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**GLOSSARY OF TERMS**

<i>Terms</i>	<i>Description</i>
<i>Account Current</i>	<i>A statement of receipts and payment of Indian Railways.</i>
<i>Accounting Unit</i>	<i>Accounting Unit in a Zonal Railway generally represents a divisional office or a unit office, each comprising spending units and bill units. All the expenditure in a zonal railway is made and accounted through its Accounting Units.</i>
<i>Appropriation Accounts</i>	<i>It is a statement comparing the amount of actual expenditure with the amount of grants voted by the Parliament. These statements are prepared for presentation to the Parliament.</i>
<i>Budget Control Statement</i>	<i>Budget Control Statement shows sub-major head /primary unit-wise proportionate budget provision and actual expenditure of a particular period.</i>
<i>Capital-at-charge</i>	<i>The capital-at-charge represents the central government's investment in railways by way of loan capital and value of the assets thus created.</i>
<i>Capital Expenditure</i>	<i>Expenditure incurred for creation, acquisition, construction and replacement of assets</i>
<i>Capital Output Ratio</i>	<i>The amount of capital employed to produce one unit of output (total traffic in NTKMs)</i>
<i>Crew Management System</i>	<i>It manages crew assignments to various trains and to improve efficiency in crew operations, integration with IPAS was planned for calculation of various allowances payable to employees.</i>
<i>Demand Recoverable</i>	<i>Unrealized earnings recoverable on account of rent/lease of land and buildings, interest and maintenance charges of sidings etc.</i>
<i>Extra Budgetary Resources</i>	<i>Resources of IR other than general budget support and internally generated resources</i>
<i>Freight Earnings</i>	<i>Earnings from carrying goods on rail</i>
<i>Gross Traffic Receipts</i>	<i>Receipts of railways through its operations</i>
<i>Integrated Material Management System</i>	<i>It is automated management of procurement, receipt, issue and accounting of stock in stores department in IR. Its integration with IPAS was intended to take care of all the payments and suspense head being operated in stores accounts.</i>
<i>Indian Railways E-Procurement System</i>	<i>An online e-tendering portal. Its integration with IPAS is necessary for fetching data relating to contracts /purchase orders, refund of earnest money, security deposit etc. into the bill passing module of IPAS.</i>

<b>Net Surplus</b>	<i>Difference between the gross earnings and the working expenses</i>
<b>New lines</b>	<i>Construction/laying of new railway links/lines not existed earlier</i>
<b>Night Duty Allowance</b>	<i>Night Duty Allowance is admissible to eligible categories of non-gazetted Railway Servants classified under chapter XIV of the Indian Railway Act, 1989, read with the Railway Servants (hours of work and period of rest) Rules, 2005. It is admissible for work put in during the period from 2200 hrs. to 0600 hrs.</i>
<b>Operating Ratio</b>	<i>The ratio of working expenses (excluding suspense but including appropriation to depreciation reserve fund and pension fund) to gross earnings.</i>
<b>Ordinary Working Expenses</b>	<i>Expenditure on administration, operation, maintenance and repairs, contribution to depreciation reserve fund and pension fund.</i>
<b>Other Coaching Earnings</b>	<i>Earnings from transportation of parcels, luggage and post office mail and catering etc.</i>
<b>Passenger Earnings</b>	<i>Earnings from carrying passengers on rail</i>
<b>Permanent Pension Account Number</b>	<i>Immediately on joining, employees covered under the new pension system are allotted a unique 16 digit.</i>
<b>Permanent Retirement Account Number</b>	<i>It is created for individual members. NPS accumulates savings into subscriber's PRAN while he/she is in service and use the same at retirement to procure pension for the rest of his/her life.</i>
<b>Revenue Allocation Register</b>	<i>It records all revenue expenditure</i>
<b>Revenue Expenditure</b>	<i>Expenditure incurred for day to day operations, maintenance of railways including dividend payment.</i>
<b>Spending Units</b>	<i>Spending Units are required to monitor actual expenditure as per budget proportions and bill units are required for payroll and related payments.</i>
<b>Staff Productivity</b>	<i>It is measured in terms of volume of traffic handled (in terms of NTKM) per thousand employees.</i>
<b>Traffic Suspense</b>	<i>Unrealised operational earnings of the railways.</i>
<b>Total Working Expenditure</b>	<i>Ordinary working expenditure and appropriation to depreciation reserve fund and pension fund.</i>