

Appendix-2.1- Appropriation Accounts 2012-13
(Reference Paragraph No.2.1)

(In units of ₹)

Number and name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary	Final Grant/ Appropriation	Actual Expenditure	Excess (+)/ Savings (-)
1	Revenue – Railway Board				
<i>Voted</i>	2258200000	0	2258200000	2250423969	-7776031
2	Revenue – Miscellaneous Expenditure (General)				
<i>Charged</i>	7100000	28166000	35266000	21265625	-14000375
<i>Voted</i>	7642900000	0	7642900000	7299880744	-343019256
3	Revenue – Working Expenses – General Superintendence and Services				
<i>Charged</i>	0	91000	91000	4273995	4182995
<i>Voted</i>	53125686000	309316000	53435002000	52313674617	-1121327383
4	Revenue – Working Expenses – Repairs and Maintenance of Permanent Way and Works				
<i>Charged</i>	3301000	1821000	5122000	9741936	4619936
<i>Voted</i>	87867895000	0	87867895000	82334112491	-5533782509
5	Revenue – Working Expenses – Repairs and Maintenance of Motive Power				
<i>Charged</i>	0	0	0	412746	412746
<i>Voted</i>	40156859000	0	40156859000	39236291266	-920567734
6	Revenue - Working Expenses – Repairs and Maintenance of Carriages and Wagons				
<i>Charged</i>	200000	0	200000	0	-200000
<i>Voted</i>	93111330000	0	93111330000	92125598997	-985731003
7	Revenue - Working Expenses – Repairs and Maintenance of Plant and Equipment				
<i>Charged</i>	0	17000	17000	228968	211968
<i>Voted</i>	50622354000	0	50622354000	48053085037	-2569268963
8	Revenue - Working Expenses – Operating Expenses – Rolling Stock and Equipment				
<i>Charged</i>	0	0	0	496123	496123

	<i>Voted</i>	73607470000	5000324000	78607794000	78889497579	281703579
9	<i>Revenue - Working Expenses – Operating Expenses – Traffic</i>					
	<i>Charged</i>	300000	10701000	11001000	5346102	-5654898
	<i>Voted</i>	151322127000	972746000	152294873000	150840314683	-1454558317
10	<i>Revenue - Working Expenses – Operating Expenses - Fuel</i>					
	<i>Charged</i>	1376000	0	1376000	0	-1376000
	<i>Voted</i>	213467240000	3826162000	217293402000	223881645046	6588243046
11	<i>Revenue – Working Expenses – Staff Welfare and Amenities</i>					
	<i>Charged</i>	0	469000	469000	1921241	1452241
	<i>Voted</i>	43426815000	0	43426815000	40648265723	-2778549277
12	<i>Revenue - Working Expenses – Miscellaneous Working Expenses</i>					
	<i>Charged</i>	1617317000	263129000	1880446000	1456508817	-423937183
	<i>Voted</i>	46054564000	0	46054564000	42230556939	-3824007061
13	<i>Revenue - Working Expenses – Provident Fund, Pension and Other Retirement Benefits</i>					
	<i>Charged</i>	5820000	0	5820000	7383329	1563329
	<i>Voted</i>	191206595000	14560605000	205767200000	215586720896	9819520896
14	<i>Revenue - Appropriation to Funds – Depreciation Reserve Fund, Development Fund, Pension Fund, Capital Fund</i>					
	<i>Voted</i>	435670000000	0	435670000000	358362476444	-77307523556
15	<i>Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortisation of Over-Capitalisation</i>					
	<i>Voted</i>	98043200000	0	98043200000	84665067744	-13378132256
16	<i>Assets – Acquisition, Construction and Replacement - Open Line Works – Revenue</i>					
	<i>Charged</i>	1000000	0	1000000	0	-1000000
	<i>Voted</i>	599000000	0	599000000	280212323	-318787677
	<i>Assets – Acquisition, Construction and Replacement - Other Expenditure – Capital</i>					

	<i>Charged</i>	890000000	510000000	1400000000	1313400981	-86599019
	<i>Voted</i>	609745137000	2650001000	612395138000	607628289569	-4766848431
<i>Assets – Acquisition, Construction and Replacement – Other Expenditure – Railway Safety Fund</i>						
	<i>Charged</i>	16000000	0	16000000	47999	-15952001
	<i>Voted</i>	19984000000	0	19984000000	15840842229	-4143157771
<i>Assets – Acquisition, Construction and Replacement - Other Expenditure – Railway Funds</i>						
	<i>Charged</i>	50000000	0	50000000	22572812	-27427188
	<i>Voted</i>	200257500000	0	200257500000	118082452880	-82175047120
<i>Grand Total</i>						
	<i>Charged</i>	2592414000	814394000	3406808000	2843600674	-563207326
	<i>Voted</i>	2418168872000	27319154000	2445488026000	2260549409177	-184938616823
	<i>Grand Total</i>	2420761286000	28133548000	2448894834000	2263393009851	-185501824149

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

(₹ in thousands)

Grant No.	Railway /Unit	Voted(V) /Charged (C)	Original (O)	Supplementary (S)	Residual	Final Grant (F)	Actual Expenditure (A)	Variation (A-F)	Net Variation (A-O-S)
	1	2	3	4	5	6	7	8	9
3	C.R	V	4180900	23260	-25459	4178701	4143092	-35609	-61068
3	E.R	V	5444300	10400	-19400	5435300	5222326	-212974	-232374
3	E.C.	V	2936200	0	-136200	2800000	2893583	93583	-42617
3	E.CO	V	1617025	0	-45594	1571431	1540947	-30484	-76078
3	N.R	V	5663200	0	18927	5682127	5686825	4698	23625
3	N.C	V	2453732	10000	4086	2467818	2303977	-163841	-159755
3	N.E.	V	2787100	121972	152228	3061300	2815150	-246150	-93922
3	N.F.	V	3092200	0	-50000	3042200	3033660	-8540	-58540
3	N.W.	V	2545300	0	-40500	2504800	2504912	112	-40388
3	S.R	V	4564000	0	-62505	4501495	4485695	-15800	-78305
3	S.C.	V	3874908	0	-46166	3828742	3780655	-48087	-94253
3	S.E.	V	4366400	27006	21594	4415000	4311047	-103953	-82359
3	SEC	V	1657500	0	-30000	1627500	1603738	-23762	-53762
3	S.W	V	1520330	53078	34592	1608000	1528252	-79748	-45156
3	W.R	V	4297700	63600	171200	4532500	4370593	-161907	9293
3	W.C.	V	1962191	0	54227	2016418	1931569	-84849	-30622
3	METRO	V	162700	0	-1030	161670	157654	-4016	-5046
4	C.R	V	6894300	0	-105390	6788910	6866410	77500	-27890
4	E.R	V	4650000	0	-144230	4505770	4346808	-158962	-303192
4	E.C.	V	5062018	0	-573500	4488518	4463908	-24610	-598110
4	E.CO	V	3841425	0	-119011	3722414	3641810	-80604	-199615
4	N.R	V	10255120	0	-773880	9481240	9463223	-18017	-791897
4	N.C	V	5490689	0	-79600	5411089	5333985	-77104	-156704
4	N.E.	V	3345277	0	332405	3677682	3238929	-438753	-106348
4	N.F.	V	6282200	0	-70000	6212200	6178256	-33944	-103944
4	N.W.	V	4138970	0	-398282	3740688	3734317	-6371	-404653
4	S.R	V	5545000	0	-181179	5363821	5442755	78934	-102245
4	S.C.	V	9108790	0	-	7724500	7804834	80334	-1303956
4	S.E.	V	4824419	0	-139997	4684422	4653754	-30668	-170665
4	SEC	V	2764100	0	-117227	2646873	2632557	-14316	-131543
4	S.W	V	2472007	0	161142	2633149	2654080	20931	182073
4	W.R	V	8121000	0	-778772	7342228	7278072	-64156	-842928
4	W.C.	V	4815580	0	-408309	4407271	4361698	-45573	-453882
4	METRO	V	257000	0	-19805	237195	238716	1521	-18284
5	C.R	V	3241673	0	122234	3363907	3350264	-13643	108591
5	E.R	V	3437724	0	-112250	3325474	3307799	-17675	-129925
5	E.C.	V	2416900	0	-366867	2050033	2085278	35245	-331622
5	E.CO	V	1470132	0	-88356	1381776	1295153	-86623	-174979
5	N.R	V	5490625	0	-29176	5461449	5123569	-337880	-367056
5	N.C	V	1886015	0	108185	1994200	2131804	137604	245789
5	N.E.	V	1368500	0	-310200	1058300	1181681	123381	-186819
5	N.F.	V	1345900	0	80000	1425900	1366191	-59709	20291
5	N.W.	V	1156980	0	-210781	946199	1001960	55761	-155020
5	S.R	V	2967400	0	-85800	2881600	2881787	187	-85613
5	S.C.	V	3826602	0	-51597	3775005	3829214	54209	2612

5	S.E.	V	2790600	0	65800	2856400	2947266	90866	156666	
5	SEC	V	1124124	0	-48624	1075500	1043753	-31747	-80371	
5	S.W	V	1565195	0	15903	1581098	1474607	-106491	-90588	
5	W.R	V	2703220	0	8754	2711974	2724243	12269	21023	
5	W.C.	V	3365269	0	68976	3434245	3491722	57477	126453	
5	METRO	V	0	0	0	0	0	0	0	
6	C.R	V	8560277	0	199093	8759370	8756847	-2523	196570	
6	E.R	V	10917269	0	431892	11349161	11314682	-34479	397413	
6	E.C.	V	5786100	0	-213846	5572254	5565658	-6596	-220442	
6	E.CO	V	2898273	0	45429	2943702	3101201	157499	202928	
6	N.R	V	12474959	0	-	10942794	11298141	355347	-1176818	
6	N.C	V	2095757	0	1532165	272018	2367775	2396090	28315	300333
6	N.E.	V	3216363	0	272018	-27517	3188846	3239886	51040	23523
6	N.F.	V	4494400	0	0	4494400	4474015	-20385	-20385	
6	N.W.	V	3384388	0	-29028	3355360	3223970	-131390	-160418	
6	S.R	V	8090300	0	-456500	7633800	7600458	-33342	-489842	
6	S.C.	V	6573336	0	-132635	6440701	6534432	93731	-38904	
6	S.E.	V	7535000	0	-4500	7530500	7677375	146875	142375	
6	SEC	V	2206466	0	318534	2525000	2499150	-25850	292684	
6	S.W	V	3116250	0	342647	3458897	3530682	71785	414432	
6	W.R	V	8796000	0	-829800	7966200	8059072	92872	-736928	
6	W.C.	V	2622692	0	-96341	2526351	2539406	13055	-83286	
6	METRO	V	343500	0	-11131	332369	314533	-17836	-28967	
7	C.R	V	4556253	0	-434245	4122008	4247433	125425	-308820	
7	E.R	V	4302851	0	-2916	4299935	4188260	-111675	-114591	
7	E.C.	V	4047812	0	-586265	3461547	3527034	65487	-520778	
7	E.CO	V	1979604	0	-145317	1834287	1902256	67969	-77348	
7	N.R	V	5702450	0	-824373	4878077	4848303	-29774	-854147	
7	N.C	V	3253256	0	324695	3577951	3622897	44946	369641	
7	N.E.	V	1901975	0	-11456	1890519	1822176	-68343	-79799	
7	N.F.	V	2101700	0	60000	2161700	2153996	-7704	52296	
7	N.W.	V	1855934	0	-100370	1755564	1822397	66833	-33537	
7	S.R	V	3724400	0	-289400	3435000	3304952	-130048	-419448	
7	S.C.	V	4066542	0	-49042	4017500	3930518	-86982	-136024	
7	S.E.	V	2820000	0	36400	2856400	2933965	77565	113965	
7	SEC	V	1525026	0	-51526	1473500	1479754	6254	-45272	
7	S.W	V	1021227	0	43024	1064251	899166	-165085	-122061	
7	W.R	V	4636066	0	-318700	4317366	4321777	4411	-314289	
7	W.C.	V	2756258	0	-155002	2601256	2682761	81505	-73497	
7	METRO	V	371000	0	1300	372300	365440	-6860	-5560	
8	C.R	V	7411900	580100	10444	8002444	7873303	-129141	-118697	
8	E.R	V	6583357	229578	30000	6842935	6847415	4480	34480	
8	E.C.	V	5418364	77482	-203538	5292308	5365829	73521	-130017	
8	E.CO	V	3091703	0	2521	3094224	3288243	194019	196540	
8	N.R	V	9061258	647157	44880	9753295	9995415	242120	287000	
8	N.C	V	4076798	332600	-77488	4331910	4126377	-205533	-283021	
8	N.E.	V	2319549	178536	-8077	2490008	2425573	-64435	-72512	
8	N.F.	V	2526800	150000	10000	2686800	2648963	-37837	-27837	
8	N.W.	V	2525468	407840	24749	2958057	2986183	28126	52875	
8	S.R	V	4885300	343900	28000	5257200	5300023	42823	70823	
8	S.C.	V	4950495	707291	-27639	5630147	5601055	-29092	-56731	
8	S.E.	V	5077900	72100	77500	5227500	5406709	179209	256709	

8	SEC	V	3365422	184278	0	3549700	3562977	13277	13277
8	S.W	V	2011565	218781	47386	2277732	2274356	-3376	44010
8	W.R	V	6280200	572400	30000	6882600	6877649	-4951	25049
8	W.C.	V	3553991	259711	31238	3844940	3821230	-23710	7528
8	METRO	V	467400	38570	-22176	483794	488197	4403	-17773
9	C.R	V	12769300	20400	-5443	12784257	12863450	79193	73750
9	E.R	V	8619300	107100	706255	9432655	9074659	-357996	348259
9	E.C.	V	13751200	78800	-980518	12849482	12909734	60252	-920266
9	E.CO	V	8112471	0	121190	8233661	8301672	68011	189201
9	N.R	V	18460793	288690	907681	19657164	19583423	-73741	833940
9	N.C	V	11332600	0	530218	11862818	12039138	176320	706538
9	N.E.	V	5156500	0	-80938	5075562	5133492	57930	-23008
9	N.F.	V	5058600	0	-565925	4492675	4439046	-53629	-619554
9	N.W.	V	5985200	0	-592373	5392827	5553521	160694	-431679
9	S.R	V	10153300	0	-546523	9606777	9708757	101980	-444543
9	S.C.	V	12496381	115367	224436	12836184	12571029	-265155	-40719
9	S.E.	V	5015700	58709	529428	5603837	4737103	-866734	-337306
9	SEC	V	9605457	52843	-343026	9315274	9435187	119913	-223113
9	S.W	V	4799025	65237	565855	5430117	5102332	-327785	238070
9	W.R	V	13041300	0	-735589	12305711	12040411	-265300	-1000889
9	W.C.	V	6660100	185600	296982	7142682	7074860	-67822	229160
9	METRO	V	304900	0	-31710	273190	272501	-689	-32399
10	C.R	V	21176300	625300	669000	22470600	22647483	176883	845883
10	E.R	V	11082812	0	-226500	10856312	11413282	556970	330470
10	E.C.	V	13504100	0	-54100	13450000	13517055	67055	12955
10	E.CO	V	11820374	0	-570400	11249974	11681083	431109	-139291
10	N.R	V	21452200	520300	443000	22415500	23072997	657497	1100497
10	N.C	V	14136861	0	-210316	13926545	14548541	621996	411680
10	N.E.	V	7161367	200216	180000	7541583	8237887	696304	876304
10	N.F.	V	8572724	0	-150000	8422724	8571291	148567	-1433
10	N.W.	V	8466700	209050	437803	9113553	9780236	666683	1104486
10	S.R	V	13203700	53000	50000	13306700	13660448	353748	403748
10	S.C.	V	22435750	590300	466900	23492950	24088264	595314	1062214
10	S.E.	V	9074900	596800	450000	10121700	10613809	492109	942109
10	SEC	V	7846850	0	-394750	7452100	7610871	158771	-235979
10	S.W	V	9081792	110796	92681	9285269	9500381	215112	307793
10	W.R	V	21049110	855200	-100060	21804250	21468607	-335643	-435703
10	W.C.	V	13109100	0	-	12040100	13126919	1086819	17819
10	METRO	V	292600	65200	-14258	343542	342491	-1051	-15309
11	C.R	V	3746400	0	-383800	3362600	3438929	76329	-307471
11	E.R	V	3483200	0	-217853	3265347	3168620	-96727	-314580
11	E.C.	V	1894800	0	-244800	1650000	1632559	-17441	-262241
11	E.CO	V	1525268	0	-293	1524975	1519536	-5439	-5732
11	N.R	V	5389600	0	-214184	5175416	4922315	-253101	-467285
11	N.C	V	1726100	0	-164908	1561192	1521184	-40008	-204916
11	N.E.	V	1882203	0	73351	1955554	1769521	-186033	-112682
11	N.F.	V	3243900	0	-119999	3123901	3072876	-51025	-171024
11	N.W.	V	1700216	0	-160095	1540121	1605376	65255	-94840
11	S.R	V	3727900	0	-172900	3555000	3422131	-132869	-305769
11	S.C.	V	4090000	0	-403750	3686250	3753448	67198	-336552
11	S.E.	V	2988700	0	-115100	2873600	2925370	51770	-63330
11	SEC	V	1317500	0	102500	1420000	1379022	-40978	61522

11	S.W	V	1291300	0	28895	1320195	1225557	-94638	-65743
11	W.R	V	3693500	0	-28925	3664575	3657002	-7573	-36498
11	W.C.	V	1648428	0	47851	1696279	1556465	-139814	-91963
11	METRO	V	77800	0	-200	77600	78355	755	555
12	C.R	V	3307950	0	406920	3714870	3714990	120	407040
12	E.R	V	4680423	0	57520	4737943	4970235	232292	289812
12	E.C.	V	2554150	0	302700	2856850	2720520	-136330	166370
12	E.CO	V	3970241	0	-	1476520	1287830	-188690	-2682411
					2493721				
12	N.R	V	8659558	0	-492353	8167205	6929624	-1237581	-1729934
12	N.C	V	2309391	0	188263	2497654	2196328	-301326	-113063
12	N.E.	V	2177840	0	-252763	1925077	1645873	-279204	-531967
12	N.F.	V	2020800	0	190000	2210800	2191153	-19647	170353
12	N.W.	V	1220545	0	-455798	764747	634020	-130727	-586525
12	S.R	V	3026050	0	-632512	2393538	2283148	-110390	-742902
12	S.C.	V	3309233	0	240016	3549249	3976763	427514	667530
12	S.E.	V	2932347	0	-401400	2530947	2352624	-178323	-579723
12	SEC	V	790600	0	-204000	586600	653503	66903	-137097
12	S.W	V	1028588	0	193107	1221695	1529056	307361	500468
12	W.R	V	2937996	0	471337	3409333	3602214	192881	664218
12	W.C.	V	1007052	0	226040	1233092	1403922	170830	396870
12	METRO	V	121800	0	6800	128600	138754	10154	16954
13	C.R	V	18557000	2220923	-132323	20645600	21576183	930583	798260
13	E.R	V	25313100	1382000	105000	26800100	28379357	1579257	1684257
13	E.C.	V	10003100	236900	105000	10345000	11341652	996652	1101652
13	E.CO	V	4385734	142452	5000	4533186	4784594	251408	256408
13	N.R	V	15175660	1901070	18117	17094847	18733375	1638528	1656645
13	N.C	V	24489100	1881570	10723	26381393	26324218	-57175	-46452
13	N.E.	V	3237570	127900	0	3365470	4024851	659381	659381
13	N.F.	V	6878100	117900	0	6996000	7748561	752561	752561
13	N.W.	V	9391900	1191400	30041	10613341	10890604	277263	307304
13	S.R	V	19504850	833250	55883	20393983	21431262	1037279	1093162
13	S.C.	V	15380109	1095800	99585	16575494	17692931	1117437	1217022
13	S.E.	V	7975530	600478	17700	8593708	9125144	531436	549136
13	SEC	V	4261189	192800	12156	4466145	4486440	20295	32451
13	S.W	V	5973367	515507	-179555	6309319	5963385	-345934	-525489
13	W.R	V	10449895	2058755	-346058	12162592	11856582	-306010	-652068
13	W.C.	V	8411700	60600	30	8472330	9205198	732868	732898
13	METRO	V	160300	1300	18400	180000	181913	1913	20313
13	CLW	V	437700	0	81069	518769	531660	12891	93960
13	CLW	V	0	0	0	0	0	0	0
13	DLW	V	308500	0	-46139	262361	254632	-7729	-53868
13	ICF	V	468700	0	45381	514081	515556	1475	46856
13	RWF	V	30600	0	16330	46930	46866	-64	16266
13	DMW	V	44300	0	14378	58678	58107	-571	13807
13	RCF	V	104000	0	24901	128901	128078	-823	24078
13	IRISET	V	41091	0	4970	46061	46061	0	4970
13	RSC/BRC	V	9600	0	1485	11085	11020	-65	1420

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

**Appendix 2.3- Cases of Misclassification of Expenditure
(Reference Paragraph 2.8)**

S. No.	Particulars	₹ in thousand
	Misclassification between Miscellaneous Expenditure and other Revenue/Works Grants No. 16 (in unit of ₹)	
	<u>Expenditure towards:-</u>	
1	Cost of Direct purchase of materials by General Management Department booked to Grant No.2 instead of Grant No.3 (₹ 170600);	171
	Misclassification within Revenue Grants (Working Expenses)	
	<u>Expenditure towards:-</u>	
1	Cost of repair to cross drain (₹ 39614), cost of painting, woodwork, dado, steel work repairs at ARA Station (₹ 30916) and cost of cleaning office premises and coaching yards (₹ 239518) booked under Grant No. 11 instead of Grant No. 4 (₹ 310048); Cost of Electrical Repair & Maintenance for water supply and sanitation in welfare building booked to Grant No. 7 instead of Grant No. 11 (₹ 176866); Pay & Allowances of employees of DTTC/PTRU booked under Grant No. 5 (₹ 545633) and Grant No. 8 (₹ 239808) instead of Grant No. 12 (₹ 785441); Cleaning and removal of garbage of Railway Station and Colony at different stations are booked under Grant No. 11(₹ 3175147) instead of bifurcating between Grant No. 9 & 11;	207787
2	Cost of other stores used on Diesel Locomotives (₹ 4429985) and cost of Lubricant Oil (₹ 187682) booked to Grant No 5 instead of Grant No 8 (₹ 4617667); pay & allowances of Trolley men PW & Works booked to Grant no.7 instead of Grant no. 4 (₹ 6562720); Cost of Desktop Computer with preloaded Operating System configuration booked to Grant No. 7 instead of Grant No. 11 (₹ 198581); Cost of repairs and maintenance of Weigh Bridge booked to Grant No. 8 instead of Grant No. 07 (₹ 281838); Pay & allowances of Engg. deptt.'s gatemen working on railway crossing gate booked to Grant No. 04 instead of Grant No. 09 (₹ 11294378); Pay & allowances/stipend of non-gazetted staff during training/refresher courses booked to Grant No. 09 instead of Grant No. 12 (₹ 308290); Payment of non railway institutions for reimbursement of medical expenses booked to Grant No.8 instead of Grant No. 11 (₹ 19794); Re-imburement of tuition fees paid to the employees booked to Grant no.03 instead of Grant no.11 (₹ 422967); Cost of AT welding training of staff (₹ 2587000) and	

	pay/stipend of non-gazetted staff during training/refresher course (₹ 203595) booked to Grant No.04 instead of Grant No. 12 (₹ 2790595);
3	Publication charges for notice of Pension Adalat booked to Grant No. 8 instead of Grant No. 12 (₹ 46108); Misc. expenses on disposal of unidentified dead bodies booked to Grant No.9 instead of Grant No. 12 (₹ 66400);
4	Pay and allowance of instructor in traffic training school booked under Grant No. 9 instead of Grant No. 12 (₹ 5700484); Salary of Instructor of Division Training school (Engg.) BKI booked under Grant No. 4 instead of Grant No. 12 (₹ 651515); Salary of NTXR booked under Grant No. 6 instead of Grant No. 8 (₹ 1392577);
5	Pay and allowances of Technicians of Electrical and S&T departments booked to Grant No.12 instead of Grant No.7 (₹ 501171); Pay and allowances of Principal/RHSS/PGT, Headmasters/ED & PTJ booked to Grant No.03 instead of Grant No.11 (₹ 1963735);
6	Cost of HSD Oil to Power Car of Garibrath and Duronto Express Trains booked to Grant No.6 instead of Grant No.8 (₹ 56026546); Cost of HSD oil issued to Track/Rail Grinding Machines booked to Grant No.7 instead of Grant No.4 (₹ 5609333); Cost of maintenance of landscape, croton-beds etc booked to Grant No.9 instead of Grant No.4 (₹ 1707225); Cost of maintenance of electrical assets booked to Grant No.5 instead of Grant No.7 (₹ 577065); Expenditure incurred on security arrangements booked to Grant No.5 instead of Grant No.12 (₹ 237712); Expenditure incurred at Stations on maintenance, cleanliness, collection of garbage etc booked to Grant No.11 instead of Grant No.9 (₹ 1544733); Cost of Water supply to Staff Quarters booked to Grant N0.4 instead of Grant No.11 (₹ 6142309); Cost of maintenance of linen booked to Grant No.6 instead of Grant No.8 (₹ 576236); Erroneous booking of expenditure towards reimbursement of tuition fees under Grant No.12 instead of Grant No.11 (₹ 169100); Cost of supply and maintenance of fire extinguishers booked to Grant No5 (₹ 52000) & 7 (₹ 1604318) instead of Grant No.12 (₹ 1656318); Exhibition of cost of electrical energy charges under Sub Head 620 of Grant No.8 instead of final heads (DN/SC) under Grant No. 11 (₹ 4870000);
7	Pay & Allowances official sent for training booked to Grant No. 3 (₹ 208826) and Grant No. 4 (₹ 112374) instead of Grant No. 12 (₹ 321200)

8	<p>Cost of ALP course abroad of GM booked to Grant No. 12 instead of Grant No, 3 (₹ 505602); Cost of maintenance of lawn and flower beds at KJM loco shed booked to Grant No.5 instead of Grant No. 4 (₹ 231211); Cost of supply of potable water to staff quarters and station building booked to Grant No. 4 instead of Grant No. 11 (₹ 304950); Cost of Training booked to Grant No. 6 instead of Grant No. 12 (₹ 69660); Cost of removal of garbage at Rly. Station and colonies allocated to Grant No. 9 (₹ 600048) instead of proportionately allocating to Grant No. 9 and Grant No. 11;</p>	
9	<p>Cost of repairs and maintenance of staff car (₹ 215746) and petrol cost (₹ 150590) respectively booked under Grant No. 3 instead of Grant No. 7 (₹ 366336); Cost of hiring of vehicles booked under Grant No. 12 (₹ 2,11,299) and Grant No. 7 (₹ 308228) instead of Grant No. 3 (₹ 519527); Expenditure incurred on members of Railway Convention Committee and Parliament Standing Committee during their study tour to Mumbai booked to Grant No. 3 instead of Grant No. 12 (₹ 2485815); Wages of Gatekeepers employed on the gates within the stations limits booked to Grant No. 4 instead of Grant No.9 (₹ 32000000); Irregular accountal of expenditure on recruitment of Group 'D' staff under Grant No. 3 by giving credit to Cheques and bills instead of Grant No. 12 (₹ 50000000);</p>	
<p>Misclassification arising due to booking under Revenue Grants instead of Works Grant</p>		
<p><u>Expenditure towards:-</u></p>		
1	<p>Cost of Ballast booked to Grant No.4 instead of Grant no16 (DRF - Track Renewal) (₹ 4909911); Cost of control equipment of WDM 3 Locomotives (₹ 3807193), cost of 07 rehabilitated engine blocks consumed during POH/IOH of Locos (₹ 6665967) and cost of fuel efficient power pack without alternator(WDM3A) 3100 HP (₹ 9500000) booked to Grant No. 05 instead of Grant No.16-DRF-Rolling stock (₹ 19973160); Cost of procurement of Engine control panel booked to Grant no 6 instead of Grant No. 16 Capital RPS (₹ 391650); cost of procurement of Traction Motor booked to Grant No. 6 instead of Grant No.16 DRF Rolling Stock (₹ 4100000); cost of rail booked to Grant No.6 instead of Grant No.16-DF (Track Renewal) (₹ 2049097); Cost of provision of Running room booked to Grant No.11 instead of Grant No.16 -DF (₹ 1524973); Pay & allowances of work charged post booked to Grant No. 3</p>	54867

	instead of Grant No.16-Capital (₹ 248193);	
2	General on cost on POH of coaches accounted for in Grant 12-671 by JU-W&S instead of Grant No. 16-WMS (POH of coaches) (₹ 839040);	
3	Pay and allowances of Sr.DSO/MDU (work charged post) and Credits realized from assets booked to Grant No.03 (₹13,18,000) and Grant No.06 (₹ 87,49,000) instead of Grant No.16-DRF (₹ 10067000); Vouchers relating to transfer of credit for sale of scrap credited to Grant No.5 instead of Grant No.16 -DRF(₹ 7756000);	
4	Cost of through Fitting Renewals(TFR) Through Renewal of Points and Crossing works to Grant No.4 instead of Grant No.16-DRF(₹ 2246872); Pay and allowances of Work charged posts booked to Revenue Grant No.4 (₹ 225198) and Grant No. 7 (₹ 536143) instead of Grant N0.16- DRF (₹ 761341);	
Misclassification arising due to booking under Works Grants instead of Revenue Grants		
<u>Expenditure towards:-</u>		
1	Cost of P.Way material/non stock items booked to Grant no.16 (DRF) instead of Grant no. 4 (₹ 366106) ; cost of repair work of paths, doors, windows etc in bridge workshop booked to Grant no.16-Capital-WMS instead of Grant no. 4 (₹ 781795); Cost of repair works of flooring, cleaning, desalting water way etc. booked to Grant No. 16-Capital instead of Grant no. 4 (₹ 19425372);	47718
2	Pay and allowances (stipend) paid to Apprentices allocated to Grant No.16- Capital instead of Grant No.12 (₹ 1480383);	
3	Cost of open line works (buildings, repairs to quarter etc.) booked to Grant No. 16-Capital instead of Grant No. 11 (₹ 16801469); irregular booking of expenditure on maintenance charges on partially opened track booked to Grant No. 16-Capital instead of Grant No. 4 (₹ 3738240); Cost of upgrading of existing Tennis Court booked to Grant No. 16 DF instead of Grant No. 12 (₹ 1734124);	
4	Cost of repairs to Officers Rest House booked to Grant No.16-DRF instead of Grant No. 11(₹ 3390088);	

Misclassification between Voted & Charged expenditure		
	<u>Expenditure towards:-</u>	375
1	Advocate Fees booked under "Charged Expenditure" instead of "Voted Expenditure" under Grant No. 16 (₹ 108618);	
2	Enhanced compensation paid towards land acquisition (₹ 203626) and arrears paid to Sri M. Aubakar (₹ 62543) on the orders of CAT, Chennai booked as Voted instead of Charged expenditure under Grant No.16;	
Misclassification within different sources of Works Grant No. 16		
	<u>Expenditure towards:-</u>	
1	Cost of provision of PRS Complex and other facilities at Rayagada station booked to DF instead of DRF (₹ 1721298); Cost of provision of 3 bays platform shelters at Rayagada station charged to DRF instead of DF (₹ 670058) under Grant No.16;	57360
2	Cost of working of crane for replacement of FOB (₹ 241069) and cost of hire and haulage charges of crane in connection with FOB (₹ 234722) booked to Grant no 16- DRF instead of Grant no 16- DF (₹ 475791);	
3	Cost of replacement of signaling gears at 5 stations booked to DRF instead of DF (₹ 698254); Cost of replacement of cable by OFC booked to Capital instead of DF (₹ 284036); Expenditure relating to Type RB.II 100 units in MTC colony Kanpur debited to DRF instead of Capital (₹ 12060000); 1) Cost of rails to new lines booked to DRF instead of Capital (₹ 11967531); Expenditure amounting to ₹ 12,89,084 debited to capital instead of DF-II and rectified belatedly in the next year account; Expansion of Indian Railways Track Machine Training Centre Allahabad booked under Grant No. 16 DRF instead of DF-II (₹ 227967);	
4	Amount realized from disposal of assets having original cost more than ₹ 5,000 has been credited to DF (₹ 18,900) and RSF (₹ 3,53,300) instead of DRF (₹ 3,72,200);	
5	Cost of construction of staff quarters on replacement account booked to Grant No.16- Capital-5100 instead of Grant No.16- DRF-5100 (₹ 142953); Cost of improvement to flooring, toilets, drains, water supply in Railway Staff Quarters erroneously booked to Grant No.16-Capital instead of Grant	

	No.16-DF (₹ 6103000); Incorrect allocation of funds and expenditure on works relating to Plan Head-5300- Passenger Amenities under DRF instead of DF (₹ 20157000); Cost of improvement to Platform surface/raising of Platform to High Level and construction of canteen on Platforms booked to Grant No.16-DRF instead of Grant No.16-DF (₹ 1190391);	
	Mistakes in Revenue Grants	
1	Un-discharged liabilities not shown in the Demand Payable under Grant No. 12 in respect of payment of salary for the month of March, 13 (₹ 50664000); Issue of HSD oil for running the Generator Car for Special Exhibition Trains booked to Grant No. 10 (₹ 349742);	846619
2	Wrong booking of expenditure under Minor head 110 of Grant No. 3 which is for GM & his office establishment (₹ 51000); Expenditure related to subhead 400 to 900 have been accounted for in subhead 120 under Grant No. 03 (₹ 136600000);	
3	Non-raising of AMs for Stores/materials issued to Divisions/CN units (₹ 4376625); Non-clearance of balances under MAR/Books (₹ 654577849);	
	Mistakes in Works Grant No. 16	
1	Forced Booking of expenditure on "Ceremonial occasion" to "Ordinary Revenue" instead of capital work of "PNVL-Pen Doubling" under Grant No. 16 Capital (₹ 4994075);	7594017
2	Pay & allowances in respect of Work Charged Post booked in WMS Account instead of showing under different DRF Plan heads (₹ 4746813); Less minus Debit to Plan Head 21 (Cap) and less Debit to Plan Head 21 (DRF) on account of condemnation of wagons (₹ 11459426); .	
3	Cost of PSC sleeper pertaining to const. organization accepted and booked to Grant-16 DRF track (₹ 1514376); Expenditure towards Misc. P.Way works left over by construction organization, due to non raising of debits to const (₹ 1043740); Fictitious booking of Expenditure through transfer transaction under plan head 5300 passenger amenities against various estimates (₹ 11749984); Expenditure towards track circulating works pertaining to const organization booked to UMB and booked to Grant 16-DF-3300 (₹ 1102500); New rails procured for the special track renewal work cost of which already been debited to Grant 16 DRF utilized in day to day maintenance work under Grant no 4 (₹ 9955890); Cost of	

	computers for official use of Dy.CE/C/CDG and DY CE Survey/TKZ debited to work code Grant 16 instead of work under respective officials under Grant 16- (₹ 156366); Cost of escalators at major stations booked to Grant No 16 DF-II work code no. 52039 instead of work code no. 53090 under grant 16 DF-I (₹ 400404); Expenditure towards Medical advances booked to Grant No.11 by minus debit to Misc. Advance without ascertaining the vouchers of final utilization of medical advance (₹ 36250658);	
4	Wrong booking of expenditure under Commercial Lines instead of Strategic line under Grant No. 16 Capital (₹ 6105935000);	
5	Cost of machine procured by CMD/JP allocated to 20-119305 instead of allocation 20-411104 (₹ 519750); Irregular balance under Subhead 620 relating to Generating stations/ substation for General Electrical Service (₹ 24330000);	
6	Incorrect booking of expenditure without acceptance / without actual receipt of materials (₹ 210030392); Non-adjustment of cost of materials transferred to other units (₹ 160491353); Erroneous account of Credits to Capital for retired assets (₹ 1068541); Non raising of AMs for materials supplied to CN units (₹ 12852898); Excess booking of expenditure under Plan head 14-Gauge conversion (₹ 11115000); Booking of expenditure on rails indented for one project under other project where the materials was not utilized (₹ 630658845);	
7	Expenditure relating to cost of fuel booked to Grant No.16-DF-Plan Head-1600-Traffic Facilities instead of booking to Grant No.16-DF- Plan Head 7100-Stores Suspense (₹ 16786192); Cost of provision of S&T arrangements for Rail Grinding Machine siding at 5 Stations and expenditure on provision of panel interlocking of Division/Guntur booked to Grant No.16-Plan Head -1600-Traffic Facilities instead of Grant No.16-Plan Head -3300-S&T works (₹ 2112000); Cost of renovation of Station booked to Grant No.16-Plan Head -1600-Traffic Facilities instead of Grant No.16-Plan Head 5300-Passenger Amenities (₹ 6652010); Expenditure pertaining to extension, improvements, renovation and addl. accommodation to running rooms booked to Grant No.16-Plan Head-1600-Traffic Facilities-DF instead of Grant No.16-Plan Head-6400 -DF (DN/SC&GNT) (₹ 5769000); Incorrect booking of Credits under Grant No.16 against New Plan Head 3700 (DRF &DF) instead of Old Plan Head	

	3600 (₹ 11893720);	
8	Irregular booking of Expenditure to Kolar-Chikkaballapura (GC) instead of Ramanagaram- Mysore (Doubling) (₹ 568197); Raising of debits twice for works done for other divisions (₹ 6481858); Debit for cost of rail received from Northern Railway allocated to DRF without debiting work concerned (₹ 3021534); Booking of expenditure of materials without actual receipt of material {Booked in PH 15-RRB-SHV DL instead of PH-11 SBC-HAS NL (₹ 99107129)} {Booked in PH 11-DRU-CMGR NL instead of PH-11 SBC-HAS NL (₹ 63095001)} ; Excess credit to DRU - CMNR NL Project instead of KQZ-CKBP (GC) (₹ 26000000); Debits received from NR on proportionate OFC maintenance charges, to Railtel Booked to suspense (₹ 2990223); Expenditure debited to DH-41 (₹ 43440098) and DH-14 (₹ 10558025/-) instead of DH-31;	
9	Exhibition of Credit items under Miscellaneous Advance Capital (₹ 29168583);	
10	Improper booking of purchase bills to Gr. 154 instead of Gr. 157. Supplier's bill related to purchase of Joint less grooved copper contact wire consumed in Group 157 was charged on Group 154 (₹ 125104687);	
11	Credit for released material under the head DRF has been shown as nil under Grant No. 16 DRF;	
	Mistakes/misclassifications between Revenue/Works Grants No. 16 and Earnings	
1	Irregular booking of Sundry Earnings to Suspense head (₹ 14,10,823) and welfare cess to Sundry Earnings (₹ 2,40,743);	598286
2	Incorrect account of freight charges on movement of Railway Material Consignment in Departmental Wagons as Goods Earnings-Abstract-Y instead of adjusting the earnings as minus expenditure of spending departments resulting in overstatement of earnings and Working Expenses (₹ 339688885); Incorrect booking of liquidated damages recovered from suppliers to Stores Suspense under Grant No.16 Plan Head-7100 instead of as Miscellaneous Receipts (₹ 10038637); Amount deposited by a firm wrongly allocated to Sundry earnings instead of crediting the amount to Indian Railway Deposits (₹ 107600); Deferred dues of previous years O&M charges recovered from KRCL wrongly shown as reduction in expenditure under Revenue Grants instead of accounting the same as	

	Sundry Earnings-Abstract-Z (₹ 200900000); Incorrect accountal of Recovery of cost of staff for maintenance of LC Gates due from Maharashtra State Government of previous years from 2007-08 to 2011-12 as reduction in expenditure due to non raising of bills in time and accounting the same under Demands recoverable instead shown as Sundry earnings (₹ 45900000);	
Mistakes/misclassifications between Revenue/Works Grants No. 16 and Deposit		
1	Balance amount under New Pension Scheme lying under Railway account (Major Head 8445 "Railway Deposit") instead of NSDL (Account of trustee bank) (₹ 21996174);	587495
2	Non-clearance of Welfare cess collected from contractors' bills (₹ 4598266); Non-remittance of NPS recovery (₹ 874098) and irregular debit for Rly. Bd's free items under DMR (₹ 21719781);	
3	Irregular allocation of expenditure to Deposits-'X' instead of MAR'X - Inward TCs for IRFA and POH transactions debited to Deposit-'X' instead of MAR'X" and Debit raised by Northern Railway kept under Deposit'X' instead of MAR'X' (₹ 206328);	
4	Subordinate debt (amount received from HMRDC) credited to Deposits instead of to MAC investment in HMRDC (₹ 90000000); Excess expenditure by Railway over and above their share on the project construction of New line between Tumkur and Rayadurga, booked to Railway Head instead of Deposits despite availability of funds under Deposits (₹ 448100000);	
Miscellaneous Mistakes		
1	Service Tax collected on freight and demurrage has not been remitted (₹ 135600000);	267146
2	Difference between Debit to Grant No. 6 (₹ 1554358) and Grant No. 7 (₹ 115822721) and Credit to WMS Account (₹ 117377079); Sales Tax collection shown in Credit side in Profit & Loss Account and treated as Railway Revenue (₹ 160062);	
3	Cost of replacement of cable by OFC booked to Capital instead of Deposit - work - of RVNL (₹ 2927000);	

4	<p>Realization of cost of land from State Government of Maharashtra accounted as reduction in expenditure under Grant No.16-Plan Head-6400-OSW instead of as Misc Receipts (Credits) (₹ 9842677); Expenditure incurred on computer stationary under inoperative sub head '100' and expenditure incurred on P&T rentals under inoperative department 'OO' and inoperative sub head '060' wrongly shown under Minor Head 100-Sub Head 110 in Appropriation Accounts Grant No.3 (₹ 343100); Wrong booking of expenditure under Sub Head 520 which is not provided in the Classification Rules and allocation of funds at FG stage to regularize expenditure (DN/NED) (₹205000); Expenditure incurred under inoperative Minor Head '020' and '080' under inoperative department '00' and merging the expenditure under Minor Head 100 in Appropriation Accounts (₹ (-) 133371); Expenditure incurred under inoperative Minor Head '020' under inoperative department '00' and merging the expenditure under Minor Head 200 in Appropriation Accounts (₹ 177600); Wrong booking of expenditure relating to reimbursement of tuition fees under Grant No.11-MH-100-SH-120 under Primary Unit 13 instead of New Primary Unit 25 by Accounts and Personnel Departments (₹ 256000); Wrong booking of MAR (Others) under Passenger Insurance (Voted) by DN/GTL under Grant No.12-N-Suspense Which is inoperative in Divisional Accounts Offices (₹ 250900); Irregular booking of expenditure under inoperative sub head without Budget/Final Grant by Operating Department (₹ 140000);</p>	
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**Appendix 3.1- Statement showing the Sample Selection and the extant of check for the Appendices
(Reference Para No. 3.5)**

Sl. No.	Para No.	Appendix	Details	Scope
1	3.5	3.1	Audit methodology and sample size	
2	3.6.1	3.2	Arrears in reconciliation of Bookings in Works Registers	Any 10 projects in each Zonal railway covering PH-11-New Lines,PH-14 Gauge Conversion, PH-15-Doubling and PH-33-Signalling & Telecommunication (16 ZRS x 10 + Metro 4=164 Projects)
3	3.6.2	3.3	Non-drawal of Completion Report	All works completed prior to 31st March 2011
4	3.6.3	3.4	Status of Post Project Appraisal	All works under PH 11, 14, 15 completed during 2007-08 to 2011-12
5	3.6.4, 3.6.5.1	3.5	Maintenance of Records	All works under PH-11, 14, 15 and 10 selected works of PH-33 included in Pink Book for 2012-13
7	3.6.5.2	3.6	Non-adjustment of transfer transactions within the same financial year	Any 10 projects in each Zonal railway covering PH-11-New Lines,PH-14 Gauge Conversion, PH-15-Doubling & PH-33-Signalling & Telecommunication (16 ZRS x 10 + Metro 4=164 Projects)
8	3.6.7.2	3.7	Maintenance of Contractors' Ledger	Any 10 projects in each Zonal railway covering PH-11-New Lines,PH-14 Gauge Conversion, PH-15-Doubling & PH-33-Signalling & Telecommunication (16 ZRS x 10 + Metro 4=164 Projects)
9	3.6.7.1	3.8	Closing of Contractor's accounts for works completed	Any 10 projects in each Zonal railway covering PH-11-New Lines,PH-14 Gauge Conversion, PH-15-Doubling & PH-33-Signalling & Telecommunication (16 ZRS x 10 + Metro 4=164 Projects)
10	3.6.7.3	3.9	Preparation of material reconciliation statement	Any 10 projects in each Zonal railway covering PH-11-New Lines,PH-14 Gauge Conversion, PH-15-Doubling & PH-33-Signalling & Telecommunication (16 ZRS x 10 + Metro 4=164 Projects)
11	3.6.8	3.10	Realization of Credits towards Released materials Credit to capital for Retired Assets	All Gauge Conversion works-in-progress (on-going) or Completed during 2010-11, 2011-12 & 2012-13

12	3.6.9	3.11	Works executed on cost sharing basis	All works under PH 11, 14, 15 taken on cost sharing basis during 2008-09 to 2012-13
13	3.6.10	3.12	Works undertaken on Replacement Account	Any Three works under DRF & DF under the Plan heads Bridges (Reconstruction of Bridges), Staff Quarters (Reconstruction of Quarters), & Passenger Amenities Works (16ZRS*3 +NER 2+Metro1)
14	3.6.11	3.13	Credit to capital for retired assets	All Gauge Conversion works-in-progress (on-going) or/Completed during 2010-11, 2011-12 & 2012-13
15	3.6.12	3.14	Allotment of Funds and Actual Expenditure 2012-13	PH-11, 14, 15 and 33
16	3.6.12.1	3.15	Comparison of Financial and Physical Progress	All works under PH 11, 14, 15 and 10 selected works of PH 33 included in Pink Book for 2012-13
17	3.6.12.2	3.16	Maintenance of Works Registers	Any 10 projects in each Zonal railway covering PH-11-New Lines,PH-14 Gauge Conversion, PH-15-Doubling & PH-33-Signalling & Telecommunication (16 ZRS x 10 + Metro 4=164 Projects)
18	3.6.12.3	3.17	Incurrence of expenditure in excess of sanctioned estimate	All works as exhibited in Statement of Unsanctioned expenditure/Want of estimate/Excess over Estimate-Annexure A to Appropriation Accounts of 2012-13

Appendix-3.2- Arrears in reconciliation of bookings in Works Registers (Reference Para No. 3.6.1)														(Rupees in crore)								
Railway	Total no. of works registers reviewed	Reconciliation done			Reconciliation in arrears			Reconciliation current			Nil booking	Total expenditure as per		Difference	Debits				Expenditure in Accounts register			
		Reconciliation done	Reconciliation not done	Reconciliation in arrears	Reconciliation current	Reconciliation current	Reconciliation current	Executive records	Accounts records	Forced		Unadmitted	Overstated		Understated	No.	Amount	No. of projects	Amount	No. of projects		
SR	27	16	10	13	3	1	1911.03	2116.34	205.31	3	55.49	3	81.63	250	6	44.69	4					
WR	37	9	24	3	6	4	931.04	1243.27	312.67	0	0.00	0	0	312.23	8	0	0					
WCR	13	1	8	0	1	4	31.53	37.69	6.16		NA		NA	0	0	20.58	3					
SER	30	7	19	0	7	4	9.99	116.65	106.66		NA		NA	0.44	2	0	0					
NWR	0	0	0	0	0	0	0	0	0		0		0	0	0	0	0					
NER	26	26	0	0	26	0	23020.42	23020.42	0		0		0	0	0	0	0					
SCR	24	24	0	0	24	0	2921.61	2921.61	0		0		0	0	0	0	0					
ECR	26	10	16	8	2	0	1274.20	3797.62	2523.42		NA		NA	1404.66	6	36.65	1					
SECR	30	0	30	0	0	0	0	837.8326	837.8326		0		0	0	0	0	0					
SWR	26	7	19	7	0	0	2008.8	1866.64	-142.16		0		0	0	0	142.16	9					
CR	30	2	28	0	2	0	17.08	1251.844	1234.76	1	0.013	5	2.6	NA	NA	NA	NA					
NR	Not applicable as single set of register is maintained													0								
NFR	10	10						8276.66	0	0	0	0	0	0	0	0	0	0				
ECOR	Not applicable as single set of register is maintained													0								
Metro	4	0	4	0	0	0	0	14.8966	14.8966	0	0	0	0	0	0	0	0					
ER	10	2	8	0	2	0	189.83	1643.73	1453.9	0	0	0	0	0.2	1	4.02	1					
NCR	12	0	12	0	0	0	1100.91	1978.21	877.3	0	0	0	0	0	0	18.47	2					
TOTAL	305	104	188	31	73	13	35960.861	51667.83	15706.97	4	55.503	8	84.23	1967.53	23	266.57	20					

Railway	Appendix-3.2-Arrears in reconciliation of bookings in Works Registers (Reference Para No. 3.6.1)									
	Reconciliation not done	Reconciliation in arrears	Reconciliation current	Reconciliation not done	Reconciliation in arrears	Reconciliation current	Reconciliation in arrears	Reconciliation current	Works register not maintained	Oldest period
	Accounts booking			Executive booking			Total			
SR	304.17	1742.64	69.53	2116.34	1609.83	82.92	1911.03		Dec-03	
WR	328.18	779.1	135.99	1243.27	659.43	135.99	931.04		Jan-11	
WCR	37.69	0	0	37.69	31.53	0	31.53		Apr-09	
SER	106.22	0	10.43	116.65	0	9.99	9.99		May-13	
NWR	0	0	0	0	0	0	0	10	NA	
NER	0	0	23020.42	23020.42	0	23020.42	23020.42		NIL	
SCR	0	0	2921.61	2921.61	0	2921.61	2921.61		NIL	
ECR	377.79	3388.58	31.25	3797.62	67.05	42.45	1274.2		Mar-06	
SECR	837.83	0	0	837.83	NA	NA	NA	30	NA	
SWR	266.16	1600.48	0	1866.64	308.47	0	2008.8		Mar-09	
CR	1234.76	0	17.08	1251.84	0	17.08	17.08	28	Mar-13	
NR			953.15	953.15		953.15	953.15		NA	
NFR	8276.66	0	0	8276.66	0	0	0	10	NA	
ECoR			1591.27	1591.27		1591.27	1591.27		NA	
Metro	14.9	0	0	14.9	0	0	0	4	NA	
ER	1457.72	0	186.01	1643.73	0	189.83	189.83	8	NA	
NCR	1978.21	0	0	1978.21	1100.91	0	1100.91	7	NA	
TOTAL	15220.29	7510.8	28936.74	51667.83	1861.86	28964.71	35960.86	97		

**Appendix-3.3-Non-drawal of Completion Report
(Reference Para No. 3.6.2)**

(Rupees in crore)

Railway	No. of projects	<3	in years				Above 20	Date of completion not available	Projects completed under New line, Gauge conversion and doubling												
			3 to 5	5 to 10	10 to 20	20			3 to 5 years			5 to 10 years			10 to 20 years			> 20 years			Total
									No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost	
SR	133	0	11	14	14	20	74	4	0	4	0	1	0	0	5	0	14	0			
WR	36	7	2	8	14	5	0	0	0	0	0	4	279.03	1	8.27	5	287.3	0			
WCR	42	17	6	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
SER	16	6	5	5	0	0	0	1	19.58	0	0	0	0	0	0	0	1	19.58			
NWR	41	7	7	8	16	3	0	0	0	0	0	0	0	0	0	0	0	0			
NER	19	5	4	2	4	4	0	4	0	2	0	4	0	4	0	14	0	0			
SCR	43	2	1	7	14	13	6	0	0	0	0	0	0	0	0	0	0	0			
ECR	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
SECR	31	18	6	7	0	0	0	4	247.1	0	0	0	0	0	0	4	247.1	0			
SWR	78	1	16	7	26	14	14	6	1005.37	2	186.87	5	768.86	3	202.19	16	2163.3	0			
CR	59	8	12	16	13	10	0	0	0	4	198.89	5	153.41	3	74.3	12	426.6	0			
NR	15	3	7	2	3	0	0									0	0	0			
NFR	35	5	11	3	7	7	2	11	0	9	0	4	0	9	0	33	0	0			
ECoR	77	7	17	33	11	1	8	5	0	4	0	2	0	0	0	11	0	0			
Metro	0	0	0	0	0	0	0									0	0	0			
ER	7	1	2	2	1	1	0	2	381.45	2	235.31	1	36.8	1	16.8	6	670.36	0			
NCR	40	5	17	5	1	0	12	0	0	0	0	0	0	0	0	0	0	0			
TOTAL	674	92	124	140	124	78	116	37	1653.5	27	621.07	26	1238.1	26	301.56	116	3814.2	0			

Appendix-3.4-Status of Post Project Appraisal (Project wise) (Reference Para No. 3.6.3)			
Railway	No. of projects completed during the period from 2007-08 to 2011-12	No. for which project appraisal	
		done	not done
SR	9	0	9
WR	9	0	9
WCR	0	0	0
SER	4	0	4
NWR	17	0	17
NER	7	0	7
SCR	1	0	1
ECR	1	0	1
SECR	4	0	4
SWR	8	0	8
CR	2	0	2
NR	12	0	12
NFR	0	0	0
ECoR	7	0	7
Metro	0	0	0
ER	4	0	4
NCR	8	0	8
TOTAL	93	0	93

Appendix-3.5-Maintenance of Records (Reference Para No. 3.6.4, 3.6.5.1)													
Railway	No. of works reviewed	Review of expenditure and maintenance of records as per Para						Maintenance of register/record					
		525 FI-Plan head wise		526 FI-Works wise		Asset Register		Material- at-Site					
		Yes	No	Yes	No	Yes	No	Yes	No				
SR	53	0	53	0	53	0	53	0	53	0	53		
WR	32	32	0	32	0	32	0	32	2	30	30		
WCR	10	10	0	10	0	10	0	10	2	8	8		
SER **	40	40	0	40	0	40	0	12	28	12	28		
NWR	35	35	0	35	0	35	0	35	0	35	35		
NER	10	10	0	10	0	10	0	10	0	10	10		
SCR	45	0	45	0	45	0	45	0	45	0	45		
ECR	52	52	0	52	0	52	0	52	0	52	52		
SECR	24	0	24	0	24	0	24	0	24	0	24		
SWR	39	39	0	39	0	39	0	39	16	23	23		
CR	25	25	0	25	0	13	12	23	2	2	2		
NR	49	49	0	49	0	49	0	49	39	10	10		
NFR	40	40	0	40	0	40	0	40	0	40	40		
ECoR	35	35	0	35	0	35	0	35	0	35	35		
Metro	4	0	4	0	4	0	4	0	4	0	4		
ER	10	0	10	0	10	0	10	0	10	0	10		
NCR	22	0	22	0	22	0	22	0	22	0	22		
TOTAL	525	367	158	315	210	25	500	94	431	94	431		

** Asset Register and MAS Register were maintained for 12 works in S&T Department only in SER

Appendix-3.6-Non-adjustment of transfer transactions within the same financial year (Reference Para No. 3.6.5.2)							(Rupees in crore)	
Railway	No. of works	Inward		Outward		Not maintained		
		No.	Amount	No.	Amount			
SR	3	2	0.44	9	2.13	0		
WR	6	2	2.44	118	16.57	0		
WCR	1	0	0	4	5.79	0		
SER	2	2	6.86	3	1.8	0		
NWR	8	46	23.52	49	37.95	0		
NER	4	64	1.09	137	67.06	0		
SCR	5	5	0.89	29	2.19	0		
ECR	0	0	0	0	0	0		
SECR	0	0	0	0	0	0		
SWR	3	0	0	22	47.91	0		
CR	5	2	0.55	13	2.06	0		
NR	7	9	2.50	113	7.73	0		
NFR	4	41	75.60	10	26.83	0		
ECoR	1	0	0.00	3	0.57	0		
Metro	0	0	0.00	0	0	0		
ER	1	0	0.00	1	0.306	0		
NCR	6	51	9.05	24	16.48	0		
TOTAL	56	224	122.94	535	235.37	0		

Appendix-3.7-Maintenance of Contractors' Ledger (Reference Para No. 3.6.7.2)				
Railway	No. of works	No. of agreements	No. for which contractors' ledger	
			maintained	not maintained
SR	10	429	17	412
WR	10	179	179	0
WCR	10	102	100	2
SE	10	154	126	28
NW	10	145	145	0
NE	10	227	43	184
SC	10	783	783	0
EC	10	303	303	0
SECR	10	111	111	0
SWR	10	479	0	479
CR	10	253	253	0
NR	10	120	119	1
NFR	10	2412	2412	0
ECoR	10	625	0	625
Metro	4	4	4	0
ER	10	116	74	42
NCR	10	109	109	0
TOTAL	164	6551	4778	1773

**Appendix-3.8-Closing of Contractor's accounts for works completed
(Reference Para No. 3.6.7.1)**

Railway	No. of projects	No. of agreements	No. of works for which final bills	
			passed	not passed
SR	10	310	245	65
WR	10	152	101	51
WCR	10	67	42	25
SER	10	70	60	10
NWR	10	86	75	11
NER	10	163	92	71
SCR	10	783	684	99
ECR	10	218	95	123
SECR	10	111	52	59
SWR	10	298	211	87
CR	10	236	165	71
NR	10	59	47	12
NFR	10	729	728	1
ECoR	10	625	517	108
Metro	4	1	0	1
ER	10	116	64	52
NCR	10	383	345	38
TOTAL	164	4407	3523	884

Appendix-3.9-Preparation of material reconciliation statement (Reference Para No. 3.6.7.3)				
Railway	No. of projects	No. of On-Account Bills passed	No. where bills were passed	
			with reconciliation	without reconciliation
SR	10	265	0	265
WR	10	294	0	294
WCR	10	284	176	108
SER	10	102	2	100
NWR	10	263	0	263
NER	10	477	0	477
SCR	10	318	318	0
ECR	10	222	0	222
SECR	10	210	0	210
SWR	10	624	101	523
CR	10	247	0	247
NR	10	139	0	139
NFR	10	1491	13	1478
ECoR	10	159	0	159
Metro	4	7	0	7
ER	10	336	9	327
NCR	10	299	0	299
TOTAL	164	5737	619	5118

Appendix-3.10-Realization of credit towards Released Materials (Reference Para No. 3.6.8)					(Rupees in crore)	
Railway	No. of Projects	CRRM provision as per estimate	CRRM actually realized	Shortfall in realization		
SR	11	500.17	418.02	82.15		
WR	9	276.61	278.41	-1.8		
WCR	0	0	0	0		
SER	1	2	Not available			
NWR	8	375.06	Not available			
NER	Not available	35	80.83	-45.83		
SCR	2	48.98	135.76	-86.78		
ECR	Not available	Not available	63.41	0		
SECR	3	57.77	0	57.77		
SWR	5	60.18	111.3	-51.12		
CR	1	32.07	32.07	0		
NR	0	0	0	0		
NFR	8	255.01	109.08	145.93		
ECoR	1	10.06	5.19	4.87		
Metro	Not Applicable					
ER	1	12.55	0	12.55		
NCR	3	204.69	6.5	198.19		
TOTAL	53	1870.15	1240.57	629.58		

Appendix-3.11- Works executed on cost sharing basis (Reference Para 3.6.9)										
S.No.	Railway	Name of the Work	Total Estimated Cost	Actual Expenditure	Share of expenditure to be booked		Share of expenditure booked		Excess expenditure incurred by Railway	(Rs. in crore)
					Railway	State Govt.	Railway	State Govt.		
1	SR	CUPJ-VRI including Kallakuruchi-Salem New line	300.01	408.06	204.03	204.03	263.33	144.73	59.3	
2	SWR	Ramanagaram - Mysore Doubling	482.7	398.09	132.7	265.39	168.76	229.33	36.06	
3	SWR	Kadur-Chickmagalur - Sakeleshpur New BG Line	245	290.27	186.28	103.99	217.69	72.58	31.41	
4	SWR	Bangalore city to Hassan via Shrvanbelagola New BG Line	412.91	615.45	485.48	129.97	517.95	97.5	32.47	
5	SWR	Solapur-Gadag Gauge Conversion	417.07	500.84	311.43	189.41	336.98	163.86	25.55	
6	SWR	SMET-TLGP G.C	218.1	273	150.47	122.53	156.98	116.02	6.51	
7	SWR	Kottur- Harihar New BG line	302.22	351.48	117.16	234.32	133.15	218.33	15.99	
8	SCR	Kotipalli-Narasapur	785.25	9.41	7.06	2.35	9.41	0	2.35	
9	ECR	Munger Ganga Bridge	2362	965.07	511.49	453.58	574.38	390.69	62.89	
10	NR	Rewari - Rohtak	476.48	508.36	254.18	254.18	262.52	245.84	8.34	
11	NR	Deoband - Roorkee	336.91	139.86	69.93	69.93	72.97	66.89	3.04	
12	NR	Bhanupalli - Bilaspur Beir	350.33	33.81	25.36	8.45	33.81	0	8.45	
13	ER	Burdwan to Katwa	245.15	223.71	111.86	111.85	213.71	10	101.85	
	Total		6934.13	4717.41	2567.43	2149.98	2961.64	1755.77	394.21	

Appendix-3.12-WORKS UNDERTAKEN ON REPLACEMENT ACCOUNT (Reference Para 3.6.10)						
Railway	No. of works	Source of Finance	Percentage of improvement element	Total Estimated Cost	Expenditure during 2012-13	Cost as per Block Account
				(Rupees in crore)		
SR	3	DRF	Not indicated	33.80	3.90	Not indicated
WR	3	DRF	Not indicated	21.13	6.26	13.81
WCR	3	DRF/DF	Not indicated	16.42	2.86	2.86
SER	3	DRF/DF	Not indicated	24.93	6.97	14.3
NWR	3	DRF	Not indicated	23.12	0	Not indicated
NER	2	DRF/DF	Not indicated	20.05	0.66	Not indicated
SCR	3	DRF/DF	Not indicated	79.07	3.31	78.76
ECR	3	DRF/DF	Not indicated	22.53	3.83	Not indicated
SECR	3	DRF/DF	Not indicated	20.94	1.92	Not indicated
SWR	3	DRF/DF	Not indicated	69.54	6.3	1.9
CR	3	DRF/DF	Not indicated	15.05	0.22	Not indicated
NR	3	DRF/DF	Not indicated	30.96	3.55	5.22
NFR	3	DRF/DF	100	20.64	0.63	20.64
ECOR	3	DRF/DF	Not indicated	40.31	1.87	Not indicated
Metro	1	DRF/DF	Not indicated	1.95	0.05	Not indicated
ER	1	DRF/DF	100	37.55	0.67	Not indicated
	2		Not indicated	6.79	0.615	Not indicated
NCR	3	DRF/DF	Not indicated	19.34	18.82	Not indicated
TOTAL	48	0	200	504.12	62.43	137.49

Appendix-3.13-Credit to Capital for Retired Assets (Reference Para 3.6.11)						
Railway	No. of works	No. of works for which detailed estimate was sanctioned	No. of projects in which write back adjustment		Extent of delay	No. of projects
			done	not done		
SR	11	10	10	1	> 1 year	4
WR	7	7	0	7	NA	NA
WCR	0	0	0	0	NA	NA
SER	0	0	0	0	NA	NA
NWR	7	7	0	7	NA	NA
NER	2	2	0	2	NA	NA
SCR	4	2	0	4	NA	NA
ECR	1	1	0	1	NA	NA
SECR	3	3	0	3	NA	NA
SWR	5	5	0	5	NA	NA
CR	0	0	0	0	0	0
NR	0	0	0	0	0	0
NFR	2	2	0	2	NA	NA
ECoR	1	1	0	1	NA	NA
Metro	Not Applicable					
ER	1	1	0	1	NA	NA
NCR	1	1	0	1	NA	NA
TOTAL	45	42	10	35	0	4

Appendix-3.14-Allotment of Funds and Actual Expenditure 2012-13
(Reference Para No. 3.6.12)

Railway	Total allotment and utilization						Excess utilization					
	No. of works	BG 2012-13	Re-appropriation	Total Grant	Actual Exp.	Variation	No. of works	BG 2012-13	Re-appropriation	Total Grant	Actual Exp.	Variation
SR	86	863.22	-231.00	632.22	624.08	8.14	33	340.05	-	230.08	298.78	68.70
WR	71	709.26	-70.06	639.20	623.75	15.45	10	132.47	109.96	97.75	99.35	1.59
WCR	19	110.56	1.54	112.10	118.39	-6.29	5	62.85	0.00	62.85	102.14	39.29
SER	77	658.08	-156.04	502.05	496.52	5.52	21	299.42	-80.82	218.60	232.60	14.00
NWR	41	506.70	35.45	542.15	540.74	1.41	8	166.57	76.88	243.45	245.08	1.63
NER	28	441.51	10.11	451.62	471.47	-19.85	23	431.00	17.35	448.35	471.57	23.23
SCR	63	514.54	19.87	534.41	474.13	60.28	3	54.50	29.43	83.93	111.46	27.53
ECR	55	669.21	0.00	669.21	712.00	-42.79	34	264.72	0.00	264.72	156.74	-107.98
SECR	44	235.81	-53.24	182.57	109.28	73.29	11	82.41	-51.39	31.02	65.34	34.32
SWR	51	408.58	-2.22	406.36	469.14	-62.78	22	212.66	-0.53	212.87	386.45	173.58
CR	27	192.22	-32.49	159.73	174.78	-15.05	7	61.69	9.70	71.39	93.18	21.79
NR	90	463.36	-10.00	453.36	409.74	43.61	33	164.79	-10.00	154.79	264.88	110.08
NFR	33	2434.22	298.68	2732.90	2737.55	-4.65	23	1284.22	58.88	1343.10	1336.43	-6.67
ECOR	106	265.83	-44.47	221.36	232.70	-11.34	55	199.75	-55.40	144.35	159.41	15.06
Metro	5	20.33	-8.24	12.08	12.08	0.00	0	0.00	0.00	0.00	0.00	0.00
ER	59	1179.72	0.00	1179.72	904.41	275.30	14	328.09	0.00	328.09	483.78	155.69
NCR	61	258.79	42.31	301.10	291.00	10.10	8	42.47	-18.61	23.86	24.26	0.40
TOTAL	916	9931.93	-199.80	9732.13	9401.78	330.35	310	4127.65	-	3959.20	4531.43	572.24
									169.19			

(Rupees in crore)

Railway	Appendix-3.14-Allotment of Funds and Actual Expenditure 2012-13 (Reference Para No. 3.6.12)										(Rupees in crore)				
	Surrender of funds					No variation									
	No. of works	BG 2012-13	Re-appropriation	Total Grant	Actual Exp.	Variation	No. of works	BG 2012-13	Re-appropriation	Total Grant	Actual Exp.	Variation			
SR	38	479.50	-87.51	391.98	315.15	76.84	15	43.68	-33.53	10.16	10.16	0.00			
WR	46	538.26	-2.18	536.08	519.03	17.05	15	38.54	-33.16	5.37	5.37	0.00			
WCR	14	47.71	1.54	49.25	16.25	33.00	0	0.00	0.00	0.00	0.00	0.00			
SER	20	171.25	-11.81	159.45	139.92	19.52	36	187.41	-63.41	124.00	124.00	0.00			
NWR	17	192.86	19.67	212.54	209.50	3.04	16	147.27	-61.10	86.16	86.16	0.00			
NER	4	5.51	-2.35	3.16	-0.21	3.37	1	5.00	-4.89	0.11	0.11	0.00			
SCR	8	215.50	46.43	261.93	174.12	87.81	52	244.54	-55.99	188.55	188.55	0.00			
ECR	21	404.50	0.00	404.50	555.27	-150.77	0	0.00	0.00	0.00	0.00	0.00			
SECR	16	107.16	37.46	144.62	37.02	107.60	17	46.24	-39.31	6.93	6.93	0.00			
SWR	26	193.01	-1.69	191.32	80.79	110.53	3	1.90	-0.01	1.89	1.89	0.00			
CR	13	99.20	-18.02	81.19	74.45	6.74	7	31.32	-24.17	7.15	7.15	0.00			
NR	56	298.55	0.00	298.55	144.86	153.69	1	0.01	0.00	0.01	0.01	0.00			
NFR	10	1150.00	239.80	1389.80	1401.12	-11.32	0	0.00	0.00	0.00	0.00	0.00			
ECOR	36	59.42	-4.44	54.99	51.27	3.72	15	6.65	15.37	22.02	22.02	0.00			
Metro	5	20.33	-8.24	12.08	12.08	0.00	0	0.00	0.00	0.00	0.00	0.00			
ER	45	851.63	0.00	851.63	420.63	431.00	0	0.00	0.00	0.00	0.00	0.00			
NCR	24	173.41	80.88	254.29	243.79	10.50	29	42.91	-19.96	22.96	22.96	0.00			
TOTAL	399	5007.79	289.55	5297.35	4395.03	902.32	207	795.47	-320.16	475.31	475.31	0.00			

Appendix-3.15-Comparison of Financial and Physical Progress as on 31.3.2013
(Reference Para 3.6.12.1)

Railway	Total No. of works	Physical progress not commensurate with financial progress			Variation between Physical & Financial Progress was more than 50%			(Rs. in crore)
		No. of works	Estimated Cost	Expenditure	No. of works	Estimated Cost	Expenditure	
SR	53	16	3216.81	1525.11	11	1224.81	1696.73	
WR	32	11	1971.68	1518.94	1	34.40	55.68	
WCR	15	12	1109.49	655.93	2	390.49	353.98	
SER	40	13	733.70	353.09	2	121.06	72.59	
NWR	35	14	2267.57	1055.54	0	0	0	
NER	10	7	1549.55	1146.66	1	218.19	168.27	
SCR	36	16	786597.26	470236.54	2	26355.24	25370.11	
ECR	10	5	3261.76	1609.21	0	0	0	
SECR	24	13	2995.41	753.90	1	2.26	2.34	
SWR	38	17	2558.82	2965.33	6	726.70	1232.89	
CR	26	15	1986.93	1690.8202	4	37.65	47.69	
NR	45	19	2640.12	2205.09	2	273.59	514.97	
NFR	34							
ECoR	34	16	2354.80	1053.25	4	231.22	199.45	
Metro	4	3	21.66	12.15	0	0	0	
ER	59	28	4404.49	3363.39	15	2108.01	2091.58	
NCR	10	5	294.63	244.79	0	0	0	
TOTAL	505	210	817964.68	490389.74	51	31723.62	31806.28	

Railway	Appendix-3.16-Maintenance of Works Register in Form E.1473 (Reference Para 3.6.12.2)										(Rupees in thousand)			
	No. of works where details available					No. of works where details not available					Budget Allotment	Value of Materials at Site	Estimated cost	No. of works where details not available
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.				
SR	0	0	0	0	0	0	0	0	0	0	10	10	No.	No.
WR	10	24191147	2	10500	2	141560	0	0	0	0	8	8	8	8
WCR	5	4715169	0	0	0	0	0	0	0	0	5	10	10	10
SER	10	18366458	10	1048294	0	0	0	0	0	0	0	0	0	10
NWR	0	0	0	0	0	0	0	0	0	0	10	10	10	10
NER	10	34268600	10	2339758	0	0	0	0	0	0	0	0	0	10
SCR	0	0	0	0	0	0	0	0	0	0	10	10	10	10
ECR	0	0	0	0	0	0	0	0	0	0	10	10	10	10
SECR	10	Not furnished	10	Not furnished	0	0	0	0	0	0	0	0	0	10
SWR	10	30015527	0	0	3	114904	0	0	0	0	10	10	7	7
CR	10	32838067	7	248300	0	0	0	0	0	0	3	10	10	10
NR	0	0	0	0	0	0	0	0	0	0	10	10	10	10
NFR	3	Not furnished	6	Not furnished	0	0	0	0	0	0	4	10	10	10
ECoR	10	20402760	0	0	0	0	0	0	0	0	10	10	10	10
Metro	4	244066	4	185660	0	0	0	0	0	0	0	0	4	4
ER	0	0	0	0	0	0	0	0	0	0	10	10	10	10
NCR	10	Not furnished	0	0	0	0	0	0	0	0	10	10	10	10
TOTAL	92	165041794	49	3832512	5	256464	72	115	159	159	115	115	159	159

**Appendix-3.17-Incurrence of expenditure in excess of sanctioned estimate
(Reference Para 3.6.12.3)**

Railway	Want of estimate		Excess over estimate		Oldest item	Period												(Rs. in thousands)	
	No	Amount	No. of works	Amount		< 1 years		1 to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		> 20 years		No.	Amt.
						No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.		
SR	40	342376.51	144	12192113.92	1984-85	0	0	66	5330884	23	1001784.75	37	3080018.93	20	722311.94	16	644347.55	22	1755143.57
WR	0	0	70	3486834	1994-95	8	30555	34	2462951	17	526534	7	327508	4	139286	0	0	0	0
WCR	0	0	7	703604.67	1981-82	0	0	0	0	0	0	0	0	0	0	7	703604.67	0	0
SER	0	0	35	223453	1982-83	0	0	0	0	0	0	7	50759	20	145002	8	27692	0	0
NWR	0	0	5	148784	1993-94	0	0	0	0	1	58890	0	0	4	89894	0	0	0	0
NER	0	0	18	301543	Not indicated													18	301543
SCR	0	0	13	9455049	2004-05	1	494630	9	6868266	3	2092153	0	0	0	0	0	0	0	0
SECR	0	0	3	151269	1995-96	0	0	0	0	0	0	2	130943	1	20326	0	0	0	0
SWR	8	4021	54	9461511	1979-80	9	302987	33	7841800	8	1109166	2	81874	5	8871	5	120834	0	0
CR	0	0	114	4706104.98	Oct-88	9	201343.76	63	3530656.02	18	203844.05	13	308142.03	6	255311.19	3	149084.69	2	57723.241
NR	1	6318	6	3371299	Aug-09	1	6318	6	3371299	0	0	0	0	0	0	0	0	0	0
NFR	10	48.58	1	300.27	Not indicated													11	348.85
ECoR	1	90760	43	3431967	1990-91	1	2849	8	157167	22	2753533	3	131561	6	239474	4	238143	0	0
Metro	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
ER	0	0	37	1758285	Jul-89	0	0	13	1355635	2	279217	13	39583	5	70130	4	13720	0	0
NCR	0	0	5	183128	Not indicated													5	183128
TOTAL	60	443524.09	555	49575245.84		29	1038682.758	232	30918658.02	94	8025121.8	84	4150388.96	71	1690606.1	47	1897425.9	58	2297886.661