Introduction

The railway statistics are based on factors of quantity, distance, duration and service. The factor of quantity (i. e., weight, capacity and volume) is expressed in kilogram/litre/cubic decimetre and tonne/kilo litre/cubic metre and that of distance in metre and kilometre. The primary factors denoting these units are expressed as follows :—

Quantity—expressed in number of tonnes and passengers transported and in earnings derived;

Distance—expressed in kilometres ;

Duration—in hours and days ;

Service—in trains, vehicles, wagons and engines.

These primary units are linked together to denote **joint conceptions** and are expressed in composite terms called **fundamental units**, viz., tonne kilometres representing the product of the quantity and distance travelled. Passenger kilometres, train kilometres, wagon kilometres, engine kilometres, engine hours, wagon days etc., are obtained in similar manner.

Finally the **eventual conceptions** on which statistics are based, i. e., the relationship that exists between two sets of primary or fundamental units, and the results thus arrived at are termed **derivative units.** The process by which this relationship is ascertained is as illustrated in the following examples :—

(*a*) Passenger earnings (primary) ÷ passengers carried (primary) = earnings per passenger.

(*b*) Passenger earnings (primary) ÷ passenger kilometres (fundamental) = earnings per passenger per kilometre.

(*c*) Passenger kilometres (fundamental) ÷ number of passengers (primary) = average distance travelled per passenger.

(*d*) Wagon kilometres (fundamental) ÷ goods train kilometre (fundamental) = average load in wagons per train.

These derivative units serve to bring out the character of particular aspects of transportation and railway working.

The principal heads under which the Railway Statistics are generally grouped are indicated in the following paragraphs :—

I. Economic and Financial Statistics.—Under this head are to be included the detailed statistics relating to the tri-monthly approximate figures of earnings, traffic handled in the shape of passengers booked for current information, and the monthly statistics of tonnage lifted and wagons loaded and of revenue and expenditure as booked in monthly and yearly Accounts.

II. Transportation Statistics.—Here are the statistics of both the total transport output (i.e., work done) as well as efficiency of operation. Examples of former are : the number of trains run, train kilometres, shunting kilometres, wagon or vehicle kilometres, engine kilometres, total coal and oil consumed, tonne kilometres transported etc. Examples of the latter relating to different aspects of railway operation are : (*a*) punctuality and speed of passenger trains, (*b*) speed and loads of goods trains, (*c*) wagon usage as indicated by wagon kilometres per wagon day, net tonne kilometres per wagon day, average starting wagon load and average load during the run, (*d*) engine usage, namely, engine kilometres per day per engine in use on different services and on line; net tonne kilometres per engine day and per engine hour, (*e*) auxiliary i. e., unproductive services such as shunting kilometres per 100 train kilometres, percentage of train to total engine hours, etc., (*f*) marshalling yard, terminal goods station and break-of-gauge points statistics, and (*g*) coal/diesel oil/electric energy consumed per engine kilometre and per 1000 gross tonne kilometres etc.

III. Commercial Statistics.—Under this head are included the statistics relating to number of passengers/tonnes carried, passenger kilometres, tonne kilometres, average rate per passenger or tonne kilometre and average lead of traffic. Statistics regarding freight traffic and earnings by commodities, claims for compensation of goods or parcels lost or damaged in transit are also included in this category.

IV. Rolling-stock and Workshop repair Statistics.—Under this head are grouped statistics dealing with the repair and maintenance of rolling-stock, engine failures, hot boxes etc., as well as out-turn and other information relating to repair shop activity.

V. Administrative Statistics.—Under this head are grouped statistics relating to staff matters, their number, incidence of sickness, accidents, pay categories, etc., besides the physical statistics like route kilometres, number of stations, gradients, curvature of the permanent way.

2. Compilation of Railway Statistics of Indian Railways falls broadly under two categories, namely (*i*) the statistics required to be compiled by the Railways, by the Railway Board in order to keep themselves generally informed about the different activities of the Indian Railways and (*ii*) further detailed Railway Statistics which individual Railways may undertake for their own respective domestic requirements.

The organisation for compilation and interpretation of statistics in the Ministry of Railways (Railway Board) is under the charge of the Director, Statistics and Economics who works under the Financial Commissioner for Railways. The statistical compilation work on individual Railways is generally in the charge of a Statistical Officer assisted by a Compilation Officer functioning as a part of the Financial Adviser and Chief Accounts Officer's organisation.

3. The Compilation Offices on the Railways undertake only the processing of important types of statistics, namely, operating and commercial statistics, which between them constitute the bulk of the statistical information supplied to the Railways and the Railway Board. A certain amount of compiling work is also linked up with the work of other Offices. The actual compilation of the statistics reported for accidents, claims, marshalling yard operations, terminal operations, rolling stock, workshops, staff, etc., is generally undertaken by the Departments concerned, although in some cases these may be consolidated and reported by the Statistical and Compilation Offices.

4. In the case of production units, such as the Chittaranjan Locomotive Works, etc., only the statistics of staff, fuel consumption and the statistics of accidents resulting in fatalities and casualties as defined in the instructions for the compilation of statistics of accidents on Indian Railways come within the scope of the statistics required by the Railway Board.

5. The statistics dealt with in this Manual are those required by the Railway Board. Besides these, certain other statistics are also compiled by Railways, as required under certain statutes, for other Ministries of the Government of India, etc.

Additional statistics are also compiled by individual Railways for their domestic needs and for outside bodies. The pattern of the domestic statistics to be brought out by the Railways is given in Appendix II.

6. The data from which statistics are compiled are taken from various initial documents sent by divisions, stations, sheds, yards, etc., to the Central Statistical (Compilation) Sections/divisions of different Railway Administrations. The programme of receipt of initial documents, and detailed methods employed in the compilation of statistics should be laid down in office manuals by the Railway Administrations for the guidance of staff concerned.

7. To ensure that the statistical returns prepared at the stations, yards, workshops etc., and also in the Divisional and Headquarters offices are compiled strictly in accordance with the relevant instructions laid down in the Manual of Statistical Instructions, the Statistical Inspectors should test-check the returns with the initial records and guide the concerned staff in the correct preparation of the returns. The specimen formats of inspection to be used by the Statistical Inspectors are appended as Appendices III (*a*) to (m) to this volume for the guidance of the Inspectors.

8. This Volume which will be referred to as the Manual of Statistical Instructions—Volume I, has been divided into two parts.

Section I contains the instructions for the monthly/quarterly statements from Government Railways, which form the mainstay of the statistics received by the Board.

Section II consists of the instructions for the preparation of other statistics viz., periodical (tri-monthly)statement of approximate gross earnings and traffic handled, monthly statement of commodity loadings etc.

Instructions for the annual statements required for the compilation of "Indian Railways Annual Statistical Statements" are contained in Volume II of the Manual of Statistical Instructions. These are also based on the monthly and other statistics for which detailed instructions are given in this Volume.

9. Statements mentioned in this Volume are required to be submitted by Government Railways only.

10. Attention is drawn to the following definitions of certain terms used :—

(*a*) **Monthly Statistics** always relate to complete calendar months.

(*b*) **Periodical (tri-monthly) statistics** refer to a month divided into three portions as follows :—

(*i*) 1st period—from the 1st to the 10th of the month (both days inclusive).

(*ii*) 2nd period—from the 11th to the 20th of the month (both days inclusive).

(*iii*) 3rd or last period—from the 21st to the end of the calendar month.

(*c*) The *year* referred to is always the financial year beginning from the 1st of April in one year and ending on the 31st March of the next year.

(*d*) Accordingly, the *half-year* is the period of the six months from April to September or October to March, as the case may be.

(*e*) Similarly, the *quarters* are the three months April–June, July–September, October–December, and January–March.

11. Details of the statistics prescribed by the Railway Board may be seen from the list of contents of both the Volumes of Manual of Statistical Instructions.

Statistical reports and information received from the different railways in accordance with these instructions are consolidated and processed further for gaugewise totals and averages, and for the grand totals for all railways. These are collated finally into the different statistical publications of the Railway Board, domestic statistics of each Railway and General Manager's Annual Report to the Railway Board. Based on the information received from the Railways, the following are the statistical brochures, publications, etc., compiled and issued by the Railway Board.

(*i*) Periodical

(1) Tri-monthly Statement of approximate gross earnings of Indian Railways for every 10/11 day period (for circulation in Board's Office only).

(*ii*) Monthly/Quarterly/Half yearly

(2) Monthly Statement of Revenue Earning Goods traffic on Indian Railways.

(3) Monthly Railway Statistics presenting the principal statistical results of Indian Railways relating to earnings and traffic, commercial statistics, operating statistics and rolling stock performance, etc.

(4) Supplement to Monthly Railway Statistics containing residual information of the Railway performance.

(5) Monthly Statistics of Passenger and Freight Traffic.

(6) Monthly Digest of current trends in Economic conditions and Rail transport.

(7) Quarterly Review of Accident Statistics.

(8) Half yearly Operating Statistics of Marshalling Yards, Terminal Goods Stations and Break-of-Gauge Transhipment Points.

(*iii*) Annual

(9) Indian Railways Annual Report and Accounts.

(10) Indian Railways Year Book.

(11) Indian Railways Annual Statistical Statements.

(12) Goods Revenue Statistics of Government Railways.

(13) Accidents Statistics of Indian Railways.

(14) Locomotive, Carriage and Wagon Workshop Repairs Statistics.

(15) Passenger Zone Statistics, i. e., distance zone-wise data of passenger traffic.

(16) Goods Zonal Statistics, i. e., distance zone-wise data of goods traffic.

History of Indian Railways.—The History of Indian Railways constructed and in progress, was printed triennially for official use and published sexennially for sale to the public. In the year 1969, it was decided that subsequent to History as corrected upto 31 March, 1964, the publication should be brought out decennially. In order to keep this publication upto date, Railways should furnish information annually to the Railway Board in the form of a corrigendum or an addendum to the text and the different tables relating to each line as contained in the last printed issue of the History. The information is to reach the Railway Board in the first week of September following the close of each financial year.

Glossary of common terms in use in Railway Statistics

1. **Authorised stock-locomotives/vehicles/wagons.**—This is the sanctioned allotment of stock for a railway and includes stock ordered for or under construction but not handed over to traffic. Stock sold or broken up but not replaced or removed from authorised stock is included. Stock replaced but still running is not included. (See instructions for compilation of item 1 of Monthly Statement No. 4-A and items 1 and 5 of Monthly Statement No. 4-B).

2. **Average haul or lead of traffic**—represents the average distance each passenger or tonne of goods is transported.

3. **Brake van.**—A vehicle provided with apparatus by means of which the movement of the vehicle can be retarded and stopped and used for the purpose of retarding the movement of other vehicles to which it is coupled, also, in some cases, the vehicle from which the braking apparatus on other vehicles is controlled. A vehicle is not reckoned to be a brake van if it provides accommodation for any traffic.

4. **Capital-at-charge.**—Book value of the capital assets of the Railways.

5. **Capital outlay.**—Expenditure of capital nature incurred during the period with the object of increasing concrete assets of a material character.

6. **Cross traffic.**—All traffic which neither originates nor terminates on the reporting Railway or on the same section of a gauge for which the return is being prepared.

7. **Departmental train.**—Trains run for the Revenue or Capital works of an open line, and also of workmen's and inspection trains, pilot or patrol trains run in front of trains for the protection of the latter, etc. Railway coal trains are, however, not to be treated as departmental trains. (See paragraph 25 of General Instructions).

8. **Depreciation reserve fund.**—This fund provides for the cost of renewals and replacements of assets as and when they become necessary. (See para 740 of Indian Railway Administration and Finance—An Introduction).

9. **Pension fund.**—This fund was created with effect from 1st April, 1964 to even out the charges and to provide not only for the current payments to retired pension opting staff but also to provide from Revenue/Capital each year the accumulated liability for the pension benefits earned by each pension opting staff for each year of service in the same way as provision is made for Depreciation Reserve Fund. (See para 747 of Indian Railway Administration and Finance—An Introduction).

10. **Density.**—The volume of traffic moving between any two points on the railway system. It is expressed in terms of passenger kilometres or net tonne kilometres and train kilometres per running track kilometre or route kilometre.

11. **Development fund.**—This fund was instituted with effect from 1st April, 1950 and is intended to finance expenditure on :

(*a*) amenities for all 'users of railway transport' ;

(*b*) labour welfare works costing individually above the new minor works limit;

(*c*) expenditure on unremunerative operating improvement works ; and

(*d*) cost of construction of quarters for class III staff.

(See para 746 of Indian Railway Administration and Finance—An Introduction).

12. **Empty running.**—The running of vehicles empty, i. e., without being loaded.

13. **Engine.**—See 'locomotive'.

14. **Engine (effective).**—An engine effective is one, stored or not stored, in condition for use.

15. **Engine failures.**—An engine is considered to have failed when it is unable to work its booked train within the prescribed load from start to destination or causes a delay in arrival at destination of a specified period, namely 30 minutes or more in case of passenger trains hauled by diesel electric and electric engines and 60 minutes or more in all other cases due to defective design or material or bad workmanship in shed/ workshop or mismanagement by crew or bad water/fuel. (See detailed instructions for compilation of item 13.01 of Statement No. 4-A).

16. **Engine kilometre.**—An engine kilometre is the movement of an engine, under its own power, over a distance of 1 kilometre.

17. **Engine-under or awaiting repairs**—is one being repaired in shop or running shed or in running shed awaiting workshop repairs or in transit to and from shed/workshop and also moved dead to and from shed/workshop on mechanical and electrical account (See instructions for compilation of item 3 of Monthly Statement No. -4A)

18. **Equated track kilometres.**—Kilometrage of track equated to a standard unit by giving weightage for factors of traffic density, gradient, formation of soil, alignment (curves), rainfall and track connections and layouts. (See instructions for compilation of Annual Statement No. 30 in the Manual of Statistical Instructions—Vol.II).

19. **Fare.**—Money realized by the railways from transportation of persons.

20. **Full wagon load.**—Consignment of goods traffic necessitating the use of one or several wagons without the wagon or wagons having necessarily to be loaded to their full capacity. (See instructions for compilation of Statement of Commodity Loadings).

21. **Gross earnings.**—The true earnings in an accounting period whether actually realized or not. (See para 308 of Financial Code, Volume I).

22. **Gross receipts.**—Earnings actually realized during an accounting period (See para 308 of Financial Code, Volume I).

23. **Gross tonne kilometre (excluding weight of engine).**—Unit of measure of work which corresponds to the movement, over a distance of one kilometre, of one tonne of vehicle and contents excluding the weight of the motive unit.

24. **Gross tonne kilometre (including weight of engine).**—Unit of measure of work which corresponds to the movement, over a distance of one kilometre, of one tonne, including the weight of the motive unit vehicle and contents.

25. **Gross weight (of a vehicle or a train).**—Total weight of a vehicle, or group of vehicles, equal to the tare plus the load.

26. **Hot boxes.**—Every journal which runs warm necessitating a vehicle, wagon or brake van being detached from a load from the commencement of the journey to its booked destination inclusive, should be considered a hot box. If both journals, of an axle run warm, they are to be counted as two hot boxes. (See instructions for compilation of item 11 of Monthly Statement No. 4-B).

27. **Length of electrified lines.**—Length of lines provided with an overhead trolley wire or with a conductor rail.

28. **Loading or carrying capacity of a vehicle or wagon.**—The extent to which the vehicle can normally be loaded as shown by the wagon or van marking. The capacity is expressed for passenger stock in the number of seats/berths available and for parcel and goods stock in tonnes.

29. **Local traffic.**—The expression 'Local traffic' when used with reference to a railway means traffic originating and terminating at stations within the limits of that railway without passing over any other railway. Existing practices under running power arrangements will, however, continue.

30. **Locomotives.**—Rail vehicle either with prime-mover and motor or with motor only (electric locomotive) used for hauling other vehicles. A distinction is made between steam locomotives, electric locomotives, diesel locomotives, etc., according to the type of motive power used.

31. **Locomotive, steam.**—A locomotive, steam, is one propelled by power supplied from a steam engine.

32. **Locomotive, diesel-electric.**—A locomotive, diesel-electric, is one propelled by electricity supplied from diesel electric type internal combustion prime mover and irrespective of the number of units used.

33. **Locomotive, diesel hydraulic and mechanical.**—A diesel hydraulic and mechanical locomotive is one propelled by hydraulic transmission where engine torque is multiplied by a hydraulic torque convertor, irrespective of the number of units used.

34. **Locomotive, electric.**—A locomotive, electric, is one propelled by electricity supplied from an external conductor, regardless of whether storage batteries are used as an auxiliary source of power and irrespective of the number of units used.

35. **Mean kilometrage.**—The length of the railway, calculated according to the definition of route kilometrage allowing for changes in the kilometrage during the period covered. Thus, the mean kilometrage worked during a year which has had an addition/closing during the year will be as follows :—

(*a*) Route kilometrage at commencement of a year (plus/minus) ;

(*b*) (Number of days the new section/section closed was in use during the year) *multiplied* by (the length of the new section/section closed) and *divided* by (the number of days in the year).

36. **Net earnings.**—The difference between the gross earnings and the working expenses, *excluding* suspense but *including* appropriation to Depreciation Reserve Fund and Pension Fund.

37. **Net load, net tonnage.**—The weight of passengers, baggage or goods conveyed by a vehicle (coach wagon etc.,) or by a group of vehicles (trains).

38. **Net revenue.**—Difference between the gross earnings and the working expenses after the payment of dividend to General Revenues, payment to worked lines and other net miscellaneous expenditure.

39. **Net tonne kilometre.**—Unit of measure of goods traffic which represents the transport of one tonne of goods (including the weight of any packing, but excluding the weight of the vehicle used for transport) over a distance of one kilometre.

40. **Non-revenue traffic.**—Traffic conveyed by rail for the working of the railway and for which commercial tariffs are not charged.

41. **On cost.**—Expenditure incurred on jobs which cannot be charged direct to the cost of articles manufactured or work done.

42. **Operating ratio.**—The ratio of working expenses (*excluding* suspense but *including* Appropriation to Depreciation Reserve Fund and Pension Fund) to gross earnings.

43. **Passengers carried.**—refers to the number of passengers originating on each railway as well as the number of passengers received from other railways and also those crossing the railway. (See instructions for compilation of items 3 & 6 of Monthly Statement No. 6-A).

44. **Passenger kilometre.**—Unit of measure of passenger traffic corresponding to the conveyance of a passenger over a distance of one kilometre.

45. **Passengers originating**—means number of passengers booked from each gauge of the railway. (See instructions for compilation of item 1 of the Monthly Statement No. 6-A).

46. **Rail cars-internal combustion engine propelled**—are self propelled vehicles the prime movers of which are internal combustion engines. (See instructions for compilation of item 10 of Monthly Statement No. 4-B).

47. **Rate.**—Price fixed by the tariff for the conveyance of a unit of parcels, luggage and goods.

48. **Repairs, first class.**—First class or unit repairs relate to repairs of locomotives where the percentage allowances come to hundred.

49. **Revenue earning traffic.**—Traffic conveyed by rail and for which commercial tariffs are applied i.e., for transportation of which the railway is paid by either the consignor or the consignee.

50. **Revenue reserve fund.**—This Fund consists of appropriation out of the surplus of net revenue receipts of railways and is utilized primarily for maintaining the agreed payments to general revenues and for making up any deficit in the working of the railways. (See paras 744 and 745 of the Indian Railway Administration and Finance—An Introduction).

51. **Revenue tonne-kilometre.**—Unit of measure of public goods traffic which represents the transport of a quantity of goods charged for as one tonne over a distance counted in the tariff as one kilometre.

52. **Rolling-stock.**—All railway tractive and transport vehicles, including travelling cranes.

53. **Rolling-stock—locomotive/vehicle/wagon—on line**—is one which is actually on the track of the reporting railway system. Stock owned by it but absent on other railways are excluded and those of other railways running on its line are included.

Coaching vehicles of other railways running on the line temporarily as forming part of through trains are, however, excluded from coaching vehicles on line. They are included by the owning railway.

(See instructions for compilation of item 2 of Monthly Statement No. 4-A and items 2 and 7 of Monthly Statement No. 4-B).

54. **Route kilometre.**—Distance of each gauge owned by a railway including its worked lines treated as a single line.

55. **Running power**—refers to the arrangement by which a railway runs its trains on lines owned by another railway.

56. **Running track kilometre.**—In addition to the route kilometrage, the extra distance of multiple tracks i.e., double, treble, etc., tracks shall be treated as two or three or more tracks but shall exclude the track in sidings, yards and crossings at stations.

57. **Seat kilometre.**—Unit of measuring the carrying capacity of a passenger vehicle which is equivalent to the movement of one seat available in a coach or motor vehicle over a distance of one kilometre.

58. **Shunting.**—Operation of moving a vehicle or rake of vehicles inside a station, marshalling yard or other railway installations (depot, workshops etc.,) which are not considered as a train movement.

59. **Siding.**—Commercial sidings—are to show assisted sidings built for private individuals local requirements, sidings in the coal fields leading to a particular colliery, etc.

Transportation sidings—are to show crossings, loops at stations, relief sidings, sidings in the coal fields not used solely for a particular colliery, etc.

60. **Smalls.**—Goods consignments whose weight and dimensions do not require the exclusive use of a wagon. Several smalls consignments may consequently be loaded in the same wagon.

61. **Staff.**—All employees paid directly by the railway administration (except casual labour).

62. **Stores.**—Supplies of materials or parts whether purchased externally or manufactured in railway workshops required for working the railway.

63. **Suburban traffic.**—Passenger traffic moving in metropolitan areas (at present in Bombay, Calcutta and Madras) where special concessional rates for season tickets are applicable is termed as suburban traffic.

64. **Suspense.**—Difference between true earnings/working expenses in an accounting period whether or not actually realized/disbursed and earnings/working expenses actually realized/disbursed during an accounting period. (See para 308 of the Financial Code Vol.I).

65. **Through traffic.**—This expression refers to transport of interchange traffic beyond the limits of a single railway system.

66. **Tonnes carried.**—This represents the quantum of goods originating on each railway as well as the quantum of goods received from other railways/gauges and also those crossing the railway.

67. **Tonne kilometre.**—Unit of measure which represents the movement of one tonne over a distance of one kilometre.

68. **Tonnes terminating**—include tonnes of all traffic terminating on the gauge whether they originated on the home line or on other railways.

69. **Tonnes originating.**—This includes tonnes of all traffic originating on each gauge, whether it terminates on the gauge itself or on some other gauge of the home line, or on other railways.

70. **Track kilometre.**—Distance of each gauge owned by a railway including its worked lines treated as a single line and the extra distance due to double, treble, etc., tracks, as also the length of sidings, etc.

71. **Train engine hours**—are to show the hours during which engines are employed on trains, counting in each case from the time the engine starts with the train, until it reaches the station at which the engine terminates its run with the train. (See paragraph 40 of General Instructions).

72. **Train kilometre.**—Unit of measure of distance which corresponds to the movement of a train over one kilometre.

73. **Transhipment.**—Transfer of goods from one vehicle to another of the same or different gauges.

74. **Turn round of a wagon.**—Interval of time between two successive loadings of a wagon.

75. **Van.**—Railway vehicle attached to a passenger or goods train and used by the train staff and/or for the conveyance of any baggage, parcels, etc.

76. **Vehicle, passenger (passenger carriages).**—Railway vehicle used for the carriage of persons.

77. **Vehicle/wagon day.**—Unit of measure of the potential use of vehicles/wagons, which corresponds to one vehicle/wagon being present on the system during one day. (See item 7.01 of Monthly Statement No. 1-B and item 10.01 of Monthly Statement No. 2).

78. **Vehicle/wagon effective.**—A Vehicle/wagon effective, is one in serviceable condition available on a railway and is either in traffic or available for traffic use.

79. **Vehicle/wagon kilometre.**—Unit of measure of distance which corresponds to movement of a vehicle/wagon over a distance of 1 kilometre.

80. **Vehicle/ wagon, under or awaiting repairs**—is one being repaired in a shop or sick lines or awaiting entrance into a shop for repairs. (See instructions for compilation of items 3 and 8 of Monthly Statement No. 4-B).

81. **Wagon.**—Railway vehicle used for the carriage of goods.

82. **Wagon, covered.**—Wagon of a watertight nature by virtue of the construction of the vehicle (completely covered on roof and sides), also characterized by the security of transport (possibility of locking and/or sealing the wagon).

83. **Wagon, loaded**—refers to a wagon loaded with goods traffic.

84. **Wagon, open.**—Wagon not fitted with a roof. It may be either high sided, low sided or without sides.

85. **Wagons owned**—includes total number of wagons owned by a railway whether against authorized stock or stock which has been replaced but still running. (See instructions for compilation of item 6 of Monthly Statement No. 4-B).

86. **Working expenses.**—Expenditure incurred in connection with the administration, operation, maintenance and repairs of lines opened for traffic. This also includes appropriation to Pension Fund and the contribution made to the Depreciation Reserve Fund to meet the cost of replacements and renewals. (See para 737 of Indian Railway Administration and Finance—An Introduction).