



A CASE STUDY ON RAILWAY AUDIT



**Loss of earnings (₹81.35 crore) due to
injudicious deletion of rationalization order**

REGIONAL TRAINING INSTITUTE
INDIAN AUDIT AND ACCOUNTS DEPARTMENT, KOLKATA
DECEMBER 2013

P R E F A C E

Regional Training Institute, Kolkata was declared as Knowledge Centre for Railway Audit. As a part of our pursuit towards excellence in training in our assigned areas of ‘Railway Audit’, we attempt to bring out series of interesting cases of frauds / deviation from rules and regulation etc. reported and reflected in the Railway Audit Reports of C&AG, as case studies. In preparing the instant case study, the models adopted by INTOSAI and some other business schools have been followed.

The case study “Loss of earnings due to injudicious deletion of rationalization order” has been prepared based on the Audit Para appeared in Audit Report No.34 of 2010-11 of Comptroller and Auditor General of India – Railways.

I hope that the readers would benefit from this .The suggestion, if any, are welcome and would help us in future.

RTI, Kolkata

December’ 2013

Arabinda Das
Principal Director

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*Loss of earnings due to injudicious deletion of rationalization order***1. Background :-**

The Railways Goods Tariff rules [Para 125 Pt.I(Vol. I)] contain that booking and dispatch of all goods traffic should be carried on the operationally feasible route and freight charges to be recovered by the shortest route. However, in some cases, the traffic is to be regularly carried on longer routes involving extra expenditure. Railways, however, rationalize such routes by issuing General Orders periodically under Section 71 (1) (b) of the Railway Act 1989. In effect, freight in the cases covered under the order is recovered by the rationalized routes instead of the shortest route. To bring all routes, where traffic was regularly carried via longer routes, under the purview of General Orders, Railway Board instructed the Zonal Railways (February 1976, April 1998 and November 1999) to send the details of such routes for taking necessary action.

Ranjitpura (RNJP) near Bellary (BAY) is one of the prime iron ore loading stations in the iron belt of Karnataka state. Iron ore was booked from this station to Panambur (PNMB) and Kudremukh Iron Ore Company (PNKI) siding located near Mangalore (MAQ) via Madgaon (MAO). In May 2006, Hassan-Mangalore (HAS-MAQ) Broad Gauge line was opened for goods traffic and, thus, route via HAS became the shortest route (659 Kms) for the movement of iron ore from RNJP to PNMB/PNKI., Railway Board, however, due to operational requirements, rationalized the longer route (887 kms) via Madgaon (MAO) from June 2006, and notified the route for freight charge and this rationalization of the route remained initially valid till June 2007.

Railway Board further extended (March 2007) the rationalization order up to June 2008. But even before the extension order became effective, the route was deleted from the list of rationalized routes by the Railway Board on 26th March 2007 at the request of Zonal Railway Administration despite the existence and continuance of operational constraints cited earlier. While justifying the deletion of the rationalized route, it was claimed that Railway was losing an incremental traffic of about 30 to 40 rakes per month due to routing of iron ore traffic via MAO

and this incremental traffic would automatically flow in if the iron ore traffic to PNMB were routed via HAS, the shorter route. Zonal Railway Administration also assured the Railway Board that henceforth all such traffic would run via HAS, the shorter route. As a result of deletion of the rationalized route, (1st April 2007), Railway charged all the rakes booked from RNJP to PNMB/PNKI by the shorter route via HAS at much lower rate.

Subsequently, Zonal Railway Administration, quoting varied operational constraints like reversal of engine and brake van at BAY, longer block sections, permanent and caution orders and shortage of crews etc. decided to revert back to the earlier position and proposed in September 2009 for re-rationalization of the longer route via MAO. Railway Board was yet to accede to the proposal.

2. Environment:-

Though the longer route was deleted by the Railway Board from the list of rationalized route on the basis of assurance of Zonal Railway that all such traffic would be run via HAS, it was, however, noticed that during the period from April 2007 to December 2009, out of 981 rakes booked from RNJP to PNMB/PNKI, 902 rakes (92 per cent) moved on longer route (via MAO) and those rakes were charged at the rate applicable for shorter route via HAS. Since more than 90 per cent of the rakes booked to PNMB/PNKI moved via Madgaon, it proved that the assurance of Zonal Railway was not based on reality and evidently there was no sign of incremental traffic as justified in the proposal for deletion of rationalized route. It revealed that there was a loss of freight of ₹81.35 crore due to charging by the rate applicable for shorter route while carrying the iron ore by the longer route during the period.

3. Opportunity to Prevent irregularity:-

- i) As Zonal Railway was well aware of the constraints involved in moving goods traffic through shorter route (via HAS), they could have avoided the loss of freight if the proposal for withdrawal of rationalization order were not mooted and sent to Railway Board.
- ii) The loss of freight could have been minimized if the Railway Board accepted the zonal Railway's subsequent proposal to revert back to the earlier position and re-rationalized the longer route via MAO.

4. Act of loss of revenue:

The Railway Administration's injudicious decision for deletion of longer route from the list of rationalized route in the prevailing adverse condition resulted in avoidable loss of earnings of ₹81.35 crore during the period from April 2007 to December 2009.

5. Opportunity to detect and proving irregularity:

Red Flag Indicators:-

- i) Railway Receipts (RR) indicated that though the shorter route (HAS-MAQ) Broad Gauge was opened for Goods traffic in May 2006, iron ore was actually booked and charged by longer route (via MAO) till March 2007.
- ii) Railway Board further extended (March 2007) the rationalization up to June 2008. However, even before the extension order came into force (April 2007), the route was deleted from the list of rationalized routes by the Railway Board at the request of Zonal Railway Administration.
- iii) RRs indicated that during April 2007 to December 2009, iron ore was booked and charged via shorter route.
- iv) Train Movement Register maintained in the serving station revealed that out of 981 rakes booked from RNJP to PNMB/PNKI, 902 rakes (92 per cent) moved by longer route (via MAO).

Follow up of Red Flag Indicator: - Audit Examination and evidence collection.

- i) Acting on these red flag indicators, Audit party conducted scrutiny of RRs and it was noticed that with effect from April 2007 iron ore was booked and charged by shorter route although traffic was carried through longer route.
- ii) Scrutiny of Train Movement Register maintained in the serving station revealed that during April 2007 to December 2009, out of 981 rakes booked from RNJP to PNMB/PNKI, 902 rakes (92 per cent) moved by longer route. The cause for carrying of iron ore via longer route was operational constraints.

iii) It was assessed by the audit party that Railway Administration had suffered a loss of earnings of ₹ 81.35 crore due to charging by the shorter route for the ore traffic carried by the longer route during April 2007 to December 2009.

6. Lessons Learnt :

- a. Feasibility study for movement of traffic via shorter or longer route is to be done before determining a conventional or rationalized route for movement of any traffic. The same procedure is to be adopted at the time of deletion of a longer carrying route from the existing list of rationalized route.
- b. Immediate steps were needed to be taken by the Zonal Railway for the revocation of rationalization order when movement of traffic via shorter route was not possible due to operational constraints,
- c. Zonal Railway's subsequent proposal of re-rationalization of longer route was immediately needed to be accepted by the Board to avoid further loss of earnings.

7. Enclosure for reference :

- i. Audit para 2.3 appeared in Audit Report No. 34 of 2010-11 of Comptroller and Auditor General of India – Railways.
- ii. Copy of the Railway Board's letter No. TCR/1125/94/3 of 06.10.1994.
- iii. Copy of CFTM/SWR/UBL's letter No. T.339/P/Rationalisation/Vol.I dated 12.02.2007.
- iv. Copy of CFTM/SWR/UBL's letter No T.339/P/Rationalisation/Vol.I dated 29.09.2009.
- v. Copy of Special Letter No. SA/SWR/IHQ/SL/09-10/Rationalisation/4000 dated 12.11.2009.
- vi. Copy of the FA&CAO/WST/UBL's letter No. A/TA/HQ/UBL/Audit Spl. Lr dated 28.01.2010.

Chapter 2 Traffic – Commercial and Operations

2.3 South Western Railway: Loss of earnings due to injudicious deletion of rationalization order

Injudicious deletion of already implemented rationalization order in respect of a route resulted in loss of freight to the extent of ₹ 81.35 crore

As a rule, goods were despatched by the route operationally feasible, unless there were specific instructions to the contrary from the consignors and freight was charged by the shortest route. The rules provided that Government by an order under section 7(1) (b) of Railway Act 1989 could charge freight by the route specified therein even if it was not the shortest route.

Ranjitpura (RNJP) near Bellary (BAY) was one of the prime iron ore loading stations. Iron ore was booked from this station to Panambur (PNMB) and Kudremukh Iron Ore Company (PNKI) siding located near Mangalore (MAQ). Subsequent to the opening of Hassan-Mangalore (HAS-MAQ) Broad Gauge line for goods traffic in May 2006, route via HAS became the shortest route (659 Kms) for the movement of iron ore from RNJP to PNMB/PNKI. However, due to operational requirements, Railway Board rationalized with effect from June 2006 the longer route (887 kms) via Madgaon (MAO) and notified the route for freight charge. The rationalization of this route was initially valid till June 2007.

Railway Board further extended (March 2007) the rationalization up to June 2008. However, even before the order came into force (April 2007), the route was deleted from the list of rationalized routes by the Railway Board (26 March 2007) at the request of Zonal Railway Administration. While justifying the deletion of the rationalized route, it was claimed that due to routing iron ore traffic via MAO, Railway was losing an incremental traffic of about 30 to 40 rakes per month and would benefit from incremental traffic, if the iron ore traffic to PNMB was routed via HAS, the shorter route. Railway Administration also assured to the Railway Board that all such traffic would be run via HAS, the shorter route. As a result of deletion of the rationalized route, (1.April 2007), Railway charged all the rakes booked from RNJP to PNMB/PNKI by the shorter route via HAS.

Subsequently, Railway Administration, quoting operational constraints like reversal of engine and brake van at BAY, longer block sections, permanent and caution orders and shortage of crews etc., decided to revert to the earlier position and proposed (September 2009) for re-rationalization of the longer route via MAO. Railway Board was yet to accede to the proposal.

Chapter 2 Traffic – Commercial and Operations

A review of records in Audit revealed that during the period from April 2007 to December 2009, out of 981 rakes booked from RNJP to PNMB/PNKI, 902 rakes (92 per cent) moved by longer route (via MAO) and those rakes were charged by the shorter route via HAS. As such, the assurance given to the Railway Board was not fulfilled. Since more than 90 per cent of the rakes booked to PNMB/PNKI moved via Madgaon, the Railway had evidently no intention of capturing incremental traffic as justified during proposal for deletion. Loss of freight due to charging by the shorter route for the ore traffic carried by the longer route during the period April 2007 to December 2009 was to the extent of ₹ 81.35 crore.

When the matter was taken up (September 2010) with the Railway Board, they stated (January 2011) that after the deletion of rationalization order, the trains could not be run through shorter route (via HAS) due to capacity/operational constraints. As a result, Railway was compelled to run majority of trains through the longer route (via MAO). Railway Board had not accepted Railway's request to re-rationalize the longer route as it could have resulted in loss of iron ore traffic for export in view of already increased freight tariffs and impact of additional freight cost due to rationalization. The reply is not acceptable. Although the constraints involved in moving goods traffic through shorter route (via HAS) were known to the local Railway Administration, they approached the Railway Board for the withdrawal of rationalization order for moving and charging the traffic through the longer route (via MAO). The freight increase had been opted for as a deliberate policy and was consistent with actual movement of traffic. Thus non-charging of traffic via the longer route went against the Railway's financial interest.

2.4 Central Railway: Non implementation of the Scheme of Leasing of Parcel Cargo Express Trains

Railway Board had introduced a scheme for leasing of 'Millennium' Parcel Express in 2001 but the same had not succeeded. In order to improve the capacity utilization of Parcel Vans, the Railway Board issued a modified scheme of leasing Parcel Cargo Express trains to private operators. The new scheme was aimed to attract parcel traffic by providing value added door to door service to the Rail customers at competitive pricing and within the guaranteed transit time. The Parcel Express train was to be leased out for a period of three years which could be extended for a period of another two

2

The following alterations are made :—

C. S. No. 28 of 8-12-94. Page 6. Chapter I.—General Rules—For the existing 'Rule 125' substitute the following :—

125. Routing of goods traffic.—(1) Unless there are specific instructions in writing from the sender or his authorised agent to the contrary, goods will be despatched by the route operationally feasible and freight charges will be levied by the shortest route.

(2) If the sender or his authorised agent desires to book his consignments by other than shortest route, he must give written and signed instructions on the Forwarding Note as under :—

“to be forwarded via a specified route”.

Hence, the Railway Receipts and its counterfoils must be endorsed by the booking station staff as under :—

“Specified route selected by the sender”.

(3) Notwithstanding anything contained in Rule 125 (1) above, when the Central Government issues an order under Section 71(1)(b) of the Railway Act, 1989, that the goods specified in the order can be carried by a route specified therein, the goods will be chargeable by the specified route even if it is not the shortest route.

(4) The term “shortest route” wherever appearing in this rule, is the shortest route between the forwarding and receiving stations as determined upon the basis of the distance notified by Railways as being the distance for charge. For purposes of determining the shortest route in cases in which break-of-gauge transhipment is involved, each break-of-gauge transhipment is to be reckoned as equivalent to 200 Kilometres.

(5) When there are separate goods booking stations at the same Railway centre or separate goods sheds belonging to the same Railway or different Railways at the same station, the correct route shall be determined from amongst such routes only as are open from the particular station or goods shed at which goods have been tendered for despatch.

(Effective from 1-11-94)
(Rly. Board's letter No. TCR/1125/94/3 of 6-10-94)

नई दिल्ली/New Delhi,
मासंशीर्ष 17, 1916.
8th December 1994

वी० के० जैन,
प्रधान सचिव।
V. K. Jain,
General Secretary.

K. H. JAGANNANNA
Asst. Audit Officer
South Western Railway, HUBLI

K. B. Singh
Asst. Audit Officer (Reports)
South Western Railway, Hubli

SOUTH WESTERN RAILWAY

Key → I

(16) ~~17~~
Transportation Branch
Headquarters Office
Hubli - 580 023

No. T.339/P/Rationalization/Vol. I Date : 12.02.2007

Executive Director Traffic Transportation (M),
Railway Board,
New Delhi.

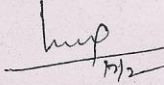
Sub : Route Rationalization for the movement of Iron Ore.

Ref : 1. COM/SWR's DO letter of even No. dtd.06.05.2006 addressed to Advisor (Traffic).
2. COM/SWR's letter No.240/Iron Ore/MAQ/Vol.I dd.20.12.06 addressed to EDTT(M)/RB/New Delhi.

With reference to the above subject, South Western Railway would like to reiterate the following points.


1. So far no orders of Railway Board have been received by South Western Railway regarding the booking of Iron Ore from Hospet - Bellary Sector to Panambur via Rayadurg instead of via Madgaon.
2. The advantages of booking via Rayadurg were adequately highlighted in the above referred letters of South Western Railway.
3. Further, we would like to add that South Western Railway is losing an incremental traffic of about 30 to 40 rakes per month (equal to the number of rakes loaded to Panambur) because Panambur Rakes are presently moved via Madgaon. Number of trains that could be run via Madgaon is limited and the capacity is fully utilized. Hence, for every rake loaded to Panambur we are losing an opportunity to load an additional rake to other destinations of Goa area (Sanvordam/Kosti/ Roha/KM). We are presently able to run 3 - 4 trains on Hassan - Mangalore Section each way per day and all the trains loaded to Panambur would be run via Hassan - Mangalore Section.

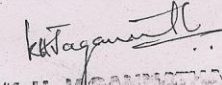
Necessary order may kindly be given permitting booking of Iron Ore traffic from Hospet - Bellary Sector to Panambur via Raidurg so that South Western Railway is able to capture additional traffic in present peak season to meet its present target.

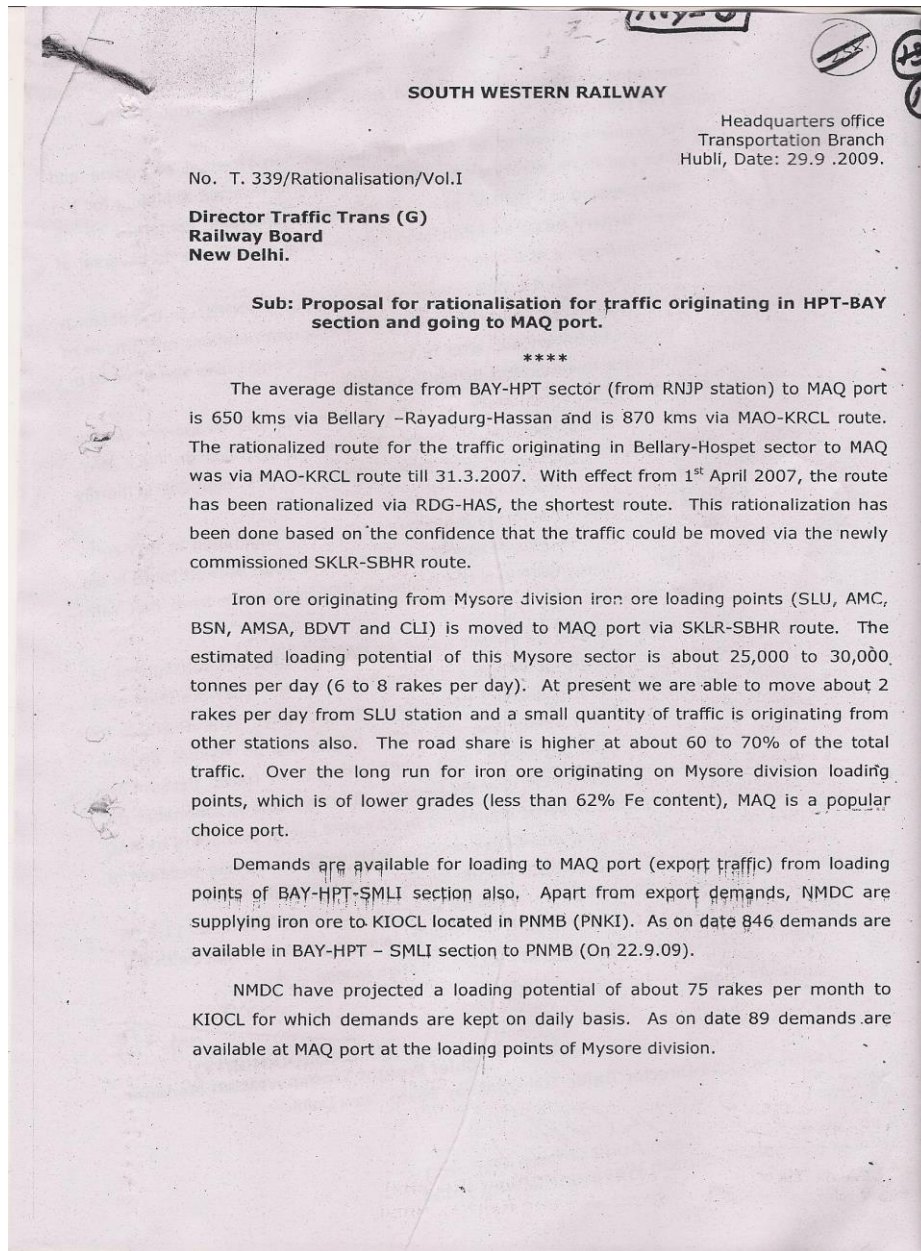

(U. Krishna Murty)
Chief Freight Transportations Manager

Copy: EDTT(S), Railway Board, New Delhi

To re: Route Rationalisation for the movement of Iron Ore


Asst. Audit Officer (Reports)
South Western Railway, Hubli


Audit Officer
South Western Railway, Hubli



-2-

Experience gained over the period from April, 2007 to August, 2009 has revealed the following:

- a). For trains originating on SMLI-HPT-BYC section reversal of engine and brake van is necessary at Bellary. With no firm forecast available for the commissioning of Bellary bye-pass line this constraint continues to be there. Bellary being an interchange station and not able to do reversal of brake van/engine at Bellary.
- b). BIOP have invested 1 WIS rake from their siding to PNMB. In the absence of direct connection from BIOP siding to Obulapuram station, rakes have to be brought to Bellary and after reversal of engine and brake van have to be started back towards RDG for going to MAQ.
- c). On account of longer block sections, permanents and temporary caution order, and acute shortage of crews, the running of trains on TNGI-BAY-RDG section is very poor and EKMs earned on this segment is hardly reaching the level of 200 kms.
- d). As a result Railways moving majority of the rakes originating in BAY-HPT-SMLI sector to PNMB via-MAO-KRCL route even though booked route is via RDG-HAS. Attempts to run the trains on RDG-HAS route have met with little success.

The capacity available for freight trains on HAS-MAQ section subsequent to the introduction of second passenger train has been reduced from the level of 5 trains each way per day to about 3 trains each way per day. It is desirable to utilize this capacity for running iron ore traffic originating on Mysore division loading points and going to PNMB. No major changes in traffic pattern are expected over the next one year over the system. It is desirable to rationalize the route for transportation of traffic originating in BAY-HPT sector and going to MAQ through MAO -KRCL route, on which presently such traffic is moving because of Operational constraints and KRCL has the capacity to handle this traffic.

There fore it requested to review the existing G.O No. 1/2008 dtd. 11.6.08 (applicable from 15.6.2008). Proposal of this Railway as per the format (with the approval of COM/SWR) is enclosed for consideration please.

Encl: As above.

[Signature]
29/9/09
(U. KRISHNAMURTY)
Chief Freight Transportation Manager
Railway Board, New Delhi.

[Signature]
Copy to: Joint Director Traffic Trans/Railway Board,
H. J. GANDEGA
Asst. Audit Officer
South Western Railway, HUBLI.

[Signature]
Asst. Audit Officer (Reports)
South Western Railway, Hubli

Key-L (9)

Railway Board had rationalised the route from RNJP to PNMB

प्रधान निदेशक लेखापरीक्षा का कार्यालय : द. प. रेलवे : हुबली
 OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
 SOUTH WESTERN RAILWAY: HUBLI

No.SA/SWR/IHQ/SL/09-10/Rationalisation/1/2009 Dated: 12/11/2009

To On a review of the freight movements during the period from
 The FA&CAO, In Audit, it was noticed that out of 331 rakes
 South Western Railway, PNMB/PNKI, 765 rakes were carried via longer
HUBLI.

SPECIAL LETTER - Loss of Freight earnings due to
 withdrawal of Rationalisation Scheme between Ranjitpura
 and Panambur Stations (Rs.74.84 crore)

Rule 125 (1) of Goods Tariff, Part I, Volume I provides that goods
 would be despatched by the route operationally feasible and freight
 charges would be levied by the shortest route. However, provisions of
 Section 71 (1) (b) of Railway Act, 1989 empowers the Central
 Government to carry any goods or class of goods by such route or
 routes and at such rates, as may be specified by general or special
 order. Notwithstanding anything contained in the aforesaid rule of
 Goods Tariff, when the Central Government issues an order under the
 Railway Act that the goods specified in the order can be carried and
 charged by a route specified therein, the goods would be chargeable
 by the specified route even if, it is not the shortest route.

Iron ore is the major freight earner for Southwestern Railway,
 bulk of which is originated at the iron ore belt of Bellary especially
 Ranjitpura (RNJP). The shortest route from RNJP to
 Panambur(PNMB)/Kudremukh Iron Ore Co Sdg, (PNKI) is via Bellary-
 Rayadurga -Hassan (660 km). However, since the section between
 Hassan to Panamburu is a heavily congested section with a limited
 line capacity, rakes from RNJP to PNKI were predominantly moved via
 Madgao (MAO) over konkan Railway (889 km).

During 2007-08 and 2008-09 on an average 35 rakes per month
 were carried to PNMB/PNKI from RNJP.

Asst. Audit Officer (Reports)
 South Western Railway, Hubli.

Railway Board had rationalized the route from RNJP to PNMB via MAO during July, 06 (General Order 1/2006) which was valid till Mar ,07. The rationalisation scheme for the route was continued vide GO 1/2007 valid till 30.6.08. Subsequently this route was deleted from the list of rationalized routes before implementation of the orders vide Boards letter dated 26.3.2007.

On a review of the freight movements during the period from Apr 07 to Sept 09 in Audit, it was noticed that out of 831 rakes booked from RNJP to PNMB/PNKI, 766 rakes were carried via longer route (via MAO) and 65 rakes were carried via shorter route. Thus more than 90% of the rakes were moved via longer route. Such large movement via longer route indicates that rationalisation of the route should have been continued. It was observed that the Administration has again proposed for inclusion of the above route for rationalisation in Sept 09 for which approval is yet to be received from Railway Board. Reasons for the delay of over two years in approaching the Board for the revocation of the Rationalisation Order despite the fact that over 90% of the traffic was being moved over longer route may be elucidated.

The Railway Board's action of withdrawing the rationalisation scheme between these two stations from Apr,07 has thus resulted in a loss of revenue of Rs.74,84,74,402 (Apr,07 to Sept 09). The Railway will be losing revenue till the route via MAO is rationalized again.

(H.NAGARAJU)
Dy. Director of Audit

No.SA/SWR/IHQ/SL/09-10/Rationalisation/4000 Dated: 12 / 11 / 2009

Copy to ✓ 1) COM/Southwestern Railway/Hubli
2) CCM/Southwestern Railway/Hubli
for information and necessary action


Dy. Director of Audit

200 PDA's approval at 17/24, 25 pt.

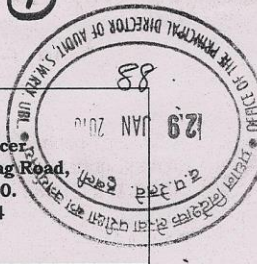
Asst. Audit Officer (Reports)
South Western Railway, Hubli

South Western Railway, Hubli

Key-M



**Office of the
Financial Advisor & Chief Accounts Officer,
Traffic Accounts Office, (MSD Premises) Gadag Road,
South Western Railway, Hubli - 580 020.
Rly. Phone: 25118, P&T No. 2289654
e-mail: tao_ubl@rediffmail.com**



No. A/TA/HQ/UBL/Audit Spl. Lr Date: 28.01.2010
Sr.AuO/TA/SBC

Sub: Loss of Freight earnings due to withdrawal of Rationalization Scheme between Panjitpura and Panambur Stations (Rs.74.84 Crore)
Ref: Audit Lr.No.SA/SWR/IHQ/SL/09-10/Rationalisation/4000 dt. 12.11.09
2) CFTM's Ltr. No.T.110/Audit/SA/SWR/IHQ/SL/09-10/Rationalisation/400 dt. 25.01.10.

With reference to the above, the following remarks are offered by CFTM/SWR:

The rakes loaded to PNKI were meant for M/s Kudremukh Iron Ore Company Ltd. (KIOCL) which is a Central Government Organization. The section between SKLR-SBHR is ghat section with limited line capacity. After the introduction of two express trains, goods paths available is only 3, which is just sufficient for moving the Iron ore traffic loaded from MYS division, POL and Jumbo rakes.

The reasons for moving the traffic via KRCL is as follows:

1. If the traffic has to be moved via BAY it involves reversal of engine and brake van, since bye pass line is not yet constructed. BAY is the main interchange point with SCR and operated with less number of R & D lines and with a lot of constrains for receiving and dispatching trains. BAY is dealing an average of 20-25 trains per day. Reversal involves a detention of minimum 2-3 hours to the train, in addition to causing more detention to other trains at BAY and adjacent stations.
2. The route from BAY to JRU is with longer block sections, more permanent and temporary caution orders. Due to this, running of trains is very poor and EKMs earned on this segment is around 200 KMs.
3. There was an acute shortage of crew on MYS division due to which more trains could not be run.
4. In view of increasing the originating loading and earnings of railways, rakes were loaded and moved via KRCL route.
5. Due to want of crew on MYS division trains were stabled at stations, resulting in reduction of line capacity. MYS division has operational constrains for moving trains due to saturated line capacity on majority of the section and KRCL is having adequate capacity. Line capacity statement of MYS division is enclosed.
6. As the rakes were moved via KRCL, it was possible to load coal from MRH on the return trip of empty rakes.

The proposal is pending with the Board, on receipt of rationalization of this route, the same will be implemented.

In view of the above, the special letter may please be considered for closure.

Encl: 6 pages

(Signature)
28/1/10
(Amrita Darpan)
Dy. FA&CAO/Tfc
For FA&CAO/WST/UBL

(Signature)
Asst. Audit Officer (Reports)
South Western Railway, Hubli

(Signature)
Sr. Audit Officer
South Western Railway, HUBLI