

Annexure – 1 (Refer Para 3.3.2)

Statement showing persistent misclassification in Revenue Grants due to failure of internal check mechanism										
Railway	Brief narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	Summary	
		Wrong	Correct	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	cases	Amount (in ₹)
ECoR	Cost of Hiring of Vehicles	7	3&12	10193724	2951821				2	13145545
SCR	Cost of Hiring of Vehicles	7	3				152280	368010	2	520290
SER	Pay and allowances of staff of stores department undergoing training	3	12	333038					1	333038
SCR	Stipend amounts booked to regular repairs and maintenance charges	7&9	12		156900				1	156900
NR	Pay and allowances of staff of training school and stipend paid to staff deputed for training/apprentice	4&6	12		4195184	2790595		3285279	3	10271058
NR	Expenditure towards Stipend paid to apprentices booked as Repairs and Maintenance of Plant and Equipment	7&9	12		1285999	308290			2	1594289
SER	Pay and allowances of staff of training institute booked under General Administrative services	3&4	12			321200			1	321200
SWR	Cost of training booked as repairs and maintenance of C&W	6	12			69660			1	69660
NWR	Pay and allowances of instructor in Traffic Training School and DTC	9 & 4	12			6351999			1	6351999
ECR	Pay and allowances of staff of DTTTC/PTRU booked as maintenance expenditure	7&8	12			785441			1	785441
CR	Pay and allowances of staff of training institute booked under General Administrative services	3	12				13662024		1	13662024
NR	Pay and allowances of staff during refresher courses booked under maintenance and operating expenses	4,6&8	12				789852		1	789852
NCR	Salary and allowances of staff of training institute and apprentice staff	4&5	12				1190769		1	1190769
SR	Pay and allowances of Apprentice technician, Trainee Jes Artisans and CMAs during induction training	5&7	12				1320466		1	1320466

SECR	Pay and allowances of trainee of electrical dept of Nagpur booked under operating expenses	4,6&8	12								3100000	1363663	2	4463663
SCR	Pay and allowances of staff under training and Pay and allowances of Principal /DTC/KZJ	9&5	12									1259540	1	1259540
SER	Pay and allowances of official sent on training for refresher course	4	12									23854	1	23854
NR	Pay and allowances of Engineering gate Keeper at Level Crossing gates beyond station limits	4	9	23763724	33831789	11294378	789694					1278710	5	70958295
WR	Pay and allowances of Engineering gate Keeper at Level Crossing gates beyond station limits	4	9			32000000							1	32000000
SER	Pay and allowances of Engineering gate Keeper at Level Crossing gates beyond station limits	4	9				9932132					15918526	2	25850658
SCR	Cost of Mechanized Coach cleaning	9&6	8	12934650	9581733							6565705	3	29082088
SER	Cost of Mechanized Coach cleaning	6	8									60842108	1	60842108
SCR	Cost of maintenance of Linen	9 & 6	8		972963	576236							2	1549199
SWR	Expenditure on Bed Roll contracts booked to operating expenses-traffic	9	8				67928890						1	67928890
SR	Pay and allowances of work charged post booked as revenue expenditure	3&11	16-Capital	715160	3391348								2	4106508
NCR	Salary of work charged post booked under revenue grants	3&4	16-DRF		10241716								1	10241716
NR	Pay and allowances of Work Charged posts	3	16-Capital &DRF			248193						941304	2	1189497
SCR	Pay and allowances of Work Charged establishment booked as Revenue expenditure	4, 7&12	16-DRF			761341							1	761341
NCR	pay and allowances of employees working in IRPMU booked under revenue expenditure	7	16-DRF				466975						1	466975
CR	Leave salary contribution received credited to Grant No.13 instead of Misc Receipts	13	Misc Receipts			387832							1	387832

ECOR	Leave salary contribution received credited to Grant No.13 instead of Misc Receipts	13	Misc Receipts		663145				1	663145
SR	Leave salary contribution	9&13	Misc. Receipts			806518			1	806518
SCR	Maintenance of electrical assets booked under Repairs and maintenance of locos	5	7		1844206	577065	319788		3	2741059
NR	Revenue expenditure relating to cost of fuel wrongly booked to Suspense Head Misc advances	12-MAR	10	122178453			8697774		2	130876227
NR	Pay and Allowances of Trolleyman	7	4		2199621	6562720	5094307	1518965	4	15375613
SR	WCA payments and Ex-gratia payments	13	12				1054790	2566060	2	3620850
SWR	Exgratia compensation paid to deceased railway employees	12	13				2500000	6409645	2	8909645
NR	Exgratia compensation paid to deceased railway employees	12	13					75000	1	75000
SCR	Expenditure pertaining to extension improvement and additional accommodation to running rooms booked as Traffic Facility Works	16-1600	16-6400			5769000	4265000		2	10034000
	Total			170506581	71316425	68416118	122071259	102416369	64	534726752
Source	Part II Detailed Appropriation Accounts-Annexure J									

Annexure - 2 (Refer Para 3.3.2)

Statement showing persistent misclassification between Voted and Charged expenditure due to failure of internal check mechanism												
Railway	Brief narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	Summary		Amount (in ₹)	
		Wrong	Correct	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	cases	Amount (in ₹)		
SCR	Payment of arbitration awards booked as voted expenditure	Voted -G.No.11	Charged-G.No.11	424415					1	424415		
SR	Payment of arbitration awards booked as voted expenditure	Voted -G.No.16-Capital	Charged-G.No.16-Capital	141908					1	141908		
SR	Payment of arbitration awards booked as voted expenditure	Voted -G.No.7	Charged-G.No.7		981281				1	981281		
RE/ALD	Enhanced compensation paid towards land acquisition and arrears payment to staff on the orders of CAT/Chennai booked as Voted expenditure instead of Charged expenditure	Voted -G.No.16	Charged-G.No.16			266169			1	266169		
SWR	Compensation payment in Accident cases made at the instance of judgement of High Court booked as Voted Expenditure	Voted -G.No.12	Charged-G.No.12		3577769		599948		2	4177717		
NCR	Payment of arbitration awards booked as voted expenditure	Voted -G.No.7&11	Charged-G.No.7&11				636934		1	636934		
SR	Charged expenditure booked as Voted expenditure	Voted -G.No.9,13&16	Charged -G.No.9,13&16				1330032		1	1330032		
SCR	Payment of arbitration awards booked as voted expenditure	Voted -G.No.4	Charged-G.No.4				128932		1	128932		
WCR	Amount of arbitration award booked as Voted expenditure	Voted -G.No.4	Charged-G.No.4	0			1397501		1	1397501		
	Total			566323	4559050	266169	4093347	0	10	9484889		
Source	Part II Detailed Appropriation Accounts-Annexure J											

Annexure – 3 (Refer Para 3.3.2)

Statement showing misclassification of expenditure due to inaccurate recording of the classification in the initial documents										
Railway	Brief particulars of the case	Classification		2010-11 Amount (in ₹)	2011-12 Amount (in ₹)	2012-13 Amount (in ₹)	2013-14 Amount (in ₹)	2014-15 Amount (in ₹)	Year	Summary
		Wrong	Correct							
ER	Expenditure pertaining to New Lines booked under Doubling	16-1500	16-1100	59997000						
ER	Expenditure on procurement of hardware for rollout PMS	9-281		4078000						
NR	Electrical charges of RPF Academy and Indian Railway Institutes of Transport Management booked as revenue expenditure of railways	7&8	2	13827639						
NR	Cost of store for train lighting booked as operating expenses	8	6	225700						
NR	Cost of foreign deputation of commercial officer booked under staff welfare expenditure	11	8	80119						
NR	Cost of HSD Oil booked as operating expenses Rolling Stock instead of operating expenses - Fuel	8	10	4453237						
NR	Provision of UTS counters booked under Staff Welfare expenditure	11	12	5087729						
NR	Maintenance Charges of OFC equipment booked as Capital Expenditure under Safety Fund	16-SF	7	11222510						
NR	Cost of signalling material procured for regular maintenance booked under Grant No.16	16-DF	7	1857445						
NR	Repair and Colour wash of station building booked under Grant No.16-Safety Fund	16-SF	4	8487424						
NR	Provision of lifting barrier and heavy repairs to road surface at LCs booked to renewal works	16-DRF	16-RSF	2128209						
NR	Cost of wheel lathe booked to Misc Suspense under Grant No.16	Misc Suspense	16	34604727						
NCR	Minus debit towards replacement of 102 units of quarters booked under Capital	16-Capital	16-DRF	359994						
NWR	Pay and allowances of Claims Organisation	3	12	9834432						
NWR	Gaugeconversion expenditure booked under Safety Fund	16-RSF	16-Capital	1863655						
SR	Excess debit raised for POH of track machine			327288						

SR	Non booking of stores bill																							
SCR	Pay and allowances of Group D employees booked under Staff Welfare expenses	11	3						39777412															
SCR	Children Educational Allowance booked under Misc Working expenses	12	11						68000															
SCR	Irregular booking of expenditure on quarters under Safety Fund	16-RSF	16-Capital						3667207															
SCR	Booking of expenditure provisional death gratuity payments under NPS	13	12-N						240956															
SCR	Siding and ODC charges booked as Coaching Earnings	X-Coaching	Y-Goods						83082661															
SCR	Expenditure relating to construction of RUB booked to PH-2900-LCs	16-2900	16-3000						296000															
SWR	M&P disposed incorrectly booked to Work order instead of DRF-Cr	16-WMS	16-DRF						921236															
WR	Other allowances of Security staff booked as repairs and maintenance expenditure -Plant and equipment	7	12						125616															
WR	Expenditure on repairs and maintenance of wagons booked as expenditure on repairs and maintenance of locos	5	6						1409896															
NCR	Cost of material supplied for ETW-MNO booked under Doubling work instead of as New line work	16-1500	16-1100						897638													2010-11	27	289049084
NR	Cost of AMC for water cooler building lighting of IRITM booked to Railway Revenue Grant	7	2											18706										
NCR	Cost of Solid Hard Drawn Copper wire booked to Grant No.2	2	7											2418202										
ECOR	Cost of rewinding/repairing of machines booked to Suspense instead of Final Heads	12-Mar	5											1398000										
NR	Repairs to broken sanitary fittings & G.I. pipes in staff quarters, advertisement charges and repairs to roads in railway colony and JRRPF Academy	4	11											8550498										
NR	Cost of AMC work in inverters, train lighting in coaches booked as staff welfare expenditure	11	6											330178										
NR	Cost of Electrical charges of station building and reimbursement of medical expenses of non railway institutions booked as Operating expenses	8	11											2085996										

NR	Procurement of Bus for RPSF/DBSI booked as Operating Expenses	8	12		1093969							
NR	Cost of utility van booked under Grant No.3	3	7		42850							
NR	Cost of lubricating and other stores on diesel locomotives in sheds booked under Repairs and Maintenance instead of Operating Expenses	5	8		618233							
NCR	Expenditure on freight and P.way material booked under Grant No.6	6	4		2192707							
NWR	Contractual payment for repair of patient relative room in railway hospital booked as Repairs to P.Way	4	11		283939							
SR	Salaries of running staff like loco pilots chief crew controllers	6	8		33900000							
SR	Pay and allowances of Motor van drivers booked to Grant No.4	4	7		315241							
SCR	Expenditure relating to Staff quarters booked to Grant No.4	4	11		274350							
SCR	Pay and allowances of gazetted officers booked to Grant No.9	9	3		542603							
SCR	Pay and allowances of catering staff	9	12		5537155							
SECR	Open line Engineering works booked under Grant No.16-DF	16-DF	4		988235							
NR	Contractual payment in connection with track works booked under Safety Fund	16-SF	16-DRF		88143							
NR	Cost of panel interlocking work booked to Safety Fund	16-SF	16-DF		583051							
NR												
ER	Expenditure pertaining to Gauge Conversion booked under New Lines	16-1100	16-1400		836769000							
NR	Cost of R.S.compressor booked under PH-4100 M&P instead of PH-4200-Workshops	16-4100	16-4200		638370							
NR	Cost of sleeper/PVC sleepers utilised in New line project booked under Doubling	16-1500	16-1100		12824750							
NCR	Expenditure on renovation on embankment pitching & pier scour wrongly booked to PH-3100 instead of PH-3200	16-DRF-3100	16-DRF-3200		6545947							
SR	Cost of materials utilised for Signal Works booked as expenditure under Doubling	16-1500	16-3300		16628357							

SCR	Booking of expenditure twice under PH-3000 instead of PH-2900	16-3000	16-2900		953761								
CR	Cheques deposited with bank awaiting clearance included in closing cash balance instead of remittance into bank	Cash	RIB		115544								
ER	Irregular balance laying under Stores for Special works				10742000								
ECOR	Wrong transaction under Railway deposits due to withdrawal treated as minus credit instead of debit	Minus credit	Debit		693361								
SWR	Non raising of debits for material issued to other divisions				3343135							2011-12	950516281
ECR	Cost of repairs, painting, cleaning of offices and coaching yards	11	4			310048							
ECR	Cost of repairs to water supply and sanitation in welfare buildings	7	11			176866							
ECR	Non-bifurcation of expenditure relating to cleaning and removal of garbage of railway station and colony	11	9			3175147							
NR	Consumables and lubricant oil booked as repairs and maintenance cost	5	8			4617667							
NR	Cost of computer booked as repairs and maintenance of P&M	7	11			198581							
NR	Repairs to weighbridge booked as Operating expenses	8	7			281838							
NR	Payment of reimbursement of medical expenses to non-railway institutions	8	11			19794							
NR	Reimbursement of tuition fee paid to employees	3	11			422967							
NCR	Publication charges for notice of Pension Adalat	8	12			46108							
NCR	Misc. Expenses on disposal of dead bodies	9	12			66400							
NWR	Salary of NTXR booked as repairs and maintenance of C&W	6	8			1392577							
SR	Pay and allowances of technicians of Electrical and S&T Departments	12	7			501171							
SR	Pay and allowances of Principal/RHHS	3	11			1963735							
SCR	Direct purchase of materials by General Management booked to Grant No.2	2	3			170600							

SCR	Cost of maintenance of landscape, crotan beds etc. Booked to Operating Expenses-Traffic	9	4						1707225				
SCR	Expenditure on maintenance of station cleanliness and collection of Garbage to Grant No.11	11	9						1544733				
SCR	Cost of water supply to staff quarters booked under Grant no.4	4	11						6142309				
SCR	Expenditure relating to reimbursement of tuition fee	12	11						169100				
SCR	Non adjustment of electrical energy charges	Sub-Head-620 Grant No.8	11						4870000				
SR	Amount realized from disposal of assets	DF & RSF	DRF						372200				
SCR	Cost of renovation to station building shown as Traffic Facility Works	16-1600	16-5300						6652010				
SCR	Irregular booking of credits realised to the Newly introduced Plan Head	16-3700	16-3600						11893720				
SCR	Irregular booking of expenditure of relating to Rail Grinding Machine siding as Traffic Facility works	16-1600	16-3300						2112000				
SWR	Cost of training abroad of GM booked under Grant No.12	12	3						505602				
SWR	Cost of maintenance of lawn and flower bed at loco shed	5	4						231211				
SWR	Cost of supply of water to staff quarters and stations	4	11						304950				
SWR	Cost of removal of garbage at railway quarters	9	11						180014				
WR	Cost of repairs to staff and petrol cost booked under regular grant	3	7						366336				
WR	Cost of hiring of vehicles	12&7	3						519527				
WR	Expenditure on members of Standing Committee and RCC on study tour	3	12						2485815				
WR	Irregular booking of expenditure relating to recruitment of Group D staff	3	12						5000000				
SWR	Cost of upgrading of tennis court	16-DF	12						1734124				
ER	Cost of HSD oil used for special exhibition trains	10	8						349742				

NWR	Wrong booking under minor head 110 of Grant No. 3									51000										
NWR	Wrong booking of expenditure relating to sub-head 400 to 900 under 100									136600000										
ER	Less minus debit on account of condemnation of wagons	16-Capital			16-DRF					11459426										
NR	Expenditure towards track circulating works of construction organization	16-Capital			16-DF					1102500										
NR	Cost of computers for official use of officers of survey									156366										
NR	Wrong booking of expenditure relating to escalators									400404										
NR	Expenditure of medical advances directly booked to Grant without vouchers	11			12					36250658										
NWR	Cost of machine procured wrongly allocated to new lines	16-1100			16-4100					519750										
NWR	Irregular balance under sub-head 620 relating to generation electrical services	8-620								24330000										
SCR	Expenditure relating to Cost of fuel booked as Traffic facility work	16-1600			16-7100					16786192										
SWR	Irregular booking of expenditure relating to GC under Doubling	16-1400			16-1500					568197										
SWR	Double accountal of work done for other divisions									6481858										
SWR	Excess credit afforded to New line projects instead of Gauge Conversion Project	16-1100			16-1400					26000000										
SWR	Irregular booking of cost of material to projects without actual receipt of material	16-1500			16-1100					99107129										
SWR	Booking of expenditure of material without actual receipt									63095001										
SWR	Debits received from Northern Railway for OFC maintenance charges	12-MAR			Revenue Grants					2990223										
SWR	Expenditure debited to wrong detailed heads									43440098										
SWR	Expenditure debited to wrong detailed heads									10558025										
RE	Improper booking of purchase bills for Jointless grued copper contact wire	Group-154			Group-157					125104687										
SR	Irregular debit for Railway Board free items under DMR									21719781										

ER	Difference between Debit to Grant No.6&7 and Credit under WMS	6&7	16-WMS					117377079							
SCR	Expenditure incurred on P&T rentals booked under inoperative department"00", "020""060", "080"							527329							
SCR	Booking of expenditure under inoperative sub head and allocation of funds at FG stage							205000							
SCR	Booking of expenditure relating to reimbursement of tuition fee under old primary unit	PU-13	PU-25					256000							
SCR	Irregular operation of Passenger Insurance at Divisional accounts office	12-N suspense	12-N-PIS					250900					2012-13	58	850821720
NR	Repairs and Maintenance of Service buildings booked under Grant Noo.11	11	4						1472586						
NR	Expenditure incurred on founder day by Oak Grove School	12	11						500000						
NR	Cost of running repairs and maintenance	12	6						73536						
NR	Cost of repairs to trolley of wagon and cost of repair and maintenance of C&W	8	6						3439674						
NR	Cost of AMC of submersible pumps and cost of air-conditioning and rewiring for better illumination of PF	11	7						1485526						
NR	Cost of water cooler booked under Misc Working Expenses	12	7						971449						
NR	Cost of piston and ring set booked to Grant No.7	7	12						84118						
NR	Cost of batteries and other railway material	10	5						565517						
NCR	Salary and allowances of employees working for Railway Diesel Installation booked under repair and operating grants	6&8	10						4612237						
NCR	Cost of gold plated Medal	3	12						4819029						
NCR	Cost of compressed oxygen gas for maintenance and upkeep of sickline booked under operating and staff amenity grants	8&11	6						221115						
NWR	Honorarium paid to staff for election work of Railway union booked under repairs and maintenance of locos	5	3						41330						
NWR	Reimbursement of tuition fee and hospitality expenditure booked under repairs and operating expenses	7,8&9	12						150708						

NWR	Expenditure on water supply to service buildings and staff quarters booked under Misc working expenses	12	4&11						18007842				
NWR	Items purchase to maintenance of service building	3	4						10000				
SCR	Cost of removal of thorny bushes in Railway Yard	11	4						190864				
SCR	Salary of Principal of CETS	4	12						765227				
SCR	Expenditure relating to maintenance of VHF LED display system in trains treated as Works expenditure	16-DF-3300	6						594768				
SCR	Cost of providing and fixing retro reflective informatory and directional sign boards (tri-lingual) for approaches at station	16-SF-2900	16-DF-5300						778303				
SCR	Irregular booking of water supply expenditure to Grant No.11 due to non bifurcation	11	4&9						2111200				
SCR	Irregular booking of Kilometrage allowance under various without budget provision	4,5,6,7,10&12	8&9						4824200				
SCR	Expenditure on boom locking arrangements for manned LCs	16-SF-3000	16-SF-2900						1632409				
SCR	Expenditure on construction of Officers/Sub ordinate rest office booked as Staff Amenity works	16-5200	16-6400						1948000				
SCR	Expenditure relating to S&T arrangement booked as Traffic Facility Works	16-1600	16-3300						307000				
SCR	Cost of staff of CPOH depot dealing with Repairs and Maintenance of Track Machines	4	7						29089430				
SWR	Track Machine Usage Charges	7	4						17676040				
WR	Expenses incurred on misc items booked under repairs and maintenance of P&E	7	3						88708				
WR	Cost of hiring of ambulance booked as repairs and maintenance of P&E	7	11						950950				
SR	Wrong account of credit for AC Locomotive								7435000				
NCR	Expenditure on purchase of copper catenaries wire booked under DRF-3700-TRD	16-DRF-3700	16-DRF-3600						11403881				
NCR	Wrong booking of expenditure under PH-1500-Doubling	16	16						5321735				

NR	Pay and allowances of staff working in Catering Department	9	12								540207			
NR	Cost of maintenance and renewal of P. Way	11	4								313128			
NCR	Cost of PoH of coaches	8	6								996152			
SR	Pay and allowances of mechanical staff and coach cleaning staff	12&6	8								1479440			
SR	Pay and allowances of Mechanical and Electrical Diesel Shed	3	5&6								7123427			
SR	CUG charges	3,4,,5,8,9, 11 & 12	7								4064523			
SR	Pay and Allowances of S&T Department	3,4,5 & 9	7								1862364			
SR	Pay and allowances of Catering Staff and expenditure towards training	9,5 & 3	12								1136172			
SCR	Cost of repairs to running room and house keeping of track machine rest room	11	4								1847854			
SCR	Expenditure incurred on HSD oil supply to track machines	6	7								1284983			
SCR	Expenditure on Lubricant Oil consumption for BG Locos	6	8								365523			
SCR	Expenditure on counseling to road users by deploying UMLC counselors	4	9								234036			
SCR	Cost of purchase of PC and Multifunctional Machine for Chief Crew Controller	7	3								438512			
SCR	Expenditure incurred for purchase of PC and Multi functional Machine for Chief Crew Controller (Rs. 154227) and Debit raised for Missing fittings of coaches (Rs. 63986)	7	6								218213			
SCR	Expenditure incurred on purchase of Fogging machine for MS (Medical)	7	11								195798			
SECR	Pay and allowances of staff of Mechanical Department	12	6								164943			
SCR	Supply and installation of LED TV and cost of repairs to drainage line and staff quarters roof	16-SF	3								958467			
SCR	Expenditure on repairs to office flooring, toilets and compound wall and stores office	16-DF	4								2130000			
SCR	Expenditure on purchase of PC for RPF office	16-DF	12								78204			

NR	Cost of shifting of gate signals of Level Crossing	16-SF					227587				
SR	Expenditure on Road Safety works booked under Gauge Conversion	16-2900 16-1400					66519208				
NWR	Non-bifurcation of expenditure relating to water supply to service buildings, stations and colonies	4 4,9&11					21518226				
NWR	Incorrect feeding of 842 vouchers under different detailed heads						2068286				
NWR	Improper balances under IPAs under Grant No. 8 relating to electrical services						7119869				
NWR	Expenditure relating to gazetted establishment booked under different primary units						4284768				
CLW	Erroneous booking of expenditure to Suspense Head (MAC) instead of Final Head (Workshops)	16-7300 (MAC)	16-4200				12100689				
CLW	Booking of Expenditure under Suspense Head (MAC) instead of Final Head (M&P)	16-7300 (MAC)	16-4100				1284420				
NCR	Penalties recovered by TTE/TC on account of cleanliness	Abstract- t-X	Abstract- Z				1932409				
SWR	Assets transfer from SCR during zone formation is not accounted in block account						608627380	2014- 15	33	765727875	
	Total Amount					289049084	950516281	850821720	521402128	58	765727875
	Grand total									46	3377517088
	Total number of cases									27	33
	Source : Part II Detailed Appropriation Accounts-Annexure J										

Annexure - 4 (Refer Para 3.3.3)

Statement showing difference perception with respect to varying interpretation of classification									
Railway	Brief narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	Impact
		Wrong	Correct						
ECR	Cost of Security of Electric Loco shed	5	12		6008000				Administrative cost included in Repair Cost results in increase in unit cost of POH
SCR	Non apportionment of earnings to M/S.Krishna Patnam Port Trust due to non finalisation of O&M agreement	Earnings			413530415				Overstatement of earnings in the year of booking and understatement of earnings in the year of adjustment
SCR	Non apportionment of realization of maintenance cost from M/S.Krishna Patnam Port Trust to Revenue heads resulting in overstatement of expenditure	Earnings	Revenue grants		167826012				Overstatement of earnings Overstatement of Working expenses
SCR	Cost of HSD oil issued to Power Car of Garibrath and Duranθο as Repairs to Carriages and Wagons	6	8			56026546			Operating expenses included in Repair Cost results in increase in unit cost of POH
SCR	Cost of HSD oil issued to Rail Grinding Machines	7	4			5609333			
SCR	Cost of Security of Electric Loco shed	5	12			237712			Administrative cost included in Repair Cost results in increase in unit cost of POH
SCR	Expenditure on supply and maintenance of fire extinguishers	5&7	12			1656318	1554222		Incorrect expenditure under the grant in current year resulting in wrong projection of BE/RE for subsequent year.
SCR	Accountal of previous years Bills receivable amounts from outsiders shown as Reduction in expenditure	Minus expenditure under Revenue Grants	Abstract-Z-Sundry Earnings			200900000			Incorrect expenditure under the grant in current year resulting in wrong projection of BE/RE for subsequent year.

SCR	Cost of staff recovered from sidings relating to earlier years adjusted as reduction in expenditure	Minus expenditure under Revenue Grants	Abstract-Z-Sundry Earnings			45900000			Incorrect expenditure under the grant in current year resulting in wrong projection of BE/RE for subsequent year.
SCR	Realisation of cost of land from State Govt shown as reduction in expenditure instead of as Misc Receipts	Minus expenditure under Grant No.16-PH--6400	Misc Receipts under Capital			9842677			Incorrect exhibition of expenditure in Block Account
NCR	Non booking of RMC freight apportionment received from other Railways	NA	Abstract-Y-Goods Earnings				10424334		Under statement of Earnings
SCR	Excess recovery due to inclusion of Capital Recovery factor in the unit charges for Track Machine usage resulting in reduction in working expenses	7	Misc Receipts				30951242		
SCR	Expenditure towards supply, installation and maintenance of centralized gas pipe lines in pantry cars	8	6				1699636		Incorrect expenditure under the grant in current year resulting in wrong projection of BE/RE for subsequent year.
	Total			0	587364427	320172586	44629434	0	
	Grand Total							952166447	
	Total Cases			0	3	7	4	0	14
Source	Part II Detailed Appropriation Accounts-Annexure J								

Annexure – 5 (Refer Para 3.3.5)

Statement showing cases of fictitious /Irregular adjustment of transactions

Railway	Brief particulars of the case	Classification		2010-11 Amount (in ₹)	2011-12 Amount (in ₹)	2012-13 Amount (in ₹)	2013-14 Amount (in ₹)	2014-15 Amount (in ₹)	Impact
		Wrong	Correct						
CR	Incorrect/Forced acceptance of debit for P.W.material without physical movement of material	16-1500		122394198					Over statement of expenditure
ER	Booking of expenditure under Minor Head 400	12-400		40607844					Over statement of expenditure
ER	Forced debit under Grant No.16-PH-5300 & PH-6400	16-5300 16-6400		3981000					Over statement of expenditure
NR	Forced/Fictitious adjustment towards POH on Passenger Coaching Vehicle	16-WMS	6	390000000					Understatement of expenditure to avoid excess over budget provision
NR	Cost of P.Way materials issued from Track Depot booked under Engg Stores imprest instead of Track Renewal works	16-Suspense	16-DRF-3100	215580456					Understatement of expenditure to avoid excess over budget provision
NF	Recoveries of pay and allowance booked as credit or recovery instead of minus debits	4,5,6,7,8 (Credit)	4,5,6,7,8 (minus debit)	64128058					
SR	Non booking of expenditure on Accident compensation claims		12	108576496					Understatement of expenditure to avoid excess over budget provision
WR	Wrong acceptance of debit without receiving material	16-S&C	16	73100000					Over statement of expenditure
SCR	Wrong booking of world class station under surveys	2-A	2-F	7663000					
SCR	Operation of non existing head under Works Grant and booking of credits to the heads without proper debits	Odd Renewals	16-Works	236700000	725000000				Over statement of expenditure
SCR	Non accountal of Punitive Charges resulting in understatement of Earnings		Y-Goods earnings	2499871					Understatement of earnings
SWR	Non exhibition of investment in non government undertaking HMRDC			111100000					Over statement of expenditure
SWR	Wrong booking of consultancy charges for development of world class station under surveys	2-A	2-F	395000					

SWR	Cost of diesel electric loco components booked to Suspense	12-MAR	5			79231				Under statement of expenditure
NR	Debit towards supply of powerpack assembly cylinders without physical receipt	5				1368906				Over statement of expenditure
NR	Cost of uniforms issued to different departments not allocated to relevant departments	MAC				1116047				Under statement of expenditure
SCR	Non inclusion of expenditure in Grant No.12 as purchases (Catering)		12			9800664				Under statement of expenditure
SR	Booking of expenditure without actual receipt of material under Grant No.16	16-Capital 16-DF				19200000				Over statement of expenditure
SCR	Non accountal of trip and shunting charges of March resulting in understatement of Earnings		Y-Goods earnings			11400540				Understatement of earnings
SCR	Interest on the amount of New Pension Scheme Kept under Deposits without linking to amount already transferred to Trustee Bank	Deposit	Trustee Bank			22321560				Overstatement of balances under Indian Railway Deposits
ER	Non adjustment of incorrect claim of subsidy on branch lines leading to overstatement of Dividend and subsidy in P&L account	Dividend Subsidy	Subsidy Dividend			19200000				
ECOR	Non adjustment of discrepancy in provisional interest credited to Provident Fund and actual credit to subscriber accounts	RBD	RBD			28758440				
SR	Non clearance of New Pension Scheme balances	MAR-PF				5217658	874098		2588585	
WCR	Debit of rails were not accepted by executive inspite of receipt of material	16	16			54332386				Understatement of expenditure to avoid excess over budget provision
NR	Fictitious booking through transfer transaction against various estimates	16-5300	NA				11749984			
SR	Belated adjustment of transfer of debits to units						173344251		66145242	Over statement of expenditure
SR	Irregular booking of expenditure relating to cost of rails under GC work								387181099	Over statement of expenditure
SR	Accountal of Cost of material without physical receipt	16	16				210030392		85494150	Over statement of expenditure in Block account and Grant No.16

SR	Non adjustment of cost of materials transferred to Divisions								4376625	33995147		
SR	Belated account of cost of stores received in previous year									7218187		
SR	Belated adjustment of Debits towards POH of Locos and conversion of bobby wagons	16-WMS	5&6							23227698		Overstatement of Capital expenditure leading to payment of excess dividend
SER	Non adjustment of cost of materials transferred to Divisions/Railways									217064610		
SCR	Irregular charging of freight at higher class of charge and non allowing of 30% concession and levy of development surcharge resulted in overstatement of expenditure under the project	Earnings	16-Capital							4566987		Overstatement of Capital expenditure leading to payment of excess dividend
SCR	Non transfer of expenditure on printing of time table to south western and southern railways									3408575		
NR	Belated account of freight charges, cost of material , debit for track machines	16	16							2630319		
NR	Non adjustment of sale of P.Way material to RWF	16-3100	Earnings							24406148		
NR	Non adjustment of sale of P.Way material to Other units									35251264		
NR	Adjustment memo for issue of material for general maintenance prepared but not accepted									1608402		
SR	Non account of adjustment mema									12088129		
SR	Incorrect booking of Welfare cess and penalty charges								4598266	674214		
NR	Cost of maintenance of staff quarters pertaining to 2012-13 adjusted in 2013-14									16461724		
NR	Non-adjustment of cost of P. way material issued to RWF/YnK									9345383		
NR	Belated adjustment of freight charges									36015		
NR	Belated adjustment of material received									65000		
ER	Undischarged liability not shown under Demands payable								50664000			

Annexure - 6 (Refer Para 3.7.1.A)

Statement showing misclassification of revenue expenditure under Capital														
Railway	Brief Narration of the case	Classification		Avoidable dividend payment on Capital at the rates at which Dividend was calculated in that financial year										
		Wrong	Correct	2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15	
SR	Cost of Special Works and ballast for Open Line Works booked as cost of construction	16-Capital	4	5400347						162010	270017	216014	270017	270017
SR	Cost of fuel issued to Locos shown as Capital expenditure	16-Capital	10	40518242						1215547	2025912	1620730	2025912	2025912
SER	Open line Engineering Works booked under Grant No.16-Capital	16-Capital	4	1738280						52148	86914	69531	86914	86914
SECR	Cost of hospital equipment booked as Gauge Conversion expenditure	16-Capital	11	87919						2638	4396	3517	4396	4396
NCR	Cost of Training of staff booked as Capital Expenditure	16-Capital	12		3174000						79350	126960	158700	158700
SWR	Cost of maintenance of track	16-Capital	4		3463075						86577	138523	173154	173154
SECR	Cost of open line engg works booked under capital works	16-Capital	4		322899						8072	12916	16145	16145
SWR	Cost of maintenance of track	16-Capital	4									3738240	186912	186912
NR	Cost of repairs to paths, doors and windows in Bridge Workshop	16-Capital	4									781795	39090	39090

NR	Cost of repair works to flooring and cleaning desalting water way etc booked as Capital expenditure	16-Capital	4						19425372							388507	971269	971269
SWR	Cost of repairs to Staff Quarters on Open Line booked as construction cost in Capital Expenditure	16-Capital	11						16801469							336029	840073	840073
SR	Stipend of Trainees booked as Capital Expenditure under the project	16-Capital	12						1480383							29608	74019	74019
SR	Stipend of Trainees booked as Capital Expenditure under the project	16-Capital	12														51040	102079.8
NWR	Salaries of Officer working in the workshop dealing with repairs of coaches	16-Capital	3 & 4														3383	6766
NWR	Cash Award to staff	16-Capital	2														1625	3250
SR	Open line Engineering Works booked under Grant No.16-Capital-Construction	16-Capital	4														891696	1783393
SER	Cost of maintenance of track partially opened for traffic	16-Capital	4														117330	234660
SCR	Cost of maintenance of track partially opened for traffic	16-Capital	4														101201	202402
SWR	Pay and allowances of Open Line Organization staff booked as Work charged posts in Capital Expenditure	16-Capital	3														329556	659112.5

SCR	Cost of rewiring of Public Address System and providing of cable around conference table in GM's conference hall	16-Capital	4																19952
SWR	Inaugural function expenditure	16-Capital	3																78250
SER	Salaries of officers of open line organization/ Headquarters	16-Capital	3&4																21167
	Total			47744788	6959974	42227259	61797287	846664	1432344	2561239	3032736	6391533	7957632						
	Grand Total							159575972											
	Total cases			4	3	5	9	1	22										
		10-11		1432344	173999	844545	1544932	21167											
		11-12		0	2387239	278399	2111363	3089864.35											
		12-13		0	0	1909792	347999	2111363											
		13-14		0	0	0	2387239	347999											
		14-15		0	0	0	0	2387239											
	Total	Total		1432344	2561239	3032736	6391533	7957632											
Source	Part II Detailed Appropriation Accounts-Annexure J																		

Annexure - 7 (Refer Para 3.7.1.B)

Statement showing misclassification of revenue expenditure under DRF													
Railway	Brief Narration of the case	Classification		Loss of interest on DRF Balances at the rates stipulated by Railway Board for that financial year									
		Wrong	Correct	2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
				Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)
NR	Contractual Payment in connection with Misc. Track works instead of Suspense	16-DRF	12	20330215					609906	1016511	813209	1016511	1016511
NR	Payment of Trade tax of land under Grant No.16 as replacement and renewal cost	16-DRF	12	77515909					2325477	3875795	3100636	3875795	3875795.45
NR	Cost of loading and stacking P.Way material booked as Track Renewal works	16-DRF	4	6983447					209503	349172	279338	349172	349172
WR	Revenue expenditure booked as Capital expenditure	16-DRF	6	1112282					33368	55614	44491	55614	55614
NR	Cost of unservicable tiebar/steel sleepers booked to 16-DRF	16-DRF	16-Surplus	1255393					37662	62770	50216	62770	62770
NR	Cost of working of ballast cleaning machine and ballast for recoupment shown as Track replacement works under Grant No.16 instead of Revenue	16-DRF-3100	4		23085200					577130	923408	1154260	1154260
NR	Cost of manning of unmanned level crossing booked under DRF	16-DRF	16-SF		243735					6093	9749	12187	12187
NR	Cost of rails booked under Track replacement works though utilised for day to day revenue maintenance	16-DRF	4			9955890					199118	497795	497795
NR	Cost of P.way non-stock items	16-DRF	4			366106					7322	18305	18305

SCR	Repairs to Officers Club booked as replacement cost under Grant No.16 instead of booking as Revenue expenditure	16-DRF	11													67802	169504	169504
NCR	Booking of expenditure under Track Renewal work without details	16-DRF-3100							49623200								1240580	2481160
NR	CUG telephone bills booked as replacement cost of Track under Grant No.16	16-DRF-3100	7							2921637								73041
SCR	Cost of improvement to leaky roof of service buildings and provision of ramps for physically handicapped persons	16-DRF	4							2916075								72902
SCR	Cost of repairs to Bridges booked as replacement cost instead of revenue repairs expenditure	16-DRF	4							2905633								72641
	Total							107197246	49623200	8743345	3215917	5943086	5495289	8452493				9911657
	Grand Total										202604810							
	Total cases							5	1	3	14							
			10-11					3215917	5359862	5359862								
			11-12						933157	1166447								
			12-13						274242	685604								
			13-14							1240580								
			14-15					0	0	218584								
			Total					3215917	5495289	9911657								
Source	Part II Detailed Appropriation Accounts-Annexure J																	

Annexure – 8 (Refer Para 3.7.1.C)

Statement showing misclassification of expenditure between Revenue and Works Grant No.16(Capital,DRF,DF)											
Railway	Brief Narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	Under/Over statement of amount under Capital for the period under review	Under statement of amount under DRF for the period under review	Under statement of amount under DF for the period under review
		Wrong	Correct								
NR	Procurement of machinery booked as revenue expenditure under Grant No.6	6	16-Capital	1017505					1017505		
NR	Cost of acquisition of Diesel Loco booked as revenue maintenance expenditure	5	16-DRF-2100	16422302						16422302	
NR	Cost of Sleepers, ballast, P.Way material , Engine hire charges and freight charges on stone ballastsutilized in Track Renewals shown as Revenue maintenance expenditure	4	16-DRF-3100	19650786						19650786	
NR	Sports facilities to Railway men booked as revenue expenditure	8	16-DF	50801604							50801604
NR	Cost of information kiosks booked as revenue maintenance expenditure	7	16-DF	524658							524658
NR	Cost of Sleepers, ballast, P.Way material , Engine hire charges and freight charges on stone ballast utilized in Track Renewals shown as Revenue maintenance expenditure	4	16-DRF-3100		31651576						31651576
NR	Cost of material for passenger platform shelter/FOB booked as Revenue maintenance expenditure	4	16-DRF-5300		14167883						14167883

NR	Cost of PRC sleepers utilised for Track Renewals shown as Revenue maintenance expenditure	9	16-DRF-3100	5483519					5483519	
NCR	Freight Charges on Permanent way material shown as Repair cost of Wagons under Revenue	6	16-DRF-3100	6907502					6907502	
SCR	Expenditure on cost of replacement of staff quarters booked as revenue maintenance expenditure	11	16-DRF	976848					976848	
SR	Realization of Credits on condemned Rolling Stock shown as reduction of expenditure under Revenue instead of Capital	6 (Minus expenditure)	16-Capital-2100-Credits	19428000				19428000		
SCR	Cost of construction of quarters and development works booked under Repairs and Maintenance of P.Way	4	16-Capital	238472				238472		
SCR	Cost of construction of quarters and development works booked under Repairs and Maintenance of P.Way	4	16-DF	1129534						1129534
SCR	Expenditure on cost of replacement of staff quarters booked as revenue maintenance expenditure	11	16-DF	2437413						2437413
SCR	Procurement of mechanized laundry	8	16-DF	1347946						1347946
ECOR	Cost of erection of boundary wall booked as repairs and maintenance of P.way	4	16-DF	575767						575767
NR	Cost of Sleepers, ballast, P.Way material, Engine hire charges and freight charges on stone ballast utilised in Track Renewals shown as Revenue maintenance expenditure	4	16-DRF-3100			4909911			4909911	

NR	Cost of rehabilitated engine blocks, fuel efficient power pack etc shown as Revenue maintenance expenditure	5	16-DRF-2100						19973160			19973160	
NR	Cost of rails	6	16-DRF						2049097			2049097	
SCR	Cost of Points & Crossings booked as revenue maintenance expenditure	4	16-DRF						2246872			2246872	
NR	Cost of Traction Motor	6	16-DRF-2100						4100000			4100000	
SR	Credits realised from assets shown in Revenue grants as minus expenditure	3&6	16-DRF-Credits						100670000			-	100670000
SR	Sale of scrap credited to Revenue expenditure	5	16-DRF-Credits						7756000			-7756000	
NWR	General oncost on POH of coaches	12	16-Capital-WMS						839040		839040		
NR	Cost of procurement of engine control panel	6	16-Capital						391650		391650		
NR	Cost of provision of running room	11	16-DF						1524973				1524973
NR	Cost of Sleepers, ballast, P.Way material, Engine hire charges and freight charges on stone ballast utilised in Track Renewals shown as Revenue maintenance expenditure	4	16-DRF-3100							25224255		25224255	
NCR	Cost of materials procured for track works booked under revenue expenditure	4	16-DRF-3100							2732359		2732359	
NWR	Pay and allowances of Sr.DME/FI booked under general management expenses	3	16-DRF							798456		798456	
SR	Cost of ballast issued for Capital Works (Gauge Conversion) shown as Revenue Expenditure	4	16-DRF-1400							11693651		11693651	

NR	Belated adjustment of Debits towards Track Machine Usage	4	16-DRF-3100					120145798			120145798	
SCR	Freight Charges on Permanent way material utilised for Track Renewal works shown as Revenue maintenance expenditure	4	16-DRF-3100					1728002			1728002	
SCR	Pay and allowances of Work Charged establishment booked as Revenue expenditure	7&12	16-DRF					652514			652514	
ECOR	Sale value of scrap credited to Grant No.5 as a reduction in expenditure	5	16-DRF-Credits					24595497			-24595497	
NCR	Cost of scrap pertaining to CTR/TRR work credited to revenue grant	4	16-DRF-Credits					3425484			-3425484	
NCR	Cost of scrap of wagon open body 8-wheeler complete with one axle	6	16-DRF-Credits					1781566			-1781566	
SCR	Erroneous booking of expenditure relating to stock items under revenue grant	3	16-Capital					91247		91247		
NWR	Cost of P.way staff engaged in GC work booked under revenue grant	4	16-Capital					7876349		7876349		
SCR	Cost of residuary works relating to CAT Walk pit line shown as Revenue maintenance expenditure	4	16-DF					3668881				3668881
SCR	Procurement of mechanized laundry	8	16-DF					898631				898631
NR	Cost of Sleepers, ballast, P.Way material, Engine hire charges and freight charges on stone ballast utilised in Track Renewals shown as Revenue maintenance expenditure	4	16-DRF-3100							7957852	7957852	
NR	Cost of advertisement of CTR work	4	16-DRF							194721	194721	

NCR	Cost of equipment booked as Revenue expenditure	7	16-DRF							12124003	12124003	
SR	Engine hire charges (Ballast) and establishment charges (work charged posts)	3 & 4	16-DRF							1594750	1594750	
SCR	Expenditure on manufacture and supply of CMS crossings	4	16-DRF							547498	547498	
SCR	Cost of rewiring of control office in connection with renovation of controlling office	7	16-DRF							568496	568496	
SR	Incorrect booking of expenditure under Misc advances Revenue	12	16-Capital-7100							68627448	68627448	
SCR	Expenditure on Grooved Rubber Sole Plates	4	16-Cap DRF							861984	861984	
SCR	Cost of provision of bye pass line with traction distribution booked as revenue repairs to P.Way	4	16-DF-1600							1633943	1633943	
SCR	Expenditure on Improvement to circulating area, lighting arrangement in waiting hall and garden lighting booked as revenue repairs of equipment	7	16-DF							3817437	3817437	
SCR	Cost of provision of toilet facilities	4	16-DF							551783	551783	
SWR	Improvement and strengthening of bridges booked as revenue expenditure	4	16-DF							10694221	10694221	
ECOR	Expenditure relating to improvement to Type-II quarters	4&11	16-DF							6320973	6320973	
	Total									115495109	176273264	85927764
Source	Part II Detailed Appropriation Accounts-Annexure J									205312690	60515695	85927764
										144460703	84344460	88416855

Annexure – 9 (Refer Para 3.7.1.D)

Statement showing Misclassification of expenditure between Capital and Internal Sources (DRF&DF)													
Railway	Brief Narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	Avoidable dividend payment on Capital at the rates at which Dividend was calculated in that financial year				
		Wrong	Correct						2010-11	2011-12	2012-13	2013-14	2014-15
				Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	
NR	Expenditure relating to Passenger Amenities	16 - Capital	16-DF	1941857					58256	97093	77674	97093	97093
NCR	Supply of PVC wire,ETW, provision of Loops etc and KFW work	16- Capital	16-DF	4703314					141099	235166	188133	235166	235166
SCR	Expenditure on replacement of Staff Quarters	16- Capital	16-DRF	3265919					97978	163296	130637	163296	163296
SWR	Expenditure incurred for sub way work debited to Capital instead of DF	16- Capital	16-DF	6803720					204112	340186	272149	340186	340186
SWR	Track Renewal works funded debited to Capital during 2009-10 not rectified	16- Capital	16-DRF	838600000					25158000	41930000	33544000	41930000	41930000
WR	Signalling cable irregularly allocated to Capital instead of DF without transfer of material	16 - Capital	16-DF	34309928					1029298	1715496	1372397	1715496	1715496
ECR	Cost of replacement of Mechanical detector with electrical detector booked to Capital	16 - Capital	16-DRF		149000					3725	5960	7450	7450
NR	Cost of Plat form shelter booked to Capital	16 - Capital	16-DF		2051000					51275	82040	102550	102550
NCR	Cost of providing additional look at Stations booked to Capital	16 - Capital	16-DF		886921					22173	35477	44346	44346
SCR	Expenditure pertaining to staff quarters on	16- Capital	16-DRF		395000					9875	15800	19750	19750

SCR	replacement account booked to Capital	16-Capital	16-DRF															2859	7148	7148	
	Expenditure pertaining to staff quarters on replacement account booked to Capital				142953																
SCR	Expenditure on improvement in staff quarters like flooring, toilets, drains etc	16-Capital	16-DF			6103000												122060	305150	305150	
NCR	Cost of replacement of cable by OFC	16-Capital	16-DF		284036													5681	14202	14202	
NCR	Wrong booking of expenditure under capital	16-Capital	16-DF		1289084													25782	64454	64454	
ER	Pay and allowances of workcharged posts booked under WMS Account	16-Capital	16-DRF		4746813													94936	237341	237341	
NCR	Cost of provision of rolling examination hut at platforms	16-Capital	16-DRF				896745												22419	44837	
SCR	Expenditure on improvement in staff quarters like flooring, toilets, drains etc	16-Capital	16-DF				1730000												43250	86500	
NWR	pay and allowance of work charged post booked to GC work instead of Track Renewal	16-Capital	16-DRF				39496												987	1975	
ECoR	Expenditure on improvement in Type II quarters	16-Capital	16-DF						3743022												93576
	Total				889624738	3481921	12565886	2666241	3743022	26688742	44568285	35975584	45350283	45510515							
		10-11			26688742	87048	251318	66656	93576												
		11-12		0	44481237	44481237	35584989	44481237	44481237												
		12-13		0			139277	174096	174096												
		13-14		0				628294	628294												
		14-15		0					133312												
	Total				26688742	44568285	35975584	45350283	45510515												
Source	Part II Detailed Appropriation Accounts-Annexure J																				

Annexure - 10 (Refer Para 3.7.2)

Statement showing Misclassification of expenditure between Internal Sources i.e. DRF&DF and DRF &DFand Capital													
Railway	Brief Narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	Understate ment of amount under Capital	Overstate ment of amount under DRF	Understate ment of amount under DF	Under statement of dividend /subsidy	calculati on of interest on DRF
		Wrong	Correct										
ER	Transfer of funds from DF to DRF	16-DRF-5200	16-DF-5200	14435000						-14435000	14435000		
NR	Expenditure relating to Passenger Amenities booked as replacement & renewal works under DRF	16 -DRF	16-DF	4231995						-4231995	4231995		
SCR	Incorrect booking of Expenditure on replacemnt of electrical rewiring and corroded pipeline as developmental works	16-DF	16-DRF	6584618						6584618	-6584618		
SWR	Replacement of parcel lifts booked under DF	16-DF	16-DRF	2000880						2000880	-2000880		
SCR	Construction of staff quarters under replacement expenditure	16-DRF	16-Capital	1196204					1196204	-1196204			

ECOR	Cost of additional accommodation in rest house at VSKP	16-DRF	16-DF							494386	-494386	494386		
NR	Cost of amenities staff booked to track renewal works	16-DRF	16-DF							654241	-654241	654241		
NR	Cost of Signalling and OFC works booked as replacement cost under DRF	16-DRF	16-DF							31387343	-31387343	31387343		
SCR	Incorrect booking of Expenditure on Passenger Amenities works under DRF as replacement works	16-DRF	16-DF							41062655	-41062655	41062655		
SWR	Expenditure on passenger amenities works and sand humps and trap switches booked to DRF	16-DRF	16-DF							583018	-583018	583018		
NR	Cost of construction of RRI work booked to DF instead of DRF	16-DF	16-DRF							5000000	5000000	-5000000		
NR	Track Renewal works booked to DF instead of DRF	16-DF	16-DRF							562792	562792	-562792		

NCR	Cost of improvement to earth system at sub stations booked under DF	16-DRF	16-DRF	609000							609000	-609000		
NCR	Cost of raising and resurfacing of platform booked to DF	16-DRF	16-DRF	2578000							2578000	-2578000		
NCR	Expenditure on Construction of Quarters booked as replacement cost under DRF	16-DRF	16-Capital	5424453							5424453	-5424453		
ECOR	Cost of platform shelter	16-DRF	16-DF					670058				670058		
NR	Cost of hire and haulage cahrges of crane for replacement of FOB	16-DRF	16-DF					475791				475791		
NCR	Cost of replacement of signaling gears	16-DRF	16-DF					698254				698254		
NCR	Cost of expansion of IRTM Training Centre/Allahabad	16-DRF	16-DF					227967				227967		
SCR	Incorrect booking of Expenditure on Passenger Amenities works under DRF as replacement works	16-DRF	16-DF					20157000				-20157000	20157000	
SCR	Cost of improvements to platforms and construction of canteen	16-DRF	16-DF					1190391				-1190391	1190391	

ECOR	Cost of provision of PRS complex and other facilities	16-DF	16-DRF				1721298												
NCR	Expenditure on Construction of Quarters booked as replacement cost under DRF	16-DRF	16-Capital				12060000			12060000									
NCR	Cost of rails for new lines	16-DRF	16-Capital				11967531			11967531									
NR	Cost of PSC sleepers pertaining to Construction Organization	16-DRF	16-Capital				1514376			1514376									
ECOR	Cost of provision of touch screens at various stations	16-DRF	16-DF																
SCR	Expenditure on improvement in staff quarters like flooring, toilets, drains etc booked under replacement works	16-DRF	16-DF																
SCR	Expenditure on setting up of Track Machine Sidings booked as Track Renewal works	16-DRF-3100	16-DF																
SCR	Expenditure on Passenger Amenities i.e.	16-DRF	16-DF																

developmental works booked as Replacement works																				
NIR	16-DF	16-DRF																		
Cost of level crossing works booked under Passenger Amenity works			1156731						1156731											-1156731
NCR	16-DF	16-DRF																		
Cost of replacement of doors booked as developmental works			1452732						1452732											-1452732
SCR	16-DF	16-Capital																		
Expenditure on acquisition of land booked under DF instead of Capital			135000000							135000000										-135000000
SCR	16-DRF	16-Capital																		
Non adjustment of ED&CST to New line due to non transfer of debits			1170154							1170154										
SCR	16-DRF	16-Capital etc																		
Non raising of debits towards cost of sleepers and irregular booking of sleepers in works in which there is no provision for sleepers like Through Ballast Renewal (TBR) and Through Weld Renewals (TWR)			44178039							44178039										
NCR	16-DRF	16-DF																		
Cost of DG set booked as replacement expenditure																				

SR	Expenditure on improvement to running rooms, circulating area and extension of platform booked under DRF as replacement cost	16-DRF	16-DF					28301090	-28301090	28301090		
SCR	Expenditure incurred on strengthening of bridges	16-DRF	16-DF					952304	-952304	952304		
SCR	Expenditure on new pit line as per camtech design	16-DF	16-DRF					227315	227315	-227315		
	Total							30230497	-213408364	897607		
Source	Part II Detailed Appropriation Accounts-Annexure J											
								194477348	212510757	50682666	88355888	28448697

Annexure - 11 (Refer Para 3.8)											
Statement showing Overstatement of earnings due to misclassification between Earnings and Deposits/Suspense											
Railway	Brief Narration of the case	Classification		2010-11 Amount (in ₹)	2011-12 Amount (in ₹)	2012-13 Amount (in ₹)	2013-14 Amount (in ₹)	2014-15 Amount (in ₹)			
		Wrong	Correct						2010-11 Amount (in ₹)	2011-12 Amount (in ₹)	2012-13 Amount (in ₹)
ECoR	Amount received from M/S.Damodar Port Co in advance for works credited to Earnings	Earnings	Deposit	24466893							
NR	Irregular adjustment through transfer of amounts from Deposit to Earnings	Earnings	Deposit	130388714							
NR	Realization of Mobilization Advance credited to Earnings	Earnings	MAC		18525078						
CR	Service Tax collected on freight and demurrage not remitted	Earnings	0044 Service Tax			135600000	43205064				
NCR	Amount received as Service Tax booked under Goods earnings	Earnings	0044 Service Tax				242901				
SR	Irregular booking of earnings to suspense Heads	Suspense	Earnings			1651566					
SCR	Amount deposited by a firm	Sundry earnings	Indian Railway Deposits			107600					
SCR	Irregular allocation of expenditure to Deposits instead of keeping the amount under suspense	Deposit-X	MAR-X			206328					
ICF	Non-clearance of balances under Suspense Heads						147999166				
SCR	Overhead charges, profit departmental charges on the deposit works of cement siding and hire charges recovered from construction unit for supply of steel cribs	Deposit-X	Earnings					8257485			
SWR	Unrealized undercharges (when matter is in the court of law) included in Abstract-Y-Goods Earnings	Earnings	Traffic Suspense					3677225923			
	Total			154855607	18525078	137565494	191447131	3685483408			
	Grand total							4187876718			
	Total cases			2	1	4	3	2			
	Grand total							12			
Source	Part II Detailed Appropriation Accounts-Annexure J										

Annexure-12 (Refer Para 3.9)									
Statement showing misclassification between Revenue Grants & Earnings/ Misc Receipts etc and Indian Railway Deposits and Capital Expenditure									
Railway	Brief Narration of the case	Classification		2010-11	2011-12	2012-13	2013-14	2014-15	
		Wrong	Correct	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	Amount (in ₹)	
SCR	Accountal of liquidated damages as reduction in expenditure	Revenue Grants	Misc Receipts	462962					
SWR	Cost of PSC sleepers booked to Deposits instead of 16-RSF	Deposit	16-RSF	19576964					
WR	Expenditure pertaining to Doubling work debited to Deposit Works resulting in less expenditure under Works Grant	Indian Railway Deposits	Grant No.16-1500	43461875					
SWR	Subordinate debt credited to Deposit instead of MAC	Indian Railway Deposits	Grant No.16-7300-MAC			90000000			
SR	Erroneous booking of works expenditure under Deposits resulting in less expenditure under Works Grant	Indian Railway Deposits	16				1388196		
WR	Expenditure debitable to Grant No.16-DRF/DF booked to Deposit work	Deposit works	16-DRF & 16-DF				10948314		
NR	Expenditure debited to Deposit Works instead of Final Head	Indian Railway Deposits	16					200984704	
ECoR	Amount of CENVAT credit kept under Indian Railway Deposits instead of bifurcating to the respective grants as Credits	Indian Railway Deposits	Revenue Grants					649272452	
SWR	Excess expenditure over and above Railway Share booked to New Line Project instead of debiting to Deposit Works	16-1100-New lines	Deposit Works			448100000	3388862000		
SWR	Booking of expenditure to Railway Final Heads inspite of availability of funds under GOK and GOAP	16-1100-New lines	Deposit Works					2814800000	
ICF	Delay in adjustment of expenditure on POH of Wagons to outsiders resulting in excess expenditure under WMS	16-WMS	Deposit Works				593291087		

NCR	Cost of replacement of OFC cable booked to Capital	16-Capital	Deposits-Works			2927000		
ER	Non creation of fund for provision of cushion charges at 7% on catering bills and irregular account of cushion charges with other earnings	Earnings-Z- Sundry Earnings	Indian Railway Deposits				406809068	
ECOR	RTI fees credited to sundry earnings instead of Major Head 0070-Other Administrative services	Z-Sundry earnings	MH-0070	20983				
SR	Sale value of Scrap and waste paper shown as credits under Revenue Expenditure resulting in reduction in working expenses	5-Credits & 9- Credits	Earnings	38000756				
SR	Contributions to New Pension scheme kept under Deposit without transfer to Trustee Naml and Contribution kept under MAR without transfer to final heads	Deposit MAR	Trustee Bank	24603335				
WR	Sales tax ,legal fee and penalty booked under Grant No.12	12	Misc Deposit	40000				
ECOR	Pay and allowances relating to work charged post to revenue instead of deposit works	4	Deposit Works		365595			
ECOR	Irregular account of penalty accrued as reduction in expenditure		Misc Receipts		179643			
NR	Debit towards earning from goods traffic booked to Grant No.10 instead of Abstract-y-Goods earnings	10	Abstract-Y-Goods earnings		36279442			
ECOR	Accountal of liquidated damages as Earnings instead of Misc Receipts	Sundry Earnings	Misc Receipts		11333646			
SCR	Booking of liquidated damages recovered from suppliers	Stores suspense--16-7100	Misc. Receipts			10038637		
SCR	Railway Material Consignment Transportation cost shown as Revenue earnings	Earnings	Credits under Revenue grants			339688885		
NCR	Interest on the amount of New Pension Scheme Kept under Deposits without linking to amount already transferred to Trustee Bank	Deposit	Trustee Bank			21996174		

ER	Collection of Salex tax shown as Earnings on credit side of P&L Account	Earnings	Deposits			160062				
NWR	Fee collected under RTI Act	Earnings	MH-0070				93165			
SCR	Non adjustment of recovery of service charges included in unit cost of electricity supplied to outsiders to Earnings	Credit under Grant No.8	Earnings				19200000			
SCR	Interest earned on deposit with the SEB shown as reduction in expenditure	Grant No. 8	Earnings				199235			
NWR	Liquidated damages as a penalty for non-supply of medicines	Deposit-X	MH-1001				36446			
SWR	Flagging of train expenditure	MAR-X	3				3370656			
WR	Expenditure incurred on pay and allowances of staff working in Survey Department	Deposit works	2				3933000			
NWR	Incorrect booking paid contractual payments of modernization of workshop under Deposit unpaid wages	Deposit unpaid wages	16				32925397			
ECOR	Halt commission debited to Station Earnings instead of Revenue Grant	Earnings	9						17148259	
SCR	Hire charges recovered from contractors	16-Capital & 16-SF	Misc. Receipts						768742	
NCR	Expenditure towards repairs of private vehicle wagons done by workshop	6	Deposit Miscellaneous						1128960	
	Total					126166875	48158326	912910758	4461056564	3684103117
	Grand total									9232395640
	Total cases					7	4	7	12	6
	Grand total									36
Source	Part II Detailed Appropriation Accounts-Annexure J									