

Appendix-1
Status of Railway Funds
(Refer Para 1.11)

Fund	Description
Depreciation Reserve Fund	The opening balance in this fund account as on 1 April 2015 was ₹ 1,777.12 crore. Appropriation to this fund is met out of the revenues earned by IR. This fund receives interest at the rate of dividend payable to general revenues. This fund is meant for replacement and renewal of over-aged assets. An amount of ₹ 5,800 crore (including ₹ 200 crore for Production Units) was appropriated to this fund. The fund closed at ₹ 32.78 crore at the end of 2015-16 by expending an amount of ₹ 7,588.95 crore on replacement and renewal of assets. Appropriation to DRF was less than budgeted provision by 28.40 per cent.
Pension Fund	The opening balance in this fund account as on 1 April 2015 was ₹ 1,360.36 crore. Appropriation to this fund is also met out of the revenues earned by IR. The fund receives interest at the rate of dividend payable to general revenues. Appropriation to the fund during 2015-16 was more than the withdrawals. The available balance under the fund at the close of the year was ₹ 5,657.30 crore as on 31 March 2016. Appropriation to Pension Fund was less than budgeted provision by 1.13 per cent.
Development Fund	The fund account as on April 1, 2015 stood at ₹ 2,013.12 crore. Appropriation to this fund is met as a first charge on revenue surplus available with IR after meeting out the total working expenditure and dividend. In 2015-16, revenue surplus to the tune of ₹ 1,219.74 crore was appropriated to this fund. Capital expenditure amounting to ₹ 2,931.62 crore was incurred out of this fund during 2015-16. The fund closed at ₹ 390.39 crore at the end of 2015-16. Appropriation to Development Fund was less than budgeted provision by 78.79 per cent.
Capital Fund	The fund account as on April 1, 2015 stood at ₹ 1,388.90 crore. Appropriation to this fund is also met from revenue surplus available with IR after meeting out the total working expenditure and dividend. In 2015-16, revenue surplus to the tune of ₹ 5,798.24 crore was appropriated to this fund. Capital expenditure amounting to ₹ 6,324.74 crore was incurred out of this fund during 2015-16. The fund closed at ₹ 907.43 crore at the end of 2015-16. Appropriation to Capital fund was less than budgeted provision by 23.86 per cent.
Railway Safety Fund	The opening balance in this fund account as on April 1, 2015 was ₹ 97.15 crore. An amount of ₹ 2,600.60 crore was utilized in 2015-16 as against an amount of ₹ 2,518.97 crore credited to this fund. The fund account closed at ₹ 15.52 crore at the end of 2015-16.
Debt Service Fund	The fund was opened in year 2013-14 for making repayment of loans and debt servicing i.e. loans taken by the Ministry of Railways from World Bank and other multilateral agencies, supplement payment of pay and allowances and pension due to implementation of recommendations of Pay Commission. The opening balance in this fund account as on April 1, 2015 was ₹ 236.08 crore. An amount of ₹ 3,487.98 crore was appropriated to this fund in 2015-16. No expenditure was incurred from this fund during the year 2015-16. The fund closed at ₹ 3,803.26 crore as on 31 March 2016. Appropriation to Debt Service Fund was more than budgeted provision by 287.55 per cent.

Source—Indian Railways Appropriation Accounts-Part-II-Detailed Appropriation Accounts

Appendix-2.1- Appropriation Accounts 2015-16
(Refer Para No.2.1)

(In units of ₹)

Number and name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary	Final Grant/ Appropriation	Actual Expenditure	Excess (+)/ Savings (-)
1	Revenue – Railway Board				
Voted	3028400000	0	3028400000	2786093552	-242306448
2	Revenue – Miscellaneous Expenditure (General)				
Charged	21100000	0	21100000	21100000	0
Voted	9053132000	0	9053132000	9809425767	756293767
3	Revenue – Working Expenses – General Superintendence and Services				
Charged	11630000	14413000	26043000	27078362	1035362
Voted	69927948000	0	69927948000	61896820897	-8031127103
4	Revenue – Working Expenses – Repairs and Maintenance of Permanent Way and Works				
Charged	3861000	6681000	10542000	10584943	42943
Voted	116575485000	0	116575485000	108871290919	-7704194081
5	Revenue – Working Expenses – Repairs and Maintenance of Motive Power				
Charged	0	78000	78000	77622	-378
Voted	54645619000	0	54645619000	52729975158	-1915643842
6	Revenue - Working Expenses – Repairs and Maintenance of Carriages and Wagons				
Charged	0	221000	221000	221158	158
Voted	125451169000	0	125451169000	119519671217	-5931497783
7	Revenue - Working Expenses – Repairs and Maintenance of Plant and Equipment				
Charged	315000	0	315000	0	-315000
Voted	72381846000	0	72381846000	62539645078	-9842200922
8	Revenue - Working Expenses – Operating Expenses – Rolling Stock and Equipment				
Charged	0	2366000	2366000	2365398	-602
Voted	113879309000	0	113879309000	104006670708	-9872638292

9	Revenue - Working Expenses – Operating Expenses – Traffic					
	<i>Charged</i>	<i>13200000</i>	<i>0</i>	<i>13200000</i>	<i>10273226</i>	<i>-2926774</i>
	Voted	221240241000	0	221240241000	205404383629	-15835857371
10	Revenue - Working Expenses – Operating Expenses - Fuel					
	<i>Charged</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	Voted	302958373000	0	302958373000	260666014029	-42292358971
11	Revenue – Working Expenses – Staff Welfare and Amenities					
	<i>Charged</i>	<i>0</i>	<i>57000</i>	<i>57000</i>	<i>57200</i>	<i>200</i>
	Voted	58614485000	0	58614485000	53166658486	-5447826514
12	Revenue - Working Expenses – Miscellaneous Working Expenses					
	<i>Charged</i>	<i>1110762000</i>	<i>163606000</i>	<i>1274368000</i>	<i>1208089200</i>	<i>-66278800</i>
	Voted	62200722000	0	62200722000	57340355286	-4860366713
13	Revenue - Working Expenses – Provident Fund, Pension and Other Retirement Benefits					
	<i>Charged</i>	<i>5160000</i>	<i>1520000</i>	<i>6680000</i>	<i>8005381</i>	<i>1325381</i>
	Voted	345743814000	0	345743814000	319278350569	-2646543431
14	Revenue - Appropriation to Funds – Depreciation Reserve Fund, Development Fund, Pension Fund, Capital Fund, Debt Service Fund					
	Voted	5712571000000	0	5712571000000	506659674840	-64597425160
15	Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortisation of Over-Capitalisation					
	Voted	108107400000	0	108107400000	87225078530	-20882321470
16	Assets – Acquisition, Construction and Replacement - Other Expenditure – Capital					
	<i>Charged</i>	<i>1073106000</i>	<i>963587000</i>	<i>2036693000</i>	<i>1724617935</i>	<i>-312075065</i>
	Voted	915618615000	1000	915618616000	788416409845	-126960230143
	Assets – Acquisition, Construction and Replacement – Other Expenditure – Railway Safety Fund					
	<i>Charged</i>	<i>1300000</i>	<i>408000</i>	<i>1708000</i>	<i>1362215</i>	<i>-345785</i>
	Voted	16457784000	10155892000	26613676000	26024439379	-589236621

Assets – Acquisition, Construction and Replacement - Other Expenditure – Railway Funds						
	<i>Charged</i>	49243000	0	49243000	36260294	-12982706
	<i>Voted</i>	202948061000	0	202948061000	183770824425	-19177236575
Grand Total						
	<i>Charged</i>	22896770000	1152937000	3442614000	3050092934	-392521066
	<i>Voted</i>	3370089503000	10155893000	3380245396000	3010111782314	-370133613686
	Grand Total	3372379180000	11308830000	3383688010000	3013161875248	-370526134752

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

(₹ in thousands)

Grant No.	Railway /Unit	Voted (V)	Original (O)	Supplementary (S)	Residual	Final Grant (F)	Actual Expenditure (A)	Variation (A-F)	Net Variation (A-O-S)
	1	2	3	4	5	6	7	8	9
3	CR	V	349147	0	-18517	330630	330075	-555	-19072
3	ER	V	365847	0	57847	423694	419583	-4111	53736
3	EC	V	266482	0	31774	298256	303077	4821	36595
3	ECO	V	161928	0	23625	185553	186248	695	24320
3	NR	V	423912	0	-3927	419985	486806	66821	62894
3	NC	V	268708	0	-40589	228119	215595	-12524	-53113
3	N.E.	V	264106	0	-40523	223583	224595	1012	-39511
3	N.F.	V	223769	0	-15185	208584	208494	-90	-15275
3	NW	V	469639	0	9544	479183	468774	-10409	-865
3	SR	V	373703	0	-17851	355852	348115	-7737	-25588
3	S.C.	V	321263	0	-34587	286676	280147	-6529	-41116
3	S.E.	V	235265	0	-24994	210271	213240	2969	-22025
3	SEC	V	138208	0	2083	140291	140291	0	2083
3	SW	V	145498	0	-19222	126276	138259	11983	-7239
3	WR	V	492191	0	-44910	447281	439634	-7647	-52557
3	WC	V	262573	0	19902	282475	289649	7174	27076
3	METRO	V	39533	0	-7633	31900	30456	-1444	-9077
4	C.R	V	8967401	0	-181321	8786080	8789165	3085	-178236
4	E.R	V	6340400	0	54471	6394871	6218554	-176317	-121846
4	E.C.	V	7788000	0	-1007557	6780443	6817398	36955	-970602
4	E.CO.	V	7236139	0	-796248	6439891	6192350	-247541	-1043789
4	N.R	V	12801720	0	-994387	11807333	11511247	-296086	-1290473
4	N.C.	V	7467118	0	-411532	7055586	6875494	-180092	-591624
4	N.E	V	4391810	0	-350992	4040818	4060232	19414	-331578
4	N.F	V	7505900	0	-484232	7021668	7020631	-1037	-485269
4	N.W.	V	5179891	0	-506264	4673627	4593029	-80598	-586862
4	S.R	V	7078000	0	266030	7344030	7398337	54307	320337
4	S.C	V	11506029	0	-853734	10652295	10667909	15614	-838120
4	S.E	V	6344200	0	525314	6869514	6860919	-8595	516719
4	S.E.C.	V	4322766	0	-213334	4109432	4118708	9276	-204058
4	S.W.	V	3749700	0	-63147	3686553	3583149	-103404	-166551
4	W.R	V	9337711	0	-872654	8465057	8544573	79516	-793138
4	W.C.	V	6281000	0	-607892	5673108	5386245	-286863	-894755
4	METRO	V	277700	0	-41511	236189	233351	-2838	-44349
5	C.R	V	4887218	0	-482382	4404836	4397444	-7392	-489774
5	E.R	V	4046351	0	427709	4474060	4480446	6386	434095
5	E.C.	V	3299000	0	1042145	4341145	4394935	53790	1095935
5	E.CO.	V	2291515	0	28300	2319815	2197436	-122379	-94079
5	N.R	V	7003749	0	-1371319	5632430	5541309	-91121	-1462440
5	N.C.	V	2616963	0	-141368	2475595	2465205	-10390	-151758
5	N.E	V	1522200	0	-65998	1456202	1397151	-59051	-125049

5	N.F.	V	2185600	0	22589	2208189	2140393	-67796	-45207
5	N.W.	V	1900511	0	-290985	1609526	1550334	-59192	-350177
5	S.R.	V	3950900	0	58122	4009022	3998579	-10443	47679
5	S.C.	V	5191960	0	-634880	4557080	4464043	-93037	-727917
5	S.E.	V	3931200	0	16600	3947800	4022303	74503	91103
5	S.E.C.	V	1590393	0	54657	1645050	1640023	-5027	49630
5	S.W.	V	1788488	0	-117308	1671180	1619977	-51203	-168511
5	W.R.	V	3711926	0	126075	3838001	3850250	12249	138324
5	W.C.	V	4727645	0	120874	4848519	4570148	-278371	-157497
5	METRO	V	0	0	0	0	0	0	0
6	CR	V	11602119	0	-891533	10710586	10705334	-5252	-896785
6	ER	V	15114559	0	28861	15143420	14903821	-239599	-210738
6	EC	V	7924700	0	-508620	7416080	7553696	137616	-371004
6	ECO	V	5129136	0	347987	5477123	5323466	-153657	194330
6	NR	V	15858017	0	-1658673	14199344	13902217	-297127	-1955800
6	NC	V	3452325	0	290736	3743061	3797672	54611	345347
6	N.E.	V	4072435	0	-283520	3788915	3618779	-170136	-453656
6	N.F.	V	5953400	0	-238580	5714820	5695578	-19242	-257822
6	NW	V	4175166	0	125721	4300887	4109212	-191675	-65954
6	SR	V	10373900	0	-327103	10046797	10000904	-45893	-372996
6	S.C.	V	9055061	0	-582979	8472082	8257855	-214227	-797206
6	S.E.	V	9487900	0	-237700	9250200	9267136	16936	-220764
6	SEC	V	3322440	0	911471	4233911	4234118	207	911678
6	SW	V	4737801	0	-112422	4625379	4442471	-182908	-295330
6	WR	V	10687635	0	-1040867	9646768	9521864	-124904	-1165771
6	WC	V	3979975	0	-392748	3587227	3777022	189795	-202953
6	METRO	V	524600	0	-109812	414788	407669	-7119	-116931
7	CR	V	6318371	0	-563866	5754505	5508330	-246175	-810041
7	ER	V	5948240	0	-485479	5462761	5336918	-125843	-611322
7	EC	V	6111588	0	-1350994	4760594	4845276	84682	-1266312
7	ECO	V	3137068	0	-211791	2925277	2927866	2589	-209202
7	NR	V	7642712	0	-517692	7125020	6709785	-415235	-932927
7	NC	V	5196719	0	-725160	4471559	4270052	-201507	-926667
7	N.E.	V	2412191	0	-42637	2369554	2328574	-40980	-83617
7	N.F.	V	2923500	0	-468406	2455094	2453612	-1482	-469888
7	NW	V	2694807	0	-411393	2283414	2180784	-102630	-514023
7	SR	V	5236763	0	-437263	4799500	4433742	-365758	-803021
7	S.C.	V	5971715	0	-755517	5216198	5018716	-197482	-952999
7	S.E.	V	4019400	0	-139000	3880400	3880339	-61	-139061
7	SEC	V	2246477	0	-105014	2141463	2071174	-70289	-175303
7	SW	V	1353953	0	17940	1371893	1273054	-98839	-80899
7	WR	V	6610100	0	-1116039	5494061	5403799	-90262	-1206301
7	WC	V	4127042	0	-605317	3521725	3525211	3486	-601831
7	METRO	V	431200	0	-53238	377962	372413	-5549	-58787
8	CR	V	11254202	0	-504020	10750182	10538911	-211271	-715291
8	ER	V	9355500	0	-1523514	7831986	7754295	-77691	-1601205
8	EC	V	7737482	0	-596969	7140513	7047068	-93445	-690414
8	ECO	V	5450945	0	-837509	4613436	4485901	-127535	-965044
8	NR	V	15286496	0	-1920182	13366314	13215065	-151249	-2071431

8	NC	V	6110435	0	-257436	5852999	5877699	24700	-232736
8	N.E.	V	3157255	0	154980	3312235	3245601	-66634	88346
8	N.F.	V	3772000	0	-194936	3577064	3591398	14334	-180602
8	NW	V	4244444	0	-415691	3828753	3705021	-123732	-539423
8	SR	V	6899600	0	11900	6911500	6939065	27565	39465
8	S.C.	V	8815688	0	-865546	7950142	7750054	-200088	-1065634
8	S.E.	V	7389500	0	136963	7526463	7579556	53093	190056
8	SEC	V	5122953	0	155727	5278680	5276053	-2627	153100
8	SW	V	3399720	0	-230157	3169563	3108507	-61056	-291213
8	WR	V	9863300	0	-880700	8982600	8929554	-53046	-933746
8	WC	V	5346192	0	-732692	4613500	4352389	-261111	-993803
8	METRO	V	673597	0	-42724	630873	603784	-27089	-69813
9	CR	V	18714545	0	-1002754	17711791	17521013	-190778	-1193532
9	ER	V	10025900	0	-748145	9277755	8882487	-395268	-1143413
9	EC	V	19272000	0	-1506810	17765190	17785719	20529	-1486281
9	ECO	V	13036041	0	292767	13328808	13229194	-99614	193153
9	NR	V	28661000	0	-2245415	26415585	26115037	-300548	-2545963
9	NC	V	19018200	0	89414	19107614	19393038	285424	374838
9	N.E.	V	7994200	0	-670520	7323680	7314611	-9069	-679589
9	N.F.	V	6261700	0	-728244	5533456	5542508	9052	-719192
9	NW	V	8304650	0	570694	8875344	9369109	493765	1064459
9	SR	V	13322900	0	-1621586	11701314	11563850	-137464	-1759050
9	S.C.	V	19214265	0	-1335630	17878635	17485583	-393052	-1728682
9	S.E.	V	8448400	0	-1221724	7226676	6494720	-731956	-1953680
9	SEC	V	14264420	0	-88291	14176129	14359571	183442	95151
9	SW	V	7109420	0	-866310	6243110	6195488	-47622	-913932
9	WR	V	17040600	0	-2712454	14328146	14301035	-27111	-2739565
9	WC	V	10197900	0	3219	10201119	9499168	-701951	-698732
9	METRO	V	354100	0	-3302	350798	352252	1454	-1848
10	CR	V	30181300	0	-5062734	25118566	25288531	169965	-4892769
10	ER	V	14775012	0	-1740012	13035000	12953908	-81092	-1821104
10	EC	V	16684800	0	-1175252	15509548	15287546	-222002	-1397254
10	ECO	V	15999889	0	-1242900	14756989	14853915	96926	-1145974
10	NR	V	31369200	0	-5481584	25887616	25958940	71324	-5410260
10	NC	V	18395915	0	-2996240	15399675	14876625	-523050	-3519290
10	N.E.	V	11292157	0	-247999	11044158	10960371	-83787	-331786
10	N.F.	V	11292157	0	-247999	11044158	10960371	-83787	-331786
10	NW	V	18972700	0	-3915417	15057283	14723227	-334056	-4249473
10	SR	V	18925300	0	-2855300	16070000	15973195	-96805	-2952105
10	S.C.	V	31171200	0	-4314625	26856575	26234520	-622055	-4936680
10	S.E.	V	13980600	0	-1172200	12808400	12968556	160156	-1012044
10	SEC	V	10952600	0	-252600	10700000	10699207	-793	-253393
10	SW	V	13864000	0	-2007689	11856311	11937939	81628	-1926061
10	WR	V	26371700	0	-4027413	22344287	22026520	-317767	-4345180
10	WC	V	14291100	0	-676564	13614536	14658501	1043965	367401
10	METRO	V	470500	0	-5500	465000	461416	-3584	-9084
11	CR	V	4840664	0	-327529	4513135	4384773	-128362	-455891
11	ER	V	4349290	0	-225456	4123834	4122886	-948	-226404
11	EC	V	2719200	0	-450551	2268649	2361403	92754	-357797

11	ECO	V	2701422	0	-299722	2401700	2401603	-97	-299819
11	NR	V	7091500	0	-763663	6327837	6100047	-227790	-991453
11	NC	V	2307000	0	-122716	2184284	2213991	29707	-93009
11	N.E.	V	2369477	0	-124033	2245444	2261539	16095	-107938
11	N.F.	V	4043500	0	-171418	3872082	3873463	1381	-170037
11	NW	V	2252540	0	-138117	2114423	2109271	-5152	-143269
11	SR	V	4641300	0	-298300	4343000	4292108	-50892	-349192
11	S.C.	V	5745900	0	-594970	5150930	4921061	-229869	-824839
11	S.E.	V	3877800	0	-259000	3618800	3584028	-34772	-293772
11	SEC	V	2154888	0	312	2155200	2154617	-583	-271
11	SW	V	1790370	0	-43700	1746670	1734018	-12652	-56352
11	WR	V	5352200	0	-912323	4439877	4480795	40918	-871405
11	WC	V	2273734	0	89008	2362742	2080472	-282270	-193262
11	METRO	V	103700	0	-12329	91371	90583	-788	-13117
12	CR	V	4729467	0	-211282	4518185	4607561	89376	-121906
12	ER	V	6920004	0	77676	6997680	6712235	-285445	-207769
12	EC	V	3942950	0	-895104	3047846	2987143	-60703	-955807
12	ECO	V	2278530	0	-860753	1417777	1447462	29685	-831068
12	NR	V	11303913	0	697245	12001158	12152802	151644	848889
12	NC	V	3694254	0	-278200	3416054	3110857	-305197	-583397
12	N.E.	V	2454489	0	116305	2570794	2461942	-108852	7453
12	N.F.	V	3233900	0	-755873	2478027	2376295	-101732	-857605
12	NW	V	1778146	0	-45158	1732988	1507090	-225898	-271056
12	SR	V	3918500	0	-208936	3709564	3674118	-35446	-244382
12	S.C.	V	4243432	0	-289078	3954354	3639010	-315344	-604422
12	S.E.	V	3877800	0	-259000	3618800	3584028	-34772	-293772
12	SEC	V	901267	0	68733	970000	1203135	233135	301868
12	SW	V	2492040	0	-594430	1897610	1904190	6580	-587850
12	WR	V	4945707	0	-436822	4508885	3934418	-574467	-1011289
12	WC	V	1364276	0	90432	1454708	1602312	147604	238036
12	METRO	V	246200	0	51263	297463	302753	5290	56553
13	CR	V	36815400	0	-1925729	34889671	31960347	-2929324	-4855053
13	ER	V	40698000	0	-1851290	38846710	37627606	-1219104	-3070394
13	EC	V	20998000	0	1763100	22761100	22624923	-136177	1626923
13	ECO	V	7364228	0	-490128	6874100	6538049	-336051	-826179
13	NR	V	31390884	0	1007472	32398356	29026240	-3372116	-2364644
13	NC	V	47619400	0	-224717	47394683	41449539	-5945144	-6169861
13	N.E.	V	6496270	0	637300	7133570	6398444	-735126	-97826
13	N.F.	V	11934000	0	-140900	11793100	10590086	-1203014	-1343914
13	NW	V	18600000	0	1078936	19678936	15987885	-3691051	-2612115
13	SR	V	29848600	0	1404790	31253390	30758701	-494689	910101
13	S.C.	V	26727795	0	-1387709	25340086	25131157	-208929	-1596638
13	S.E.	V	14314840	0	-507041	13807799	12561375	-1246424	-1753465
13	SEC	V	6207600	0	444835	6652435	5953036	-699399	-254564
13	SW	V	9650498	0	20195	9670693	8585821	-1084872	-1064677
13	WR	V	18483544	0	-159919	18323625	17692178	-631447	-791366
13	WC	V	15815700	0	-128669	15687031	13911803	-1775228	-1903897
13	METRO	V	200400	0	29900	230300	254143	23843	53743
13	CLW	V	809200	0	-93690	715510	698813	-16697	-110387

13	DLW	V	438700	0	-99719	338981	276284	-62697	-162416
13	ICF	V	510650	0	-43917	466733	460688	-6045	-49962
13	RWF	V	97900	0	12187	110087	110048	-39	12148
13	DMW	V	98300	0	-20771	77529	76465	-1064	-21835
13	RCF	V	241200	0	10973	252173	249659	-2514	8459
13	IRISET	V	52905	0	-4115	48790	46458	-2332	-6447
13	RSC/ BRC	V	18800	0	4300	23100	21289	-1811	2489
13	AUDIT	V	311000	0	7000	318000	287314	-30686	-23686

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

Appendix 3.1
Statement showing Misclassification while sanctioning Budget
(Refer Para 3.3.1)

I. Plan Head-1600-Traffic Facilities, Yard remodeling and others.

3rd running line (686 m capacity each): NER [PB-26, 41 - DF(3), PB-31 to 33, 38 & 40 – Capital], ECR-[PB-59 to 61 & 80 - DF(3)], ECOR [PB-60 -Capital], NCR [PB-34 - DF(3)]
 Additional loop Lines: SCR [PB-56 & 67 - Capital, PB-39 & 79 - DF(3)], SER [PB-43 - DF(1)], WR [PB-47, 59 & 66 – Capital], ECR [PB-49 - DF(4), PB-82 - DF(3) & PB-89 & 92 – Capital], ECOR [PB-29 – Capital], NCR [PB-35 - DF(3)] SECR [PB-19, 35 & 46 - DF(3), PB-47, 55, 57, 63 & 64 –Capital], SWR [PB-38 & 57 - DF(3)]

Standard III interlocking, central panel, multi aspect colour lighting signalling and block proving by axle counters: NWR [PB-32 & 33 - DF(3) and PB-34-Capital]

New Crossing Station: NEFR [PB-43-DF(3)], SCR [PB-53, 63, 64, 65 & 72 - Capital], SER [PB-48 - DF(3)], WR [PB-30 - DF(3)], ECR [PB-51 - DF(3), PB-70 - Capital], ECOR-[PB-42 - Capital], SWR [PB-43 & 48- Capital, PB-56-DF(3)]

II. Plan Head-3300-Signalling and Telecommunication.

Replacement of conventional signal lamps by light emitting diode signal: CR [PB-326-DF(4), PB-327-DRF], ECR [PB-527-DF(4)], WCR [PB-482-DF(4), PB-492-DRF]

Replacement of lever frames by solid state interlocking: ECR [PB-542-DF(4), PB-544-DRF].

Replacement of signalling gears with electronic interlocking: NR [PB-637, 640 & 705 - DRF, PB-646 - DF(4)], NCR [PB-374 - Capital and EBR].

Block Proving by axle counters: SER [PB-339&359-DF(4)], SWR (PB-278,279,282,283,288-DF(4) PB-280-DRF).

III. Plan Head-3600- Other Electrical Works

Direct Metering of Railway Quarters: CR [PB-339,340&343-DRF, PB-341-Capital].

IV. Plan Head-5200- Amenities for Staff.

Major improvement/Extensive repairs to Staff Quarters: CR [PB-434, 441 & 446 - DF(2) PB-444 - DRF], ER [PB-551-DF(2)], SR [PB-675-DRF], SCR [PB-540 - DRF, PB-542 - DF(2)], ECOR [PB-475 - DF(2)], SECR [PB-379 - DF(2), PB-383 – DRF].

Improvement to Water Supply: WR [PB-475 - DF(2), PB-476-DRF] .

V. Plan Head-5300- Passenger Amenities.

Raising and extension of Plat forms: ECR [PB-678 – DF (1), PB-679 – DRF], SR [PB-709 – DRF] .

Washable aprons: NCR [PB-508 – DRF], NEFR [PB-300 – DRF].

Appendix 3.2
Statement showing Misclassification while booking of expenditure
(Refer Para 3.3.2)

1. 'Pay and Allowances of staff on Training' and 'Stipend to apprentice' were booked directly to the respective departmental Grant instead of Grant No.12-Misc. Working Expenses (CR, NR, SR, SCR, SER, ECR, NWR, SWR and SECR).
2. Pay and allowances of Engineering Gate Keeper at Level Crossing gates beyond station limits were booked to Grant No.4-Repair and Maintenance of Permanent Way and Works instead of Grant No.9-Operating Expenses-Traffic (NR, SER and WR).
3. Cost of Mechanized Coach Cleaning, On-Board Coach Cleaning, and Maintenance of Linen & Bed roll contracts was booked under Grant No.6-Repair and Maintenance of Carriage and Wagons and 9-Operating Expenses-Traffic instead of Grant No.8 - Operating Expense-Rolling Stock and Equipment (SCR SER and SWR).
4. Pay and allowances of Work Charged establishment were booked as Revenue expenditure under Grant No.4-Repair and Maintenance of Permanent Way and Works instead of the respective Works under Capital Grant No.16. (NR, SR, SCR and NCR).
5. Cost of hiring of Vehicles were booked under Grant No.7-Repair and Maintenance of Plant and Equipment instead of under respective Grants (ECOR and SCR)
6. Leave salary contributions were credited to Grant No. 13 instead of crediting to Misc. Receipts. (CR, SR and ECoR).
7. Maintenance of electrical assets booked under Grant No.5-Repairs and maintenance of Locos instead of Grant No.7-Repairs and Maintenance of Plant and Equipment (SCR).
8. Workmen Compensation Act payments and Ex-gratia payments were booked under Grant No. 13 instead of Grant No. 12.(SR).
9. Ex-gratia payments for deceased employees were booked under Grant No. 12 instead of Grant No. 13 (NR and SWR).
10. Expenditure pertaining to extension improvement and additional accommodation to running rooms booked as Traffic Facility Works instead of Other Specified Works (SCR).

Appendix 3.3
Statement showing other mistakes in Accounting
(Refer Para 3.3.5)

Booking of liquidated damages as either earnings or reduction in expenditure instead of as 'Miscellaneous Receipts.' (ECOR-₹ 1.13 crore in 2011-12 & SCR -₹ 1.03 crore in 2012-13).

1. Expenditure debited to Deposit Works instead of Railway Works under Grant No.16 (SWR-₹ 1.95 crore in 2010-11, WR-₹ 4.34 crore in 2010-11 & ₹ 1.09 crore in 2013-14, and NR -₹ 20.09 crore in 2014-15).
2. Expenditure in excess of Railway share booked under Grant No.16-Works instead to transferring the amount to Deposit Works. (SWR- ₹ 44.81 crore in 2012-13 and ₹ 338.89 crore in 2013-14)
3. Sub-ordinate debt credited to Deposit works instead of Grant No. 16-7300- MAC (SWR- ₹ 9 00 crore in 2012-13).
4. Delay in adjustment of expenditure on POH of Wagons to outsiders resulting in excess expenditure under WMS (ICF-₹ 59.32 crore in 2013-14).
5. Acceptance of forced debit (NR-₹ 51.23 crore in 2010-11, SR-₹ 38.72 crore in 2013-14), Acceptance of debit without actual transfer/receipt of material (CR ₹ 12.24 crore in 2010-11, SR-₹ 1.92 crore in 2011-12, ₹ 21.00 crore in 2012-13, ₹ 8.55 in 2013-14, and WR- ₹ 7.31 crore in 2010-11-), Belated adjustment (NR-₹ 3.52 crore in 2013-14, SR- ₹ 17.33 crore in 2012-13, ₹ 13.05 crore in 2013-14 and SER-₹ 21.71 crore in 2013-14) and non-acceptance of debits in spite of receipt of material (WCR-₹ 5.43 crore in 2011-12).
6. Credits on account of scrap value booked to Revenue Grants instead of Works Grants. (SR-₹ 10.85 crore in 2012-13, ECoR -₹ 2.46 crore in 2013-14 and NCR ₹.0.52 crore in 2013-14)
7. Operation of non existing head "Odd Renewals" under Works Grant and booking of credits to the heads without proper debits (SCR-₹ 23.67 crore in 2010-11 and ₹ 72.50 crore in 2011-12).
8. Non accountal of Punitive Charges, trip and shunting charges resulting in understatement of Earnings. (SCR -₹ 1.39 crore in 2012-13)
9. Wrong booking of expenditure under Commercial lines instead of Strategic lines (NFR- ₹ 610.59 crore in 2012-13)
10. Incorrect transfer of booking of expenditure relating to Passenger Amenity Works from DF to DRF (NR, ER and SCR).
11. Booking of expenditure under Suspense Heads (Misc. Advance-Revenue (MA-R)/Misc. Advance-Capital (MA-C)) instead of to Final Heads- Grant No. 3 to 16. (NR, SCR, ECR, SR, and CLW/Chittaranjan).
12. ER pointed out that there was overstatement of dividend and subsidy to the tune of ₹ 1.92 crore due to non adjustment of incorrect claim of subsidy on Branch line (2011-12).

Appendix 3.4 Statement showing Failure of Internal Check Mechanism (Refer Para 3.4)	
I.	Expenditure pertaining to Plan Head-1100-New Lines booked under Plan Head-1500-Doublings (ER-₹ 5.99 crore in 2010-11 and NR-₹ 1.28 crore in 2011-12).
II.	Amount received as advance for works from M/s Damodar Port Co. credited to Earnings instead of keeping under Indian Railway Deposits. (ECOR-₹ 2.45 crore in 2010-11).
III.	Expenditure towards maintenance of OFC cable booked under Grant No.16-Railway Safety Fund instead of Grant No.7 (NR-₹ 1.12 crore in 2010-11)
IV.	Expenditure relating to Plan Head-1400-Gauge Conversion booked under Plan Head-1100-New Lines (ER-₹ 83.67 crore in 2011-12)
V.	Expenditure relating to salaries of loco pilots (running staff) booked to Grant No. 6 instead of Grant No. 8 (SR- ₹ 3.39 crore in 2011-12).
VI.	Recovery of Mobilization Advance credited to Earnings instead of minus debiting MA-C (NR-₹ 1.85 crore in 2011-12).
VII.	Booking of fuel cost under Grant No.16-Traffic Facility Works instead of Grant No.16-Stores Suspense (SCR-₹ 1.68 crore in 2012-13)
VIII.	Excess credits afforded under New Plan Head -3700 (SCR-₹ 1.19 crore) and Excess credit to New Line Project instead of Gauge Conversion Project (SWR-₹ 2.60 crore) in 2012-13.
IX.	Booking of pay and allowances of Open Line Officers under Grant No. 16-Capital instead of Grant No.3 (SWR-₹ 1.32 crore in 2013-14).
X.	Booking of cost of sleepers to unrelated works like Through Ballast Renewals and Through Weld Renewals. (SCR-₹ 4.42 crore in 2013-14).
XI.	Booking of expenditure relating to Pay and allowances of maintenance staff engaged in Permanent Way Works under Grant No.9- instead of Grant No. 4 (NR-₹ 1.15 crore in 2014-15).
XII.	Expenditure on Road Safety works (Plan Head 2900-RSF) booked under Gauge Conversion Works (Plan Head-1400-Capital). (SR- ₹ 6.65 crore in 2014-15).