

**Appendix-2.1- Appropriation Accounts 2011-12
(Reference Paragraph No.2.1)**

(In units of ₹)

<i>Number and name of the Grant/ Appropriation</i>	<i>Original Grant/ Appropriation</i>	<i>Supplementary</i>	<i>Final Grant/ Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess (+)/ Savings (-)</i>
1	Revenue – Railway Board				
<i>Voted</i>	1962700000	0	1962700000	1957850439	-4849561
2	Revenue – Miscellaneous Expenditure (General)				
<i>Charged</i>	7100000	0	7100000	7100000	0
<i>Voted</i>	6830300000	0	6830300000	5614014086	-1216285914
3	Revenue – Working Expenses – General Superintendence and Services				
<i>Charged</i>	0	305000	305000	3034201	2729201
<i>Voted</i>	49960200000	0	49960200000	46650589911	-3309610089
4	Revenue – Working Expenses – Repairs and Maintenance of Permanent Way and Works				
<i>Charged</i>	8769000	6754000	15523000	6447383	-9075617
<i>Voted</i>	81546461000	0	81546461000	77945598871	-3600862129
5	Revenue – Working Expenses – Repairs and Maintenance of Motive Power				
<i>Charged</i>	0	415000	415000	414713	-287
<i>Voted</i>	36611664000	0	36611664000	35998219027	-613444973
6	Revenue - Working Expenses – Repairs and Maintenance of Carriages and Wagons				
<i>Charged</i>	600000	0	600000	17619	-582381
<i>Voted</i>	82738721000	1944230000	84682951000	83849635360	-833315640
7	Revenue - Working Expenses – Repairs and Maintenance of Plant and Equipment				
<i>Charged</i>	315000	0	315000	0	-315000
<i>Voted</i>	46729627000	0	46729627000	44209985984	-2519641016
8	Revenue - Working Expenses – Operating Expenses – Rolling Stock and Equipment				

	<i>Charged</i>	0	603000	603000	602291	-709
	<i>Voted</i>	64480747000	4192862000	68673609000	68589106404	-84502596
9	<i>Revenue - Working Expenses – Operating Expenses – Traffic</i>					
	<i>Charged</i>	2993000	0	2993000	595308	-2397692
	<i>Voted</i>	133242261000	1160959000	134403220000	132934773992	-1468446008
10	<i>Revenue - Working Expenses – Operating Expenses - Fuel</i>					
	<i>Charged</i>	1376000	22536000	23912000	5000000	-18912000
	<i>Voted</i>	172884814000	16923085000	189807899000	188460640433	-1347258567
11	<i>Revenue – Working Expenses – Staff Welfare and Amenities</i>					
	<i>Charged</i>	1550000	351000	1901000	175266	-1725734
	<i>Voted</i>	39162655000	20920000	39183575000	38425052324	-758522676
12	<i>Revenue - Working Expenses – Miscellaneous Working Expenses</i>					
	<i>Charged</i>	1590108000	0	1590108000	1521534489	-68573511
	<i>Voted</i>	36847428000	42512940000	41098722000	43880815415	2782093415
13	<i>Revenue - Working Expenses – Provident Fund, Pension and Other Retirement Benefits</i>					
	<i>Charged</i>	4951000	907000	5858000	6267113	409113
	<i>Voted</i>	164797414000	10776091000	175573505000	183269673663	7696168663
14	<i>Revenue - Appropriation to Funds – Depreciation Reserve Fund, Development Fund, Pension Fund, Capital Fund</i>					
	<i>Voted</i>	280684100000	0	280684100000	252655747627	-28028352373
15	<i>Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortisation of Over-Capitalisation</i>					
	<i>Voted</i>	67347200000		67347200000	56560345012	-10786854988
16	<i>Assets – Acquisition, Construction and Replacement - Open Line Works – Revenue</i>					
	<i>Charged</i>	2000000	0	2000000	0	-2000000
	<i>Voted</i>	598000000	0	598000000	304600975	-293399025

<i>Assets – Acquisition, Construction and Replacement - Other Expenditure – Capital</i>						
<i>Charged</i>	<i>494000000</i>	<i>670678000</i>	<i>1164678000</i>	<i>1027692976</i>	<i>-136985024</i>	
<i>Voted</i>	<i>535013679000</i>	<i>7141019000</i>	<i>542154698000</i>	<i>527046629024</i>	<i>-15108068976</i>	
<i>Assets – Acquisition, Construction and Replacement – Other Expenditure – Railway Safety Fund</i>						
<i>Charged</i>	<i>16000000</i>	<i>0</i>	<i>1600000</i>	<i>5318769</i>	<i>-10681231</i>	
<i>Voted</i>	<i>19984000000</i>	<i>20000</i>	<i>19984020000</i>	<i>13285287428</i>	<i>-6698732572</i>	
<i>Assets–Acquisition, Construction and Replacement–Other Expenditure–Special Railway Safety Fund</i>						
<i>Charged</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>Voted</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>Assets – Acquisition, Construction and Replacement - Other Expenditure – Railway Funds</i>						
<i>Charged</i>	<i>88000000</i>	<i>0</i>	<i>88000000</i>	<i>23362628</i>	<i>-64637372</i>	
<i>Voted</i>	<i>151377000000</i>	<i>40000</i>	<i>151377040000</i>	<i>115724667687</i>	<i>-35652372313</i>	
<i>Loans to Railway Development Fund</i>						
<i>Charged</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>Voted</i>	<i>0</i>	<i>30000000000</i>	<i>30000000000</i>	<i>30000000000</i>	<i>0</i>	
<i>Grand Total</i>						
<i>Charged</i>	<i>2217762000</i>	<i>702549000</i>	<i>2920311000</i>	<i>2607562756</i>	<i>-318748244</i>	
<i>Voted</i>	<i>1972798971000</i>	<i>76410520000</i>	<i>2049209491000</i>	<i>1947363233662</i>	<i>-101846257338</i>	
<i>Grand Total</i>	<i>1975016733000</i>	<i>77113069000</i>	<i>2052129802000</i>	<i>1949970796418</i>	<i>-102165005582</i>	

**Appendix 2.2 - Grant Wise- Railway Wise summary of Grant Account (Grant no.3 to 13)
(Reference Para 2.5)**

(₹ in thousands)

Grant No.	Rlys	Original	supple	Residual	Final	Actual Exp.	Variation	Net Variation
					(3+4+5)		(7-6)	(7-4-3)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
3	C.R	3944200	0	-139610	3804590	3763722	-40868	-180478
3	E.R	5293700	0	-625470	4668230	4670442	2212	-623258
3	E.C.	2653100	0	-58700	2594400	2535943	-58457	-117157
3	E.CO.	1432900	0	-14896	1418004	1367885	-50119	-65015
3	N.R	5371200	0	-364584	5006616	5017027	10411	-354173
3	N.C.	2209300	0	-23485	2185815	2071168	-114647	-138132
3	N.E	2745900	0	-192013	2553887	2523979	-29908	-221921
3	N.F	2780200	0	-43706	2736494	2738768	2274	-41432
3	N.W.	2376500	0	-144700	2231800	2226406	-5394	-150094
3	S.R	4311600	0	-185895	4125705	4023656	-102049	-287944
3	S.C	3675300	0	-114514	3560786	3421439	-139347	-253861
3	S.E	4061500	0	-163600	3897900	3846175	-51725	-215325
3	S.E.C.	1534200	0	-108200	1426000	1404738	-21262	-129462
3	S.W.	1419900	0	-29500	1390400	1323378	-67022	-96522
3	W.R	4261000	0	-404900	3856100	3842206	-13894	-418794
3	W.C.	1747700	0	29310	1777010	1736450	-40560	-11250
3	METRO/CAL	142000	0	5270	147270	137208	-10062	-4792
4	C.R	6490094	0	-148094	6342000	6373916	31916	-116178
4	E.R	4493500	0	-312155	4181345	4071166	-110179	-422334
4	E.C.	4799118	0	-110600	4688518	4237935	-450583	-561183
4	E.CO.	3232025	0	141422	3373447	3373608	161	141583
4	N.R	10048100	0	-686044	9362056	9524112	162056	-523988
4	N.C.	5069790	0	-190201	4879589	5118470	238881	48680
4	N.E	3008977	0	50623	3059600	3075021	15421	66044
4	N.F	5363400	0	148100	5511500	5558769	47269	195369
4	N.W.	3817070	0	-141470	3675600	3556916	-118684	-260154
4	S.R	5483700	0	-509714	4973986	4848708	-125278	-634992
4	S.C	8913849	0	-572217	8341632	8126749	-214883	-787100
4	S.E	4400222	0	5297	4405519	4347629	-57890	-52593
4	S.E.C.	2549100	0	-62992	2486108	2504108	18000	-44992
4	S.W.	2294705	0	24295	2319000	2193658	-125342	-101047
4	W.R	6937016	0	16066	6953082	6882726	-70356	-54290

4	W.C.	4414495	0	-292700	4121795	3941630	-180165	-472865
4	METRO/CAL	231300	0	-6000	225300	210477	-14823	-20823
5	C.R	3175983	0	-213919	2962064	3057007	94943	-118976
5	E.R	3255600	0	-48276	3207324	3250184	42860	-5416
5	E.C.	2144200	0	91300	2235500	2241716	6216	97516
5	E.CO.	1468601	0	-103700	1364901	1353375	-11526	-115226
5	N.R	4584300	0	273076	4857376	4779232	-78144	194932
5	N.C.	1720422	0	-14286	1706136	1710660	4524	-9762
5	N.E	1155500	0	63777	1219277	890963	-328314	-264537
5	N.F	1166200	0	220900	1387100	1290582	-96518	124382
5	N.W.	1107964	0	-44964	1063000	1056381	-6619	-51583
5	S.R	2656300	0	17678	2673978	2602519	-71459	-53781
5	S.C	3565538	0	-29232	3536306	3254327	-281979	-311211
5	S.E	2548100	0	-74893	2473207	2382896	-90311	-165204
5	S.E.C.	1073225	0	-50175	1023050	977291	-45759	-95934
5	S.W.	1368074	0	65726	1433800	1464959	31159	96885
5	W.R	2679957	0	-152234	2527723	2411206	-116517	-268751
5	W.C.	2941700	0	-73710	2867990	3274921	406931	333221
5	METRO/CAL	0	0	0	0	0	0	0
6	C.R	7859631	9441	382	7869454	7957119	87665	88047
6	E.R	10198000	0	-108561	10089439	10166378	76939	-31622
6	E.C.	4128125	353159	526216	5007500	5013640	6140	532356
6	E.CO.	2398841	169500	50000	2618341	2715257	96916	146916
6	N.R	11149969	38790	8140	11196899	10891178	-305720	-297580
6	N.C.	1733402	106348	50000	1889750	1879116	-10634	39366
6	N.E	2853963	119500	33937	3007400	3036797	29397	63334
6	N.F	3830200	141782	50018	4022000	3903461	-118539	-68521
6	N.W.	2742372	243028	150000	3135400	3076340	-59060	90940
6	S.R	7336000	121000	-158018	7298982	6857681	-441301	-599319
6	S.C	6023045	0	-140388	5882657	5866330	-16327	-156715
6	S.E	6885200	120000	22800	7028000	7060986	32986	55786
6	S.E.C.	1911153	121429	162981	2195563	2246759	51196	214177
6	S.W.	2329835	269472	289593	2888900	2911634	22734	312327
6	W.R	9038800	0	-905600	8133200	7727684	-405516	-1311116
6	W.C.	2008485	130781	0	2139266	2265924	126658	126658
6	METRO/CAL	311700	0	-31500	280200	273351	-6849	-38349
7	C.R	4331440	0	-382666	3948774	3933970	-14804	-397470
7	E.R	3801507	0	136408	3937915	3818062	-119853	16555

7	E.C.	3628415	0	122833	3751248	3291409	-459839	-337006
7	E.CO.	1753231	0	56700	1809931	1712887	-97044	-40344
7	N.R	5451450	0	-382888	5068562	4993336	-75226	-458114
7	N.C.	3029143	0	-139527	2889616	2859908	-29708	-169235
7	N.E	1877076	0	-185156	1691920	1652314	-39606	-224762
7	N.F	2039500	0	-136100	1903400	1906247	2847	-133253
7	N.W.	1734613	0	-95213	1639400	1652345	12945	-82268
7	S.R	3352200	0	-2200	3350000	3111328	-238672	-240872
7	S.C	3572271	0	173416	3745687	3493867	-251820	-78404
7	S.E	2597200	0	114100	2711300	2752876	41576	155676
7	S.E.C.	1431892	0	-40492	1391400	1359563	-31837	-72329
7	S.W.	782368	0	197432	979800	941644	-38156	159276
7	W.R	4531800	0	-409778	4122022	4046461	-75561	-485339
7	W.C.	2432521	0	21295	2453816	2340732	-113084	-91789
7	METRO/CAL	383000	0	-14380	368620	343037	-25583	-39963
8	C.R	6218178	646264	162058	7026500	7042842	16342	178400
8	E.R	6047280	0	-44280	6003000	6068129	65129	20849
8	E.C.	4950270	108450	-20000	5038720	4882126	-156594	-176594
8	E.CO.	2470460	429066	50000	2949526	2853709	-95817	-45817
8	N.R	8157539	322219	113267	8593025	8703822	110797	224064
8	N.C.	3506467	308695	-23300	3791862	3670828	-121034	-144334
8	N.E	2031583	85066	4951	2121600	2153287	31687	36638
8	N.F	2515200	0	-235400	2279800	2252262	-27538	-262938
8	N.W.	2529394	0	-175694	2353700	2362359	8659	-167035
8	S.R	4614600	0	-69274	4545326	4564717	19391	-49883
8	S.C	4285631	351039	79805	4716475	4675135	-41340	38465
8	S.E	4144000	309571	49130	4502701	4583173	80472	129602
8	S.E.C.	2735704	479400	50000	3265104	3188138	-76966	-26966
8	S.W.	1630849	289714	2337	1922900	1952035	29135	31472
8	W.R	5066300	550900	100000	5717200	5866200	149000	249000
8	W.C.	3153992	287678	-22000	3419670	3345229	-74441	-96441
8	METRO/CAL	423300	24800	-21600	426500	425115	-1385	-22985
9	C.R	12421440	0	-1283528	11137912	11231317	93405	-1190123
9	E.R	7132700	21991	824273	7978964	8119612	140648	964921
9	E.C.	12551500	0	-1825065	10726435	10313908	-412527	-2237592
9	E.CO.	6803830	149005	-211824	6741011	6350870	-390141	-601965
9	N.R	16460293	0	325884	16786177	18608188	1822011	2147895
9	N.C.	9595400	158300	616964	10370664	10405840	35176	652140

9	N.E	4353900	78200	822585	5254685	4967657	-287028	535557
9	N.F	4247100	0	-9832	4237268	3978335	-258933	-268765
9	N.W.	5457162	0	-242281	5214881	5063531	-151350	-393631
9	S.R	9464100	0	-1721998	7742102	7739079	-3023	-1725021
9	S.C	9828081	389673	934123	11151877	10915950	-235927	698196
9	S.E	4261700	0	467903	4729603	4502551	-227052	240851
9	S.E.C.	8417852	165967	-134818	8449001	8223597	-225404	-360222
9	S.W.	4184903	0	1076840	5261743	4821932	-439811	637029
9	W.R	11909200	0	-301604	11607596	11482982	-124614	-426218
9	W.C.	5854800	197823	702218	6754841	5952562	-802279	-100061
9	METRO/CAL	298300	0	-39840	258460	256862	-1598	-41438
10	C.R	16446000	2004500	299998	18750498	18736673	-13825	286173
10	E.R	9135169	250643	-153091	9232721	8881292	-351429	-504520
10	E.C.	11771700	0	-171700	11600000	11623698	23698	-148002
10	E.CO.	9322774	1355006	-17956	10659824	9774160	-885664	-903620
10	N.R	17256700	2313877	350427	19921004	19506416	-414588	-64161
10	N.C.	11762627	972578	145693	12880898	12183283	-697615	-551922
10	N.E	5137883	1171448	0	6309331	6688918	379587	379587
10	N.F	6588624	1109600	0	7698224	7435111	-263113	-263113
10	N.W.	7318600	356600	44500	7719700	7833469	113769	158269
10	S.R	10389000	1663400	-552400	11500000	11729522	229522	-322878
10	S.C	18093690	1767260	141179	20002129	20106536	104407	245586
10	S.E	7229800	1058800	67000	8355600	8462588	106988	173988
10	S.E.C.	5808700	619300	41000	6469000	6610024	141024	182024
10	S.W.	7488400	743502	-4602	8227300	8409404	182104	177502
10	W.R	17135647	1491648	187675	18814970	19187642	372672	560347
10	W.C.	11818500	0	-377723	11440777	11044708	-396069	-773792
10	METRO/CAL	181000	44923	0	225923	247196	21273	21273
11	C.R	3539100	0	-129100	3410000	3393343	-16657	-145757
11	E.R	3173700	0	-139200	3034500	3014053	-20447	-159647
11	E.C.	1667400	0	2600	1670000	1622631	-47369	-44769
11	E.CO.	1387115	0	68372	1455487	1414388	-41099	27273
11	N.R	4795200	0	48310	4843510	4819577	-23933	24377
11	N.C.	1460100	0	764	1460864	1428867	-31997	-31233
11	N.E	1726603	0	15796	1742399	1722437	-19962	-4166
11	N.F	2844900	0	65500	2910400	2967511	57111	122611
11	N.W.	1463400	0	82700	1546100	1518670	-27430	55270
11	S.R	3229200	20920	209880	3460000	3227994	-232006	-22126

11	S.C	3894700	0	-225317	3669383	3396873	-272510	-497827
11	S.E	2619700	0	26200	2645900	2635932	-9968	16232
11	S.E.C.	1204450	0	-25950	1178500	1223576	45076	19126
11	S.W.	1168100	0	72451	1240551	1167899	-72652	-201
11	W.R	3456100	0	-66001	3390099	3333971	-56128	-122129
11	W.C.	1471187	0	-15679	1455508	1465226	9718	-5961
11	METRO/CAL	61700	0	8674	70374	72104	1730	10404
12	C.R	2561872	437169	48323	3047364	3321593	274229	322552
12	E.R	3874600	366430	-135974	4105056	4023161	-81895	-217869
12	E.C.	2578990	0	-80040	2498950	2588404	89454	9414
12	E.CO.	1344210	1676722	387693	3408625	6720728	3312103	3699796
12	N.R	6670873	993275	140234	7804382	7417946	-386436	-246202
12	N.C.	1791600	285863	35328	2112791	2362805	250014	285342
12	N.E	2014596	0	-40804	1973792	1620409	-353383	-394187
12	N.F	2005760	36640	1	2042401	2015433	-26968	-26967
12	N.W.	1195275	0	-206500	988775	955378	-33397	-239897
12	S.R	2241560	194844	98772	2535176	2862731	327555	426327
12	S.C	2954925	75129	-1350	3028704	2790638	-238066	-239416
12	S.E	2556647	0	-49420	2507227	2316735	-190492	-239912
12	S.E.C.	748500	0	21500	770000	511359	-258641	-237141
12	S.W.	688790	185222	64000	938012	694908	-243104	-179104
12	W.R	2614550	0	-205361	2409189	2717337	308148	102787
12	W.C.	854180	0	-31152	823028	860523	37495	6343
12	METRO/CAL	150500	0	-45250	105250	100727	-4523	-49773
13	C.R	13412200	3673000	1239658	18324858	18651773	326915	326915
13	E.R	23972900	0	-834156	23138744	23942452	803708	803708
13	E.C.	7739400	0	-1239400	6500000	7144395	644395	644395
13	E.CO.	4352700	0	-220610	4132090	4125921	-6169	-6169
13	N.R	13819732	0	-475205	13344527	15515096	2170569	2170569
13	N.C.	22836800	49600	0	22886400	24555704	1669304	1669304
13	N.E	3104570	107200	0	3211770	3141588	-70182	-70182
13	N.F	3773500	2136800	630000	6540300	6231830	-308470	-308470
13	N.W.	8432200	385400	100000	8917600	9215466	297866	297866
13	S.R	15573299	1180701	250000	17004000	18232112	1228112	1228112
13	S.C	14164200	449163	100749	14714112	14762715	48603	48603
13	S.E	7686550	33529	0	7720079	7687843	-32236	-32236
13	S.E.C.	3818500	188300	0	4006800	3913100	-93700	-93700
13	S.W.	4290381	924247	122772	5337400	5563425	226025	226025

13	W.R	9511982	1301051	304656	11117689	11335635	217946	217946
13	W.C.	6619200	303300	50000	6972500	7557307	584807	584807
13	METRO/CAL	102700	43800	-29027	117473	120410	2937	2937

Note:- Negative sign denotes surrender (Col. No. 5) or saving(Col. No. 8 and 9)

Appendix 2.3- Cases of Misclassification of Expenditure

(Reference Paragraph 2.7)

S. No.	Particulars	₹ in thousand
Misclassification between Miscellaneous Expenditure and other Revenue/Works Grants No. 16 (in unit of ₹)		
<u>Expenditure towards:-</u>		
1	Cost of advertisement charges in connection with Comprahensive AMC contract for water cooler, building lighting of IRITM booked to Grant No. 7 Instead of Grant No. 02 (₹ 18706);	2437
2	Cost of Solid Hard Drawn Copper Wire booked to Grant No. 2 instead of Grant No. 7 (₹ 2418202);	
Misclassification within Revenue Grants (Working Expenses)		
<u>Expenditure towards:-</u>		
1	Hiring bill of the vehicles used by the officials of various departments booked to Grant No.7 (₹ 2951821) instead of Grant No. 3 (₹ 2853800) and Grant No.12 (₹ 98021); Cost of rewinding/repairing of machines booked to suspense head (Misc.Advance Revenue) instead of Grant.No.5. (₹ 1398000); (Total-₹7301642)	134110
2	Expenditure on security of electricity loca shed from outside security agency booked to Grant No. 5 instead of Grant No. 12 (₹6008000);	
3	Contractual payment on account of broken sanitary fittings, water supplies & G.I. pipes etc in staff quarters (₹91719), Advertisement charges for publication in various newspapers (₹1070953) and expenditure on repairs of roads in Railway colony /IRITM and JRRPF Academy (₹ 7479545) booked to Grant No.4 instead of Grant No. 11(₹ 8550498); Pay and allowances of trolley men booked to Grant no7 instead of Grant No. 4(₹ 2199621); Pay and allowances of staff of training school booked to Grant no.4 instead of Grant No. 12 (₹ 4195184); Cost of AMC work of inverters provided in coaches , electrical general services, train lighting booked to Grant No.11 instead of Grant No.6 (₹330178); Stipend paid to apprentices booked to Grant No 7 instead of Grant No 12 (₹1285999); Cost of electric energy charges of station building (₹1593226) and reimbursement of medical expenses of non-railway institutions (₹ 492770) booked to Grant no 8 instead of Grant No 11 (₹ 2085996); Procurement of Bus for RPSF/DBSI booked to Grant No.8 instead of Grant No 12 (₹ 1093969); Pay and allowances of Gate man of Engg. Deptt. Working on railway crossing gate booked to Grant No. 04 instead of Grant No.09 (₹ 33831789); Cost of utility van booked to Grant No 3 instead of Grant No 7 (₹ 42850); cost of lubricating and other stores used on diesel locomotives in sheds before/during the run booked to Grant No.5 instead of Grant No 8. (₹ 618233) (Total-₹64962530)	
4	Expenditure incurred for freight of P Way material booked to Grant No. 6 instead of Grant No. 4 (₹ 2192707);	
5	Contractual payment of repair to patient relative room in Railway hospital LGH booked to Grant No. 4 instead of Grant No. 11 (₹ 283939);	

6	Salary of running staff like loco pilot, chief crew controller etc. booked to Grant No. 6 instead of Grant No.8 (₹33900000); Pay and Allowances of Motor Van Drivers booked to Grant No. 4 instead of Grant No.7 (₹315241);	
7	Expenditure on works relating to Staff quarters booked to Grant No 4 instead of Grant No. 11 (₹274350); Booking of stipend amounts to Grants No 7 (₹ 53847) and 9 (₹ 103053) instead of Grant No 12 (₹ 156900); cost of maintenance of plant and equipment booked to Grant No 5 instead of Grant No.7 (₹ 1844206); cost of mechanized cleaning of coaches and toiletries booked to Grant No 6 instead of Grant No 8 (₹ 9581733); cost of maintenance of linen booked to Grant No 9 instead of Grant No. 8 (₹ 9,72,963); Pay and allowances of Gazetted Officer booked to Grant No 9 instead of to Grant No. 3 (₹ 5,42,603); Pay and allowances of Catering staff booked to Grant No 9 instead of Grant No 12 (₹ 55,37,155). (Total-₹19066810)	
8	Cost of Diesel Electric Locomotive Components booked to Suspense instead of Grant No. 5 (₹ 79231)	
Misclassification arising due to booking under Revenue Grants instead of Works Grant No. 16		
<u>Expenditure towards:-</u>		
1	Cost of erection of boundary wall booked to Grant. No. 4 instead of Grant no.16 (DF) (₹ 575767);	158821
2	Cost of concrete sleepers utilized in track renewal (₹ 1591285), Freight of stone ballast (₹ 7183620), engine hire charges (₹ 3386000), Freight charges for permanent way material (₹ 10004225), Cost of Stone ballast for raising cushion (₹7499720) and cost of manufacture and supply of PSC slab land retainers (₹1986726) booked to Grant No. 4 instead of Grant No. 16(DRF) (₹ 31651576); Cost of repair & replacement of FOB (₹ 87738) and cost of material for passenger platform shelter/foot over bridge (₹ 14080145) booked to Grant No. 4 instead of Grant No. 16 DRF (Passenger Amenities) (₹ 14167883); Cost of PRC sleepers booked to Grant No. 09 instead of Grant No. 16 (DRF Track- Renewal) (₹ 5483519); (Total-₹97122437)	
3	Salary of work charged post booked to Grant No. 3 (₹ 10092052) and Grant No.4 (₹ 149664) instead of Grant No. 16(DRF) (₹ 10241716); Expenditure incurred for freight of P Way material booked to Grant No. 6 instead of Grant No. 16 DRF (₹ 6907502) (Total-₹27390934)	
4	Pay and Allowances of Asstt. Health Officers (work charged posts) booked to Grant No.11 instead of Grant No.16 Capital (₹2596023); Cost of condemned rolling stock booked to Grant No.6 instead of Grant No.16 Capital (₹19428000); Pay and Allowances of DSO/MDU booked to Grant No.3 instead of Grant No.16Cap (₹795325) (Total-22819348)	
5	Cost of construction of quarters and development works booked to Grant No 4(₹ 1368006) instead of Capital (₹ 2,38,472) and Development Fund (₹11,29,534) under Grant No. 16; Procurement of mechanized laundry to Grant No 8 instead of Grant No.16 DF (₹1347946); cost of replacement of staff quarters booked to Grant No 11 (₹ 3414261) instead of to DF (₹ 2437413) and DRF (₹ 976848) under Grant No.16. (Total-₹10912480)	

Misclassification arising due to booking under Works Grant No. 16 instead of Revenue Grants		
	<u>Expenditure towards:-</u>	
1	Cost of working of ballast cleaning machine (₹ 10533057) and Stone ballast for recoupmnt (₹12552143) booked to Grant No.16 -DRF-Track Renewals instead of grant No 4 (₹ 23085200); (Total-₹46170400)	55430
2	Cost of training of staffs booked to Grant No. 16-Capital instead of Grant No. 12 (₹ 3174000);	
3	Cost of maintenance of track booked to Grant No. 16 Capital instead of Grant No. 4 (₹ 3463075);	
4	Open line Engineering works booked to Grant No. 16-DF (₹ 988235), Capital Fund (₹51581) and Capital (₹ 271318) instead of Grant No.4 (₹1311134); (Total-₹2622268)	
Misclassification between Voted & Charged expenditure		
	<u>Expenditure towards:-</u>	4559
1	Payment of Arbitration Awards booked as voted instead of charged under Grant No.7 (₹ 981281);	
2	Compensation payment at the instance of judgment of High-Court booked as Voted instead of Charged under Grant No. 12 (₹ 3577769);	
Misclassification within different sources of Works Grant No. 16		
	<u>Expenditure towards:-</u>	
1	Cost of construction of additional temporary accommodation at East point Rest House/VSKP under DRF instead of DF (₹ 494386);	124723
2	Cost of replacement of Mechanical detector with Electrical detector booked to Capita instead of DRF (₹149000);	
3	Cost of amenities for staff booked to Grant No. 16 DRF (Track renewal) instead of Grant No. 16 - DF (Amenities for staff) (₹ 654241); Contractual payment in connection with Track Works booked to Grant No. 16-SF instead of DF (₹ 88143); cost of signalling works (₹ 6018651) and OFC Communication (₹25368692) booked to Grant No. 16- DRF instead of DF (₹31387343); Cost of construction of RRI work booked to Grant No. 16 DF instead of DRF (₹ 5000000); Cost of panel interlocking work booked to Grant No. 16- SF instead of DF (₹ 583051); Cost of platform shelter booked to Capital instead of DF (₹ 2051000); cost of manning of Unmanned level crossing booked to Grant No. 16 DRF instead of SF (₹ 243735); Track Renewal Works booked to Grant No. 16-DF instead of 16 DRF (₹ 562792); (Total-₹71957648)	

4	Cost of construction of quarters booked to DRF instead of Capital (₹3416569); cost of providing additional look at 3 stations booked to capital instead of DF (₹ 886921); Expenditure on TRD estimate for improvement of earth system at sub station and switching station (CNB to GZB) booked to DF instead of DRF (₹609000); cost of Raising and Resurfacing of platform booked to DF (PH 6400) instead of DRF (PH 5200) under Grant No. 16 (₹ 2578000); wrong booking of expenditure to DRF (PH 5100) instead of Capital (PH 5100) under Grant No. 16 (₹2007884); (Total-9498374)	
5	Booking of expenditure pertaining to passenger amenities works to DRF instead of DF (₹41062655); Booking of expenditure pertaining to staff quarters on replacement account to Capital instead of DRF (₹395000); (Total-₹41457655)	
6	Expenditure incurred on Passenger Amenities (₹401218) and Cost of provision of Sand Humps, Trap Switches etc. at various stations (₹ 181800) booked to DRF instead of DF (₹583018); (Total-₹1166036)	
Mistakes in Revenue Grants		
1	Irregular debit of Pay & Allowances relating to work-charged Gazetted post to Revenue Grant instead of Deposit Misc. for Deposit Work (₹365595);	12651
2	Debit towards supply of powerpack Assembly cylinders booked to Grant No.5 without physical receipt by consignee (₹ 1368906); cost of uniforms issued to different departments not allocated to relevant departments (₹ 1116047);	
3	Non inclusion of expenditure in Grant No. 12 as purchases(catering) (₹ 9800664);	
Mistakes in Works Grant No. 16		
1	Expenditure incurred under PH-14 (Gauge Conversion –BWN-Katwa) booked under PH – 11 (New Line between Nangun – Mangalkot (8.6Km) & Manteswar-Memari (35.6 Km) (₹589452000) and expenditure incurred under PH-14 (Gauge Conversion – Kalinarayanpur – KNJ with KNJ-Shantipur-NabadwipGhat) booked under PH – 11 (New Line between KNJ-Chatra, NH-RHA 3rd Line & Nabadwip Ghat-Nabadwip Dham) (₹ 247317000);	1618560
2	Cost of R.S Compressor booked under PH- 4100 instead of PH- 4200 (₹ 638370); cost of sleeper/PVC sleepers booked under PH-1500 instead of PH - 1100 (₹ 12824750);	
3	Expenditure incurred on "Renovation on embankment pitching & pier scour" wrongly booked to Plan Head 3100 instead of 3200 under DRF (₹6545947);	
4	Cost of materials consumed against the work of Provision of NPAC was charged against Plan Head 15 instead of Plan Head 33 under Grant No. 16 Cap (₹16628357); Booking of expenditure without actual receipt of materials {Cap (₹ 3200000) and DF (₹ 16000000)} under Grant No.16;	

5	Booking of expenditure twice resulted in understatement of Plan Head 2900 (LC gates) and overstatement of Plan head 3000 (ROB/RUB) (₹953761); Operation of non-existing head under PH 3100 Track renewals as 'Odd renewals' and non accounting of opening debit balances and irregular adjustment of credits relating to previous years with the debit of current year (₹725000000);	
Mistakes/misclassifications between Revenue/Works Grants No. 16 and Earnings		
1	Irregular account of penalty accrued in contractor bills as reduction in expenditure instead of crediting the same under Indian Railway-Misc.Receipts (₹179643);	647741
2	Debit towards earnings from goods traffic booked to Grant No 10 instead of Abstract - Y (₹ 36279442); Mobilization advance was wrongly credited to Traffic Earnings instead of crediting to Works i.e USBRL Project (₹18525078);	
3	Non- apportionment of earnings of Krishnapatnam Rail Corp Ltd.(₹41,35,30,415) and non-adjustment of Office and Maintenance costs(₹16,78,26,012) resulted in overstatement of earnings; Non account of trip charges and shunting charges of March 2012 resulted in understatement of earnings.(₹ 1,14,00,540)	
Mistakes/misclassifications between Revenue/Works Grants No. 16 and Deposit		
1	Interest on the amount of New Pension Scheme kept under Deposits without linking to amount already transferred to Trustee bank (₹22321560);	22322
Miscellaneous Mistakes		
1	Cheques deposited with bank awaiting clearance included as part of Closing Cash Balance instead of Remittance into Bank resulted in inflation of closing cash balance (₹115544);	134399
2	Non-adjustment of incorrect claim of subsidy on Branch Line leading to overstatement of Dividend and Subsidy statement and P&L A/c (₹19200000); Irregular balance lying under "Stores for Special Works" against the item Const. Sleeper (₹ 10742000); Wrong transaction under Public Account (Indian Railway Deposits) - Withdrawal is treated as minus credit instead of debit (₹ 693361); Non -adjustment of discrepancy between the provisional interest credited to Provident Fund (Public Account) and actual interest credited to the Subscriber's account (₹ 28758440); Leave salary contribution received in respect of officials on deputation on FSC terms and condition are credited to Grant No.13 instead of crediting to Major Head 1001- Indian Railway- Misc. Receipts (₹663145); Wrong crediting of liquidated damages recovered from contractors bills to Sundry earnings instead of Major Head 1001- Indian Railway Misc. Receipts.(₹11333646);	
3	Non-clearance of New Pension Scheme balances under MAR/PF (₹5217658);	
4	Non-raising of debits for material issued to other divisions (₹ 3343135);	
5	Debit of rails were not accepted by executive inspite of receipt of material (₹ 54332386)	

Appendix 3.1-Railway Zones, Divisions and Selected Division/Workshop for the Study
(Reference Paragraph 3.1)

Railway	Divisions	Selected Division	Workshop
Central	PUNE,MUMBAI,SOLAPUR, NAGPUR,BHUSAVAL	Mumbai, Bhusaval	Parel
East Central	SONPUR,DANAPUR,DHANBAD, MUGHALSARAI,SAMASTIPUR	Danapur, Samastipur	Samastipur
East Coast	VISAKAPATNAM,KHURDA ROAD,SAMBHALPUR,	Khurda Road, Sambhalpur	Mancheswar
Eastern	SEALDAH,ASANSOL, MALDA,HOWRAH,	Howrah, Asansol	Kancharapara
Metro	Kolkatta	Kolkatta	Kolkatta
North Central	ALLAHABAD,AGRA,JHANSI	Allahabad, Jhansi	Jhansi
North East Frontier	ALIPUR DUAR, KATHIHAR, LUMDING,RANGIA, TINSUKIA	Lumding, Rangiya	New Bongaigaon
North Eastern	IZZATNAGAR,LUCKNOW, VARANASI,	Lucknow, Varanasi	Gorakhpur
North Western	JAIPUR,JODHPUR,AJMER, BIKANER	Jaipur Ajmer	Ajmer
Northern	AMBALA,DELHI,MORADABAD FIROZPUR,LUCKNOW	Moradabad, Lucknow	Alambagh
South Central	SECUNDERABAD,HYDERABA DGUNTAKAL, GUNTUR, NANDED, VIJAYAWADA,	Vijayawada, Guntur	Rayanpadu
South East Central	BILASPUR,NAGPUR,RAIPUR	Nagpur, Bilaspur	Raipur
South Eastern	ADRA,CHAKRADARPUR, KHARAGPUR,RANCHI	Adra, Kharagpur	Kharagpur
South Western	HUBLI,BANGALORE, MYSORE	Hubli, Bangalore	Mysore workshop
Southern	CHENNAI,TRICHY,MADURAI, PALGHAT,TRIVANDRUM, SALEM	Trichy Salem	Perambur
West Central	JABALPUR, BHOPAL,KOTA	Jabalpur, Kota	Bhopal
Western	AHMEDABAD,RAJKOT, VADODARA,MUMBAI, BHAVNAGAR	Mumbai Central, Vadodara	Lower Parel

Appendix 3.2**Statement Showing the deviation of Codal Provisions while framing the Revised Estimates/Budget Estimates for the Earnings and Expenditure-(Reference-Para 3.3.2)****Earnings**

Rule No	Description of the Rule	Railway	Remarks
313	The estimates of Gross Receipts are required in the form (item (1) of Annexure II) and should be prepared in quadruplicate, the various figures being given in thousands of rupees. Information should be furnished in accordance with the instructions printed on the reverse of the form (item (1) of Annexure II). Two sets of the estimates of earnings should be prepared, one on the basis of originating earnings and the other with reference to apportioned earnings. The two sets of figures should be sent to the Railway Board both for the Revised Estimates for the current year and the Budget Estimates for the following year	ER and SECR	In ER, two separate sets are not being prepared and sent to Railway Board and in SECR only one set of estimates based on apportioned earnings are sent to Railway Board. Estimates for originating earnings are not sent.
314	Earnings from each class of passenger traffic viz., Air conditioned, First and Second, should be estimated on the basis of passenger kilometres and the average fare per passenger kilometre for each class separately. The earnings from parcels traffic should be estimated in the same way as for goods traffic, and from military traffic should be assessed on the basis of the previous actuals and the influence of changing conditions in the future. The earnings from coaching traffic, other than passenger, parcel and military traffic, may be estimated on the basis of a ratio of the earnings from passenger traffic to be determined with reference to the previous actuals	ER, NWR, SECR and SR	In ER, NWR and SCR, earnings from each class of passenger traffic separately for AC, First Class, Second Class are not being prepared. In SCR the earnings from military traffic are not assessed.. In SR there is no documentation for considering the growth rates while projecting the estimates
315	Estimate for the commodities which, yield the bulk of the Railway's revenue, should be based on the anticipated net tonne kilometres (NTKM) to be carried, and the average yield per NTKM, for each commodity. The earnings from the rest of the commodities should be assessed in lump sum, based on the trend of events in the immediate past, the experience of the past years and, so far as it is possible to ascertain, the influence of changing conditions in the future	ER and NWR	In ER, the estimates for commodities are being prepared for Coal and other than Coal and not commodity wise. In NWR, the estimated for the goods earnings based on the NTKM carried for the bulk commodities and the average yield per NTKM for each commodity and the earnings for the rest of the commodity in lump sum are not being carried out. Only the percent increase of earning from previous year has been taken as base for increase for the following year.
316	The miscellaneous earnings of a railway are derived mainly from the following sources :- (i) Telegraph; (ii) Rent and tolls ; (iii) Commercial Publicity ; (iv) Catering ; (v) Sale proceeds of grass and trees ; and (vi) Interest and maintenance charges on account of assisted sidings, saloons, postal vehicles, etc. The	SECR and SR	In SECR the Estimates from commercial publicity are not estimated. BE are always projected at 5% above RE of previous year and in SR item wise estimation for sundry earnings not done.

	earnings from these sources are comparatively small and should be estimated on the basis of previous actuals and any other circumstances that may be known or foreseen at the time		
318	The figures of refunds of revenue should be deducted from the estimated receipts under each sub-head and the figures for gross receipts should be given net (after deduction of refunds).	ER and SECR	In ER and SECR the figures of refunds as per codal provisions are not being exhibited.
319	The estimates should be accompanied by a brief narrative explanation of the figures of actual earnings for the first seven months of the current year, especially if they show any pronounced change from those for the corresponding period of the preceding year. For example, if the earnings from second class traffic have risen or fallen markedly, the narrative explanation should state what, in the General Manager's opinion, is the reason for so large a change in the number of passengers carried or the average distance travelled by them; if goods traffic in certain commodities has been exceptionally brisk or dull, the commodities affected should be specified, and so on. Similar explanations should be given of the figures adopted by the General Manager for the revised estimate for the remaining period of the current year, and for the budget estimates for the ensuing year.	SCR and SR	In SCR, though the Railway Administration is sending the RE/BE along with Traffic Plan, no such narrative explanations of actual earnings is forwarded to Railway Board and in SR the estimate has not been accompanied by a narrative explanation for changes in the actual earnings. No explanations are provided for the figures adopted for RE/BE.
320	The estimates of earnings under each category should be shown separately for "local" and "interchanged" traffic and an analysis furnished indicating the trend of realisation in the current year as compared to the previous year. It must be ensured that figures for interchanged traffic take into account the latest position of both "outward" and "inward" transactions and the period upto which the earnings have been realised should, also be indicated. The Railway-wise details of the realisations/anticipated realisations, indicating also the period up to which these relate, should be furnished. Judicious and purposeful use should be made of the periodic statement of approximate earnings on originating basis as well as of the monthly digest of current trends in economic conditions of Railway Transport circulated to the Railway Administrations by the Director, Statistics and Economics, Railway Board.	ER and SCR	In ER, the estimates of Earnings in respect of interchanges traffic are not being prepared and in SCR though the Railway Administration is sending inward and Outward transactions, Railway wise realization/anticipated realization and the period up to which earnings have been realized is not projected in the RE/BE.
321	The estimates of originating goods traffic (in tonnes) based on the actuals of the first 7 months and expectations for the last 5 months of the current year should be given separately for (i) traffic moved to and from the steel plants by principal categories (other than coal) such as raw materials, finished products like steel manufactures, pig iron and alloy steel, (ii) Coal for Steel Plants, Washeries, and other users, (iii) Cement, (iv) Export ore, (v) Fertilisers, (vi) POL products, (vii) Food grains, and (viii) General Goods. The increase/decrease anticipated in the originating tonnage during the current year over that of the preceding year under each of the categories of goods traffic mentioned above should also be given specifically in a statement annexed to the earnings estimates. The annexure to the Earnings Estimates (item (2) of Annexure II) indicating certain selected commercial and operating statistical data for the purpose of establishing a better link between the estimates of	ER, NWR, SCR, SECR and SR	In ER, NWR, SCR, SECR the estimates of originating goods have not been prepared as per the codal provisions. In SR the statement showing the increase/decrease in the originating tonnage during the current year over the preceding year has not been given. The annexure to the earnings estimates indicating certain selected commercial and operating statistical data for the purpose of establishing a better link between the earnings and expenditure has not been furnished

	earnings and working expenses, should be completed in all respects and sent with the estimates of earnings. Additionally, the approximate amount of increase in earnings due to the opening of new lines, as well as the consequent increase on existing lines, should be stated, as far as possible, separately for the information of the Railway Board.		
322	Variations under Passenger, Goods and Other Coaching earnings on account of the effect of increase/adjustments, if any, in fares and freights as compared to the increases provided in the Budget Estimates for the year should be separately explained. The revised estimates of earnings should, therefore, have a proper correlation to the latest traffic anticipations as revealed from the originating, cross and received traffic figures.	ER,SCR and SR	In ER, SCR and SR, the Variations for Passenger, Goods and Other Coaching Earnings on account of effect of increase/adjustment in fare and freight as compared to the increase provided in the Budget Estimates for the year have not been explained as per the codal provisions.
323	Review of Traffic Outlook - These explanations are required not only to enable the Railway Board to judge whether the estimates are reasonable, but also to assist them in explaining them to the Parliament. What in fact is wanted from the General Manager is a very brief review of the traffic outlook for the current and ensuing years which can be used for assessing the total traffic prospects of the Railways. The actual form in which this brief review should be rendered each year is left entirely to the discretion of the General Manager; the Railway are particularly desirous that it should not be stereo typed .	ER, NWR, SCR and SR	In ER, NWR, SCR and SR the codal provisions as per for the review of Traffic outlook are not done.

Expenditure

Rule No	Description of the Rule	Railway	Remarks
326	A brief narrative explanation should be given of the causes (with amounts involved in each case) of substantial differences between the figures adopted for the revised estimate of the current year and (i) the actuals of the previous year, and (ii) budget allotment for the current year. Similar explanation should be given for differences between the figures of the budget estimate of the ensuing year and the revised estimate of the current year. Large variations which compensate each other should also be indicated	ECR, NWR, SCR, SR and WCR	In ECR, NWR, SCR, SR and WR the explanations for variations are not quoted in the estimates for the differences in figures between BE of the ensuing year and RE of the current year.
327	The revised estimate for the current year and the budget-estimate for the next year should be fixed after taking into account the expenditure of the previous year and comparing the expenditure during the first seven months of the year with the corresponding period of the previous year. A full explanation of special features and any exceptional and abnormal adjustments (with amounts involved) included in each period of the previous and current year as also in the next year, should be given in the explanatory note accompanying the estimates. The financial effect of variations on account of specific reasons should be clearly brought out under each Demand as shown in the statements (Items 58 to 64) of Annexure II.	ECR, ER, NWR, SCR, SR and WCR	In ECR, ER, NWR, SCR, SR and WCR the codal provisions relating to fixing of RE and BE are not followed.
328	When the expenditure anticipated in the last five months of the year is disproportionate as compared with (i) the	ECR, NWR,	In ECR, ER, NWR, SCR, SR and WCR the codal provisions relating

	first seven months of the year or (ii) the corresponding period of the previous year, reasons for the disproportionate expenditure should be given in the revised estimate. Special and non-recurring items of expenditure in a year should show a corresponding saving in the following year. Likewise, when transfers are made from one demand to another due to changes in classification, the saving shown under one demand should agree with the excess shown under the other demand	SCR, SR and WCR	to fixing of RE and BE are not followed
329	In working out the cost of establishments, the Railway Administrations should not make any meticulous calculations of the emoluments to which individuals will be entitled if they continue to hold the posts during the year. The estimates of the cost of establishment should be based on past experience of their actual cost, with due allowance for any changes either in the number or rates of pay of each individual establishment in the year in which, or for which the estimate is being made.	ER,SR and WCR	In ER, SR and WCR, the estimates of the cost of establishment has not been prepared on the past experience of their actual cost with due allowance for any changes either in the number or rates of pay of each individual establishment in the year in which the estimate has been prepared.
330	In the explanatory note accompanying the estimate, information should be given as to what part of the proposed expenditure represents expenditure on the permanent staff already sanctioned, how much of the proposed increase in the next year is due to ordinary increments, how much is new expenditure and how much for temporary establishment. Reasons should be given for additional staff when provision is made in the estimates for such increase in expenditure. The estimates of ordinary working expenses should be accompanied by 'Staff Statements' under each Demand in the proforma given in items, 14, 16, 18, 21, 23, 25, 27, 29, 41 and 43 of Annexure II. Explanations for substantial variations in the numbers should be furnished as between current year's budget and, revised estimates and budget estimates for the following year.	ECR, ER, NWR, SCR, SECR and WCR	In ECR, ER, NWR, SCR, SECR and WCR the estimates of the Ordinary Working expenses are not accompanied by the staff statement under each demand by the Divisions and Workshops as per codal provisions.
331	The estimates in respect of revenue suspense heads (viz., Demands Payable and Misc. Advances-Revenue) should be prepared by the Financial Adviser and Chief Accounts officer on the basis of past actuals and current trends. Budget for Demands payable is for the net increase or decrease in the balance at the end of the year, while for Misc. Advances the budget requirement would be on a 'gross' basis	ER and NWR	In ER and NWR, the codal provisions on the budgeting of Revenue Suspense heads (Viz Demands Payable and Misc Advances-Revenue) are not followed according to the Codal provisions.
332	The budget and revised estimates of expenditure on repair and maintenance of Rolling Stock separately by locomotives (steam, diesel and electric), carriages, wagons and other coaching vehicles Included in Demands No. 5 and 6 should be supported by separate statements (see item 19 in Annexure II) showing in detail the estimated number of Rolling Stock proposed for repairs in the current year's budget and revised estimates and the budget of the ensuing year with corresponding unit cost.	ECR, ER, NWR, SCR, SECR, SR and WCR	In ECR, ER, NWR, SCR, SECR, SR and WCR the Budget Estimates and the Revised Estimates expenditure on repair and maintenance of Rolling Stock prepared was not supported by the statement showing the number of rolling stock proposed for repairs.
333	Two statements, one showing the quantity and cost of coal, diesel oil and electricity (items 30 to 32 in Annexure II) and another showing the quantity and freight of coal carried by sea (item 33 in Annexure II)	ER and SECR	In ER and SECR, complete information as required in 'Correlation Statement' accompanying the RE and BE

	should be submitted along with the revised and budget estimates for Demand No. 10-Operating Expenses - Fuel. Care should be taken to furnish complete information as required in the 'Correlation Statements' (items 34 to 36 in Annexure II) accompanying the revised and budget estimates for Demand No. 10.		were not furnished.
336	Summary of Ordinary Working Expenses -The Railway Board should be furnished with a summary of the ordinary working expenses (in the form at item 46 of Annexure II) comparing, under each demand, the actuals during each of the preceding three years, with the budget estimates and revised estimates for the current year and budget estimates for the following year. The figures of actuals should agree with those appearing in the final accounts intimated to the Railway Board and the differences, if any, should be suitably explained in the remarks column.	SCR and SECR	IN SCR and SECR, only the current years demand wise summary of actual working expenses vis-à-vis actual expenditure of last year is furnished to Railway Board as against the last three years figures.
337	Summary of Revenue Receipts and Expenditure-In order to represent the financial position of a railway correctly, the estimates of its receipts should be correlated with the estimates of its expenditure. For this purpose the Railway Board should be furnished, along with the estimates for gross receipts, with a statement summarizing the estimates for gross receipts and expenditure chargeable to revenue. These should contain the figures for the previous year, the budget and revised estimates of the current year and the budget estimates for the following year.	NWR and SCR	In NWR, as per the codal provisions regarding the correlation of receipts with the estimates of expenditure a statement summarizing the estimates for gross receipts and expenditure chargeable to Revenue should be prepared. This is not being followed.

**Appendix -3.3 -Cases where Railway's requirement reduced by Railway Board but actual expenditure exceeded the amount fixed by the Railway Board-
Reference Para 3.3.3.1**

Grant No	Railway	Requirement Made as BE	Amount allotted by Railway Board as FG	Actual Expenditure incurred	Variation between col 3 and 4	Variation between col 4 and 5	Percentage	in crore of ₹				
								Summary				
1	2	3	4	5	6	7	8	9				
2011-12												
3	NR	531.48	470.66	481.87	-60.82	11.21	18.43	531.48	470.66	481.87	-60.82	11.21
4	CR	686.44	631.23	634.83	-55.21	3.60	6.52					
4	NR	1050.34	935.60	949.77	-114.74	14.17	12.35					
4	NER	341.51	303.61	305.17	-37.90	1.56	4.12					
4	NFR	601.64	550.97	555.79	-50.67	4.82	9.51					
4	ECoR	349.80	324.74	327.68	-25.06	2.94	11.73					
4	NCR	559.63	481.54	510.38	-78.09	28.84	36.93					
5	CR	344.50	286.98	293.79	-57.52	6.81	11.84					
5	ER	351.69	319.94	324.62	-31.75	4.68	14.74					
5	NR	492.39	463.27	469.96	-29.12	6.69	22.97					
5	ECR	224.99	223.55	224.14	-1.44	0.59	40.97					
5	WCR	366.62	283.02	321.21	-83.60	38.19	45.68	1780.19	1576.76	1633.72	-203.43	56.96
6	CR	898.14	779.98	785.65	-118.16	5.67	4.80					
6	ER	1106.10	1003.90	1013.54	-102.20	9.64	9.43					
6	NER	345.02	293.24	296.69	-51.78	3.45	6.66					
6	SER	694.60	692.32	695.21	-2.28	2.89	126.75					

6	ECR	575.96	500.50	501.31	-75.46	0.81	1.07						
6	ECoR	268.43	261.45	270.83	-6.98	9.38	134.38						
6	NCR	222.83	181.11	183.57	-41.72	2.46	5.90						
6	SECR	240.45	203.56	205.69	-36.89	2.13	5.77						
6	WCR	256.71	211.90	225.11	-44.81	13.21	29.48	4608.24	4127.96	4177.60	-480.28	49.64	
7	NFR	215.28	190.24	190.52	-25.04	0.28	1.12						
7	NWR	186.50	161.19	163.58	-25.31	2.39	9.44	401.78	351.43	354.10	-50.35	2.67	
8	ER	592.59	562.10	567.43	-30.49	5.33	17.48						
8	NR	866.48	834.53	837.26	-31.95	2.73	8.54						
8	NER	216.43	207.66	210.09	-8.77	2.43	27.71						
8	NWR	261.31	229.45	230.85	-31.86	1.40	4.39	1936.81	1833.74	1845.63	-103.07	11.89	
9	CR	1212.51	1113.54	1122.56	-98.97	9.02	9.11						
9	NCR	1086.34	1037.07	1040.00	-49.27	2.93	5.95	2298.85	2150.61	2162.56	-148.24	11.95	
10	ECR	1233.35	1160.00	1162.37	-73.35	2.37	3.23						
10	SWR	854.00	819.49	838.09	-34.51	18.60	53.90	2087.35	1979.49	2000.46	-107.86	20.97	
11	NFR	301.79	290.99	296.74	-10.80	5.75	53.24						
11	SECR	134.45	118.00	122.36	-16.45	4.36	26.50						
11	WCR	176.84	145.49	146.47	-31.35	0.98	3.13						
11	MR	7.52	7.04	7.21	-0.48	0.17	35.42	620.60	561.52	572.78	-59.08	11.26	
12	SR	285.95	234.61	280.23	-51.34	45.62	88.86						
12	WR	288.63	253.81	286.46	-34.82	32.65	93.77						
12	WCR	79.79	73.31	75.60	-6.48	2.29	35.34	574.58	488.42	566.69	-86.16	80.56	
13	WCR	17.74	17.10	17.28	-0.64	0.18	28.13	17.74	17.10	17.28	-0.64	0.18	
		18526.77	16858.69	17171.91	-1668.08	313.22		313.22					
2010-11													
3	ER	519.51	454.00	456.08	-65.51	2.08	3.18						
3	SCR	327.47	319.00	321.81	-8.47	2.81	33.18						

3	WR	361.32	357.00	361.67	-4.32	4.67	108.10							
3	ECR	248.65	151.92	225.67	-96.73	73.75	76.24							
3	NCR	210.24	124.00	191.01	-86.24	67.01	77.70							
3	NWR	238.77	198.87	206.49	-39.90	7.62	19.10							
3	WCR	152.07	122.30	157.81	-29.77	35.51	119.28	2058.03	1727.08	1920.54		-330.95	193.46	
4	CR	655.26	596.00	610.22	-59.26	14.22	24.00							
4	ER	421.75	375.00	381.38	-46.75	6.38	13.65							
4	SCR	823.74	770.00	774.41	-53.74	4.41	8.21							
4	SER	400.55	399.45	404.69	-1.10	5.24	476.36							
4	WR	690.93	628.20	648.82	-62.73	20.62	32.87							
4	NCR	539.53	300.00	462.45	-239.53	162.45	67.82							
4	WCR	430.94	207.00	407.31	-223.94	200.31	89.45	3962.70	3275.65	3689.28		-687.05	413.63	
5	ER	306.81	281.50	298.11	-25.31	16.61	65.63							
5	NR	383.08	381.00	422.86	-2.08	41.86	2012.50							
5	NFR	123.87	105.50	136.46	-18.37	30.96	168.54							
5	SR	272.55	225.00	231.54	-47.55	6.54	13.75							
5	SCR	381.76	314.00	320.48	-67.76	6.48	9.56							
5	SER	229.24	217.00	231.79	-12.24	14.79	120.83							
5	WR	274.58	220.00	254.34	-54.58	34.34	62.92							
5	NCR	175.87	132.00	160.39	-43.87	28.39	64.71							
5	SWR	150.02	91.40	129.14	-58.62	37.74	64.38							
5	WCR	325.46	123.00	299.08	-202.46	176.08	86.97	2623.24	2090.40	2484.19		-532.84	393.79	
6	ER	1005.23	871.50	909.56	-133.73	38.06	28.46							
6	NR	972.42	899.27	950.01	-73.15	50.74	69.36							
6	NFR	372.37	358.00	374.64	-14.37	16.64	115.80							
6	SR	706.38	630.00	649.36	-76.38	19.36	25.35							
6	SCR	613.83	530.00	530.30	-83.83	0.30	0.36							

6	WR	884.98	800.00	805.68	-84.98	5.68	6.68						
6	ECR	352.57	180.00	479.46	-172.57	299.46	173.53						
6	NWR	291.76	157.50	235.40	-134.26	77.90	58.02						
6	SWR	225.75	197.00	254.25	-28.75	57.25	199.13	5425.29	4623.27	5188.66		-802.02	565.39
7	CR	419.24	389.00	392.47	-30.24	3.47	11.47						
7	ER	384.39	331.00	338.54	-53.39	7.54	14.12						
7	NR	475.28	461.59	483.12	-13.69	21.53	157.28						
7	NER	155.80	153.00	153.39	-2.80	0.39	13.93						
7	NFR	216.22	182.00	188.95	-34.22	6.95	20.31						
7	SR	320.81	282.00	285.07	-38.81	3.07	7.91						
7	SCR	352.52	304.84	311.50	-47.68	6.66	13.96						
7	WR	423.49	385.00	387.74	-38.49	2.74	7.12						
7	ECR	286.08	217.00	315.48	-69.08	98.48	142.56						
7	NCR	313.37	160.00	268.01	-153.37	108.01	70.42						
7	WCR	235.23	78.77	221.47	-156.46	142.70	91.21	3582.43	2944.20	3345.74		-638.23	401.54
8	NR	704.15	673.04	737.50	-31.11	64.46	207.19						
8	NER	195.95	180.81	194.69	-15.14	13.88	91.68						
8	WR	470.49	450.00	466.76	-20.49	16.76	81.80						
8	ECR	431.06	287.64	465.14	-143.42	177.50	123.76						
8	NCR	362.48	230.00	347.91	-132.48	117.91	89.00						
8	SECR	251.73	208.00	266.97	-43.73	58.97	134.85						
8	WCR	289.23	157.00	297.53	-132.23	140.53	106.28	2705.09	2186.48	2776.50		-518.61	590.02
9	SER	449.09	366.13	386.70	-82.96	20.57	24.80						
9	WR	842.80	748.50	751.71	-94.30	3.21	3.40						
9	ECR	1215.00	512.90	1136.77	-702.10	623.87	88.86						
9	NCR	927.50	649.83	938.21	-277.67	288.38	103.86						
9	SECR	612.62	471.01	815.17	-141.61	344.16	243.03						

9	WCR	396.50	287.64	495.91	-108.86	208.27	191.32	4443.51	3036.01	4524.47	-1407.50	1488.46
10	WR	1609.80	1560.00	1605.53	-49.80	45.53	91.43					
10	NCR	1102.78	910.00	1051.10	-192.78	141.10	73.19					
10	SWR	656.87	566.00	777.63	-90.87	211.63	232.89					
10	WCR	1136.96	724.06	1102.46	-412.90	378.40	91.64	4506.41	3760.06	4536.72	-746.35	776.66
11	ER	289.61	271.00	276.76	-18.61	5.76	30.95					
11	NFR	283.21	249.00	268.74	-34.21	19.74	57.70					
11	SR	314.29	291.25	299.14	-23.04	7.89	34.24					
11	WR	319.54	310.00	319.29	-9.54	9.29	97.38					
11	ECR	150.02	132.35	135.80	-17.67	3.45	19.52					
11	NCR	135.09	131.86	135.07	-3.23	3.21	99.38					
11	WCR	147.11	105.00	145.89	-42.11	40.89	97.10	1638.87	1490.46	1580.69	-148.41	90.23
12	ER	380.18	315.32	334.64	-64.86	19.32	29.79					
12	SR	229.73	149.74	175.61	-79.99	25.87	32.34					
12	ECR	275.00	69.50	190.52	-205.50	121.02	58.89					
12	NCR	165.56	73.84	124.53	-91.72	50.69	55.27					
12	SWR	67.84	63.52	67.59	-4.32	4.07	94.22					
12	WCR	76.14	71.84	98.76	-4.30	26.92	626.05	1194.45	743.76	991.65	-450.69	247.89
13	ECoR	12.09	7.98	14.21	-4.11	6.23	151.58					
13	SECR	12.17	11.68	17.32	-0.49	5.64	1151.02					
13	WCR	12.58	12.20	14.12	-0.38	1.92	501.46	36.84	31.86	45.65	-4.98	13.79
		32176.86	25909.23	31084.09	-6267.63	5174.86		5174.86				
2009-10												
3	ECR	326.47	159.76	243.58	-166.71	83.82	50.28					
3	NCR	181.34	138.00	182.76	-43.34	44.76	103.28					
3	NWR	284.08	195.00	221.01	-89.08	26.01	29.20					
3	WCR	163.33	130.00	163.09	-33.33	33.09	99.28	955.22	622.76	810.44	-332.46	187.68

4	SCR	867.36	760.00	774.28	-107.36	14.28	13.30					
4	NCR	364.06	308.00	477.23	-56.06	169.23	301.87					
4	WCR	364.64	212.00	426.33	-152.64	214.33	140.42	1596.06	1280.00	1677.84	-316.06	397.84
5	NER	108.96	95.00	101.13	-13.96	6.13	43.91					
5	NFR	106.57	105.00	116.94	-1.57	11.94	760.51					
5	SR	262.86	236.00	247.21	-26.86	11.21	41.73					
5	WR	254.75	223.00	235.25	-31.75	12.25	38.58					
5	SECR	104.58	104.00	108.91	-0.58	4.91	846.55					
5	SWR	114.31	108.00	137.83	-6.31	29.83	472.74					
5	WCR	292.09	120.00	324.02	-172.09	204.02	118.55	1244.12	991.00	1271.29	-253.12	280.29
6	NER	293.63	270.39	272.11	-23.24	1.72	7.39					
6	ECR	376.97	149.22	432.00	-227.75	282.78	124.16					
6	NWR	316.35	165.00	259.93	-151.35	94.93	62.72					
6	SWR	242.44	190.00	230.67	-52.44	40.67	77.56	1229.39	774.62	1194.71	-454.77	420.09
7	SCR	349.95	315.00	318.45	-34.95	3.45	9.87					
7	ECR	356.24	219.60	305.50	-136.64	85.90	62.87					
7	NCR	240.20	150.00	293.00	-90.20	143.00	158.54					
7	WCR	197.70	86.86	215.21	-110.84	128.35	115.80	1144.09	771.45	1132.16	-372.64	360.71
8	NFR	213.97	211.75	216.91	-2.22	5.16	232.43					
8	ECR	433.43	290.00	441.67	-143.43	151.67	105.74					
8	NCR	244.61	226.00	316.33	-18.61	90.33	485.38					
8	SECR	221.39	220.00	271.38	-1.39	51.38	3696.40					
8	WCR	243.41	153.52	291.97	-89.89	138.45	154.02	1356.81	1101.27	1538.26	-255.54	436.99
9	NFR	423.82	370.00	399.23	-53.82	29.23	54.31					
9	ECR	1059.81	484.45	1065.50	-575.36	581.05	100.99					
9	NCR	723.21	570.76	914.28	-152.45	343.52	225.33	2206.84	1425.21	2379.01	-781.63	953.80
10	ER	763.16	727.17	728.67	-35.99	1.50	4.17					

10	NR	1399.00	1383.00	1444.36	-16.00	61.36	383.50						
10	NER	485.18	454.97	467.00	-30.21	12.03	39.83						
10	NFR	537.56	510.00	521.61	-27.56	11.61	42.13						
10	SR	951.73	932.30	935.32	-19.43	3.02	15.54						
10	SCR	1547.82	1480.00	1508.03	-67.82	28.03	41.33						
10	SER	701.31	680.00	689.33	-21.31	9.33	43.78						
10	SWR	569.17	529.26	634.43	-39.91	105.17	263.53						
10	WCR	1090.28	621.78	997.95	-468.50	376.17	80.29	8045.21	7318.48	7926.70	-726.73	608.22	
12	NFR	175.24	135.59	154.61	-39.65	19.02	47.97						
12	SR	207.89	195.50	213.03	-12.39	17.53	141.49						
12	SCR	193.23	170.00	173.74	-23.23	3.74	16.10						
12	SER	237.63	209.13	211.11	-28.50	1.98	6.95						
12	ECR	288.69	65.36	213.91	-223.33	148.55	66.52						
12	NCR	132.74	65.00	204.40	-67.74	139.40	205.79						
12	SWR	65.28	51.00	74.78	-14.28	23.78	166.53	1300.70	891.58	1245.58	-409.12	354.00	
13	NCR	16.18	13.31	23.40	-2.87	10.09	351.34	16.18	13.31	23.40	-2.87	10.09	
		19094.62	15189.68	19199.39	-3904.94	4009.71							
		69798.25	57957.61	67455.39	-	9497.78		4009.7					
					11840.64								
Summary								Savings(-)					
)/Excess(+)					
	2009-10	19094.62	15189.68	19199.39	-3904.94	4009.71		102.68					
	2010-11	32176.86	25909.23	31084.09	-6267.63	5174.86		82.56					
	2011-12	18526.77	16858.69	17171.91	-1668.08	313.22		18.78					
	Total	69798.25	57957.61	67455.39	-	9497.78		80.21					
					11840.64								

Appendix 3.4-Cases where Railway Board allotted more amount than the Railway's requirement but the actual expenditure exceeded the amount fixed by the Railway Board-Reference Para 3.3.3.1

Grant No	Railway	Requirement Made as BE	Amount allotted by Railway Board as FG	Actual Expenditure incurred	Variation between col 3 and 4	Variation between col 4 and 5	Percentage	in crore of ₹				
								Summary				
1	2	3	4	5	6	7	8	9				
2011-12												
6	SWR	265.42	271.13	271.78	5.71	0.65	11.38	265.42	271.13	271.78	5.71	0.65
7	SER	268.40	270.43	274.74	2.03	4.31	212.32	268.4				
8	CR	673.99	693.73	695.79	19.74	2.06	10.44					
8	SER	435.72	438.31	443.62	2.59	5.31	205.02					
8	WR	524.53	556.32	568.44	31.79	12.12	38.13					
8	SWR	185.72	189.14	192.29	3.42	3.15	92.11					
9	ER	784.24	797.81	811.95	13.57	14.14	104.20					
9	NR	1618.20	1675.70	1859.30	57.50	183.60	319.30	2402.44				
10	NER	596.12	619.00	668.25	22.88	49.25	215.25					
10	SR	1056.80	1146.80	1170.32	90.00	23.52	26.13					
10	SCR	1903.04	1994.78	2008.74	91.74	13.96	15.22					
10	SER	724.06	835.41	846.25	111.35	10.84	9.74					
10	WR	1788.09	1881.48	1918.76	93.39	37.28	39.92					
10	NWR	764.98	771.97	783.35	6.99	11.38	162.80					
10	SECR	590.99	646.00	659.25	55.01	13.25	24.09					
10	MR	18.10	22.59	24.72	4.49	2.13	47.44	7442.18	7918.03	8079.64	475.85	161.61

12	ECoR	106.81	112.59	112.71	5.78	0.12	2.08					
12	NCR	189.68	193.42	217.41	3.74	23.99	641.44					
13	MR	0.99	1.15	1.21	0.16	0.06	37.50					
		12495.88	13117.76	13528.88	621.88	411.12						
2010-11												
3	CR	345.54	355.00	357.23	9.46	2.23	23.57					
3	NR	398.31	443.13	453.71	44.82	10.58	23.60					
3	MR	12.31	12.87	12.94	0.56	0.07	12.50					
4	NFR	504.96	510.00	513.27	5.04	3.27	64.88					
8	CR	570.85	598.00	622.86	27.15	24.86	91.57					
8	SER	361.17	385.00	413.88	23.83	28.88	121.19					
9	NR	1414.68	1562.82	1582.26	148.14	19.44	13.12	1414.68	1562.82	1582.26	148.14	19.44
10	CR	1439.90	1607.00	1618.91	167.10	11.91	7.13					
10	ER	765.06	826.00	862.56	60.94	36.56	59.99					
10	NR	1399.00	1689.23	1750.24	290.23	61.01	21.02					
10	NER	469.19	479.00	519.75	9.81	40.75	415.39					
10	NFR	530.82	600.82	634.56	70.00	33.74	48.20					
10	SR	931.43	1007.83	1025.45	76.40	17.62	23.06					
10	SCR	1648.07	1698.61	1747.89	50.54	49.28	97.51					
10	SER	694.48	743.47	759.26	48.99	15.79	32.23					
10	MR	15.50	18.00	18.13	2.50	0.13	5.20	7893.45	8669.96	8936.75	776.51	266.79
11	CR	319.37	323.00	326.97	3.63	3.97	109.37					
11	NR	372.12	406.57	417.68	34.45	11.11	32.27					
11	NER	135.87	150.02	154.23	14.15	4.21	29.73					
11	SER	232.29	241.70	252.64	9.41	10.94	116.26					
12	NR	494.48	565.84	739.26	71.36	173.42	243.00	494.48	565.84	739.26	71.36	173.42
13	NR	25.07	39.41	39.55	14.34	0.14	0.98	25.07				

		13080.47	14263.33	14823.23	1182.86	559.90						
2009-10												
3	CR	351.83	372.00	372.87	20.17	0.87	4.31					
3	NR	398.31	465.98	474.57	67.67	8.59	12.70					
3	SR	348.79	400.00	400.77	51.21	0.77	1.50					
3	SER	344.18	358.71	362.69	14.53	3.98	27.39					
4	NR	821.38	840.00	847.87	18.62	7.87	42.27					
4	NER	268.08	272.00	291.35	3.92	19.35	493.62					
4	NFR	426.27	494.00	499.13	67.73	5.13	7.57					
4	SER	404.00	410.00	420.40	6.00	10.40	173.33					
4	WR	585.95	620.00	632.47	34.05	12.47	36.62					
5	ER	282.76	291.00	297.69	8.24	6.69	81.19					
5	NR	368.42	370.00	375.88	1.58	5.88	372.15					
5	SCR	309.79	315.00	319.43	5.21	4.43	85.03					
5	SER	224.60	239.00	243.59	14.40	4.59	31.88					
5	NCR	137.05	152.28	168.32	15.23	16.04	105.32					
6	NFR	305.21	350.00	358.79	44.79	8.79	19.62					
6	SR	615.26	665.00	690.44	49.74	25.44	51.15					
6	SER	620.52	655.00	666.97	34.48	11.97	34.72					1540.99
7	NR	475.28	520.00	539.30	44.72	19.30	43.16					
7	SER	237.92	252.84	259.91	14.92	7.07	47.39					
8	CR	450.25	575.00	593.69	124.75	18.69	14.98					
8	NER	179.27	183.00	183.91	3.73	0.91	24.40					
8	SER	313.61	380.00	393.89	66.39	13.89	20.92					
8	MR	27.13	31.98	32.12	4.85	0.14	2.89					
9	NR	1414.68	1525.80	1566.98	111.12	41.18	37.06					
9	SR	759.51	822.00	838.68	62.49	16.68	26.69					

9	SCR	841.75	900.00	916.76	58.25	16.76	28.77						
9	SER	211.42	355.00	368.19	143.58	13.19	9.19						
10	CR	1355.54	1372.70	1387.78	17.16	15.08	87.89						
10	WR	1364.14	1410.58	1430.05	46.44	19.47	41.93						
10	MR	11.00	14.00	14.03	3.00	0.03	1.00	2730.68	2797.28	2831.86	66.60	34.58	
11	ER	256.45	271.00	273.72	14.55	2.72	18.69						
11	NR	373.97	374.00	378.62	0.03	4.62	15400.00						
11	NER	136.95	140.00	151.10	3.05	11.10	363.93						
11	SR	262.48	273.00	274.43	10.52	1.43	13.59						
11	SER	231.95	254.00	259.62	22.05	5.62	25.49						
11	WR	267.06	290.00	293.03	22.94	3.03	13.21						
11	NCR	106.39	116.00	120.81	9.61	4.81	50.05						
11	WCR	101.41	101.64	144.71	0.23	43.07	18783.56						
12	CR	183.06	200.00	211.07	16.94	11.07	65.35						
12	WCR	63.83	72.64	79.63	8.81	6.99	79.33					246.89	
13	NR	25.02	28.44	33.22	3.42	4.78	139.93						
13	SR	13.16	22.25	23.18	9.09	0.93	10.23						
13	ECoR	9.08	11.63	11.75	2.55	0.12	4.71						
13	SECR	7.26	8.25	15.42	0.99	7.17	723.41	54.52	70.57	83.57	16.05	13.00	
		16491.97	17775.7105	18218.83	1283.7405	443.1195							
		42068.32	45156.7997	46570.94	3088.4797	1414.1403							
Summary								Savings(-) /Excess(+)					
	2009-10	16491.97	17775.7105	18218.83	1283.7405	443.1195		34.517841					
	2010-11	13080.47	14263.3292	14823.23	1182.8592	559.9008		47.334526					
	2011-12	12495.88	13117.76	13528.88	621.88	411.12		66.109217					
	Total	42068.32	45156.7997	46570.94	3088.4797	1414.1403		45.787586					

Appendix-3.5-Cases where Railway's requirement reduced by Railway Board but actual expenditure was below the amount fixed by the Railway Board-Reference Para 3.3.3.2

in crore of ₹												
Grant No	Railway	Requirement Made as BE	Amount allotted by Railway Board as FG	Actual Expenditure incurred	Variation between col 3 and 4	Variation between col 4 and 5	Percentage	Summary				
1	2	3	4	5	6	7	8	9				
2011-12												
3	CR	406.33	379.21	371.50	-27.12	-7.71	28.43					
3	ER	537.22	465.82	465.62	-71.40	-0.20	0.28					
3	NER	278.42	254.49	250.72	-23.93	-3.77	15.75					
3	NFR	288.23	267.65	263.22	-20.58	-4.43	21.53					
3	SR	440.64	411.10	400.24	-29.54	-10.86	36.76					
3	SCR	379.73	354.08	340.00	-25.65	-14.08	54.89					
3	SER	408.90	388.79	383.46	-20.11	-5.33	26.50					
3	WR	438.99	385.58	384.21	-53.41	-1.37	2.57					
3	ECR	268.74	259.44	252.58	-9.30	-6.86	73.76					
3	ECoR	144.84	140.70	135.56	-4.14	-5.14	124.15					
3	NCR	226.34	215.23	202.98	-11.11	-12.25	110.26					
3	NWR	246.15	223.18	222.64	-22.97	-0.54	2.35					
3	SECR	165.85	142.00	139.92	-23.85	-2.08	8.72					
3	SWR	145.51	137.98	130.78	-7.53	-7.20	95.62					
3	WCR	180.78	175.62	171.47	-5.16	-4.15	80.43					
3	MR	14.77	14.73	13.72	-0.04	-1.01	2525.00	4571.44	4215.60	4128.62	-	-86.98

6	MR	34.32	28.02	27.34	-6.30	-0.68	10.79							
7	CR	455.34	393.10	391.58	-62.24	-1.52	2.44							
7	ER	403.42	387.88	380.23	-15.54	-7.65	49.23							
7	NR	592.41	506.67	498.56	-85.74	-8.11	9.46							
7	NER	198.19	167.85	163.80	-30.34	-4.05	13.35							
7	SR	362.85	328.75	301.34	-34.10	-27.41	80.38							
7	SCR	393.32	366.16	340.47	-27.16	-25.69	94.59							
7	WR	481.95	411.14	403.78	-70.81	-7.36	10.39							
7	ECR	381.26	374.98	329.07	-6.28	-45.91	731.05							
7	ECoR	194.82	180.42	170.99	-14.40	-9.43	65.49							
7	NCR	337.79	284.14	280.35	-53.65	-3.79	7.06							
7	SECR	160.14	138.00	135.06	-22.14	-2.94	13.28							
7	WCR	258.12	244.34	232.06	-13.78	-12.28	89.11							
7	MR	40.85	36.86	34.30	-3.99	-2.56	64.16							4260.46
8	NFR	270.67	226.43	222.47	-44.24	-3.96	8.95							
8	SR	493.96	444.55	443.93	-49.41	-0.62	1.25							
8	SCR	460.72	455.78	448.99	-4.94	-6.79	137.45							
8	ECR	559.96	501.94	486.90	-58.02	-15.04	25.92							
8	NCR	403.58	374.74	363.37	-28.84	-11.37	39.42							
8	MR	42.32	41.25	41.11	-1.07	-0.14	13.08	2231.21	2044.69	2006.77	-186.52	-37.92		
9	NFR	444.21	423.63	397.71	-20.58	-25.92	125.95							
9	SR	947.92	773.84	773.47	-174.08	-0.37	0.21							
9	ECR	1231.11	1072.64	1031.39	-158.47	-41.25	26.03							
9	SECR	1045.61	844.36	820.99	-201.25	-23.37	11.61							
9	MR	31.00	25.85	25.69	-5.15	-0.16	3.11							
10	ER	1022.17	923.12	888.10	-99.05	-35.02	35.36							
10	NCR	1309.06	1263.95	1193.62	-45.11	-70.33	155.91							

10	WCR	1225.67	1144.08	1104.47	-81.59	-39.61	48.55						
11	CR	376.20	341.00	339.33	-35.20	-1.67	4.74						
11	ER	338.31	303.44	301.41	-34.87	-2.03	5.82						
11	NR	522.13	482.35	481.95	-39.78	-0.40	1.01						
11	NER	189.40	174.05	172.09	-15.35	-1.96	12.77						
11	SR	372.44	345.94	322.69	-26.50	-23.25	87.74						
11	SCR	412.58	366.88	339.64	-45.70	-27.24	59.61						
11	SER	271.51	264.56	263.58	-6.95	-0.98	14.10						
11	WR	366.09	339.05	333.41	-27.04	-5.64	20.86						
11	ECR	177.06	167.00	162.24	-10.06	-4.76	47.32						
11	ECoR	149.13	145.54	141.44	-3.59	-4.10	114.21						
11	NCR	171.23	146.08	142.88	-25.15	-3.20	12.72						
11	NWR	158.32	154.56	151.84	-3.76	-2.72	72.34	3504.40	3230.45	3152.50	-273.95	-77.95	
12	ER	406.35	372.44	357.81	-33.91	-14.63	43.14						
12	NER	191.15	180.31	144.63	-10.84	-35.68	329.15						
12	NFR	212.39	200.99	186.01	-11.40	-14.98	131.40						
12	SCR	262.46	234.42	183.38	-28.04	-51.04	182.03						
12	SER	241.81	233.57	221.65	-8.24	-11.92	144.66						
12	ECR	270.07	249.01	228.40	-21.06	-20.61	97.86						
12	NWR	121.73	99.75	92.11	-21.98	-7.64	34.76						
12	SECR	75.93	74.00	52.32	-1.93	-21.68	1123.32						
12	SWR	93.80	86.00	61.48	-7.80	-24.52	314.36						
12	MR	16.17	10.52	10.07	-5.65	-0.45	7.96						
13	ER	40.43	38.32	37.99	-2.11	-0.33	15.64						
13	NER	6.59	5.34	3.72	-1.25	-1.62	129.60						
13	NCR	30.89	23.03	16.33	-7.86	-6.70	85.24						
		35272.03	31556.14	30339.72	-3715.89	-1216.42							

2010-11												
3	NER	235.31	233.00	230.31	-2.31	-2.69	116.45					
3	NFR	247.75	236.00	233.54	-11.75	-2.46	20.94					
3	SR	403.62	378.00	377.92	-25.62	-0.08	0.31					
3	SWR	126.11	123.21	121.33	-2.90	-1.88	64.98	1012.79	970.21	963.10	-42.58	-7.11
4	SR	534.69	491.76	487.62	-42.93	-4.14	9.64					
4	ECR	443.01	397.00	391.51	-46.01	-5.49	11.93					
4	MR	22.12	21.77	21.53	-0.35	-0.24	70.03	999.82	910.53	900.66	-89.29	-9.87
5	CR	294.62	292.00	289.83	-2.62	-2.17	82.82					
5	NER	103.22	100.50	100.34	-2.72	-0.16	5.88					
5	SECR	120.28	96.00	80.77	-24.28	-15.23	62.73	518.12	488.50	470.94	-29.62	-17.56
6	CR	740.29	714.00	713.86	-26.29	-0.14	0.53					
6	SER	645.78	624.91	608.81	-20.87	-16.10	77.14					
6	MR	29.65	24.83	24.61	-4.83	-0.22	4.46	1415.72	1363.74	1347.28	-51.99	-16.46
7	MR	33.76	31.23	30.57	-2.53	-0.66	26.29	33.76	31.23	30.57	-2.53	-0.66
8	ER	515.25	512.14	507.53	-3.11	-4.61	148.23					
8	SR	444.62	419.83	406.14	-24.79	-13.69	55.22					
8	SCR	408.99	400.00	389.47	-8.99	-10.53	117.13	1368.86	1331.97	1303.14	-36.89	-28.83
9	ER	676.15	632.08	608.37	-44.07	-23.71	53.79					
9	NFR	456.79	391.68	381.67	-65.11	-10.01	15.37					
9	SR	878.53	842.39	828.59	-36.14	-13.80	38.19	2011.47	1866.15	1818.63	-145.32	-47.52
10	ECR	1239.00	1120.00	1035.50	-119.00	-84.50	71.01	1239.00	1120.00	1035.50	-119.00	-84.50
11	SCR	371.92	363.80	341.77	-8.12	-22.03	271.31					
11	MR	7.98	6.54	6.45	-1.44	-0.09	6.37	379.90	370.34	348.22	-9.56	-22.12
12	SER	236.97	227.67	224.51	-9.30	-3.16	33.98					
12	MR	10.75	10.16	8.99	-0.59	-1.17	197.05	247.72	237.83	233.50	-9.89	-4.33

13	ER	40.68	32.86	30.05	-7.82	-2.81	35.98						
13	NER	8.39	5.34	2.69	-3.05	-2.65	86.89						
13	NCR	23.57	16.49	13.56	-7.08	-2.93	41.37						
13	MR	0.72	0.72	0.57	0.00	-0.15	0.00	73.36	55.41	46.87	-17.95	-8.54	
		9300.52	8745.91	8498.41	-554.61	-247.50							
2009-10													
3	ER	494.16	487.00	468.68	-7.16	-18.32	255.87						
3	SCR	346.12	341.44	338.80	-4.68	-2.64	56.25	840.28	828.44	807.48	-11.84	-20.96	
4	ER	413.66	405.86	402.82	-7.80	-3.04	38.97	413.66	405.86	402.82	-7.80	-3.04	
6	ER	1020.92	975.00	964.84	-45.92	-10.16	22.13						
6	NR	972.47	930.00	926.69	-42.47	-3.31	7.79						
6	SCR	586.76	525.00	514.14	-61.76	-10.86	17.58	2580.15	2430.00	2405.67	-	-24.33	
											150.15		
7	MR	31.63	31.34	31.26	-0.29	-0.08	27.59	31.63	31.34	31.26	-0.29	-0.08	
8	SCR	388.57	380.00	375.65	-8.57	-4.35	50.76	388.57	380.00	375.65	-8.57	-4.35	
11	ECR	148.68	147.94	142.18	-0.74	-5.76	772.60						
11	ECoR	167.48	142.00	112.80	-25.48	-29.20	114.60						
11	NWR	141.00	134.75	130.67	-6.25	-4.08	65.34						
11	MR	5.70	4.78	4.70	-0.92	-0.08	8.70	462.86	429.47	390.35	-33.39	-39.12	
12	ER	312.06	300.00	279.20	-12.06	-20.80	172.47						
12	NER	166.17	151.02	119.19	-15.15	-31.83	210.01	478.23	451.02	398.39	-27.21	-52.63	
13	NER	11.50	7.62	3.84	-3.88	-3.78	97.42	11.50	7.62	3.84	-3.88	-3.78	
		5206.88	4963.738	4815.46	-243.142	-148.278							
		49779.43	45265.7908	43653.59	-4513.6392	-1612.2008							
Summary								Savings(-)					
	2009-10	5206.88	4963.738	4815.46	-243.142	-148.278		60.9841163					

2010-11	9300.52	8745.9128	8498.41	-554.6072	-247.5028		44.6266835				
2011-12	35272.03	31556.14	30339.72	-3715.89	-1216.42		32.73563				
Total	49779.43	45265.7908	43653.59	-4513.6392	-1612.2008		35.7184243				

**Appendix 3.6-Statement of Traffic Earnings reported by the Zones and target of earnings set by the Railway Board-
Reference Para No 3.3.3.3**

Budget Estimate and Actuals											(₹ in crore)		
Railway	Particulars	Amount of the earnings targeted by Railway Board			Actual Earnings shown by the Traffic accounts Office during the year			Reasons for shortfall, if any			Variation Between Actual and target fixed by Railway Board		
		2009-10	2010-11	2011-12	2009-10	2010-11	2011-12	2009-10	2010-11	2011-12	2009-10	2010-11	2011-12
		Gross	Gross	Gross	Gross	Gross	Gross						
Central	Budget Estimate for the year	6972.63	7433.02	8555.18	6909.08	7466.44	8330.62	Surplus of ₹ 1.96	Shortfall in earning over the target below 1%	Surplus of ₹ 39.86 crore (0.48%)	1.96	-67.79	39.86
	Revised Estimate for the year	6907.12	7534.23	8290.76									
Eastern	Budget Estimate for the year	3422.85	3718.2	4288.62	3514.85	3839.96	4169.32				54.84	5.67	13.35
	Revised Estimate for the year	3460.01	3834.29	4155.97									
East Central	Budget Estimate for the year	5250.76	5599.02	6075.36	5133.9	5449.71	6219.1	No Reason	No Reason	No Reason	-98.81	7.28	23.66
	Revised Estimate for the year	5232.71	5442.43	6195.44									
East Coast	Budget Estimate for the year	569.34	631.89	746.51	582.18	648.4	747.43	No shortfall	No shortfall	No shortfall	0.34	0.4	0.92
	Revised Estimate for the year	581.84	648	746.51									

Northern	Budget Estimate for the year	8222	9322	11326	8812	9776	10498				-470	-100	128
	Revised Estimate for the year	8692	9876	10370									
North Central	Budget Estimate for the year										15.64	-278.7	-185.61
	Revised Estimate for the year	7536.33	8244.45	9218.94	7551.97	7965.75	9033.33						
North Eastern	Budget Estimate for the year	1796.95	1630.67	1825.4	1664.77	1682.93	1919.28	Minor	No Shortfall	No Shortfall	153.38	45.55	2.87
	Revised Estimate for the year	1511.39	1637.38	1916.41									
North East Frontier	Budget Estimate for the year	2468.5	2580.21	2816.96	2439.29	2609.8	2866.44	1. Cancellation of trains due to Bandh, law and order condition etc. 2. Less transportation of POL due to temporary shutdown of NRL plants due to changes in POL quality from Euro-II to Euro-IV. 3. Less supply of coal from Meghalaya due to strike by truck owners association etc..4. Decrease of average lead of food grains, bamboo and container traffic etc. No Shortfall in 2010-11 and 2011-12.			-16.48	40.66	90.04
	Revised Estimate for the year	2455.77	2569.14	2776.4									
North Western	Budget Estimate for the year	Record not Available	3158.79	3753.31	3001.57	3379.51	3972.08	Targets were on higher side by Railway board			0	220.72	218.77
	Revised												

Southern	Estimate for the year												
	Budget Estimate for the year	5190.74	5301.89	5489.50	4456.9	4790.28	5608.08				-		
	Revised Estimate for the year	4916.54	4849.85	5614.79							459.64	-59.57	-6.71
South Central	Budget Estimate for the year	8657.93	9233.35	9693.77	8392.51	8531.9	9440.15	-265.42	-701.45	-253.62	-225.54	-172.87	28.43
	Revised Estimate for the year	8618.05	8704.77	9411.72				-225.54	-172.87	28.43			
South Eastern	Budget Estimate for the year	7330.3	7893.47	8529.92	7214.8	7752.35	7859.01	115.5	141.12	670.91	-172.48	30.39	-441.43
	Revised Estimate for the year	7387.28	7721.96	8300.44				172.48	-30.39	441.43			
South East Central	Budget Estimate for the year	5783.44	5878.84	6683.18	5379.62	5804.24	6550.73	NA	NA	NA	-126.66	-230.54	-83.53
	Revised Estimate for the year	5506.28	6034.78	6634.26									
South Western	Budget Estimate for the year	3293.16	3163.41	3278.51	2879.85	2866.6	2974.69				-69.31	-68.74	72.05
	Revised Estimate for the year	2949.16	2935.34	2902.64									
Western	Budget Estimate	7794.28	8394.25	8766.40	7381.84	7816.59	8913.69				-		
											437.55	-6.91	47.55

	for the year												
	Revised Estimate for the year	7819.39	7823.50	8866.14									
West Central	Budget Estimate for the year	5189.3	5730.32	6018	5468.51	5796.52	6684.21	NA	NA	NA	119.84	32.23	304.61
	Revised Estimate for the year	5348.67	5764.29	6379.6									
Metro Calcutta	Budget Estimate for the year	86	93.88	105.08	88.71	103.15	107.14				1.30	5.37	-1.56
	Revised Estimate for the year	87.41	97.78	108.7									
					80872.4	86280.1	95893.3				1785.97	-534.73	198.06

**Appendix 3.7 -Statement Showing the works carried out without proper Financial Viability-
Reference Para 3.3.4.1**

Railway	Plan Heads				Works Sanctioned		Rate of Return	
	New Line(1100)	Gauge Conversion (1400)	Doubling (1500)	Total	without PWP	through Material Modification	No of Works	Range of ROR in percentage
Eastern	12	5	56	73	55	34	29	(-) 4 to (-)28
							4	1 to 12
							6	above 14
							34	sanctioned thru MM
Southern	6	2	6	14	10	2	4	(-) 3 to (-)6
							7	2 to 9
							3	above 14
North East Frontier	12	4	4	20	18	2	14	(-) 5 to (-) 228
							2	4 to 5
							2	above 14
							2	Not available
Northern	6	0	13	19	16	2	2	(-) 2 to (-) 12
							5	Not available
							12	above 14
Central	1	0	4	5	1	0	1	(-) 3
							2	Not available
							2	above 14
Total	37	11	83	131	100	40	50	Negative
							13	less than 14
							25	Above 14
							43	Not available
							131	Total

Appendix-3.7-Statement Showing the Utilisation of Funds during 2009-10-Reference-Para 3.3.4.1

in Crore of ₹										
Railway	No of Works	Plan Head	Original Grant	Supplementa ry Grant	Total Grant	Actual expenditure	Excess	Savings	% of Exces s	%of Savin gs
Eastern	2.0	1100.0	2.0	0.0	2.0	0.8		1.2	0.0	59.5
	1.0	1400.0	60.0	0.0	60.0	18.4		41.6		69.4
	8.0	1500.0	88.0		88.0	53.7	13.0	47.4	46.6	79.0
Souther n	3.0	1100.0	49.0	0.0	49.0	0.6	0.0	48.4		98.9
	2.0	1400.0	16.0	0.0	16.0	36.4	21.4	1.0	133.9	100.0
	2.0	1500.0	25.0	0.0	25.0	6.8	0.0	18.3		73.0
North East Frontier	7.0	1100.0	56.0	76.0	132.0	92.9	0.0	-39.1		29.6
	1.0	1400.0	40.0	20.0	60.0	101.0	41.0	0.0	68.4	0.0
	2.0	1500.0	43.0	40.0	83.0	66.7	0.0	16.3	0.0	19.6
Norther n	3.0	1100.0	40.6	0.0	40.6	33.5	0.0	7.0	0.0	17.3
	0.0	1400.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3.0	1500.0	49.0	0.0	49.0	75.9	26.9	0.0	54.9	0.0
Central	1.0	1100.0	15.0	0.0	15.0	2.2	0.0	12.8	0.0	85.3
	0.0	1400.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1.0	1500.0	50.0	0.0	50.0	39.5	0.0	10.5		21.1
					669.5	528.2	102.4	165.5		
2010-11										
Railway	No of Works	Plan Head	Original Grant	Supplementary Grant	Total Grant	Actual expenditure	Excess	Savings	% of Exces s	%of Savin gs
Eastern	4.0	1100.0	42.0	-37.0	5.0	2.4		-2.6	0.0	52.6
	1.0	1400.0	40.0	60.0	100.0	103.0	3.0		3.0	0.0
	22.0	1500.0	521.9	-50.5	471.4	253.4	105.8	53.9		11.4
Souther n	5.0	1100.0	75.0	0.0	75.0	3.6	0.0	71.4	0.0	95.2
	2.0	1400.0	67.0	0.0	67.0	108.2	47.7	6.5	79.5	93.3
	3.0	1500.0	34.0	0.0	34.0	12.8	0.0	21.2	0.0	62.2
North East Frontier	11.0	1100.0	164.5	168.1	332.6	212.8	0.0	119.8	0.0	36.0
	1.0	1400.0	90.0	59.0	149.0	236.2	87.2	0.0	58.5	0.0
	2.0	1500.0	4.9	15.0	19.9	33.1	13.2	0.0	66.1	0.0
Norther n	3.0	1100.0	24.2	0.0	24.2	93.2	69.0	0.0	284.6	0.0
	0.0	1400.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8.0	1500.0	71.0	0.0	71.0	52.1	0.0	18.9	0.0	26.7
Central	1.0	1100.0	40.0	0.0	40.0	8.9	0.0	31.1	0.0	77.8
	0.0	1400.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	2.0	1500.0	49.0	0.0	49.0	37.7	0.0	11.3		23.0
					1438.19	1157.22	325.79	331.5		

Appendix 3.7-Statement Showing the Utilisation of Funds during 2011-12-Reference Para 3.3.4.1

(in Crore of ₹)										
Railway	No of Works	Plan Head	Original Grant	Supplementary Grant	Total Grant	Actual expenditure	Excess	Savings	% of Excess	% of Savings
Eastern	12	1100	241	-39	202	8.09	0	193.91	0	96.00
	5	1400	176.5	0	176.5	60.78	0	115.72	0	65.56
	56	1500	1065	0	1065	378.76	34.4	-686.24	31.27	75.46
Southern	6	1100	46.32	0	46.32	0.9		45.42	0	98.06
	2	1400	0	0	0	98.84	98.84	0	100	0
	6	1500	0	0	0	11.03	11.03	0	100	0
North East Frontier	12	1100	737.6	-18	719.6	239.37	0	480.23		66.74
	4	1400	373	0	373	407.55	34.55	0	9.26	0.00
	4	1500	30.54	0	30.54	43.14	12.6	0	41.26	0.00
Northern	6	1100	75.21	0	75.21	20.54	0	54.67	0	72.69
	0	1400	0	0	0	0	0	0	0	0
	13	1500	191.06	0	191.06	116.12	0	74.94	0.0	39.22
Central	1	1100	40	0	40	0	0	40	0	100.00
	0	1400	0	0	0	0	0	0	0	0.00
	4	1500	35.5	0	35.5	42.93	11.43	4	32.2	100.00
				2011-12	2954.73	1428.05	202.85	322.65		
				2010-11	1438.19	1157.22	325.79	331.5		
				2009-10	669.53	528.24	102.36	165.45		
					5062.45	3113.51	631	819.6		

Appendix 3.8-Status of Pension Fund-Reference Para 3.3.4.2

(in Crore of ₹)									
	Year	OG	Supp	Residual	Total Grant or Appropriation	Actual Expenditure	FG-BG	ACT-FG	% of Increase over and above the additional funds
2009-10									
Whole Railway		14265.29	1133.52	0	15398.81	16911.2	1133.52	1512.39	133.42
100	Superannuation or Retiring Pension	7609.76	159.81	524.22	8293.79	9204.66	684.03	910.87	133.16
200	Commutated Pension	1280.72	228.69	-11.09	1498.32	1676.18	217.6	177.86	81.74
400	Family Pension	2656.64	74.26	-369.36	2361.54	2597.74	-295.1	236.2	-80.04
500	DCRG	1492.35	398.76	53.54	1944.65	2079.32	452.3	134.67	29.77
2010-11									
Whole Railway		14417.5	531.24	0	14948.74	16352.71	531.24	1403.97	264.28
100	Superannuation or Retiring Pension	7634.21	378.45	0.14	8012.8	8901.7	378.59	888.9	234.8
200	Commutated Pension	1567	1.38	-130.24	1438.14	1489.69	-128.86	51.55	-40.0
400	Family Pension	1904.96	79.56	263.52	2248.04	2550.13	343.08	302.09	88.1
500	DCRG	1954.09	35.81	-84.61	1905.29	1990.85	-48.8	85.56	-175.3
2011-12									
Whole Railway		16479.74	1077.61	0	17557.35	18326.97	1077.61	769.62	71.41
100	Superannuation or Retiring Pension	8934.41	736.59	-411.99	9259.01	9767.1	324.6	508.09	156.53
200	Commutated Pension	1623.53	64.17	-148.1	1539.6	1536.06	-83.93	-3.54	4.22
400	Family Pension	2380.77	182.81	408.48	2972.06	3130.25	591.29	158.19	26.75
500	DCRG	2014.8	69.9	88.96	2173.66	2282.15	158.86	108.49	68.29
	Superannuation or Retiring Pension								
	Year	OG	Supp	Residual	Actual				
	2009-10	7609.76	159.81	524.22	9204.66				
	2010-11	7634.21	378.45	0.14	8901.7				
	2011-12	8934.41	736.59	-411.99	9767.1				