges | 7 | 3,88 | ... | ..... | 7 | 3,88 | 1 | 3,23 |
| (f) Hire, haulage etc. | 6 | 1,14 | 18 | 2,10 | 24 | 3,24 | 10 | 19* |
| (g) O. Loans and Advances | 15 | 10 | 40 | 45 | 55 | 55 | 26 | 25 |
| (h) Pay & Allowances | 475 | 7,12 | 76 | 5,21 | 551 | 12,33 | 512 | 10,68 |
| (i) Special Contributions ... .. | ... | ..... | ... | ..... | ... | ..... | 3 | 10 |
| (j) Provident Fund | 327 | 81,81 | 153 | 6,93 | 480 | 88,74 | 416 | 85,22 |
| (k) Transfer of P. F. | 85 | 6,43 | ... | ..... | 85 | 6,43 | 153 | 6,01 |
| (l) Stores Transactions | 675 | 11,89,92 | 108 | 2,08,86 | 783 | 13,98,78 | 1,231 | 15,62,10 |
| (m) Cost of Coal | 11 | 59,31 | 228 | 40,90 | 239 | 1,00,21 | 43 | 1,48,84 |
| (n) Compensation Claims | 33 | 48 | 44 | 2,52 | 77 | 3,00 | 57 | 3,48 |
| (o) Miscellaneous | 519 | 1,27,11 | 290 | 13,08 | 809 | 1,40,19 | 995 | 7,41,99† |
| (p) Cost of sleeper ... .. | ... | ..... | 1,002 | 3,80,77 | 1,002 | 3,80,77 | 682 | 88,40 |
| Total | 3,244 | 23,59,10 | 2,115 | 7,45,20 | 5,359 | 31,04,30 | 4,820 | 27,51,63 |

* Represents mostly arrear adjustments of previous years.

† This includes Rs. 7,20,34 thousands representing share of earning of the Divisions transferred to Northern Railway.

NORTHERN RAILWAY.

(i) Inter-Railway Transactions.

| | No. of T. Cs (Units). | Adjustments involved (Units). | Amount (Thousands of Rupees). |
|---|--------------------------|-------------------------------------|-------------------------------------|
| 1. Cost of fuel and other stores supplied by Northern Railway to another Railway and vice versa | 3,116 | 45,967 | 9,02,22 |
| 2. Adjustment regarding Provident Fund balances in respect of staff transferred from Northern Railway to another and vice versa | 483 | 1,603 | 35,75 |
| 3. Adjustment on account of advances of pay and T.A. of staff transferred from Northern Railway to another and vice versa | 413 | 3,222 | 38,68 |
| 4. Adjustment of Income Tax recoveries and interest on loans and advances | 24 | 24 | 52,15 |
| 5. Adjustment on account of share of I. R. C. A. | 19 | 19 | 11,51 |
| 6. Misc. adjustments on account of recoveries in respect of Co-operative Credit Society dues, service contribution in respect of staff on deputation to other Railways | 2,901 | 17,408 | 1,63,07 |
| Special Adjustments. | | | |
| (a) Earnings and Expenses attributable to the sections transferred from Eastern and Western Railways on the formation of the regrouped Northern Railway. | 10 | 25 | 13,63,27 |
| (b) Adjustments of previous years carried out during 1952-53 in respect of T. T. balances and freight etc. | 59 | 153 | 5,49 |
| 7. Adjustments of earnings relating to one Railway being remitted to another Railway | 14 | 22 | 20,80 |
| Volume of transactions, the adjustments of which have been eliminated. | | | |
| 8. Apportionment of Earnings on Foreign Traffic ... .. | ..... | ..... | 5,65,42 |

(Since no Pro Forma figures are maintained for this item, figures for 51-52 for ex. E. P., Jodhpur and Bikaner State Railways have been indicated).

NORTHERN RAILWAY—contd.

(i) Inter-Railway Transactions.—concl'd.

| | No. of T. Cs (Units). | Adjustments involved (Units). | Amount (thousands of Rupees). |
|---|-----------------------|-------------------------------|-------------------------------|
| 9. Freight charges for carriage of Railway stores, Fuel etc. | | | 2,50,29 |
| (Distribution of freight charges between local and foreign has been made on approximate basis). | | | |
| 10. Charges for POH, IOH, and other special repairs done in Workshops, sheds or sick-lines etc., for other Railways rolling stock. | | | 36,97 |
| Note:—Figures for workshop expenditure only are given. Data of expenditure in sheds/sick lines are not readily available). | | | |
| 11. Conference Hire and Penalty charges | | | 14,18 |
| 12. Hire and Haulage for Locos and Rolling Stock | | | 3,70 |

(ii) Inter-Departmental Transactions.

| | | | |
|---|-------|--------|----------|
| 1. Adjustments for Stores Supplies | 1,145 | 13,743 | 11,80,92 |
| 2. Adjustments on account of services rendered | 1,924 | 5,773 | 2,62,91 |
| 3. Adjustments on account of advance of Pay and T. A. of staff transferred | 407 | 573 | 40,32 |
| 4. Adjustments regarding Provident Fund balances in respect of staff transferred | 397 | 444 | 21,81 |
| 5. Adjustment in respect of Returned Stores | 840 | 9,345 | 64,93 |
| 6. Adjustment on account of T. P. Os received | 112 | 200 | 4,93 |
| 7. Running repairs done in Workshops | 532 | 1,176 | 1,25,85 |
| | 5,357 | 31,254 | 17,01,75 |
| 8. Freight charges on Grainshop Stores, Deposit Works | 321 | 321 | 1,85 |
| | 5,678 | 31,575 | 17,03,60 |

Transactions the adjustment's of which have been eliminated with effect from 1st April, 1952.—contd.

| | | | |
|---|-------|-------|-------|
| 9. Freight charges for Carriage of Railway Stores within the Railway ... .. | ..... | ..... | 41,16 |
| Distribution of freight charges between local and foreign has been made on approximate basis. | | | |

NORTH EASTERN RAILWAY.

Information not complete.

SOUTHERN RAILWAY.

Volume of Inter-Railway and Inter-Departmental transactions which are still adjusted and the volume of transactions the adjustment of which has been eliminated.

| Sr. No. | Items which are still adjusted. | No. | Amounts (thousands of Rupees). |
|-----------------------------|--|----------------|--------------------------------|
| 1. | Manufacture of springs, fittings and assembling of wheels and axles etc. ... | 110 | 1,52 |
| 2. | Unloading, examining, erecting and despatching of locos from Madras Harbour | Nil. | Nil. |
| 3. | Admitted debits, outstanding at joint stations transferred to working Railway ... | Nil. | Nil. |
| 4. | Misc. payments to Port Trusts towards share of Terminal charges ... | 2,823 | 91 |
| 5. | Settlement of compensation claims on behalf of foreign Railways ... | 3,526 | 6,33 |
| 6. | Advances of pay on transfer, recoveries of PF subscription, Urban Bank and MRBF recoveries | } | Details not readily available. |
| 7. | Salaries and allowances for proportionate period debitible to other Railways | | |
| 8. | Adjustment of the cost of All-India Timetables supplied by the I. R. C. A, New Delhi ... | | |
| 9. | Freight for carriage of stores for Grainshops, catering and Deposit works ... | 2 | 1 |
| 10. | Work carried out in connection with Bulk orders Rolling Stock placed by the Railway Board ... | 84 | 7,57 |
| 11. | Cost of printing and supplying Books & forms ... | 13 | 1,38,46 |
| | | 8 | 1.7 |
| Items which are eliminated. | | | |
| 1. | POH, IOH etc., of rolling stock in shops and Running sheds ... | 45 | 24.6 |
| 2. | Through traffic transactions ... | Not available. | 2,52,65 |
| 3. | Carriage of stores and Parcels (except for Grainshop stores etc.) ... | 3,635 | 2,27,00 |
| 4. | Conference hire and penalty charges ... | Not available. | 9,42 |
| 5. | Hire and haulage for locos and Rolling Stock ... | .. | † 23.9 |
| 6. | Damages and deficiencies in interchanged stocks and repairs to home line vehicles damaged on foreign Railways. | .. | † 7,28 |
| 7. | Sale proceeds of Railway Service Commission forms ... | Negligible. | |
| 8. | Display of Posters ... | 9 | 14.5 |
| | † Charges Rs. 10,00 | | |
| | Receipts .. 2,72 | | |
| | Net .. 7,28 | | |

APPENDIX II.

WESTERN RAILWAY.

(a) Inter-Railway Transactions.

(i) Transactions still adjusted.

| | | | | | |
|-----------------|-----|-----|-----|-----|------------------|
| No. of T. Cs | ... | ... | ... | ... | 3,730 |
| No. of vouchers | ... | ... | ... | ... | 6,300 |
| Amount | ... | ... | ... | ... | Rs. 10,71 lakhs. |

(ii) Transactions in respect of which adjustments have been eliminated.

| | | | | | |
|-----------------|-----|-----|-----|-----|------------------|
| No. of T. Cs | ... | ... | ... | ... | 984 |
| No. of vouchers | ... | ... | ... | ... | 984 |
| Amount | ... | ... | ... | ... | Rs. 17,32 lakhs. |

(iii) Estimated reduction of work : The estimated reduction is approximately 984 T. Cs consisting of the equal number of vouchers. The reduction in terms of man-hours is equal to 1,900 per year.

(b) Inter Departmental Transactions.

(i) Transactions still adjusted.

| | | No. of vouchers. | Amount. |
|-----------------------|-----|---------------------|---------------|
| | | | Rs. |
| (1) Stores supplied | ... | 624† | 128 lakhs † |
| (2) Services rendered | ... | 732 | 472 .. |
| (3) Printing work | ... | 720 | 43 .. |
| | | <u>2,076</u> | <u>643 ..</u> |

(ii) Transactions in respect of which adjustments have been eliminated.

| | | | | | |
|-----------------|-----|-----|-----|-----|-----------------|
| No. of vouchers | ... | ... | ... | ... | 2,676 |
| Amount | ... | ... | ... | ... | Rs. 3,36 lakhs. |

(iii) Estimated reduction of work. The estimated reduction is about 2,676 vouchers as indicated in item (ii) above which saves per year 1,080 man-hours.

† Excludes number and amount on account of issue of Stores to Departments from Capital Stores Suspense.

CENTRAL RAILWAY.

Analysis of Inter-Railway adjustments relating to September 1951 and 1952 by classes of transactions further sub-divided into money groups.

(Figures in units of Rs.).

| Serial No. | Classes of transactions. | September 1951. | | | | | | | | | | September 1952. | | | | | | | | | | Remarks. |
|------------|---|---------------------|---------|-------------------|---------|-------------------|---------|--------------------|-------------|--------|-------------|-----------------|---------|--------------|---------|--------------|---------|--------------------|-----------|--------|-----------|----------|
| | | Upto Rs. 100. each. | | Rs. 101-300 each. | | Rs. 301-500 each. | | Over Rs. 500 each. | | Total. | | Upto Rs. 100. | | Rs. 101-300. | | Rs. 201-500. | | Over Rs. 500 each. | | Total. | | |
| | | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | |
| 1 | Periodical and intermediate overhaul of Rolling Stock carried out in Mechanical Workshop by one Rly. for another. | --- | --- | --- | --- | 1 | 428 | 6 | 10,855 | 7 | 11,281 | --- | --- | --- | --- | --- | --- | 1 | 6,023 | 1 | 6,023 | 13 |
| 2 | Special and other repairs to Rolling stock carried out in Mechanical Workshops by one Rly. for another. | --- | --- | --- | --- | --- | --- | 2 | 5,597 | 2 | 5,597 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 3 | Manufacture of Rolling Stock in Mechanical Workshops by one Rly. for another. | --- | --- | --- | --- | --- | --- | 1 | 88,840 | 1 | 88,840 | --- | --- | 1 | 120 | --- | --- | 2 | 57,775 | 3 | 57,895 | --- |
| 4 | Analytical work carried out in Laboratory for other Rlys. | 2 | 57 | 1 | 168 | --- | --- | 1 | 630 | 4 | 855 | --- | --- | 1 | 168 | --- | --- | --- | --- | 1 | 168 | --- |
| 5 | Conference hire and penalty charges | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 6 | Hire and haulage of Rolling Stock | --- | --- | --- | --- | 1 | 268 | 4 | 33,630 | 5 | 33,362 | --- | --- | --- | --- | --- | --- | 1 | 11,805 | 1 | 11,805 | --- |
| 7 | Damages and deficiencies in interchanged stock | --- | --- | 2 | 246 | 1 | 485 | 14 | 2,00,058 | 17 | 2,00,789 | --- | --- | --- | --- | --- | --- | 5 | 1,80,672 | 5 | 1,80,672 | --- |
| 8 | Freight, demurrage and wharfage charges adjustable by or against other Rlys. | 109 | 2,175 | 6 | 754 | 14 | 4,685 | 46 | 12,36,125 | 175 | 12,43,739 | 59 | 1,900 | 18 | 2,315 | 15 | 5,821 | 60 | 3,04,863 | 150 | 3,14,899 | --- |
| 9 | Through traffic balances and erroneous remittance of cash earnings. | 10 | 243 | 1 | 158 | 3 | 969 | 48 | 75,83,008 | 62 | 75,84,468 | 3 | 174 | --- | --- | 9 | 11,764 | 5 | 3,34,671 | 17 | 3,46,609 | --- |
| 10 | Work carried out in connection with Rolling Stock received against Bulk orders placed by the Rly. Board. | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 12 | 7,82,393 | 12 | 7,82,393 | --- |
| 11 | Cost of components manufactured in shops | --- | --- | --- | --- | --- | --- | 2 | 9,854 | 2 | 9,854 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 12 | Work done in Engineering shops for other Rlys. | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 13 | Work done in the Printing Press for other Rlys. | 1 | 19 | --- | --- | --- | --- | 6 | 77,068 | 7 | 77,067 | 1 | 57 | --- | --- | 1 | 307 | 3 | 49,451 | 5 | 49,815 | --- |
| 14 | Coal supplied to other Rlys. | --- | --- | --- | 179 | 5 | 1,639 | 63 | 13,86,077 | 69 | 13,87,896 | 1 | 93 | --- | --- | 6 | 1,955 | 41 | 6,91,401 | 48 | 6,93,449 | --- |
| 15 | Electrical energy supplied to other Rlys. | 3 | 15 | --- | --- | --- | --- | 2 | 3,72,929 | 5 | 3,72,944 | 1 | 25 | --- | --- | 3 | 13,748 | 1 | 1,35,128 | 5 | 1,48,901 | --- |
| 16 | Miscellaneous work done | 3 | 120 | --- | --- | 7 | 1,968 | 4 | 38,963 | 14 | 41,081 | --- | --- | --- | --- | 1 | 245 | 3 | 4,262 | 4 | 4,507 | --- |
| 17 | I. R. C. A. charges for staff, etc. | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 4 | 93,920 | 4 | 93,920 | --- |
| 18 | " " " publications | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | Carried over... | 128 | 2,629 | 11 | 1,505 | 32 | 10,470 | 199 | 1,09,76,464 | 370 | 1,09,91,068 | 65 | 2,249 | 18 | 2,603 | 35 | 33,840 | 138 | 26,52,364 | 256 | 26,91,056 | --- |

(Figures in units of Rs.)

| Serial No. | Classes of transactions. | September 1951. | | | | | | | | | | September 1952. | | | | | | | | | | Remarks. | |
|------------|--|--------------------|---------|-------------------|---------|-------------------|---------|--------------------|-------------|--------|-------------|-----------------|---------|--------------|---------|--------------|----------|--------------------|-----------|-----------|-----------|---|---|
| | | Upto Rs. 100 each. | | Rs. 101-300 each. | | Rs. 301-500 each. | | Over Rs. 500 each. | | Total. | | Upto Rs 100. | | Rs. 101-200. | | Rs. 201-500. | | Over Rs. 500 each. | | Total. | | | |
| | | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | | 13 |
| | B/F from page 51. ... | 128 | 2,629 | 11 | 1,505 | 32 | 10,470 | 199 | 1,09,76,464 | 370 | 1,09,91,068 | 65 | 2,249 | 18 | 2,603 | 35 | 33,840 | 138 | 26,52,364 | 256 | 26,91,056 | | |
| 19 | P. Way and other items of stores including control charges on sleepers, customs duty and Port clearance charges ... | 114 | 3,869 | 51 | 7,488 | 48 | 16,027 | 188 | 59,07,977 | 401 | 59,35,361 | 92 | 3,466 | 40 | 5,823 | 94 | 1,12,281 | 142 | 32,55,741 | 368 | 33,77,311 | | |
| 20 | Disbursement of pay and allowances by one Ely. on behalf of another. | 48 | 1,420 | 42 | 6,537 | 42 | 20,898 | 51 | 74,521 | 183 | 1,03,478 | 18 | 392 | 4 | 531 | 15 | 5,079 | 15 | 16,872 | 52 | 22,874 | | |
| 21 | Adjustment of P. F. balances and recoveries relating to staff transferred to or on deputation. | 41 | 1,298 | 20 | 2,567 | 17 | 4,197 | 13 | 1,22,378 | 91 | 1,30,438 | 227 | 7,460 | 10 | 967 | 11 | 2,682 | 10 | 55,217 | 258 | 66,326 | | |
| 22 | Adjustment of staff security deposit and recoveries other than those of P. F. such as relating to advances outstanding debits dues co-operative credit societies, etc. from staff transferred to or on deputation. | 81 | 3,339 | 9 | 1,044 | 9 | 2,955 | 7 | 5,224 | 108 | 12,462 | 38 | 625 | 8 | 901 | 6 | 2,783 | ... | ... | 50 | 4,309 | | |
| 23 | Publicity and Advertisement charges and apportionment of charges relating to Railway Service Commissions. | 75 | 2,915 | 19 | 2,770 | 11 | 3,417 | 14 | 28,139 | 119 | 35,241 | 97 | 3,998 | 28 | 3,822 | 14 | 5,492 | 23 | 27,312 | 162 | 40,624 | | |
| 24 | Traffic compensation claims payable by or to other Elys. ... | 28 | 1,374 | 12 | 1,977 | 8 | 2,638 | 23 | 49,450 | 71 | 55,137 | 16 | 4,205 | 35 | 5,096 | 49 | 16,371 | 66 | 1,57,095 | 166 | 1,82,767 | | |
| 25 | Investment in Road Services ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 11,74,908 | 1 | 11,74,908 | No. of adjustments are 3 in each month; individual recoveries are shown in No. of transactions. |
| 26 | Transfer of income-tax recoveries ... | 5,003 | 42,842 | ... | ... | ... | ... | 1 | -6,614 | 5,004 | 36,228 | 5,300 | 44,027 | ... | ... | ... | ... | ... | ... | 5,300 | 44,027 | | |
| 27 | Interest on advances and P. F. balances ... | 150 | 5,354 | 35 | 5,368 | 5 | 1,049 | ... | ... | 190 | 11,771 | 140 | 5,000 | 20 | 2,800 | 3 | 772 | ... | ... | 163 | 8,572 | No. of adjustments is only in each month. | |
| 28 | Loss or gain in working of Ely. Collieries ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | | |
| 29 | Interest on D. R. F. balances ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2,52,956 | 3 | 2,52,973 | | |
| 30 | Distribution of cost of D. R. A. C. O's Office (1 TC) ... | ... | ... | ... | ... | ... | ... | 2 | 2,54,324 | 2 | 2,54,324 | 1 | 17 | ... | ... | ... | ... | ... | ... | ... | ... | | |
| 31 | Adjustment of erroneous debits relating to India Supply Mission. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | | |
| 32 | Adjustment through Ely. Board of transactions relating to other Government Departments. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 576 | 1 | 969 | 3 | 1,545 |
| 33 | Adjustment relating to remittances and Cheques and Bills ... | ... | ... | ... | ... | ... | ... | 1 | 19,55,480 | 1 | 19,55,480 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | | |
| | Total ... | 5,668 | 64,940 | 199 | 29,056 | 172 | 61,649 | 499 | 1,93,65,341 | 6,538 | 1,95,20,986 | 5,992 | 71,439 | 163 | 22,543 | 229 | 1,79,876 | 398 | 75,93,434 | 6,782 | 78,67,292 | | |

CHITTARANJAN LOCOMOTIVE WORKS.

APPENDIX III.

The Inter-Railway adjustments for September, 1951 and September, 1952 are classified into money groups as below.—

| Particulars. | September, 1951. | | September, 1952. | |
|---|----------------------|-----------|----------------------|-----------|
| | No. of transactions. | Amount | No. of transactions. | Amount |
| | | Rs. | | Rs. |
| A. Outward transactions for which T. Cs. etc., were issued by C. L. W. | | | | |
| (a) Freight charges for carriage of materials | | | | |
| (i) Upto 100 | } Nil. | } Nil. | } Nil. | } Nil. |
| (ii) Above 100 & upto 200 | | | | |
| (iii) Above 200 & upto 500 | | | | |
| (iv) Above 500 | | | | |
| (b) Supply of stores, machineries, boilers, locomotives etc., cost of services etc. | 20 | 552 | 18 | 724 |
| (i) Upto 100 ... | 2 | 253 | 4 | 532 |
| (ii) Above 100 & upto 200 ... | 7 | 2,110 | 9 | 2,660 |
| (iii) Above 200 & upto 500 ... | 16 | 36,37,284 | 23 | 35,35,510 |
| (iv) Above 500 ... | | | | |
| B. Inward transactions for which T. Cs. etc., were received from other Rys | | | | |
| (a) Freight charges for carriage of materials. | | | | |
| (i) Upto 100 ... | } Nil. | } Nil. | } Nil. | } Nil. |
| (ii) Above 100 & upto 200 ... | | | | |
| (iii) Above 200 & upto 500 ... | | | | |
| (iv) Above 500 ... | | | | |
| (b) Supply of stores, machineries, boilers, locomotives etc., cost of services etc. | 7 | 122 | 10 | 519 |
| (i) Upto 100 ... | 3 | 578 | 11 | 1,685 |
| (ii) Above 100 & upto 200 ... | 9 | 3,212 | 11 | 3,078 |
| (iii) Above 200 & upto 500 ... | 29 | 32,82,836 | 24 | 15,68,396 |
| (iv) Above 500 ... | | | | |

EASTERN RAILWAY.

APPENDIX III.

Question 2A.

| | Upto Rs. 100. | | | | From 101 to Rs. 200. | | | | From Rs. 201 to Rs. 500. | | | |
|--|----------------|--------------|--------------|--------------|----------------------|--------------|-------------|--------------|--------------------------|---------------|-------------|---------------|
| | * Sept., 1951. | | Sept., 1952. | | * Sept., 1951 | | Sept., 1952 | | * Sept., 1951 | | Sept., 1952 | |
| | No. | Amount | No. | Amount | No. | Amount | No. | Amount | No. | Amount | No. | Amount |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| (a) T. I. Transaction | 4 | 182 | ... | ... | 1 | 143 | ... | ... | ... | ... | ... | ... |
| (b) Freight | 24 | 694 | ... | ... | 8 | 1,056 | ... | ... | 7 | 2,331 | 2 | 735 |
| (c) Charges on POH & IOH & other special repairs | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (d) Conference hire penalty | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 829 |
| (e) Hire & haulage for loco. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| (f) Q. Loans & Advances | 1 | 99 | 2 | 22 | 1 | 173 | 1 | 142 | 1 | 245 | ... | ... |
| (g) Pay and allowances | 8 | 331 | 29 | 1,599 | 10 | 1,526 | 24 | 3,231 | 7 | 2,159 | 18 | 5,291 |
| (h) Special contribution | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 336 |
| (i) Provident Fund | 15 | 826 | 16 | 789 | 2 | 271 | 8 | 870 | 8 | 1,879 | 6 | 1,982 |
| (j) Transfer of Provident Fund balances | 3 | 92 | 1 | 35 | 1 | 120 | 1 | 106 | 2 | 719 | ... | ... |
| (k) Stores transactions | 5 | 130 | 9 | 481 | 3 | 445 | 6 | 962 | 3 | 794 | 18 | 5,415 |
| (l) Cost of coal | 1 | 53 | ... | ... | 1 | 140 | ... | ... | 3 | 1,149 | ... | ... |
| (m) Compensation claims | ... | ... | ... | ... | 1 | 126 | ... | ... | 2 | 667 | 2 | 790 |
| (n) Miscellaneous | 32 | 418 | 82 | 3,616 | 13 | 1,716 | 11 | 1,579 | 15 | 4,301 | 18 | 6,230 |
| (o) Sleeper | 15 | 535 | 2 | 73 | 10 | 1,537 | 2 | 297 | 11 | 3,617 | 1 | 490 |
| Total | 108 | 3,360 | 141 | 6,615 | 51 | 7,253 | 53 | 7,187 | 59 | 17,861 | 68 | 22,098 |

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• BNR plus ex-E. I. R. including Divisions and Workshops since transferred.

NORTHERN RAILWAY.

APPENDIX III.

| | September, 1951 transactions. | | September, 1952 transactions. | |
|-----------------------------|----------------------------------|----------------|----------------------------------|----------------|
| | <u>No.</u> | <u>Amount.</u> | <u>No.</u> | <u>Amount.</u> |
| | | Rs. | | Rs. |
| (i) Upto 100 | 185 | 5,925 | 163 | 6,186 |
| (ii) Above 100 & upto 200 | 74 | 10,568 | 45 | 6,234 |
| (iii) Above 200 & upto 500. | 63 | 20,039 | 72 | 21,991 |
| (iv) Above 500 | 236 | 1,93,41,404 | 254 | 14,00,31,159 |

SOUTHERN RAILWAY.

Question 2A.

APPENDIX III.

Statement showing Inter-Railway transactions adjusted in September, 1951 and September, 1952.

(Figures in units of Rs.)

| Nature of adjustment. | September, 1951. | | | | | | | | September 1952. | | | | | | | |
|--|-----------------------------------|---------|-------------|---------|--------------|-------------|----------------|-----------|-----------------------------|------------|--------------|---------|--------------|---------|----------------|----------|
| | Upto Rs. 100 | | Rs. 100-200 | | Rs. 200-500. | | Above Rs. 500. | | Upto Rs. 100. | | Rs. 100-200. | | Rs. 200-500. | | Above Rs. 500. | |
| | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. | No. | Amount. |
| I. Items which are Still Adjusted. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. |
| 1. Manufacture of springs fittings and assembling of wheels and axles etc... | 2 | 86 | ... | ..... | 1 | 324 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 2. Unloading, examining, erecting and despatching of locomotives from Madras Harbour | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 3. Admitted debits, outstanding at joint stations transferred to working Railway | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 4. Misc., payments to Port Trusts towards share of Terminal charges | 130 | 2,211 | ... | ..... | 1 | 302 | ... | ... | 46 | 7,112 | 2 | 216 | 1 | 249 | ... | ... |
| 5. Settlement of compensation claims on behalf of Foreign Rlys | 184 | 7,533 | 46 | 6,770 | 43 | 14,385 | 26 | 46,170 | 71 | 9,926 | 59 | 8,403 | 30 | 9,029 | 28 | 31,644 |
| 6. Advances of pay on transfer, recoveries of Provident Fund subscription, Urban bank & MRBF recoveries | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 7. Salaries and allowances for proportionate periods debitab to other Rlys. | ... | ..... | ... | ..... | ... | Particulars | not | readily | ... | available. | ... | ... | ... | ... | ... | ... |
| 8. Adjustment of the cost of All India Time Tables supplied by the I. R. C. A., New Delhi | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1,000 | ... | ... |
| 9. Freight for carriage of stores for Grainshops, catering and Deposit works | ... | ..... | ... | ..... | 4 | 1,188 | 8 | 24,034 | 3 | 50 | 1 | 193 | 4 | 1,580 | 10 | 35,869 |
| 10. Works carried out in connection with Bulk orders rolling stock placed by the Railway Board | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 5,00,522 |
| 11. Cost of printing & supplying books and forms | ... | ..... | ... | ..... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 490 | ... | ... |
| II. Items which are Eliminated. | | | | | | | | | | | | | | | | |
| 1. POH, IOH etc., of rolling stock in shops & running sheds | 12 | 611 | 4 | 536 | 5 | 1,290 | 2 | 4,111 | } Not adjusted from 1-4-52. | | | | | | | |
| 2. Through traffic transactions | 4 | 149 | 2 | 288 | 2 | 509 | 12 | 10,65,782 | | | | | | | | |
| 3. Carriage of stores and parcels except for grainshop stores, catering and deposit works | 29 | 544 | 13 | 2,030 | 14 | 4,863 | 63 | 12,26,892 | | | | | | | | |
| 4. Conference hire and penalty charges | Rs. 4,228—Break up not available. | | | | | | | | | | | | | | | |
| 5. Hire & haulage of locos. & rolling stock | Rs. 4,475— | | | | | | | | | | | | | | | |
| 6. Damages & deficiencies in interchanged stock and repairs to home line vehicles damaged on Foreign Rlys. | Rs. 852— | | | | | | | | | | | | | | | |
| 7. Sale proceeds of Rly. Service Commission forms | Negligible. | | | | | | | | | | | | | | | |
| 8. Display of posters | ... | ..... | ... | ..... | 2 | 843 | 1 | 969 | | | | | | | | |

WESTERN RAILWAY.

Question No. 2-A.

Comparative statement showing Inter-Railway Transfer Transactions for September 1951 and 1952.

APPENDIX III.

| Serial No. | Nature of Transactions. | September 1951. | | | | | | | | | | | September 1952. | | | | | | | | | | | | |
|------------|--|-----------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-----------------|
| | | No. of T. Cs. | No. of Bills. | Upto Rs. 100. | No. of T. Cs. | No. of Bills. | Rs. 101-200. | No. of T. Cs. | No. of Bills. | Rs. 201-500. | No. of T. Cs. | No. of Bills. | Rs. 501 & over. | No. of T. Cs. | No. of Bills. | Upto Rs. 100. | No. of T. Cs. | No. of Bills. | Rs. 101-200. | No. of T. Cs. | No. of Bills. | Rs. 201-500. | No. of T. Cs. | No. of Bills. | Rs. 501 & over. |
| 1 | Adjustment on account of Estt. charges ... | 11 | 13 | 447 | 9 | 9 | 1,298 | 12 | 13 | 3,949 | 14 | 17 | 3,47,923 | 17 | 17 | 860 | 11 | 12 | 1,469 | 15 | 16 | 5,083 | 16 | 16 | 2,38,773 |
| 2 | Adjustment of freight charges for carriage of Railways stores including fuel. | 12 | 20 | 345 | ... | ... | ... | ... | ... | ... | 7 | 10 | 16,52,253 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 3 | Cost of supply of stores, coal, loco, spares, sleepers, rails, etc. | 15 | 17 | 958 | 4 | 5 | 552 | 7 | 7 | 2,782 | 56 | 106 | 28,50,715 | 19 | 20 | 1,224 | 14 | 16 | 2,398 | 17 | 19 | 5,485 | 76 | 97 | 18,45,802 |
| 4 | Adjustment of earnings on through traffic transactions. | 1 | 1 | 11 | 1 | 1 | 112 | 1 | 1 | 350 | 13 | 13 | 15,44,560 | 3 | 3 | 92 | ... | ... | ... | ... | ... | ... | 13 | 13 | 41,36,207 |
| 5 | Hire and haulage of locomotives and Rolling Stock. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 6 | On account of damages and deficiencies in inter-changed stock. | 1 | 1 | 6 | ... | ... | ... | ... | ... | ... | 2 | 3 | 1,634 | ... | ... | ... | ... | ... | ... | 2 | 2 | 673 | 2 | 2 | 1,612 |
| 7 | Proportionate share of sale of application forms. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 8 | Expenditure on Special Class Apprentices ... | 4 | 4 | 214 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 39 | 2 | 2 | 208 | ... | ... | ... | ... | ... | ... |
| 9 | Clearance and shipment of stores and chartering charges paid to Steamer Company. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 41 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 10 | Wrong remittance of cash ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 11 | Cost of printing work done for other Railways | 1 | 1 | 25 | ... | ... | ... | ... | ... | ... | 12 | 13 | 24,433 | 6 | 6 | 188 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 12 | Payment of compensation claims ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 13 | Charges for analytical work ... | ... | ... | ... | 1 | 1 | 168 | ... | ... | ... | ... | ... | ... | 2 | 2 | 80 | ... | ... | ... | 2 | 2 | 357 | 5 | 5 | 45,429 |
| 14 | On account of cost of R. C. A. O. for such quarter. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 15 | On account of B. G. and M. G. wagons hire and pool account. | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 4 | -37,322 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 16 | On account of recovery of Income-tax and Q-Loans and Advances. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 17 | On account of English transactions with the High Commissioner in U.K. | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 15 | 31,66,043 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 14 | 15,58,881 |
| 18 | On account of recovery of Sales Tax... | 1 | 1 | 34 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | 148 | ... | ... | ... | 1 | 7 | 767 |
| 19 | On account of share of expenditure in connection with Rolling Stock bulk orders. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 5 | 15,34,506 |
| 20 | Control charges on sleepers ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | 1,142 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 7 | 3,68,703 |
| 21 | Cost of work done in Workshops, sick-lines, etc. (POH, IOH, etc.) | 2 | 2 | 75 | ... | ... | ... | 1 | 1 | 482 | 3 | 6 | 8,198 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 22 | Adjustment on account of Profit and Loss Account on Collieries. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 23 | Cost of consumption of electricity from Central Railway only. | 2 | 2 | 8 | ... | ... | ... | ... | ... | ... | 2 | 5 | 1,85,281 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 4,374 |
| 24 | Publicity and advertising charges ... | 4 | 4 | 72 | 2 | 2 | 249 | 2 | 2 | 733 | 11 | 18 | 41,760 | 3 | 3 | 28 | 1 | 1 | 177 | 5 | 6 | 1,933 | 10 | 23 | 22,952 |
| 25 | Adjustment of Earnest Money ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 26 | Adjustment of distribution of miscellaneous receipts of R. C. A. O. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 27 | Share of Capital expenditure of Road Transport Corporation. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 286 | 2 | 2 | 2,66,645 |
| 28 | Cost of supply of books and forms ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 29 | Arbitration charges ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 30 | Cost of cheap grains ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 2,833 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 17,732 |
| 31 | Interest on D. R. F. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 32 | Wharfage and Customs duty ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | Total ... | 54 | 66 | 2,195 | 17 | 18 | 2,379 | 24 | 25 | 8,549 | 134 | 217 | 97,97,583 | 52 | 53 | 2,552 | 29 | 34 | 4,400 | 43 | 52 | 14,177 | 153 | 244 | 1,01,31,794 |

APPENDIX IV.

CENTRAL RAILWAY.

Amount and percentage month by month of Inter-Railway transactions which remained unadjusted in accounts during 1951-52 and 1952-53.

(Figures in units of Rupees).

| | 1951-52. | | 1952-53. | |
|------------------|-----------------------------------|-------------|-----------------------------------|-------------|
| | Amount which remained unadjusted. | Per-centage | Amount which remained unadjusted. | Per-centage |
| | Rs. | | Rs. | |
| April | 4,10,067 | 99.2 | 2,85,393 | 78.5 |
| May | 42,46,217 | 90.0 | 11,63,487 | 58.5 |
| June... .. | 42,16,314 | 24.4 | 23,02,839 | 27.4 |
| July | 60,07,797 | 26.9 | 31,32,906 | 32.2 |
| August | 23,16,573 | 7.0 | 37,06,717 | 27.1 |
| September | 77,51,095 | 14.2 | 48,54,037 | 21.4 |
| October | 1,34,91,466 | 20.9 | 50,92,941 | 21.7 |
| November | 2,66,48,422 | 30.1 | 53,23,189 | 20.3 |
| December | 54,63,501 | 5.0 | 49,35,010 | 16.0 |
| January | 2,08,68,966 | 16.8 | 59,32,981 | 13.1 |
| February | 3,49,31,225 | 23.7 | 61,82,765 | 12.2 |
| March | 1,19,54,121 | 5.0 | 8,18,955 | .82 |

Note.—(1) In view of a substantial portion of transactions relating to previous months being adjusted in following month excepting those relating to March, both the amounts remaining unadjusted and percentage have been worked out with reference to position to end of each month in the two years, e. g., against June transactions for April, May and June remaining unadjusted at the end of June and percentage thereof to the transactions for those three months have been shown.

(2) The position given above from April 1951 to October 1951 is in respect of ex-G. I. P. Railway only and from November 1951 to March 1952 for Central Railway as a whole.

EASTERN RAILWAY.

Question 4.

(Figures in thousands of Rupees).

| Month. | * Ex-E. I. Railway—1951-52. | | | | Ex-B. N. Railway 1951-52. | | | | Eastern Railway—1952-53. | | | | Month. |
|--------------------|-----------------------------|--------------|----------------------|--------------|---------------------------|--------------|----------------------|--------------|--------------------------|--------------|----------------------|--------------|-----------------|
| | Outward. | | Inward. | | Outward. | | Inward. | | Outward. | | Inward. | | |
| | Amount out-standing. | Percent-age. | Amount out-standing. | Percent-age. | Amount out-standing. | Percent-age. | Amount out-standing. | Percent-age. | Amount out-standing. | Percent-age. | Amount out-standing. | Percent-age. | |
| April 1951 ... | 1,00,25,000 | 99 % | 1,44,000 | 69 % | 1,62,000 | 99 % | 42,000 | 66 % | 19,55,000 | 19 % | 11,19,000 | 57 % | April 1952. |
| May 1951 ... | 1,51,58,000 | 99 % | 78,21,000 | 99 % | 5,87,000 | 99 % | 2,63,000 | 91 % | 21,48,000 | 20 % | 55,05,000 | 88 % | May 1952. |
| June 1951 ... | 1,09,23,000 | 36 % | 36,97,000 | 21 % | 57,000 | 2 % | 2,91,000 | 32 % | 49,68,000 | 43 % | 28,60,000 | 22 % | June 1952. |
| July 1951 ... | 1,19,77,000 | 70 % | 44,70,000 | 72 % | 6,54,000 | 29 % | 8,13,000 | 46 % | 62,41,000 | 45 % | 17,98,000 | 38 % | July 1952. |
| August 1951 ... | 1,99,29,000 | 79 % | 7,50,000 | 7 % | 9,95,000 | 27 % | 13,04,000 | 27 % | 1,28,87,000 | 64 % | 15,67,000 | 21 % | August 1952. |
| September 1951 ... | 1,63,29,000 | 45 % | 9,25,000 | 6 % | 7,18,000 | 11 % | 21,19,000 | 38 % | 89,35,000 | 11 % | 4,48,000 | 7 % | September 1952. |
| October 1951 ... | 2,18,28,000 | 73 % | 9,70,000 | 20 % | 38,17,000 | 80 % | 10,01,000 | 28 % | 53,61,000 | 32 % | 3,61,000 | 28 % | October 1952. |
| November 1951 ... | 3,01,17,000 | 70 % | 1,37,79,000 | 83 % | 34,29,000 | 66 % | 49,000 | 2 % | 98,60,000 | 54 % | 69,42,000 | 78 % | November 1952. |
| December 1951 ... | 95,62,000 | 20 % | 5,80,000 | 2 % | 26,29,000 | 30 % | 5,68,000 | 6 % | 39,76,000 | 14 % | 31,99,000 | 21 % | December 1952. |
| January 1952 ... | 2,00,36,000 | 78 % | 1,54,84,000 | 61 % | 34,43,000 | 83 % | 18,35,000 | 21 % | 1,64,44,000 | 76 % | 38,17,000 | 14 % | January 1953. |
| February 1952 ... | 2,70,60,000 | 65 % | 1,81,92,000 | 62 % | 37,14,000 | 72 % | 35,55,000 | 60 % | 1,97,51,000 | 55 % | 40,83,000 | 4 % | February 1953. |
| March 1952 ... | 11,95,000 | 11 % | 12,65,000 | 2 % | 44,000 | 1 % | 39,000 | 1 % | 37,24,000 | 4 % | 53,77,000 | 11 % | March 1953. |

* Includes transactions of all Divisions and Workshops since transferred to Northern Railway.

NORTHERN RAILWAY.

| Month. | Amount of TCs/ ATCs received and issued. | Amount of TCs/ ATCs adjusted. | Amount remain- ing unadjusted at the end of. | Percentage of unadjusted amount of TCs. |
|---------------------------------------|--|----------------------------------|--|---|
| 1951—1952. | | | | |
| April 1951 ... | 18,49,000 | 49,000 | 18,00,000 | 97.35 |
| May 1951 ... | 1,51,89,000 18,00,000 | 23,000 | 1,69,86,000 | 99.85 |
| Unadjusted of pre- vious month ... | 1,69,89,000 | | | |
| June 1951 ... | 1,00,91,000 | 1,33,79,000 | 1,36,78,000 | 50.55 |
| Unadjusted of pre- vious month ... | 1,69,86,000 | | | |
| | 2,70,57,000 | | | |
| July 1951 ... | 2,65,77,000 1,36,78,000 | 7,19,000 | 3,95,36,000 | 98.21 |
| Unadjusted of pre- vious month ... | 4,02,55,000 | | | |
| August 1951 ... | 2,36,40,000 3,95,36,000 | 2,75,05,000 | 3,56,71,000 | 86.46 |
| Unadjusted of pre- vious month ... | 6,31,76,000 | | | |
| September 1951 ... | 96,45,000 3,56,71,000 | 1,93,77,000 | 2,59,39,000 | 57.24 |
| Unadjusted of pre- vious month ... | 4,53,16,000 | | | |
| October 1951 ... | 52,38,000 2,59,39,000 | 1,21,51,000 | 1,90,26,000 | 61.02 |
| Unadjusted of pre- vious month ... | 3,11,77,000 | | | |
| November 1951 ... | 1,53,87,000 1,90,26,000 | 50,92,000 | 2,93,21,000 | 65.20 |
| Unadjusted of pre- vious month ... | 3,44,13,000 | | | |
| December 1951 ... | 1,53,59,000 2,93,21,000 | 2,86,33,000 | 1,80,47,000 | 40.39 |
| Unadjusted of pre- vious month ... | 4,46,80,000 | | | |
| January 1952 ... | 1,95,00,000 1,80,47,000 | 22,29,000 | 3,53,18,000 | 94.06 |
| Unadjusted of pre- vious month ... | 3,75,47,000 | | | |
| February 1952 ... | 1,24,07,000 3,53,18,000 | 2,20,33,000 | 2,56,92,000 | 53.83 |
| Unadjusted of pre- vious month ... | 4,77,25,000 | | | |
| March 1952 ... | 4,88,23,000 2,56,92,000 | 7,10,72,000 | 34,43,000 | 4.62 |
| Unadjusted of pre- vious month ... | 6,45,15,000 | | | |
| Total ... | 20,37,05,000 | 20,02,62,000 | | |

NORTHERN RAILWAY—concl'd.

| Month. | Amount of TCs/ ATCs received and issued. | Amount of TCs/ ATCs adjusted. | Amount remain- ing unadjusted at the end of. | Percentage of unadjusted amount of TCs. |
|---------------------------------------|--|----------------------------------|--|---|
| 1952—1953. | | | | |
| April 1952 | 90,89,000 | 84,46,000 | 6,43,000 | 7-07 |
| May 1952 | 28,63,000 6,43,000 | 19,99,000 | 13,07,000 | 39-51 |
| Unadjusted of pre- vious month ... | 33,06,000 | | | |
| June 1952... .. | 59,55,000 13,07,000 | 28,75,000 | 53,87,000 | 65-1 |
| Unadjusted of pre- vious month ... | 82,62,000 | | | |
| July 1952 | 58,48,000 53,87,000 | 3,48,000 | 1,08,85,000 | 96-09 |
| Unadjusted of pre- vious month ... | 1,12,33,000 | | | |
| August 1952 | 1,38,32,000 1,08,85,000 | 28,58,000 | 2,20,61,000 | 89-25 |
| Unadjusted of pre- vious month ... | 2,47,17,000 | | | |
| September 1952 ... | 12,39,21,000 2,20,61,000 | 14,00,65,000 | 59,17,000 | 4-05 |
| Unadjusted of pre- vious month ... | 14,59,82,000 | | | |
| October 1952 | 98,78,000 59,17,000 | 7,01,000 | 1,50,94,000 | 95-58 |
| Unadjusted of pre- vious month ... | 1,57,95,000 | | | |
| November 1952 ... | 97,46,000 1,60,94,000 | 41,42,000 | 2,06,98,000 | 83-32 |
| Unadjusted of pre- vious month ... | 2,48,40,000 | | | |
| December 1952 ... | 2,04,40,000 2,06,98,000 | 1,05,25,000 | 3,06,13,000 | 74-41 |
| Unadjusted of pre- vious month ... | 4,11,39,000 | | | |
| January 1953 | 38,91,000 3,06,13,000 | 84,72,000 | 2,60,32,000 | 75-44 |
| Unadjusted of pre- vious month ... | 3,45,04,000 | | | |
| February 1953 | 55,74,000 2,60,32,000 | 1,33,54,000 | 1,82,52,000 | 57-75 |
| Unadjusted of pre- vious month ... | 3,16,06,000 | | | |
| March 1953 | 4,74,78,000 1,82,52,000 | 5,90,70,000 | 66,60,000 | 10-13 |
| Unadjusted of pre- vious month ... | 6,57,30,000 | | | |
| Total | 25,93,13,000 | 25,26,52,000 | | |

APPENDIX IV.

NORTH EASTERN RAILWAY.

Information not complete. See Appendix V.

SOUTHERN RAILWAY.

Amount and percentage, month by month, of Inter-Railway transactions which remained unadjusted in accounts during 1951-52 and 1952-53.

| Month. | 1951-52. | | 1952-53. | |
|------------------|-----------------------------------|-------------|-----------------------------------|-------------|
| | Amount which remained unadjusted. | Percentage. | Amount which remained unadjusted. | Percentage. |
| April | 19,296 | 50.6 | 60,467 | 61.0 |
| May | 95,158 | 85.9 | 5,821 | 9.0 |
| June | 4,71,197 | 80.4 | 15,14,735 | 94.0 |
| July | 25,14,434 | 99.5 | 19,83,398 | 98.3 |
| August | 26,56,667 | 99.3 | 4,74,139 | 74.4 |
| September | 44,35,594 | 98.8 | 6,45,756 | 16.7 |
| October | 7,30,297 | 93.7 | 10,65,164 | 98.5 |
| November | 5,06,622 | 56.2 | 8,020 | 0.9 |
| December | 2,24,951 | 6.4 | 3,86,547 | 14.8 |
| January | 18,10,819 | 98.4 | 20,58,963 | 97.1 |
| February | 12,35,090 | 95.0 | 9,992 | 3.8 |
| March | 2,57,96,086 | 79.5 | 26,50,122 | 11.2 |

Figures from April to August 1951 are for ex. M. S. M. only and September 1951 to March 1952 for the entire Southern Railway.

WESTERN RAILWAY.

APPENDIX IV.

Statement showing amount and percentage month by month of transactions remaining unadjusted.

(Figures in Units of Rupees.)

| Month. | Inward. | | | | Outward. | | | | Total. | | | |
|------------------|-----------|------------------|-------------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-------------|------------------|
| | 1951-52 | | 1952-53 | | 1951-52 | | 1952-53 | | 1951-52 | | 1952-53 | |
| | Amount. | Percent- age. | Amount. | Percent- age. | Amount. | Percent- age. | Amount. | Percent- age. | Amount. | Percent- age. | Amount. | Percent- age. |
| April | 51,097 | 37 % | 15,42,565 | 91 % | 1,83,557 | 9 % | ... | ... | 2,34,654 | 11 % | 15,42,565 | 56 % |
| May | 29,10,716 | 88 % | 10,73,197 | 12 % | 1,89,608 | 19 % | 3,96,592 | 25 % | 31,00,324 | 72 % | 14,69,789 | 15 % |
| June | 11,63,220 | 8 % | 26,29,855 | 32 % | 22,70,677 | 22 % | 31,969 | 3 % | 34,33,897 | 14 % | 26,61,824 | 29 % |
| July | 22,80,175 | 30 % | 52,02,447 | 66 % | 6,08,609 | 7 % | 1,95,739 | 29 % | 28,68,784 | 18 % | 53,98,186 | 58 % |
| August | 26,95,937 | 24 % | 67,12,039 | 77 % | 12,90,958 | 18 % | 5,04,248 | 18 % | 39,86,895 | 22 % | 72,16,287 | 63 % |
| September | 17,09,227 | 8 % | 28,79,246 | 27 % | 5,62,788 | 3 % | 16,14,806 | 14 % | 22,72,015 | 8 % | 44,94,052 | 20 % |
| October | 12,75,088 | 19 % | 32,14,908 | 84 % | 21,55,053 | 35 % | 16,29,756 | 65 % | 34,30,141 | 27 % | 48,44,664 | 77 % |
| November | 58,02,975 | 66 % | 36,27,610 | 49 % | 17,25,067 | 30 % | 19,57,609 | 78 % | 75,28,042 | 52 % | 55,85,219 | 56 % |
| December | 61,51,597 | 32 % | 30,25,859 | 40 % | 9,41,347 | 13 % | 45,38,891 | 66 % | 70,92,944 | 27 % | 75,64,750 | 52 % |
| January | 24,78,484 | 12 % | 1,01,08,220 | 20 % | 10,53,991 | 44 % | 45,81,541 | 85 % | 35,32,475 | 11 % | 1,46,89,761 | 30 % |
| February | 21,36,280 | 21 % | 1,17,70,992 | 80 % | 14,21,264 | 25 % | 47,65,373 | 77 % | 35,57,553 | 22 % | 1,65,36,365 | 80 % |
| March | 57,715 | Nil. | 8,64,862 | 1 % | 1,676 | Nil. | 1,59,630 | Nil. | 59,391 | ... | 10,24,492 | 1 % |

APPENDIX V.

Statement showing gross earnings.

Figures in thousands of Rs.

| | | On Forward- ed basis. | | | |
|-----------------------|----------------|--------------------------|---------|---------|---------|
| | | 1949-50 | 1950-51 | 1951-52 | 1952-53 |
| April | { Approx. ... | 19,31 | 21,61 | 23,43 | 23,64 |
| | { Actuals ... | 17,90 | 21,41 | 24,13 | 23,35 |
| May | { Approx. ... | 20,66 | 22,13 | 24,65 | 23,76 |
| | { Actuals. ... | 19,37 | 22,95 | 24,80 | 23,90 |
| June | { Approx. ... | 21,30 | 21,17 | 22,32 | 21,88 |
| | { Actuals ... | 19,96 | 21,03 | 25,18 | 22,25 |
| July | { Approx. ... | 21,27 | 22,00 | 23,23 | 22,69 |
| | { Actuals ... | 19,86 | 21,19 | 23,77 | 21,72 |
| August | { Approx. ... | 19,10 | 20,89 | 21,91 | 21,53 |
| | { Actuals ... | 19,26 | 20,30 | 22,81 | 14,64 |
| September | { Approx. ... | 20,21 | 20,37 | 21,69 | 20,68 |
| | { Actuals ... | 18,87 | 21,73 | 23,41 | 27,86 |
| October | { Approx. ... | 20,65 | 19,75 | 22,41 | 21,08 |
| | { Actuals ... | 18,07 | 20,71 | 23,07 | 21,14 |
| November | { Approx. ... | 19,94 | 20,54 | 22,56 | 20,51 |
| | { Actuals ... | 20,20 | 20,36 | 23,37 | 21,71 |
| December | { Approx. ... | 19,82 | 21,88 | 23,02 | 21,30 |
| | { Actuals ... | 20,20 | 22,70 | 24,22 | 21,89 |
| January | { Approx. ... | 22,68 | 21,21 | 23,58 | 22,24 |
| | { Actuals ... | 21,20 | 22,33 | 23,92 | 22,78 |
| February | { Approx. ... | 21,18 | 22,01 | 24,12 | 22,68 |
| | { Actuals ... | 19,15 | 21,50 | 24,99 | 22,64 |
| March | { Approx. ... | 26,90 | 26,83 | 24,89 | 25,91 |
| | { Actuals ... | 25,08 | 26,15 | 27,92 | 25,90 |
| Total for the year | { Approx. ... | 2,53,02 | 2,60,39 | 2,77,81 | 2,67,90 |
| | { Actuals ... | 2,39,12 | 2,62,36 | 2,91,59 | 2,69,78 |

I COACHING TRAFFIC.

(a) Passenger Traffic.

List of passenger Traffic booked from.....Railway
to.....Railway for.....195

| Stations. | | Via. | Number on tickets. | | Total No. Non-issued | Number of Passenger classes. | | | | Single or return. | Total through rate of B. P. & B. C. Tickets. | Total amount by classes. | | | | Remarks. | | |
|-----------|----|------|--------------------|-------------|----------------------|------------------------------|-----|--------|----|-------------------|--|--------------------------|----|-----|--------|----------|-------|----|
| From | To | | Commencing No. | Closing No. | | I. | II. | Inter. | | | | Third | I. | II. | Inter. | | Third | |
| | | | | | | | | M. | O. | | | | | | M. | | | O. |
| | | | | | | | | | | | | | | | | | | |

Note.—No. of tickets issued at full fares and concession fares should be shown separately under each class specifying also the nature of concession in the latter case.
M—Mail. O.—Ordinary.

(b) Luggage & H.C. Dogs Traffic.

List of abstracts fo foreign luggage/H.C. Dogs traffic forwarded from.....
Railway.to.....Railway for.....195

| Stations. | | Via. | Freight. | | Remarks. |
|-----------|-----|------|----------|-----|----------|
| From. | To. | | Rs. | As. | |
| | | | | | |

(A copy of the checked luggage and H. C. Dogs O/W abstracts is also sent with this list. This is received in duplicate from the stations).

(c) Parcels Traffic (Inward basis).

List of abstracts of Foreign Parcels Traffic received at.....
Railway from.....Railway for.....195

| Stations. | | Via. | Freight. | | | | Remarks. |
|-----------|-----|------|----------|-----|---------|-----|----------|
| From. | To. | | Paid. | | To pay. | | |
| | | | Rs. | As. | Rs. | As. | |
| | | | | | | | |

(Copies of checked Inward abstracts are also to accompany this statement).

Summary showing result of apportionment of Foreign Inward Goods traffic of the undernoted Railway stations under different processes mentioned below (shares for forwarding and receiving Railways only).

| Particulars of traffic. | Eastern Railway. | | | North Eastern Railway. | | | Southern Railway. | | | Western Railway. | | | Central Railway. | | | Northern Railway. | | |
|--|--|---------------------------------------|----------------------|---|---------------------------------------|-----------------------|---|---------------------------------------|-----------------------|---|---------------------------------------|----------------------|---|---------------------------------------|----------------|---|---------------------------------------|-----------------------|
| | Proportion after excluding TC &c. charges from freight and then adding TC etc. | Proportion including TC etc. charges. | Percentage. | Proportion after excluding TC etc. charges. | Proportion including TC etc. charges. | Percentage. | Proportion after excluding TC etc. charges. | Proportion including TC etc. charges. | Percentage. | Proportion after excluding TC etc. charges. | Proportion including TC etc. charges. | Percentage. | Proportion after excluding TC etc. charges. | Proportion including TC etc. charges. | Percentage. | Proportion after excluding T.C. etc. charges. | Proportion including TC etc. charges. | Percentage. |
| (1) To Northern Rly. | F. Rly. | | % | F. Rly. | | % | F. Rly. | | % | F. Rly. | | % | F. Rly. | | % | R. Rly. | | % |
| Traffic booked to Ludhiana, ASR, Delhi, Benares Cantt., Kanpur, Lucknow and Allahabad. | 8,65,750 | 8,66,420 | ·08 | 94,582 | 95,126 | ·6 | 31,070 | 30,364 | 2 | 3,71,522 | 3,73,107 | ·4 | 3,11,587 | 3,18,348 | 2 | 9,72,462 | 9,60,079 | 1·3 |
| (2) To Central Rly. | F. Rly. | | | F. Rly. | | | F. Rly. | | | F. Rly. | | | R. Rly. | | | F. Rly. | | |
| Traffic booked to Agra Cantt., Nagpur, Secunderabad, Poona and Wadi Bunder. | 4,65,162 | 4,53,862 | 2·4 | 80,043 | 76,379 | 4·5 | 3,35,700 | 3,40,416 | 1·4 | 63,329 | 62,282 | 1·6 | 17,02,629 | 17,19,742 | 1 | 39,640 | 34,639 | 1·2 |
| (3) To Western Rly. | F. Rly. | | | F. Rly. | | | F. Rly. | | | R. Rly. | | | F. Rly. | | | F. Rly. | | |
| Traffic booked to Ajmer, Ahmedabad, Surat and Baroda. | 82,129 | 80,680 | 1·7 | 45,093 | 44,918 | ·4 | 45,759 | 46,592 | 1·8 | 5,35,558 | 5,37,498 | ·4 | 70,515 | 68,496 | 2·8 | 54,630 | 53,429 | 2·2 |
| Intermediate Rly's shares in respect of traffic 1 to 3 above. | 14,13,041 | 14,00,962 | ·9 | 2,19,718 | 2,16,423 | 1·5 | 4,12,529 | 4,17,372 | 1·2 | 9,70,409 | 9,72,887 | ·3 | 20,84,731 | 21,06,586 | 1 | 10,66,732 | 10,48,147 | 1·8 |
| | 27,586 | 28,099 | ... | 302 | 314 | ... | 396 | 404 | ... | 8,312 | 8,753 | ... | 3,12,442 | 3,17,473 | ... | 50,640 | 49,438 | ... |
| | 14,40,627 | 14,29,061 | $\frac{\%}{\cdot 8}$ | 2,20,020 | 2,16,737 | $\frac{\%}{1\cdot 5}$ | 4,12,925 | 4,17,776 | $\frac{\%}{1\cdot 2}$ | 9,78,721 | 9,81,640 | $\frac{\%}{\cdot 3}$ | 23,97,173 | 24,24,059 | $\frac{\%}{1}$ | 11,17,372 | 10,97,585 | $\frac{\%}{1\cdot 8}$ |

F. Rly. stands for Forwarding Railway.

R. Rly. stands for Receiving Railway.