

भारत सरकार GOVERNMENT OF INDIA  
रेल मंत्रालय MINISTRY OF RAILWAYS  
रेलवे बोर्ड RAILWAY BOARD

No. 2019 APP/6-1/2018-19

New Delhi, Dated 25-04-2019

The General Managers/Chief Administrative Officers,  
All Indian Zonal Railways/PUs.

**Sub: - APPROPRIATION ACCOUNTS FOR THE YEAR 2018-19.**

The schedule of Appropriation Accounts for 2018-19 is given below: -

**2. SCHEDULE FOR PRESENTATION IN PARLIAMENT**

2.1 As per the recommendations of the Public Accounts Committee, the Appropriation Accounts of Indian Railways are required to be presented to the Parliament during the winter session of the same calendar year to which the accounts pertain.

2.2 It is, therefore, necessary to ensure timely finalisation and submission of the Appropriation Accounts for 2018-19 to Board's office to enable Ministry of Railways to consolidate, publish and table these accounts in Parliament by stipulated dates.

**3. PROGRAMME FOR COMPILATION AND SUBMISSION OF APPROPRIATION ACCOUNTS**

3.1 In order to achieve the above target, programme for compilation and submission of Appropriation Accounts for the year 2018-19 is enclosed as **Annexures I and II**.

3.2 Strict adherence to the target dates specified in **Annexures I and II** for the submission of the **ADVANCE/AUDITED** copies of the Grant Account/Statements/Annexures etc. may kindly be ensured through suitable monitoring system including liaison with Audit to get vetted copies of accounts, so that any delay on this account is averted. **The name along with telephone numbers of the co-ordinating officer so nominated may be intimated to this office immediately.**

**4. SUBMISSION OF THE APPROPRIATION ACCOULTS - ANNEXURES/ STATEMENTS**

- 4.1 There is a single Grant for Ministry of Railways after merger of Rail Budget with Union Budget. Therefore, single Grant Account shall be prepared as was done for 2017-18 Accounts. The Format of Appropriation Accounts is enclosed as Annexure-III.
- 4.2 Grant/Annexure/Statement may be forwarded to **Shri Hari Darshan Roy, A.O.** (Appropriation), Hall No.564 - H, 5<sup>th</sup> Floor, Rail Bhawan, New Delhi -110001 through Speed Post before scheduled dates. (Ph.-030-43366,44387, FAX-011-23303366, e-mail [id-aoapp@rb.railnet.gov.in](mailto:aoapp@rb.railnet.gov.in)).
- 4.3 **The Grant Account should be reconciled with the March Final Account Current and a certificate that the Grant totals have been reconciled with the figures in the Account Current to end of March'2019 should be appended to the Grant Account.**
- 4.4 The corrections made in Account Current, if any, should be incorporated in Appropriations Account also. Copy of such correction slip should be sent to Appropriation Accounts Branch immediately.

## 5. DISPOSAL OF AUDIT OBJECTIONS

**Audit observations on the Appropriation Accounts must also be attended on priority.** If necessary, the same be settled by holding discussions with Audit at appropriate levels, so that prescribed schedule is not disturbed. All observations of Audit made, while vetting Grant/Annexure should be resolved before submission of audited copy to the Board.

## 6. ACTION PLAN FOR COMPLIANCE OF TIME SCHEDULE

- i. All requisite records/vouchers etc. may be made available to PDAs by 01.05.2019.
- ii. Dy.FA&CAO/ Books may be nominated as Nodal Officer to maintain liaison between Railways and PDA to watch progress of submission of Account Current and Appropriation Account, arranging availability of vouchers/records required by PDA, settlement of audit observation etc. on a weekly basis. PDA will also nominate Nodal Officer from their department for this purpose.
- iii. FA&CAO in-charge of Books and Appropriation Accounts may monitor the position closely and hold regular meetings with PDA to discuss and settled the audit observations/ objections on priority.
- iv. On receipt of Accounts from the Railway Administration, the same will be audited by PDA in **two weeks period**. The documents (vouchers, bills etc.) /records/registers etc. as required by Audit may be made available by the Railway Administration as early as possible for examination and certification of Accounts by Audit.
- v. Reply to the audit observations, Correction Slips, Revised Accounts etc. may be furnished by the Railway Administration **within one week** from the date of receipt of the same from audit.

- vi. Audit's rebuttal on the remarks of Railway Administration may be sent by local PDA to Railway administration **within three calendar days** and the issues discussed across the table at FA&CAO level in the **next two calendar days**. The unsettled issues may be sent to Railway Board for necessary clarification/direction.
- vii. Audited copy of the Accounts may be sent to Railway Board (by Railway Administration) and Railway Board Audit (by PDA) on or before the scheduled dates.
- viii. The Corrections Slips/Revised Accounts may be issued expeditiously by the Zonal Railways and Production Units and copy sent to local audit immediately. The Correction Slips issued by the Zonal Railways and Production Units should be serially numbered and dated and a copy thereof sent to associate audit also immediately while sending these to Railway Board. Board will approach CGA for carrying out these corrections.
- ix. It may be ensured that the Charged Expenditure, if any, has been properly shown in the Schedules.
- x. Railways may ensure to append Annexure 'A' to the Sub Major Head -- Works with the Account Current without fail.

9. This issues in consultation with office of C&A.G of India.

Kindly acknowledge receipt and ensure compliance.

DA/As above

**(Sanjeev Sharma)**  
**Director Finance (Accounts)**  
**Railway Board**

No. 2019 APP/6-1/2018-19

New Delhi, dated 25 -04-2019

- 1) 28 Copies to PD (Railway Board Audit), New Delhi.
- 2) Copy to Director (OL), for information.
- 3) Copy to A.O. (AC-IV) for furnishing the Appropriation Accounts of Grant No.80 (MH-5002 & 5003) - Rolling Stock (Bulk Order), expenditure of IRFC for the year and end up to the year.

**(Sanjeev Sharma)**  
**Director Finance (Accounts)**  
**Railway Board**

**ANNEXURE 'I'**

**Programme for preparation and finalization of Appropriation Accounts for the year 2018-19**

S.No	PARTICULARS	Due date by which Appropriation Accounts/Statements/Annexures must reach Railway Board	
		Advance	Audited
1.	GRANT No. 80- MH 3001-01- Railway Board (Northern Railway only)	15-May-19	14-June-19
2	GRANT No. 80- MH 3001-02- Miscellaneous Expenditure (General) (for Zonal Railways, Metro Rly/Kol & R.E.)	07-June-19	05-July-19
3	GRANT No. 80- MH 3002 & 03 - (01) - General Superintendence and Services (for Zonal Railways & Metro Rly/Kol )	24-May-19	24- June-19
4	GRANT No. 80- MH 3002 & 03 – (02) - Repairs & Maintenance of Permanent Way and Works (for Zonal Railways & Metro Rly/Kol.)	24-May-19	24-June-19
5	GRANT No. 80- MH 3002 & 03 –(03)-- Repairs & Maintenance of Motive Power (for Zonal Railways only)	03-June-19	03-July-19
6	GRANT No. 80- MH 3002 & 03 –(04)- Repairs & Maintenance of Carriages and Wagons (for Zonal Railways & Metro Rly/Kol)	03-June-19	03-July-19
7	GRANT No. 80- MH 3002 & 03 –(05)- Repairs & Maintenance of Plant and Equipment (for Zonal Railways & Metro Rly/Kol)	03-June-19	03-July-19
8	GRANT No. 80- MH 3002 & 03 –(06)- Operating Expenses - Rolling Stock and Equipment (for Zonal Railways & Metro Rly/Kol)	07-June-19	08-july-19
9	GRANT No. 80- MH 3002 & 03 –(07)- Operating Expenses - Traffic (for Zonal Railways & Metro Rly/Kol)	07-June-19	08-july-19
10	GRANT No. 80- MH 3002 & 03 –(08)-Operating Expenses - Fuel (for Zonal Railways & Metro Rly/Kol)	14-June-19	09-july-19
11	GRANT No. 80- MH 3002 & 03 –(09)- Staff Welfare and Amenities (for Zonal Railways & Metro Rly/Kol)	14-June-19	09-July-19
12	GRANT No. 80- MH 3002 & 03 –(10)- Miscellaneous Working Expenses (for Zonal Railways & Metro Rly/Kol)	24-June-19	24-July-19
13	GRANT No. 80- MH 3002 & 03 –(11) - Provident Fund, Pension and Other Retirement Benefits (for Zonal Railways, Metro Rly/Kol & PUs)	20-June-19	19-July-19
14	GRANT No. 80- MH 3002 & 03 –(12)- Appropriation to Funds (for Zonal Railways & Metro Rly/Kol)	20-June-19	19-July-19
15	GRANT No. 80- MH 5002 & 03- Assets - Acquisition, Construction and Replacement (for Zonal Railways/MTPs/PUs etc.)	11-July-19	09-Aug-19
16	<b>Civil Grant:</b> i) Loans and Advances ii) Pre-partition payments iii) Interest on Debt and other obligations <b>Note: COFMOW (i) &amp; (iii) only.</b>	03-June-19	12-July-19

## ANNEXURE 'II'

Annexures & Statements etc.

S.No	PARTICULARS	Due date by which Appropriation Accounts/Statements/Annexures must reach Railway Board	
		Advance	Audited
<b>ANNEXURES</b>			
1.	`A' - Statement of Unsanctioned Expenditure obtaining on 01.07.2019 (for Zonal Railways/MTPs/PUs etc.)	11-July-19	09-Aug-19
2.	`B' - Statement of Undercharges detected by Audit and Accounts (for Zonal Railways & Metro Rly/Kol.)	28-June-19	26-July-19
3.	`C' - Statement showing Remission and Abandonment of claims to Revenue (for Zonal Railways & Metro Rly/Kol.)	17-May-19	21-June-19
4.	`D' - Statement of expenditure on important Open Line Works & New constructions (for Zonal Railways & RE/ALD)	19-June-19	19-July-19
5.	`E' - Statement showing expenditure relating to Strategic Lines (N, NF, WR & N.W. Rlys only)	17-May-19	28-June-19
6.	`F' - Statement of Estimated and Actual Credits or Recoveries (for Zonal Railways/MTPs/PUs etc.)	05- July-19	09-Aug-19
7	`H' - Statement of Losses etc. and Ex-gratia payments above Rs.50,000/- in terms of Bd's letter no.91/ACIII/25/4 dt. 19.07.91 (for Zonal Railways, PUs & MTPs etc.)	14-June-19	15-July-19
8.	`I' - Statement showing Irregular Re-appropriation (for Zonal Railways, PUs & MTPs etc.)	19-July-19	19-Aug-19
9.	`J' - Statement showing Important Misclassifications etc. (for Zonal Railways, PUs & MTPs etc.)	19-July-19	19-Aug-19
10.	Statement of Defects in Budgeting (for Zonal Railways, PUs & MTPs etc.)	19-July-19	19-Aug-19
<b>STATEMENTS</b>			
1.	Statement showing Distributable Expenditure and Receipts (for Zonal Railways, PUs & MTPs etc.)	09-May-19	-
2.	Statement showing changes in Forms & Classifications (for Zonal Railways, PUs & MTPs etc.)	09-May-19	14-June-19
3.	Statement showing Percentage of Working Expenses to Earnings (for Zonal Railways & Metro/Kol.)	09-July-19	09-Aug-19
4	Statement showing credits to Capital for Retired Assets (for Zonal Railways & MTPs)	14-June-19	12-July-19
5	Statement of annual Voted and Charged expenditure (for Zonal Railways, PUs & MTPs etc.)	05- July-19	19-Aug-19
6	Statement showing Depreciation Reserve Fund Account (for Zonal Railways & PUs )	07-June-19	08- July-19
7	Statement of Development Fund Account (for Railway	07-June-19	--

	Board)		
8	Statement of Capital Fund Account (for Railway Board)	<b>07-June-19</b>	<b>--</b>
9	Statement of Railway Safety Fund Account and Debt Service Fund (for Railway Board)	<b>07-June-19</b>	<b>--</b>
10	Statement showing Pension Fund Account (for Zonal Railways & PUs )	<b>07-June-19</b>	<b>12- July-19</b>
11	Statement of Suspense Balances (for Zonal Railways, PUs & MTPs)	<b>07-June-19</b>	<b>12- July-19</b>
12	Statement showing Stores Account (for Zonal Railways, PUs & Metro/Kol.)(Para 433 (5) F.I. Annex.XI & XII may be kept in view)	<b>01-June-19</b>	<b>12- July-19</b>
13	Statement showing Stock Adjustment Account (for Zonal Railways, PUs & Metro/Kol.) (Para 433 (5) F.I. Annex.XI & XII may be kept in view)	<b>01-June-19</b>	<b>12- July-19</b>
14	Profit and Loss Account of Catering (for Zonal Railways only.)	<b>07-June-19</b>	<b>12- July-19</b>
<b>FINAL ACCOUNTS</b>			
1	Capital Statement Part.I & II/Block Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	<b>12- July-19</b>	<b>09-Aug-19</b>
2	Profit and Loss Account/Manufacturing Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	<b>12- July-19</b>	<b>09-Aug-19</b>
3	Balance Sheet - Commercial Lines & Strategic Lines (for Zonal Railways, PUs, MTPs & COFMOW)	<b>12- July-19</b>	<b>09-Aug-19</b>

**GRANT NO. 80 – MINISTRY OF RAILWAYS (REVENUE)****MAJOR HEAD – 3001****(In thousand of Rs.)**

<u>Major head &amp; Minor head</u>	<u>Total Grant or Appropriation</u>	<u>Actual Expenditure</u>	<u>Variation (-)Saving (+)Excess</u>
1	2	3	4

**3001 (XX) INDIAN RAILWAYS – POLICY FORMULATION, DIRECTION, RESEARCH AND OTHER MISCELLANEOUS ORGANISATION – RAILWAY BOARD & MISCELLANEOUS EXPENDITURE (GENERAL)**

**CHARGED**

Original	--	--	--	--
Supplementary	--			

**Reason of Variation**

**for example** (Under Charged portion of the Major Head, lesser/more expenditure by Rs.0.00 lakh was incurred due to less/more materialization of decretal payment, than anticipated).

**VOTED :-**

Original	--	--	--	--
Supplementary	--			

**Amount surrendered during the year**

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**Reason of Variation**

**for example** (Under this Major Head, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following Heads):-

**3001 (XX) INDIAN RAILWAYS –RAILWAY BOARD & MISCELLANEOUS EXPENDITURE (GENERAL);**

**Reason of Variation for example** (Under this Head, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

**Indian Railways –Railway Board.**

O	--	--	--	--
S	--			

R	---
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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards other charges such as RRT, office automation, computer cell, furniture coolie & cartage and printing etc., and less staff cost for cadre restructuring , revision of grade pay and payment thereof , than anticipated).

**Surveys.**

O	--	--	--	--
S	--			
R	---			

**Reason of Variation for example** (Under this head net saving/excess was mainly due to slow/more progress of certain survey works, non-finalisation of tender of some works and less/more materialisation of contractual payment during the year, than anticipated).

**Research Designs & Standards Organisation.**

O	--	--	--	--
S	--			
R	---			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to no expenditure in Navrachana Scheme and less/more debits received during the year, than anticipated).

**Miscellaneous Establishment.**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more expenditure towards staff cost due to non filling of vacancies and online examination, and also less/more materialisation of contractual payment during the year, than anticipated).

**Cost of Statutory Audit.**

O	--	--	--	--
S	--			
R	---			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly less/more expenditure towards staff cost during the year, than anticipated).



**Payment to Worked Lines.**

O	--	--	--	--
S	--			
R	---			

**Reason of Variation**

**For example** (Under this head net saving/excess was mainly due to decrease/increase in number of passengers during the year, than anticipated).

**Miscellaneous Charges.**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more materialisation of works and less/more receipt of debits, than anticipated).

**Appropriation to Pension Fund in respect to Miscellaneous Organisations.**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to -----, than anticipated).

**MAJOR HEAD – 3002, 3003 & 3006.**

Rs. In Thousands)			
<u>Major head &amp; Minor head</u>	<u>Total Grant or Appropriation</u>	<u>Actual Expenditure</u>	<u>Variation (-)Saving (+)Excess</u>
1	2	3	4

**CHARGED**

<i>Original</i>	--	--	--	---
<i>Supplementary</i>	--			

**Reason of Variation**

**for example** (Under Charged portion of the Major Heads, the lesser/more expenditure by Rs.0.00 lakh was incurred due to less/more materialization of decretal payment, than anticipated).

**VOTED**

Original	--	--	--	---
Supplementary	--			

Amount surrendered during the year --

(Total Grant - FG)

**Reason of Variation**

**for example** (Under these Heads, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following Sub Major Heads):-

3002 & 3003 (01) - General Superintendence and Services;

O	--	--	--	--
S	--			
R	---			

**Reason of Variation for example** (Under these Heads, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

(100) General Management including General Management Services.

O	--	--	--	
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more establishment charges, and less/more other expenses during the year, than anticipated as indicated below:- )

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Establishment of the General Manager.		
120	Establishment of the D.R.Ms.		
130	G.M.Services (Plg. Efficiency, Work Study etc.		
140	Commercial Advertisement and Publicity.		
150	Vigilance.		
160	Legal Cell.		
170	Misce. Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

(200) Financial Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrance of less/more staff cost, less office equipment expenditure charges, less/more misc. Charges etc. and due to adoption of strict economy measures during the year than anticipated as indicated below:-)

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
210	Accounts.		
220	Cash & Pay.		
230	Statistical.		
240	Electronic Data Processing.		
270	Misce. Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

(300) Personnel Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/more was mainly due to less activity on sports & cultural, less/more contingent expenses and less/more staff cost due to non materialization of anticipated recruitment of Group 'D' staff, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Establishment (Other than Staff Welfare and Union etc.)		
320	Staff Welfare and Union Affairs.		
330	Sports culture activities and other.		
340	Recruitment Cell		
370	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

(400) Material Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more contractual payment, less/more contingent expenses, less/more expenditure towards staff cost, and other less/more miscellaneous expenses, during the year than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Stores Branch.		
420	Store Depots.		
470	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

(500) Way and Works Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards staff cost & MACP and more/less establishment charges, than anticipated as indicated below:- as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
510	Establishment exclusively for Permanent Way.		
520	Establishment exclusively for Works.		
530	Joint Establishment		
	TOTAL		
	Net Variation(Saving/excess)		

(600) Rolling Stock Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/more was mainly due to incurrence of less/more staff cost and less/more establishment charges due to adoption of strict economy measures, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
610	Workshop Branch including drawing office, planning and Production.		
620	Loco & Carriage & Wagon Branch.		
630	Mechanical Operating.		
640	Others.		
650	Electronic Data Processing in Workshops.		
670	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

(700) Electrical Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards staff cost and more/less contingent charges, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
710	Administration		
720	Electrical Traction		
730	Electrical General Services.		
740	Electrical Workshop Drawing & Estimating.		
	TOTAL		
	Net Variation(Saving/excess)		

(800) Signal and Telecommunication Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and establishment charges due to less/more recruitment, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
810	Administration.		
820	Signalling.		
830	Telecommunication.		
840	Workshop Drawing & Estimating.		
	TOTAL		
	Net Variation(Saving/excess)		

(900) Traffic Management.

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost and less/more contingent charges and less/more equipment charges, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
910	Traffic Operating.		

920	Traffic Commercial (excluding Claims Organisation).		
930	Safety.		
940	Planning.		
950	Others (Road Services etc.)		
970	Miscellaneous Expenses		
	TOTAL		
	Net Variation(Saving/excess)		

### 3002 & 3003 (02) – Repairs and Maintenance of Permanent Way and Works;

O	--	--	--	--
S	--			
R	--			

#### Reason of Variation

**for example** (Under these Heads, net saving/ excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

#### Establishment in Offices (100).

O	--	--	--	--
S	--			
R	--			

#### Reason of Variation

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and office expenditure, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
110	Officers and Office Establishment.		
120	Supervisory Staff & their Office Staff.		
130	Contingent Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

#### Maintenance of Permanent Way (200).

O	--	--	--	--
S	--			
R	--			

#### Reason of Variation

**for example** (Under this head net excess was mainly due to incurrence of more/less staff cost, equipment charges and more/less establishment charges due to during the year, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
210	Group 'A'(B.G.) Track with a sanctioned Speed of 160 Kmph.		
220	Group 'B'(B.G.) Track with a sanctioned Speed of 130 Kmph.		
230	Group 'C'(B.G.) Suburban Section Mumbai & Kolkatta..		
240	Group 'D'(B.G.) Track with a Sanctioned speed of 1-- Kmph.)		
250	Group 'E(B.G.) Other Track including Yards and Sidings).		

260	Group 'Q'(M.G.) Track with a Sanctioned speed of more than 75Kmph.)		
270	Group 'R'(M.G.) Track with a Sanctioned speed of 75Kmph.)		
280	Group 'S'(M.G.) Track with a Sanctioned speed of Less than 75Kmph.)		
290	Narrow Gauge.		
	TOTAL		
	Net Variation(Saving/excess)		

**Maintenance of Bridge Work and Tunnels including Road over/under Bridge (300).**

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S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more activity on sports & cultural, less/more contingent expenses and less/more staff cost, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
310	Girder Bridge.		
320	Other Bridge.		
330	Tunnels.		
340	Road Over/Under Bridges including foot over bridges.		
	TOTAL		
	Net Variation(Saving/excess)		

**Maintenance of Service Buildings (other than Staff Quarters and Welfare Buildings) (400).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more contractual payment, less/more contingent expenses and other expenses, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
410	Office Buildings.		
420	Stations, Good Sheds.		
430	Workshops and Stores.		
440	All other structures.		
	TOTAL		
	Net Variation(Saving/excess)		

**Water Supply, Sanitation and Roads (other than colonies, Staff Quarters and Welfare Buildings) (500).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and less/more establishment charges, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
510	Water Supply.		
520	Sanitation.		
530	Service Roads & Other (Misc.)		
	TOTAL		
	Net Variation(Saving/excess)		

**Other Repairs and Maintenance (600).**

O	--	--	--	--
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R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost and less/more establishment charges due to adoption of strict economy measures, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
610	Shore Connections at Ferries.		
620	Station Machinery other than Water Supply Arrangements.		
630	Conservancy of Rivers.		
640	Trees-Plantations, Nurseries etc.		
650	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Special Repairs Pertaining to Breaches, Accidents etc. including Special Revenue Works (700).**

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards staff cost and more/less contingent charges, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
710	Others Breaches.		
720	Accidents.		
730	Others.		
	TOTAL		
	Net Variation(Saving/excess)		



**3002 & 3003 (03) - Repairs and Maintenance of Motive Power;**

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**Reason of Variation**

**for example** (Under these heads, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

Establishment in Offices (100).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards staff cost, office establishment expenditure and increase/decrease in electric expenditure during the year, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
110	Officers & Office Establishments (Mechanical)		
120	Supervisory Staff and their office Staff (Mechanical)		
130	Contingent and Laboratory Expenses (Mechanical)		
140	Officers and office Establishments (Electrical)		
150	Supervisory Staff and their office Staff (Electrical)		
160	Contingent Expenses (Electrical)		
	TOTAL		
	Net Variation(Saving/excess)		

Steam Locomotives (200).

O	--	--	--	--
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R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost, less/more equipment charges and less/more establishment charges due to adoption of strict economy measures during the than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
210	Running Repairs in sheds.		
220	Running Repairs in workshops for sheds.		
230	Periodical Overhauls.		
240	Intermediate overhauls.		
250	Special Repair.		
	TOTAL		
	Net Variation(Saving/excess)		

Diesel Locomotives (300).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more activity on sports & cultural, less/more contingent expenses and less/more staff cost, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Running repairs in sheds.		
320	Running repairs done in workshops for sheds		
330	Periodical overhauls.		
340	Intermediate overhauls.		
350	Special repairs.		
360	Other repairs		
370	Miscellaneous charges including adjustments		
	TOTAL		
	Net Variation(Saving/excess)		

Electric Locomotives (500).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more contractual payment, less/more contingent expenses and other expenses, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
510	Running repairs in sheds.		
520	Running repairs done in workshops for sheds		
530	Periodical overhauls.		
540	Intermediate overhauls.		
550	Special repairs and overhauls.		
560	Other repairs		
	TOTAL		
	Net Variation(Saving/excess)		

Rail Cars, Ferry Steamers and other Maintenance Expenses (600).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards staff cost and more/less direct purchases of stores & drawls from stores, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
610	Rail Cars.		
640	Harbours.		
650	Other miscellaneous expenses (Mechanical Deptt. Including Ferry Service)		
670	Other miscellaneous expenses (Electrical Department)		
	TOTAL		
	Net Variation(Saving/excess)		

**3002 & 3003 (04) - Repairs and Maintenance of Carriage and Wagons;**

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**Reason of Variation**

**For example** (Under these heads, net excess/saving of Rs.0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

Establishment in Offices (100).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more contractual payments and less/more misce. Expenditure, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Officers & Office Establishments (Mechanical).		
120	Supervisory Staff and their office Staff (Mechanical).		
130	Contingent Expenses (Mechanical).		
140	Officers and Office Establishment (Electrical).		
150	Supervisory Staff and their office Staff (Electrical).		
160	Contingent Expenses (Electrical)		
	TOTAL		
	Net Variation(Saving/excess)		

Carriages (200).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost , equipment charges and less/more expenditure towards adjustment of material on POH and wages on POH economy measures and less/more adjustment of debits, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
210	Running Repairs in sick lines.		
220	Running Repairs in workshops for sick lines.		
230	Periodical Overhauls.		
240	Special Repairs.		
260	Other Repairs.		
270	Miscellaneous Expenses including adjustments.		
290	Other Miscellaneous Expenses including adjustments.		
	TOTAL		
	Net Variation(Saving/excess)		

Wagons (300).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to more/less activity for POH, more/less expenditure towards repairs in sick lines , than anticipated , as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Running Repairs in sick lines.		
320	Running Repairs in workshops for sick lines.		
330	Periodical Overhauls.		
340	Periodical Overhauls.		
360	Other Repairs.		
370	Miscellaneous Expenses including adjustments.		
	TOTAL		
	Net Variation(Saving/excess)		

Electric Multiple Unit Coaches (400).

O	--	--	--	--
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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards cost of material form stock, less/more staff cost and less/more expenses towards POH components and other less/more expenses, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Running Repairs in Sheds.		
420	Running repairs done in workshops for sheds.		
430	Periodical overhauls.		
440	Intermediate overhauls.		
450	Special repairs and overhauls.		
460	Other repairs		

470	Miscellaneous expenses including adjustments.		
	TOTAL		
	Net Variation(Saving/excess)		

Electrical General Services – Train Lighting, Fans and Air-Conditioning (500).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrance of more/less expenditure towards staff cost and more/less drawl of stores from stock and more/less repairs, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
510	Running Repairs and Maintenance-Conventional Coaches.		
520	Running Repairs and Maintenance- Air Conditioned Coaches.		
530	Running Repairs and Maintenance- Power Cars.		
540	Running Repairs and Maintenance- Steam loco headlight equipment.		
550	Workshop Repairs- Conventional Coaches		
560	Workshop Repairs- Air Conditioned works-Coaches.		
570	Workshop Repairs- Power Cars.		
580	Workshop Repairs- Steam loco headlight equipment.		
590	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Miscellaneous Repairs and Maintenance Expenses (600).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrance of more/less staff cost and excess/saving due to realisation of STA credits, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
610	Miscellaneous Expenses (Mechanical Department).		
620	Miscellaneous Expenses (Electrical Department).		
	TOTAL		
	Net Variation(Saving/excess)		

DMU Coaches (700).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards repair of sick lines and more/less drawl of stores from stock, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
710	Running Repairs in sick lines.		
720	Running Repairs in workshops for sick lines.		
730	Periodical Overhauls.		
740	Intermediate Overhauls.		
750	Special Repairs and Overhauls		
760	Other Repairs.		
770	Miscellaneous Expenses including adjustments.		
	TOTAL		
	Net Variation(Saving/excess)		

**3002 & 3003 (05) - Repairs and Maintenance of Plant and Equipment;**

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**Reason of Variation**

**for example** (Under these heads, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

Establishment in Offices (100).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to more/less staff cost, more/less incurrence of electric charges and more/less expenditure towards contingencies, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Officers and Office Establishment (S&T).		
120	Supervisory Staff and their Office Staff (S&T)		
130	Contingent Expenses (S&T)		
140	Officers and Office Establishment (Electrical)		
150	Supervisory Staff and their Office Staff (Electrical)		
160	Contingent Expenses (Electrical)		
	TOTAL		
	Net Variation(Saving/excess)		

Plant and Equipment – Way and Works (200).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more repairing activities, equipment charges and less/more procurement of material and less/more direct purchase, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
210	Furniture and office equipment.		
220	Plant and equipment.		
230	Other Repairs Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Plant and Equipment – Mechanical (300).**

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more repair activity, less/more contractual payment and less /more staff cost, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
310	Loco shed Plant and equipment (Repairs in shed).		
320	Loco shed Plant and equipment (Repairs in workshop).		
330	Sick Line Plant and Equipment (Repairs in Sick Line).		
340	Sick Line Plant and Equipment (Repairs in workshop).		
350	Workshop Machinery and Tools.		
360	Other Repairs Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Plant and Equipment – Electrical (400).**

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more contractual payment, less/more POH activities and other expenses, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
410	Overhead Equipment for Electric Traction.		
420	Power supply equipment for traction.		
430	Power supply equipments for general service.		
440	Plant and Equipment in loco sheds, car sheds and sick lines.		
450	Plant and Equipment in workshops.		
460	Special repairs pertaining to natural calamities etc. Including accidents special revenue works.		

470	Other Plant and Equipment- Electric Traction		
480	Other Plant and Equipment-Electrical General Services.		
490	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Plant and Equipment – Signalling (500).**

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less withdrawal of stores, more/less direct purchases, more/less contractual payment and more/less expenditure towards staff cost, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
510	Mechanical Signalling		
520	Electrical Block Signalling		
530	Electrical Power Signalling		
540	Other Repairs and Maintenance		
550	Miscellaneous Expenses		
	TOTAL		
	Net Variation(Saving/excess)		

**Plant and Equipment – Telecommunication (600).**

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost and less/more contractual payment, less/more direct purchase, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
610	Microwave Multi – Channel Radio Relay System & Wireless System.		
620	Railway Telephone Exchange.		
630	Line Communication System.		
640	Other Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Rental to P&T for Signalling and Telecommunication Circuits (700).**

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**Reason of Variation**



**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards circuits, less/more payment of spectrum charges, less/more VFT channel and less /more rental bill from Telecom Deptt., than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
710	Circuits of Signalling System.		
720	Live Wire.		
730	Administrative Telephone Channel.		
740	VFT Channel.		
750	Passenger Reservation System etc.		
760	Other Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Other Plant and Equipment – General and Traffic Departments (800).

O	--	--	--	--
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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and reduction in maintenance expenditure and less/more contingencies, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
810	Equipment.		
820	Road Vehicles and Ancillary Equipment.		
830	Others Repairs and Miscellaneous Expenses.		
840	Staff Cars.		
850	Others Equipment and Miscellaneous Expenses.		
860	O&M Expenses on Control Systems.		
870	Staff Cars.		
880	Others Equipment and Miscellaneous Expenses.(Biometric Attendance)		
	TOTAL		
	Net Variation(Saving/excess)		

3002 & 3003 (06) – Operating Expenses – Rolling Stock and Equipment;

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Under these heads, net excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following):-

Steam Locomotives (100).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost due to less/more recruitment and less/more direct purchase, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Running Staff.		
130	Shed and Yard staff excluding Shed staff engaged on fuelling of Engines.		
140	Other Operating Expenses including water, lubricants and consumable stores.		
150	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Diesel Locomotives (200).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less staff, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
210	Running Staff.		
230	Shed and Yard staff excluding Shed staff engaged on fuelling of Engines.		
240	Other Operating Expenses including water, lubricants and consumable stores.		
290	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Electric Locomotives (300).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to more/less staff cost and establishment charges and more/less contractual payment and Misc. Charges, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Running Staff.		
320	Shed and Yard Staff etc.		
330	Other Operating Expenses including lubricants and consumable stores.		
340	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Electric Multiple Unit Coaches (400).

O	--	--	--	--
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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less drawl of stores from stock and more/less expenditure towards staff cost, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Running Staff.		
420	Shed and Yard Staff.		
430	Other Operating Expenses including Lubricants and Consumable Stores.		
440	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Carriage and wagons (500).

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S	--			
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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and less/more direct purchase and less/more contractual payment, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
510	Subordinate Supervisory Staff and their Office Staff (Running)		
520	Inspection Staff for Running Vehicles.		
530	Other Operating Expenses.		
540	Other Miscellaneous Expenses.		
550	Running Staff.		
560	Shed and yard Staff-DMU.		
570	Other Operating Expenses including Lubricants and Consumable Stores.		
580	Miscellaneous Expenses.		
590	Cost and maintenance of Linen.		
	TOTAL		
	Net Variation(Saving/excess)		

Traction (other than Rolling Stock) and General Electrical Services (600).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost and less/more establishment charges and less/more contractual payment and less/more power supply by Electricity Boards, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
610	Traction (Other than Rolling Stock and Electrical Energy).		
620	Generating Stations and Sub-Stations for General Electrical Services.		
630	Distribution arrangements for General Services.		
640	Supply of Power to workshops.		
650	Supply of Power to service buildings.		
660	Train Lighting, fans and Air-conditioning services in Trains.		
670	Other Operating-Labour and Stores.		
680	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Signalling and Telecommunication (700).

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and less/more activities of operating expenses, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
710	Signalling.		
720	Telecommunications.		
730	Other Operating Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

Ferry Services and Rail Cars (800).

O	--	--	--	--
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R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards miscellaneous expenses, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
840	Running Staff-Rail Cars.		
850	Other expenses-Rail Cars.		
	TOTAL		
	Net Variation(Saving/excess)		

3002 & 3003 (07) - Operating Expenses – Traffic;

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Under these heads, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following:-

Establishment in Offices (100).

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**Reason of Variation**

**For example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and office contingencies, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Operating.		
120	Commercial.		
130	Other including Joint Establishment.		
	TOTAL		
	Net Variation(Saving/excess)		

Station Operations (200).

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**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less staff cost, equipment charges and more/less establishment charges, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
210	Traffic & Movement Inspectors, Train passing.... including joint staff.		
220	Passenger Station Staff.		
230	Goods Station Staff.		
240	Luggage and Parcel Station Staff.		
250	Train Passing and Control Office Staff.		
260	Other Staff Including joints staff.		
270	Tickets		
280	Handling collection and delivery of Goods.		
290	Other expenses station sanitation.		
	TOTAL		
	Net Variation(Saving/excess)		

Yard Operations (300).

O	--	--	--	--
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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more expenditure on staff cost and less/more activity of repacking of yard, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Coaching yards.		
320	Goods yards.		
330	Common yards.		
340	Coal yards.		
350	Transshipment yards.		
360	Repacking yards.		
370	Goods terminal yards.		
	TOTAL		
	Net Variation(Saving/excess)		

Transshipment and Repacking Operations (400).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrance of more/less expenditure towards repacking of goods, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Transshipment Goods.		
420	Transshipment parcel and Luggage.		
440	Repacking Goods.		
	TOTAL		
	Net Variation(Saving/excess)		

Trains Operations (500).

O	--	--	--	--
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R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrance of more/less expenditure towards staff cost and more/less establishment charges, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
510	Guards and Assistant Guards.		
520	Other operating staff accompanying the trains.		
530	Travelling ticket checking staff other special squads.		

540	Special ticket checking squads.		
550	Conductors, guards and T.T.Es for reserved compartment.		
560	Other staff and miscellaneous expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Safety (600).**

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more staff cost and less/more expenditure towards walkie talkie sets , contractual payment for Security Services Agencies, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
610	Cost of publicity Material and Publicity.		
620	Safety camps and training courses.		
630	Other miscellaneous expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Other Miscellaneous Expenses (700).**

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards contractual obligations due to decrease/increase in activities and due to less/more claim of IRFC lease charges, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
710	Road Services.		
720	Payment to out agencies and other organisers of pilgrims and excursion specials.etc.		
730	Payment to other Railways-payment to non- budget lines and other bodies such as Port Trusts.		
740	Conference Hire and penalty charges on Inter changed stock (Charges and Receipts).		
750	Inter Railway Financial Adjustments relating to Rolling Stock.		
760	Miscellaneous Charges.		
770	Payment of Leasing charges than IRFC.		
780	Payment of Leasing charges to Indian Railway Finance Corporation.		
	TOTAL		
	Net Variation(Saving/excess)		

**3002 & 3003 (08) - Operating Expenses – Fuel;**

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Under these heads, net saving/excess of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following:-

**Steam Traction (100).**

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**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more consumption of coal and less/more freight & handling charges during the year, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
110	Cost of Coal at it's mouth or Station of supply.		
120	Freight & handing charges including fuelling of engines.		
130	Sales Tax, Excise duty and cess on coal		
150	Other fuel for loco purpose.		
	TOTAL		
	Net Variation(Saving/excess)		

**Diesel Traction (200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to more/less consumption and increase in price of HSD oil and increase/decrease in rates of excise duty and GST, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
210	Cost of Diesel Oil HSD and LSD.		
220	Freight & handing charges .		
230	Sales Tax, Excise duty and other taxes and levies.		
240	Fuel organization including Inspection.		
250	Other fuel for DMU purpose.		
	TOTAL		
	Net Variation(Saving/excess)		

**Electric Traction (300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**



**for example** (Under this head net saving/excess was mainly due to less/more expenditure towards cost of electric energy used for traction services due to significant reduction in traction tariff and less/more staff cost, than anticipated. , as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
320	Cost of energy purchased from outside sources.		
330	Cost of energy used for Traction services.		
	TOTAL		
	Net Variation(Saving/excess)		

**3002 & 3003 (09) – Staff Welfare and Amenities;**

O	--	--	--	--
S	--			
R	--			

Under these heads, net saving/excess of Rs. 000- lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following:-

**Education facilities (100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and less/more claims for education assistance, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Railway's own Schools and Colleges.		
120	Reimbursement of Tution Fees and Subsidy.		
130	Educational Assistance to Railway Employees.		
140	Grants in aid to Non-Railway Schools.		
150	Subsidized Hostels.		
	TOTAL		
	Net Variation(Saving/excess)		

**Medical Services (200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more staff cost , more/less direct purchases and more/less medical reimbursement cases, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
210	Control and Superintendence at Head-quarter and Divisions.		

220	Hospitals and Dispensaries excluding Cost of Medicines.		
230	Cost of Medicines.		
240	Reimbursement of Medical Expenses and Miscellaneous.		
250	Public Health.		
260	Maintenance of Equipments- Medical Department.		
	TOTAL		
	Net Variation(Saving/excess)		

Health and Welfare Services (300).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more expenditure towards staff cost and other establishment charges, contractual payment and other activities, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Sanitation in Railway Colonies.		
320	Sports and Institutes.		
330	Holiday Homes.		
340	Contribution to Staff Benefit Fund.		
350	Other Welfare Services		
	TOTAL		
	Net Variation(Saving/excess)		

Canteen and other Staff Amenities (400).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more canteen expenditure and less/more consumption of electrical energies, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Canteen subsidy Expenditure.		
	TOTAL		
	Net Variation(Saving/excess)		

Residential and Welfare Buildings-Repairs and Maintenance (500).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrance of less/more expenditure towards staff cost and less/more repair & maintenance of welfare buildings and less/more expenditure towards water supply and sanitation charges, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
510	Residential Buildings-All types.		
550	Welfare Buildings.		
560	Water supply and sanitation.		
570	Improvements in Railway Colonies.		
580	Supply of Energy for Power and Lighting.		
	TOTAL		
	Net Variation(Saving/excess)		

Miscellaneous Expenses (600).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrance of less/more establishment charges due to adoption of strict economy measures, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
610	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

3002 & 3003 (10) – Miscellaneous Working Expenses:

O	--	--	--	--
S	--			
R	--			

Under these heads, net excess/saving of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following:-

The Voted expenditure includes Rs. 0.00 lakhs pertaining to Secret Service Fund.

Security (100).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrance of less/more expenditure towards staff cost and less/more procurement of arms and ammunitions and less/more materialisation of Order Police, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
110	Railway Protection Force.		

120	Railway Protection Special Force.		
130	Order Police.		
140	Miscellaneous Expenses.		
	TOTAL		
	Net Variation(Saving/excess)		

**Compensation claims (200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to more/less adjustment of missing & unconnected tank wagons and diversion of coal wagons, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
210	Claims settlement/Claim prevention organisation.		
220	Compensation- Parcel and Luggage.		
230	Compensation- Goods settled through payment in cash.		
240	Miscellaneous Expenses.		
250	Accident Insurance and Compensation.		
260	Compensation-Goods settled through book adjustment.		
270	Award of Consumer Force.		
	TOTAL		
	Net Variation(Saving/excess)		

**Workmen's and other Compensation claims (300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more expenditure towards workmen's compensation claims during the year, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
310	Workmen's Compensation.		
320	Other Compensation.		
	TOTAL		
	Net Variation(Saving/excess)		

**Catering (400).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost, less/more contractual payment, reduced catering activities, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Stationery Establishment-Departmental.		
420	Dining Cars-Departmental.		
430	Contract Catering.		
	TOTAL		
	Net Variation(Saving/excess)		

Cost of Training of Staff (500).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards staff cost and less/more stipend payment and less/more expenditure on Hindi training programme, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
510	Other than Hindi, Medical, Health and Welfare.		
520	Hindi.		
530	Medical, Health and Welfare.		
	TOTAL		
	Net Variation(Saving/excess)		

Other Expenses (600).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/saving was mainly due to incurrence of more/less expenditure towards freight and other incidental charges on stores and more/less contractual payment during the year, than anticipated as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
610	Contributions and Grants.		
620	Civil Defence.		
630	Rent, Rates and Taxes.		
640	Premia Payable.		
650	Sundry losses or gains		
660	Unpaid Wages.		
670	Indian Charges on Stores excluding fuel, timber, spares, boilers, wheels –axle, Permanent way materials and girders.		
680	Miscellaneous.		
690	Freight recovered from spending Department and other credits.		

	TOTAL			
	Net Variation(Saving/excess)			

**Hospitality and Entertainment Expenses (700).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/more was mainly due to decrease/increase in activities of hospitality and entertainment during the year, than anticipated as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
710	Hospitality and Entertainment.		
	TOTAL		
	Net Variation(Saving/excess)		

**Suspense (800).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**For example** (Under this minor head net excess/saving of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs was mainly due to more/less materialization of claims & adjustment of debits under MAR & DP during the year, than anticipated :-

**3002 & 3003 (11) – Provident Fund, Pension and Other Retirement Benefits;**

O	--	--	--	--
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R	--			

Under these heads, net excess/saving of Rs. 0.00 lakhs was against the sanctioned provision of Rs. 0.00 lakhs occurred under the following:-

**Superannuation and retiring Pension (100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrance of less expenditure towards revision of superannuation cases during the year, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
110	Superannuation Pension.		
120	Retiring Pension.		
	TOTAL		
	Net Variation(Saving/excess)		

Commuted Pension (200).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net excess/ saving was mainly due to more/less amount of commutation during the year in due to increase/decrease in Pension as per VII CPC, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
210	Commuted Pension.		
	TOTAL		
	Net Variation(Saving/excess)		

Ex- Gratia Pension (300).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more payment of Ex-Gratia during the year, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
310	Ex-Gratia Pension.		
	TOTAL		
	Net Variation(Saving/excess)		

Family Pension (400).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards family pension due to revision of less/more cases during the year, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
410	Family Pension.		
420	Arrear of family pension due to Supreme Court Judgement.		
	TOTAL		
	Net Variation(Saving/excess)		

Death- cum- Retirement Gratuity (500).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more cases settled during the year, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
510	Death cum Retirement Gratuity.		
	TOTAL		
	Net Variation(Saving/excess)		

**Other Allowances, other Pensions and other Expenses (600).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to settlement of cases of invalid pension during the year, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
610	Service Gratuity.		
620	Other (extraordinary) Gratuity.		
640	Invalid Pension.		
650	Railway's Share of Sterling Pension.		
670	Cost of Remittance of Pension by Money Order.		
680	Arrear of pension etc. other than arrears of Family pension due to Supreme Court Judgement.		
690	Ex-gratia payment to families of CPF Retirees.		
	TOTAL		
	Net Variation(Saving/excess)		

**Leave Encashment Benefits (700).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to incurrence of less/more expenditure towards leave encashment during the year, than anticipated, as indicated below):-

**(Rs. In Lakhs)**

Sub Head	Nomenclature	Saving	Excess
710	Encashment Leave for Pension Optees.		
720	Encashment Leave for other than Pension Optees.		
730	Other Gratuities.		
750	Social Security Payments-Deposit linked Insurance Scheme for subscribers to SRPF.		
	TOTAL		
	Net Variation(Saving/excess)		



Gratuities Special Contribution to Provident Fund and Contribution to Provident Funds (800).

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this head net saving/excess was mainly due to less/more expenditure towards Gratuities, special contribution to P.F. and DLI during the year, than anticipated, as indicated below):-

(Rs. In Lakhs)

Sub Head	Nomenclature	Saving	Excess
810	Gratuity/Special Contribution to Provident Fund for good, efficient and faithful service on retirement under the age limit.		
820	Gratuity/Special Contribution to Provident Fund for other good, efficient and faithful service on termination of service for other reasons.		
830	Other Gratuities.		
850	Social Security payments-		
860	Bonus.		
870	Arrears of interest on G.P.F on Govt. contribution Credited to PF accounts of employees on confirmation.		
890	Government contribution for Defined Contribution Pension Scheme.		
	TOTAL		
	Net Variation(Saving/excess)		

3002,3003 & 3006 (12) – Appropriation to Funds:

O	--	--	--	--
S	--			
R	--			

Under these heads, net saving/excee of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs occurred under the following:-

Appropriation to Depreciation Reserve Fund

O	--	--	--	--
S	--			
R	--			

Under this minor head, net saving/excess due to lesser Appropriation in the light of lower resource availability/more appropriation from resouserces, than anticipated.

Appropriation to Pension Fund.

O	--	--	--	--
S	--			
R	--			

Under this minor head, net excess/saving due to Appropriation increased to meet higher pension outgo and build up fund balances/Less appropriation due to less claims from pension disbursing agencies.

Appropriation from Excess (Surplus):

Appropriation to Railway Development Fund.

O	--	--	--	--
S	--			
R	--			

Under this minor head, net saving/excess Appropriation reduced to commensurate to the resource availability.

Appropriation to Capital Fund.

O	--	--	--	--
S	--			
R	--			

Under this minor head, net saving/excess due to -----

Appropriation to Railway Safety Fund.

O	--	--	--	--
S	--			
R	--			

Under this minor head, net due to -----

Appropriation to Rashtriya Rail Sanraksha Kosh.

O	--	--	--	--
S	--			
R	--			

Under this minor head, due to-----

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**GRANT NO. 80- MINISTRY OF RAILWAYS (CAPITAL.)**

**MAJOR HEAD 5002 & 5003 - INDIAN RAILWAYS- ASSETS - ACQUISITION,  
CONSTRUCTION & REPLACEMENT.**

(Figures in thousands of Rs.)

<b>Major head &amp; Minor head</b>	<b>Total Grant or Appropriation</b>	<b>Actual Expenditure</b>	<b>Saving (-) Excess (+)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

**PART-I - CAPITAL OUTLAY ON INDIAN RAILWAYS .**

**CHARGED**

Original	--	--	--
Supplementary	--		

*Under Charged portion of the Major Heads, lesser/more expenditure by Rs.-- lakh was incurred due to less/more materialization of decretal payment, than anticipated.*

**(A) VOTED**

Original	--	--	--
Supplementary	--		

**Amount surrendered during the year** --

**PART-II 'J' RESERVE FUNDS.**  
**8115 - DEPRECIATION RESERVE FUND (RAILWAYS).**  
**8117 - DEVELOPMENT FUND (RAILWAYS).**  
**8118 - CAPITAL FUND (RAILWAYS).**

**CHARGED**

Original	--	--	--
Supplementary	--		

*Under Charged portion of the Major Heads, lesser/more expenditure by Rs.-- lakh was incurred due to less/more materialization of decretal payment, than anticipated.*

**(A) VOTED**

Original	--	--	--
Supplementary	--		

**Amount surrendered during the year** --

**PART-III - 8231 - RAILWAY SAFETY FUND.**

**CHARGED**

Original	--	--	--
Supplementary	--		

*Under Charged portion of the Major Heads, lesser/more expenditure by Rs.-- lakh was incurred due to less/more materialization of decretal payment, than anticipated.*

**(A) VOTED**

Original	--	--	--	--
Supplementary	--			

**Amount surrendered during the year** --

**PART-IV - 8230 - RASHTRIYA RAIL SANRAKSHA KOSH.**  
**CHARGED**

Original	--	--	--	--
Supplementary	--			

*Under Charged portion of the Major Heads, lesser/more expenditure by Rs.-- lakh was incurred due to less/more materialization of decretal payment, than anticipated.*

**(A) VOTED**

Original	--	--	--	--
Supplementary	--			

**Amount surrendered during the year** --

**5002 & 5003 - CAPITAL - TOTAL**

**CHARGED**

Original	--	--	--	--
Supplementary	--			

*Under Charged portion of the Major Heads, lesser/more expenditure by Rs.-- lakh was incurred due to less/more materialization of decretal payment, than anticipated.*

**(A) VOTED**

Original	--	--	--	--
Supplementary	--			

**Amount surrendered during the year** --

**TRANSFER TO CENRTAL ROAD FUND ( #)**

**(B) VOTED**

Original	--	--	--	--
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(#) This Fund is controlled by Ministry Of Finance.

**TRANSFER TO NATIONAL INVESTMENT FUND ( #)**

**(C) VOTED**

Original	--	--	--	--
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(#) This Fund is controlled by Ministry Of Finance.

**TRANSFER TO RRSK ( #)**

**(D) VOTED**

Original	--	--	--	--
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(#) This Fund is controlled by Ministry Of Finance.

**TOTAL CAPITAL (A+B+C+D)**

**VOTED**

Original -- -- -- --  
Supplementary -- -- -- --

\* This excludes an amount of Rs.0.00 thousand, Rs. 0.00 thousand and Rs. 0.00 thousands given by the Ministry of Finance out of NIF , CRF and RRSK as part of General Budgetary Support at B.E.stage.

2. Under the Voted portion of the Grant, saving/excess occurred under the following plan heads (minor heads):-

**(a)NEW LINES CONSTRUCTION (1100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs occurred mainly under the following works/projects);

Railway	P.B/G.B item No.	Name of Work	Original Grant	Suppl.	Actual Expenditure	Net Vari. (Net saving/excess)	Reasons for Net Variation
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**(b)GAUGE CONVERSION (1400).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs occurred mainly under the following works/projects);

Railway	P.B/G.B item No.	Name of Work	Original Grant	Supple.Grant	Actual Expenditure	Net Vari. (Net saving/excess)	Reasons for Net Variation
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**(c)DOUBLING (1500).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 000- lakhs occurred mainly under the following works/projects);

Rly	P.B/G.B item No.	Name of Work	Original Grant	Su pp.	Actual Expenditure	Net Variation (Net saving/excess)	Reasons for Net Variation
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(d) **TRAFFIC FACILITIES-YARD REMODELLING AND OTHERS (1600).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to less/more progress of some works and materialization of less/more contractual obligations and also less/more in finalization of yard plan estimates during the year, than anticipated).

(e) **COMPUTERISATION (1700).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to incurrence of less/more expenditure on account of less execution of computerization works, and adjustment of less/more debits during the year and slow/speed progress of some work during the year, than anticipated).

(e) **RAILWAY RESEARCH (1800).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to slow/more progress of some works over RDSO during the year, than anticipated).

(f) **ROLLING STOCK (2100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs 0.00 lakhs was mainly due to decrease/increase in activities under construction/acquisition of Rolling Stock, than anticipated).

(g) **LEASED ASSETS – PAYMENT OF CAPITAL COMPONENT (2200-).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs without the sanctioned provision of Rs.0.00 lakhs was mainly due to decrease/increase in activities, than anticipated).

**(c) ROAD SAFETY WORKS - Conversion of Unmanned Level Crossings into Manned Level Crossings (2900).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to less/more progress of some works over various zonal railways, materialization of less/more contractual payments, adjustment of less/more stores debits, slower finalization of tenders/proposals and less payments during the year, than anticipated).

**(d) ROAD SAFETY WORKS-Conversion of Level Crossings into Road Over Bridges/Road Under Bridges (3000)**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to less/more progress of some works, less/more finalization of tenders/proposals over various zonal railways and also due to materialization of less/more contractual payments during the year, than anticipated).

**(e) TRACK RENEWALS (3100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs against the sanction provision Rs. 0.00 lakhs occurred mainly under the following works/projects);

RI y	P.B/ G.B item No.	Name of Work	Original Grant	Sup ple. Gra nt	Actual Expenditure	Net Variation (Net saving/ex cess)	Reasons for Net Variation
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**(g) BRIDGE WORKS (3200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 000- lakhs occurred mainly due to less/more progress of some works and receipt of less/more debits during the year, than anticipated).

Railway	P.B/ G.B item No.	Name of Work	Original Grant	Sup ple. Gra nt	Actual Expendit ure	Net Variation(N et saving/exce ss)	Reasons for Net Variation
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**(h) SIGNALLING & TELECOMMUNICATION WORKS (3300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs occurred mainly due to slow/more progress of some works and receipt of less/more debits during the year, than anticipated).

Railway	P.B/ G.B item No.	Name of Work	Original Grant	Sup ple. Gra nt	Actual Expendit ure	Net Variation(N et saving/exce ss)	Reasons for Net Variation
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**(i) ELECTRIFICATION PROJECTS (3500).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs occurred mainly under the following works/projects);

Railway	P.B/ G.B item No.	Name of Work	Original Grant	Sup ple. Gra nt	Actual Expendit ure	Net Variation(Ne t saving/exces s)	Reasons for Net Variation
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**(j) OTHER ELECTRICAL WORKS (3600).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to incurrence of less/more expenditure on account of slow/more progress of some works , delay/early in finalization of some tenders and contractual liabilities, than anticipated).

**(k) TRACTION DISTRIBUTION WORKS (3700).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to incurrence of less/more expenditure on account of slow/speedier progress of some works , delay/early in finalization of some tenders and contractual liabilities, than anticipated).

**(l) MACHINERY AND PLANT (4100).**

O	--	--	--	--
S	--			



R	--
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**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to adjustment of less/more debits, less/more procurement of M&P items, less/more finalization of some proposals and also due to less/more procurement of machinery from COFMOW during the year, than anticipated).

**(m) WORKSHOPS - INCLUDING PRODUCTION UNITS (4200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to less/more materilisation of contractual payment, less/more finalization of some proposals and adjustment of less/more store debits during the year, than anticipated).

**(n) STAFF QUARTERS (5100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to slow/more progress of some works due to non finalization of tenders/proposals and materialization of less/more contractual payments during the year, than anticipated).

**(o) AMENITIES FOR STAFF (5200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to slow/more progress of some amenity works for staff, and also due to materialization of less/more contractual liabilities during the year, than anticipated).

**(r) PASSENGER AMENITIES AND OTHER RAILWAY USERS AMENITIES (5300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net excess/saving of Rs. 0.00 lakhs against the sanctioned provision of Rs. 0.00 lakhs was mainly due to more/less utilize the allotment, than anticipated).

**(p) INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKINGS - PUBLIC UNDERTAKINGS (6200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs.0.00 lakhs occurred mainly due to NO/more investment under Government Commercial undertakings during the year, than anticipated).

**(q) INVESTMENT IN NON-GOVERNMENT UNDERTAKINGS INCLUDING JVs /SPVs (6300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to less/more investment in Non-Government undertakings during the year, than anticipated).

**(r) OTHER SPECIFIED WORKS (6400).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to slow/more progress of some works, less/more finalisation of tender / estimates and less/more contractual liabilities during the year, than anticipated).

**(p) TRAINING/ HRD. (6500).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net excess/saving of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs occurred mainly due to more/less progress of some works during the year, than anticipated).

**(s) STORES SUSPENSE (7100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net excess/saving of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to increase/decrease in consumption of fuel, more/less procurement/receipt of stores for general purposes, and adjustment of more/less debits for stores over various zonal railways during the year, than anticipated).

**(t) MANUFACTURE SUSPENSE (7200).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs.0.00 lakhs (0.00 percent) against the sanctioned provision of Rs.0.00 lakhs was mainly due to less/more receipt of materials and

revision in production programme less/more procurement of RSP works, less/more materlisation of NS items and decrease/increase in activity over various Zonal Railways, than anticipated).

**(u) MISCELLANEOUS ADVANCE (7300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net excess/saving of Rs.0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to more/less progress of some works, more/less materialization of debits and materialization of more/less contractual liabilities during the year, than anticipated).

**(v) METROPOLITAN TRANSPORT PROJECTS (8100).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to less/more progress of some works and also due to less/more receipt of contractual bills during the year, than anticipated).

**(w) DIVIDEND FREE PROJECTS (8300).**

O	--	--	--	--
S	--			
R	--			

**Reason of Variation**

**for example** (Under this plan head (minor head) net saving/excess of Rs. 0.00 lakhs (0.00 percent) against the sanctioned provision of Rs. 0.00 lakhs was mainly due to incurrance of less/more Expenditure towards dividend free projects and materialization of less/more contractual liabilities during the year, than anticipated).

Railway	P.B/G.B item No.	Name of Work	Original Grant	Suppl e.G rant	Actual Expenditure	Net Vari. (Net saving/ excess)	Reasons for Net Variation

**NOTE: - Capital section of Grant 80 should be submitted separately under each source i.e. Capital, Rly Fund,RSF & RRSK.**

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Guidelines for finalizing Appropriation Accounts – 2018-19

**1. TERMS AND BASE TO BE USED IN COMPILATION OF GRANT ACCOUNTS**

The Appropriation Accounts of the Grant 80- Ministry of Railways may be compiled in the enclosed format (Annexure-III). The following abbreviations may be used in the Appropriation Accounts (Refer Para 404 - F. I.):-

'O' - Original Grant or Appropriation.

'S' - Supplementary Grant in case of Voted expenditure and Supplementary Appropriation in case of Charged expenditure.

'R' - Residual modification sanctioned by competent authorities other than the Parliament (i.e. Re-appropriations, Withdrawals or Surrenders).

The amount of "ORIGINAL GRANT" for the purpose of the Appropriation Accounts should be based on DEMANDS FOR GRANTS - for the year **2018-19** and the SUPPLEMENTARY, i.e. the "S" factor, should be based on Supplementary Demands for Grants – **2018-19**. It must be ensured that the amount of Supplementary tallies with the Supplementary amount as per Budget Orders issued by Board's Office. The subsequent modifications of the allotment, if any, which are made by re-appropriation, should be reflected separately and not be exhibited in the figures of Supplementary Grants in the Appropriation Accounts.

**2. PREPARATION OF APPROPRIATION ACCOUNTS**

2.1 As there is only one Grant for Railways ie., Grant No.80- Ministry of Railways, the Appropriation Accounts shall be compiled for single Grant only, divided in Revenue and Capital Sections , as per the enclosed format (Annexure- ). Net variation (i.e. variation between total Sanctioned Grant/Appropriation and actual expenditure) shall be explained minor head wise.

2.2 The following instructions may be followed:

(a) **The explanations for variations should be related to the respective Minor Heads of Accounts. It is also reiterated that variations, even if these are minor, may be explained since such minor variations may, necessitate explanations to be given for Indian Railways as a whole, when considered cumulatively.**

(b) **It may be ensured that explanations for variations are clear, complete descriptive and precise. The reasons should also be sequenced according to their importance. Vague explanations like "due to over estimates" "covered by re-appropriation" etc. are not acceptable.**

- (c) The details and the explanations for variations should be given separately for Charged and Voted segments under each minor head.
- (d) The procedure outlined in this para and para 4 should be followed in respect of Civil Grants also.
- (e) **A certificate should invariably be given under each sub- Major Head Account that Actuals have been reconciled with the figures in the Account Current to end of March'2019.**

3. **COMPILATION OF GRANT NO. 80- MH 5002 & 03- ASSETS - ACQUISITION, CONSTRUCTION AND REPLACEMENT (FOR ZONAL RAILWAYS/MTPS/PUS ETC.)**

MH 5002 & 03 may be compiled in four Segments i.e. Part-I-Capital, Part II- Railway Funds (DRF, DF, and Capital Fund separately), Part III - Railway Safety Fund and Part IV - RRSK. The reasons for variations (all excess/savings) with reference to the total sanctioned provision (i.e original grant plus supplementary) may be explained work-wise For all works under Plan heads New Lines (1100), Gauge Conversion (1400), Doubling (1500) and Railway Electrification projects (3500); and For works costing more than Rs.` 20 crore under Plan heads Track Renewals (3100), Bridge works (3200) and Signalling & Telecommunications (3300).

Soft copy of work wise reasons for variations of the specified Plan heads as indicated above may also be furnished in excel sheet on e-mail.

**Explanations may be given observing the following aspects:**

- (i) Specific works/projects under which the entire Supplementary grant remained unutilised.
- (ii) Specific works/projects under which the entire provision (Original plus Supplementary) remained unutilised.
- (iii) Specific works/projects under which more than 10% of supplementary grant or Rs. 5 lakhs whichever is higher for incurring additional expenditure on existing works remained unutilised.
- (iv) Specific works/projects under which the variation exceeded Rs 100 lakhs irrespective of the percentage which the variation bears to the sanctioned provision (Original plus Supplementary).
- (v) Specific works/projects in which saving/excess exceeded Rs 50 lakhs or 10% of the sanctioned provision (Original plus Supplementary), whichever is higher but did not exceed Rs 100 lakhs.

(vi) The Gross Actual expenditure under each Plan head should be reconciled with Annexure 'A' to Grant No.80 MH-5002 &5003 (sent to Railway Board with final Account Current) before its submission to Railway Board.

(vii) Reasons for variations of works falling under the criteria only have to be given instead **and not all the works under the said Plan heads.**

#### 4. **ADOPTION OF ADDITIONAL REPORTING CRITERIA**

The Public Accounts Committee in their 100th Report (1994-95) desired that while preparing the Appropriation Accounts, the following additional reporting criteria be adopted:-

- a) Cases where the overall savings in a Grant exceeded the Supplementary Grant.
- b) Cases where the amount surrendered exceeded the overall savings in a Grant.
- c) Specific Heads of Accounts in each Grant under which the entire Supplementary Grant remained unutilised.
- d) Specific Heads of Accounts under which the entire provision remained unutilised.
- e) Specific Heads of Accounts under which more than 10% of the Supplementary Grant or Rs 5 lakhs, whichever is higher, remained unutilised.
- f) Specific Heads of Accounts under which the "Variations" (savings or excesses) exceeded Rs 100 lakhs, irrespective of the percentage which such variations might bear to the sanctioned provision.
- g) Specific Heads of Accounts in which savings/excesses exceeded Rs 50 lakhs or 10 % of the sanctioned provision, whichever is higher, but did not exceed Rs 100 lakhs, were "clubbed" in a single para indicating the number of such heads, the aggregate variation, and the minimum and maximum percentage of the variations.
- h) In cases where individual "segments" of the Grant i.e. Revenue Charged, Revenue Voted etc. was exceeded, the Appropriation Accounts must indicate the excesses under those Heads which mainly contributed to the excess under the individual segment.  
This may please be ensured.

#### 5. **ANNEXURE 'D' – STATEMENT OF EXPENDITURE ON IMPORTANT OPEN LINE WORKS AND NEW CONSTRUCTIONS**

The Appropriation Accounts of the Statement of Expenditure on Important New Constructions – **Annexure 'D' may be compiled Part-wise in prescribed format and sent on mail along with the hard copy**, so as to facilitate compilation in Board's office. This statement should be prepared in the following three parts:-

Part-I-(a) Showing works costing Rs 1.00 crore & over which were undertaken without budget provision.

Part-I-(b) Showing works costing Rs 1.00 crore & over of previous years on which expenditure was booked during the year without budget provision.

Part-II- Showing works costing Rs 2.50 crore or more for which budget provision existed but were not undertaken during the course of the year and

Part-III Showing variations between original estimates and expenditure in respect of works completed during the year 2018-19 (Statement of expenditure on new Constructions costing not less than Rs. 2.50 crore each)

The above part-wise information is required to be submitted in the prescribed format (**in excel sheet**) and it may also be ensured that each column thereof has **invariably been filled**.

6. **BLOCK ACCOUNT (TRANSFER WITHOUT FINANCIAL ADJUSTMENTS).**

Adjustment towards TWFA, wherever necessary, may be ensured in the Block Account.

7. **BALANCE SHEET**

As per instructions issued vide Railway Board's letter No. 2002/AC.II/2/3 dated 23-03 2006, IRFC lease charges have been bifurcated into Interest component and Capital repayment component to be booked to GRANT No. 80- MH 3002 & 03-(07) - Operating Expenses - Traffic and GRANT No. 80- MH 5002 & 03- Assets - Acquisition, Construction and Replacement respectively. In order to give a true presentation of the lease transactions, a disclosure of the rolling stock assets taken on lease from IRFC be made by indicating the following information as a footnote to the Balance Sheet:

- a) **The value of assets taken on lease during the year.**
- b) **The capital component of the repayment made during the year.**

8. **ANNEXURE- 'J' – STATEMENT OF IMPORTANT MISCLASSIFICATIONS AND OTHER MISTAKES DETECTED.**

8.1 **Public Accounts Committee has taken a very serious view on Misclassifications/Mistakes and persistence/increase in these instances becomes cause of embarrassment for Board Members during Oral Evidence.**

8.2 **It may, therefore, be ensured that the cases of misclassification if any, are detected and rectified before closure of the annual accounts of the year to the extent possible and the measures/suggestions to prevent misclassifications/mistakes, as circulated by the Ministry of Railways from time to time, are implemented by all accounting units scrupulously besides taking up the concerned staff for lapses.**

8.3 **With merger of various Grants in one Grant, Annexure – J will include wrong bookings under Voted instead of Charged or Revenue instead of Capital or vice- versa.**

8.4 **In case of GRANT No. 80- MH 5002 & 03- Assets - Acquisition, Construction and Replacement, source of funds involved may also be indicated. It may also be noted that the amount shown against each item in the Annexure should be 'IN UNITS OF RUPEES'.**

8.5 **Adherence to the target dates may please be ensured.**

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**Submission of Advance copies of Appropriation Accounts by Railway Board to Audit for verification**

S.No	PARTICULARS	Date
1.	GRANT No. 80- MH 3001-01- Railway Board (Northern Railway only)	23-May-19
2	GRANT No. 80- MH 3001-02- Miscellaneous Expenditure (General) (for Zonal Railways, Metro Rly/Kol & R.E.)	21-June-19
3	GRANT No. 80- MH 3002 & 03 - (01) - General Superintendence and Services (for Zonal Railways & Metro Rly/Kol )	03-June-19
4	GRANT No. 80- MH 3002 & 03 – (02) - Repairs & Maintenance of Permanent Way and Works (for Zonal Railways & Metro Rly/Kol.)	03-June-19
5	GRANT No. 80- MH 3002 & 03 –(03)-- Repairs & Maintenance of Motive Power (for Zonal Railways only)	03-June-19
6	GRANT No. 80- MH 3002 & 03 –(04)- Repairs & Maintenance of Carriages and Wagons (for Zonal Railways & Metro Rly/Kol)	07-June-19
7	GRANT No. 80- MH 3002 & 03 –(05)- Repairs & Maintenance of Plant and Equipment (for Zonal Railways & Metro Rly/Kol)	07-June-19
8	GRANT No. 80- MH 3002 & 03 –(06)- Operating Expenses - Rolling Stock and Equipment (for Zonal Railways & Metro Rly/Kol)	14-June-19
9	GRANT No. 80- MH 3002 & 03 –(07)- Operating Expenses - Traffic (for Zonal Railways & Metro Rly/Kol)	14-June-19
10	GRANT No. 80- MH 3002 & 03 –(08)-Operating Expenses - Fuel (for Zonal Railways & Metro Rly/Kol)	21-June-19
11	GRANT No. 80- MH 3002 & 03 –(09)- Staff Welfare and Amenities (for Zonal Railways & Metro Rly/Kol)	21-June-19
12	GRANT No. 80- MH 3002 & 03 –(10)- Miscellaneous Working Expenses (for Zonal Railways & Metro Rly/Kol)	21-June-19
13	GRANT No. 80- MH 3002 & 03 –(11) - Provident Fund, Pension and Other Retirement Benefits (for Zonal Railways, Metro Rly/Kol & PUs)	27-June-19
14	GRANT No. 80- MH 3002,03 & 06 –(12)- Appropriation to Funds (for Zonal Railways & Metro Rly/Kol)	28-June-19
15	GRANT No. 80- MH 5002 & 03- Assets - Acquisition, Construction and Replacement (for Zonal Railways/MTPs/PUs etc.)	19-July-19
16	<b>Civil Grant:</b> i)Loans and Advances ii)Pre-partition payments iii)Interest on Debt and other obligations <b>Note: COFMOW (i) &amp; (iii) only.</b>	28-June-19
	<b>ANNEXURES</b>	
1.	`A' - Statement of Unsanctioned Expenditure obtaining on 01.07.2019 (for Zonal Railways/MTPs/PUs etc.)	18-July-19
2.	`B' - Statement of Undercharges detected by Audit and Accounts (for Zonal Railways & Metro Rly/Kol.)	11-July-19
3.	`C' - Statement showing Remission and Abandonment of claims to Revenue (for Zonal Railways & Metro Rly/Kol.)	24-May-19



4.	`D' - Statement of expenditure on important Open Line Works & New constructions (for Zonal Railways & RE/ALD)	26-July-19
5.	`E' - Statement showing expenditure relating to Strategic Lines (N, NF, WR & N.W. Rlys only)	24-May-19
6.	`F' - Statement of Estimated and Actual Credits or Recoveries (for Zonal Railways/MTPs/PUs etc.)	16-July-19
7	`H' - Statement of Losses etc. and Ex-gratia payments above Rs.50,000/- in terms of Bd's letter no.91/ACIII/25/4 dt. 19.07.91 (for Zonal Railways, PUs & MTPs etc.)	21-June-19
8.	`I' - Statement showing Irregular Re-appropriation (for Zonal Railways, PUs & MTPs etc.)	26-July-19
9.	`J' - Statement showing Important Misclassifications etc. (for Zonal Railways, PUs & MTPs etc.)	26-July-19
10.	Statement of Defects in Budgeting (for Zonal Railways, PUs & MTPs etc.)	26-July-19
	<b>STATEMENTS</b>	
1	Statement showing Secret Service Fund (Safety & Vigilance) (for Zonal Railways )	17-May-19
2.	Statement showing Distributable Expenditure and Receipts (for Zonal Railways, PUs & MTPs etc.)	17-May-19
3.	Statement showing changes in Forms & Classifications (for Zonal Railways, PUs & MTPs etc.)	17-May-19
4	Statement showing Percentage of Working Expenses to Earnings (for Zonal Railways & Metro/Kol.)	16- July-19
5	Statement showing credits to Capital for Retired Assets (for Zonal Railways & MTPs)	21-June-19
6	Statement of annual Voted and Charged expenditure (for Zonal Railways, PUs & MTPs etc.)	12-July-19
7	Statement showing Depreciation Reserve Fund Account (for Zonal Railways & PUs )	14-June-19
8	Statement of Development Fund Account (for Railway Board)	14-June-19
9	Statement of Capital Fund Account (for Railway Board)	14-June-19
10	Statement of Railway Safety Fund Account and Debt Service Fund (for Railway Board)	14-June-19
11	Statement showing Pension Fund Account (for Zonal Railways & PUs )	14-June-19
12	Statement of Suspense Balances (for Zonal Railways, PUs & MTPs)	14-June-19
13	Statement showing Stores Account (for Zonal Railways, PUs & Metro/Kol.)(Para 433 (5) F.I. Annex.XI & XII may be kept in view)	07-June-19
14	Statement showing Stock Adjustment Account (for Zonal Railways, PUs & Metro/Kol.)(Para 433 (5) F.I. Annex.XI & XII may be kept in	07-June-19

	view)	
15	Profit and Loss Account of Catering (for Zonal Railways only.)	<b>14-June-19</b>
	<b>FINAL ACCOUNTS</b>	
1	Capital Statement Part.I & II/Block Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	<b>19-July-19</b>
2	Profit and Loss Account/Manufacturing Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	<b>19-July-19</b>
3	Balance Sheet - Commercial Lines & Strategic Lines (for Zonal Railways, PUs, MTPs & COFMOW)	<b>19-July-19</b>

1	Vetting of Advance copies of Accounts by Railway Board Audit	Within 10 days of receipt of Accounts from Board's Office
2	Consolidation of Grants/Annexures/Statements to be completed by Railway Board/Vetted by Audit	<b>06-Sep-19</b>
3	Issue of Print order in convenient batches - (In bilingual)	<b>13-Sep-19</b>
4	Receipt of 1st Proof	<b>16-Sep-19</b>
5	Correction of Proof including corrections suggested by Audit & return to press.	<b>19-Sep-19</b>
6	Completion of Printing by Press (In bilingual)	<b>26-Sep-19</b>
7	Signing of Books by FC and CRB	<b>30-Sep-19</b>

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