

**Appendix 3.3 - Statement showing cumulative balance under Traffic Suspense Account for the period from 2009-10 to 2013-14
(Reference Para No. 3.3.1.1)**

(₹ in crore)

Railway	Balance as on 31st March of the year					Percentage increase over previous year			
	2010	2011	2012	2013	2014	2011	2012	2013	2014
Central	17.47	15.81	31.49	27.59	122.48	-9.50	99.18	-12.38	343.93
Eastern	35.43	36.44	34.93	36.73	38.93	2.85	-4.14	5.15	5.99
East Central	-8.44	-10.53	-9.83	13.22	78.28	24.76	-6.65	-234.49	492.13
East Coast	17.31	16.70	32.45	53.22	96.11	-3.52	94.31	64.01	80.59
Northern	842.16	869.51	858.25	846.17	833.03	3.25	-1.29	-1.41	-1.55
North Central	-16.50	-15.94	-17.87	-11.39	-3.70	-3.39	12.11	-36.26	-67.52
North Eastern	4.40	6.50	10.01	10.24	6.64	47.73	54.00	2.30	-35.16
Northeast Frontier	3.45	7.92	24.24	100.72	52.13	129.57	206.06	315.51	-48.24
North Western	-74.63	-73.04	-75.38	-74.80	-55.25	-2.13	3.20	-0.77	-26.14
Southern	32.60	30.84	41.17	49.16	65.13	-5.40	33.50	19.41	32.49
South Central	6.37	6.13	8.77	8.24	7.23	-3.77	43.07	-6.04	-12.26
South Eastern	254.08	240.64	239.26	261.86	261.49	-5.29	-0.57	9.45	-0.14
South East Central	14.39	11.37	11.18	7.44	64.55	-20.99	-1.67	-33.45	767.61
South Western	0.23	-0.49	-0.19	1.09	0.36	-313.04	-61.22	-673.68	-66.97
Western	18.49	22.73	20.66	17.59	20.47	22.93	-9.11	-14.86	16.37
West Central	2.25	3.78	4.10	3.18	2.45	68.00	8.47	-22.44	-22.96
Total	1149.06	1168.37	1213.24	1350.26	1590.33	1.68	3.84	11.29	17.78
Total Indian Railway	1149.06	1168.37	1213.24	1350.26	1590.33				

Appendix 3.4 Statement showing cumulative balance under Traffic Suspense Account for 2013-14
(Reference Para No. 3.3.1.1)

(₹ in crore)

Railway	Balance as on 31st March of the year				Outstanding			
	Balance as shown in Balance Sheet of 2012-13	As per Account Current figures			Balance as on 31.03.2014	As per Accounts	As reported by Railways	Difference
		O/B	Debit	Credit				
Central	27.59	8998.62	8903.73	94.89	122.48	122.48	117.09	5.39
Eastern	36.73	6781.74	6779.54	2.20	38.93	38.93	14.76	24.17
East Central	13.22	12163.12	12098.06	65.06	78.28	78.28	78.28	0.00
East Coast	53.22	13502.64	13459.75	42.89	96.11	96.11	96.46	-0.35
Northern	846.17	29432.92	29446.06	-13.14	833.03	833.03	833.03	0.00
North Central	-11.39	11557.52	11549.83	7.69	-3.70	-3.70	-32.03	28.33
North Eastern	10.24	1836.43	1840.03	-3.60	6.64	6.64	6.83	-0.19
Northeast Frontier	100.72	2818.63	2867.22	-48.59	52.13	52.13	291.94	-239.81
North Western	-74.80	8886.58	8867.03	19.55	-55.25	-55.25	-55.25	0.00
Southern	49.16	7606.79	7590.82	15.97	65.13	65.13	62.17	2.96
South Central	8.24	11202.46	11203.47	-1.01	7.23	7.23	4.02	3.21
South Eastern	261.86	12213.78	12214.15	-0.37	261.49	261.49	253.16	8.33
South East Central	7.44	14843.50	14786.39	57.11	64.55	64.55	72.89	-8.34
South Western	1.09	4226.01	4226.74	-0.73	0.36	0.36	11.95	-11.59
Western	17.59	16731.22	16728.34	2.88	20.47	20.47	17.47	3.00
West Central	3.18	5698.62	5699.35	-0.73	2.45	2.45	6.85	-4.40
Total		168500.58	168260.51	240.07	1590.33	1590.33	1779.62	-189.29

Appendix 3.5 Statement showing cumulative balance under Station Outstanding for the period from 2009-10 to 2013-14
(Reference Para No. 3.3.1.1)

(₹ in crore)									
Railway	Balance as on 31st March of the year					Percentage increase over previous year			
	2010	2011	2012	2013	2014	2011	2012	2013	2014
Central	12.08	10.43	26.12	22.22	117.11	-13.66	150.43	-14.93	427.05
Eastern	8.20	9.21	7.70	9.50	11.69	12.32	-16.40	23.38	23.05
East Central	18.88	17.41	18.28	41.32	105.22	-7.79	5.00	126.04	154.65
East Coast	20.65	19.76	31.83	52.66	95.83	-4.31	61.08	65.44	81.98
Northern	717.48	726.88	717.39	708.89	693.48	1.31	-1.31	-1.18	-2.17
North Central	2.59	4.84	3.22	9.70	17.43	86.87	-33.47	201.24	79.69
North Eastern	3.48	5.57	9.08	9.32	5.71	60.06	63.02	2.64	-38.73
Northeast Frontier	3.64	8.73	23.98	101.82	53.25	139.84	174.68	324.60	-47.70
North Western	39.22	40.80	38.73	39.01	44.41	4.03	-5.09	0.74	13.84
Southern	29.49	27.79	38.13	46.13	61.99	-5.76	37.21	20.98	34.38
South Central	2.72	2.85	3.79	3.78	3.89	4.78	32.98	-0.26	2.91
South Eastern	239.16	225.63	228.67	250.07	247.87	-5.66	1.35	9.36	-0.88
South East Central	17.39	18.13	18.71	14.96	67.32	4.26	3.20	-20.04	350.00
South Western	5.95	4.96	5.53	6.76	6.06	-16.64	11.49	22.24	-10.36
Western	15.49	18.08	17.06	13.75	16.71	16.72	-5.64	-19.40	21.53
West Central	6.64	8.16	8.49	7.57	6.85	22.89	4.04	-10.84	-9.51
Total	1143.06	1149.23	1196.71	1337.46	1554.82	0.54	4.13	11.76	16.25

Appendix 3.6 Statement showing Major components of unrealised earnings in Traffic Suspense Account for 5 years
(Reference Para No. 3.3.1.2, Para No. 3.3.1.3 and Para No. 3.3.1.4)

(₹ in crore)															
Railway	Freight Outstanding					Admitted Debits					Objected/Disputed Debits				
	2010	2011	2012	2013	2014	2010	2011	2012	2013	2014	2010	2011	2012	2013	2014
Central	NA	1.23	10.56	8.92	43.55	NA	1.26	1.56	2.85	2.05	NA	2.72	10.32	5.68	6.89
Eastern	2.44	1.12	0.78	0.56	0.19	0.83	0.84	0.67	0.89	1.75	1.56	2.89	2.75	2.76	3.26
East Central	1.92	2.28	1.66	3.08	2.81	3.31	3.30	2.30	3.30	6.07	2.38	4.16	3.78	5.53	10.58
East Coast	2.89	2.33	4.30	4.82	61.24	0.61	1.54	2.29	6.97	4.91	1.72	2.01	2.06	2.82	2.45
Northern	619.87	626.72	618.36	624.80	573.86	68.73	68.48	0.70	1.49	3.16	12.78	25.01	85.22	70.97	96.02
North Central	0.12	0.15	0.09	0.69	0.37	1.17	1.52	1.71	1.71	1.33	0.35	0.34	0.50	2.60	3.70
North Eastern	0.00	0.28	2.83	2.97	3.03	0.65	0.46	0.52	0.34	0.40	2.28	3.25	0.42	0.48	0.68
Northeast Frontier	0.54	0.81	0.98	1.04	0.86	0.29	0.99	0.92	1.69	1.83	1.32	1.27	1.73	3.41	7.99
North Western	37.59	37.52	37.54	37.53	37.51	0.25	0.20	0.35	0.12	0.26	0.46	1.05	0.36	0.83	2.32
Southern	0.00	0.00	0.00	0.00	0.00	1.29	1.26	1.73	2.01	2.09	18.19	13.96	12.86	12.22	13.75
South Central	0.20	0.16	0.16	0.16	0.16	0.67	0.68	0.63	0.54	0.51	0.50	0.47	0.52	1.42	1.66
South Eastern	15.64	12.02	16.35	26.44	17.79	21.75	23.66	22.61	25.22	27.50	3.69	2.08	4.11	6.61	8.16
South East Central	8.52	9.86	9.19	8.17	8.59	1.19	2.66	1.83	1.24	1.64	0.21	0.31	0.49	0.47	0.31
South Western	0.15	0.12	0.33	0.00	0.01	0.62	0.60	1.54	0.67	0.77	0.70	1.32	0.94	1.44	0.94
Western	3.96	3.36	3.39	3.61	7.93	0.23	0.14	0.13	0.16	0.14	6.97	8.29	9.38	7.29	5.54
West Central	1.20	1.20	1.20	1.20	1.20	2.35	3.80	3.56	3.45	3.15	0.73	1.00	0.66	0.21	0.41
Total	695.04	699.16	707.71	723.99	759.10	103.94	111.39	43.05	52.65	57.56	53.84	70.13	136.10	124.74	164.66

Appendix 3.7 Statement showing unrealised Wharfage and Demurrage earnings in Traffic Suspense Account for the year 2013-14 (Reference Para No. 3.3.1.5)										
(₹ in crore)										
Railway	Wharfage (2013-14)					Demurrage (2013-14)				
	OB	Accrued	Waived	Recovered	Outstanding	OB	Accrued	Waived	Recovered	Outstanding
Central	0.18	45.35	3.85	40.76	0.92	3.73	168.70	19.93	89.52	62.98
Eastern	0.57	3.48	0.10	3.33	0.62	4.17	127.77	36.10	90.67	5.17
East Central	0.65	0.53	0.33	0.26	0.59	26.05	95.12	17.14	30.47	73.56
East Coast	0.03	5.83	0.00	5.83	0.03	20.25	67.39	32.68	48.75	6.21
Northern	0.49	38.75	4.05	34.52	0.67	0.33	102.18	31.13	67.39	3.99
North Central	0.02	10.03	0.60	9.44	0.01	3.24	60.06	12.55	40.89	9.86
North Eastern	3.20	16.73	1.09	18.36	0.48	1.47	3.60	0.00	4.69	0.38
Northeast Frontier	2.82	6.30	1.55	6.18	1.39	89.72	69.18	60.09	64.61	34.20
North Western	0.00	8.03	0.13	7.81	0.10	0.51	39.22	11.40	25.71	2.61
Southern	1.23	11.64	0.06	11.06	1.75	22.40	58.22	2.16	42.38	36.08
South Central	0.02	3.23	0.21	3.02	0.02	0.26	153.39	49.97	103.36	0.32
South Eastern	159.23	11.39	0.00	11.10	159.52	19.68	329.46	102.41	233.39	13.34
South East Central	1.50	3.77	0.02	3.94	1.31	2.43	258.55	61.10	145.45	54.43
South Western	0.13	5.14	0.00	5.01	0.26	2.54	79.07	0.93	69.39	11.29
Western	0.71	30.30	4.71	26.14	0.16	1.45	53.38	13.98	39.52	1.33
West Central	1.26	3.84	0	3.86	1.24	0.67	46.38	6.63	39.80	0.62
Total	172.04	204.34	16.70	190.62	169.07	198.90	1711.67	458.20	1135.99	316.37

Appendix 3.8 (a) Statement showing cumulative balance under Demands Recoverable (Reference Para No. 3.3.1.6)									
(₹ in crore)									
Railway	Balance as on 31st March of the year					Percentage increase over previous year			
	2010	2011	2012	2013	2014	2011	2012	2013	2014
Central	16.66	20.56	22.99	26.88	23.69	23.41	11.82	16.92	-11.87
Eastern	1.92	1.48	1.96	2.15	2.69	-22.92	32.43	9.69	25.12
East Central	4.93	5.91	4.18	7.31	4.73	19.88	-29.27	74.88	-35.29
East Coast	0.22	0.96	0.71	0.39	0.36	336.36	-26.04	-45.07	-7.69
Northern	63.40	35.75	36.98	37.00	37.88	-43.61	3.44	0.05	2.38
North Central	5.14	0.58	-0.76	-0.59	2.36	-88.72	-231.03	-22.37	-500.00
North Eastern	10.62	9.27	9.46	8.67	9.81	-12.71	2.05	-8.35	13.15
Northeast Frontier	4.25	6.04	6.20	5.50	9.22	42.12	2.65	-20.86	67.63
North Western	2.36	-0.88	0.41	1.00	6.94	-137.29	-146.59	143.90	594.00
Southern	3.17	0.10	1.97	3.47	7.30	-96.85	1870.00	76.14	110.37
South Central	3.23	2.88	2.27	2.42	2.91	-10.84	-21.18	6.61	20.25
South Eastern	27.91	78.53	67.80	67.24	80.78	181.37	-13.66	-0.83	20.14
South East Central	7.39	6.02	4.24	7.97	8.26	-18.54	-29.57	87.97	3.64
South Western	3.30	4.98	4.16	1.30	5.28	50.91	-16.47	-68.75	306.15
Western	60.52	15.07	22.27	41.26	47.68	-75.10	47.78	85.27	15.56
West Central	1.87	0.18	0.92	5.19	6.72	-90.37	411.11	102.86	85.45
Total	216.89	187.43	185.76	217.16	256.61	-13.58	-0.89	16.90	18.17
Indian Railway	216.89	187.43	185.76	217.16	256.61				

Appendix 3.8 (b) Statement showing cumulative balance under Demands Recoverable for 2013-14 arrived from Opening Balances as per Printed Appropriation Accounts (Reference Para No. 3.3.1.6)								
Railway	Balance as on 31st March of the year				Outstanding			
	Balance as shown in Balance Sheet of 2012-2013	As per Account Current figures			Balance as on 31.03.2014	As per Balance Sheet	As reported by Railways	Difference
		O/B	Dr	Cr				
Central	26.88	88.45	91.64	-3.19	23.69	23.69	19.52	4.17
Eastern	2.15	9.09	8.55	0.54	2.69	2.69	3.07	-0.38
East Central	7.31	4.99	7.56	-2.58	4.73	4.73	4.74	-0.01
East Coast	0.39	1.98	2.02	-0.03	0.36	0.36	0.35	0.01
Northern	37.00	162.89	162.01	0.88	37.88	37.88	37.89	-0.01
North Central	-0.59	11.88	8.93	2.95	2.36	2.36	-3.88	6.24
North Eastern	8.67	2.69	1.55	1.14	9.81	9.81	10.60	-0.79
Northeast Frontier	5.50	0.00	-3.72	3.72	9.22	9.22	9.22	0.00
North Western	1.00	16.36	10.41	5.94	6.94	6.94	6.95	0.00
Southern	3.47	17.22	13.40	3.83	7.30	7.30	7.28	0.02
South Central	2.42	13.35	12.85	0.49	2.91	2.91	2.13	0.78
South Eastern	67.24	44.30	30.77	13.54	80.78	80.78	81.31	-0.53
South E Central	7.97	0.00	-0.29	0.29	8.26	8.26	8.25	0.01
South Western	1.30	10.86	6.88	3.98	5.28	5.28	5.64	-0.36
Western	41.26	46.67	40.25	6.42	47.68	47.68	43.28	4.40
West Central	5.19	21.16	19.63	1.53	6.72	6.72	7.90	-1.18
Total	217.16	451.89	412.44	39.45	256.61	256.61	244.25	12.36

**Appendix 3.9 Statement showing Bills accrued, raised and recovered under Bills Receivable during 2013-14
(Reference Para No. 3.3.1.6 (iv))**

(₹ in crore)												
Railway	Amount of Bills Accrued for all items		Amount of Bills for all items raised during the year 2013-14		Amount of Bills for all items realised during the year 2013-14		Amount of Bills for all the items written off during the year 2013-14		Amount of Bills outstanding for all items during the year 2013-14		Number of Cases under dispute/ Litigation	Reasons for dispute
	Old	Current	Old	Current	Old	Current	Old	Current	Old	Current		
Central	20.97	4.99	0.00	68.06	3.56	65.34	0.00	0.00	17.49	0.03	1	Court case. (Selected Divisions Only)
Eastern	0.20	81.26	0.20	81.26	0.46	55.48	0.00	0.00	0.20	25.32		(Total Zone)
East Central	71.13	21.23	71.13	21.23	3.35	10.27	0.00	0.00	67.78	10.96		(Total Zone)
East Coast	0.00	21.51	0.00	21.51	3.16	20.46	0.00	0.00	3.44	1.05		(Selected Divisions Only)
Northern	0.98	8.42	0.98	8.42	0.54	6.88	0.00	0.00	0.44	1.54	3	Non-availability of Funds. Selected Divisions only.
North Central	5.75	34.31	1.83	34.31	1.39	31.00	0.00	0.00	4.36	3.31		
North Eastern	11.38	12.86	11.38	12.86	3.14	3.02	0.00	0.00	8.24	9.84	37	Rs.6.45 crore - Revision of rates with retrospective effect. (Total Zone)
Northeast Frontier	2.26	3.60	2.26	3.60	1.21	2.67	0.00	0.00	1.07	2.22	4	Non payment by parties and disputed cases. (Total Zone)
North Western	72.70	401.52	-	401.52	34.00	394.94	-	-	38.00	7.27	8	court case
Southern	11.52	194.96	11.52	194.96	3.86	182.86	0.00	0.00	9.36	12.13	14	Seven cases - LLF; 1 case-RAMCO cement Siding Disputing that the maintenance is done by the company; 6 cases - Court cases in parking contracts. (Selected Divisions Only)
South Central	Information in regard to S.C. Railway has not been included since separate comment has been framed bringing to light other deficiencies also.											

Appendix 3.9 (Contd) Statement showing Bills accrued, raised and recovered under Bills Receivable during 2013-14

(₹ in crore)												
South Eastern	22.32	14.66	22.32	14.66	14.74	7.97	0.00	0.00	7.58	6.69	6	Discontinuity of weighment rebate bill by Railway (2) Non-acceptance of joint find inspection report (3) Absence of proper agreement (4) Dispute on sale release order value (5) Taking the shelter of Solicitor General of India (6) Expenditure incurred for wharwall for use of Loco by BCCL which would be adjusted from Loco Hire Charges. (Total Zone)
South East Central	25.42	24.06	25.42	24.06	4.33	13.22	0.00	0.00	21.08	10.84	10	Due to stoppage of weighment rebate bills to coal companies by railways, M/s SECL & MCL have withheld the staff cost bills payment since March, 07, due to closure of sidings, disputed labour cost, Litigations etc. (Total Zone)
South Western	9.75	0.00	9.75	50.19	6.55	44.50	0.00	0.00	3.50	5.69	7	Difference in rates of rent from 6 % to 12 % from 1986 to 2013 for RMS BLDG referred to Rly Bd. As party is contesting bills. (Total Zone)

Appendix 3.9 (Contd) Statement showing Bills accrued, raised and recovered under Bills Receivable during 2013-14

(₹ in crore)												
Western	7.26	100.65	0.00	100.65	2.45	98.35	0.00	0.00	4.81	2.30	10	Party disputed land rates in 3 cases and in 1 case unable to pay due to funds shortage available. In SIX cases matter is subjudice. (Selected Divisions Only)
West Central	1.07	7.54	---	7.54	0.16	7.14	NIL	NIL	0.91	0.40	4	(i) Siding closed in 1985. (ii) Matter with Ammunition depot/BTE. (Total Zone)
Total	262.71	931.57	156.79	1044.83	82.90	944.11	0.00	0.00	188.26	99.59	104	
			1201.62		1027.01				287.85			

Appendix 3.10 Statement showing Bills Payable due during the financial year but not paid/accounted for in Final Books (2013-14)
{Reference Para No. 3.3.2.1 (iii)}

(₹ in crore)											
Railway	Average Amount	Contractor Bills (Works)		Stores Bills	Electric Bills	Water Bills	Telephone Bills	Outsourcing Contract Bills	OT Bills of Staff	TA Bills of Staff	Misc.
		On Account	Final								
Central	0.00			0.60		0.20	0.02				
Eastern										0.20	
East Coast	39.11	9.40		19.00				0.26	6.67	3.78	
Northern		0.32	0.01		0.02						0.02
North Central				0.05							
North Eastern	13.58	2.33	8.12	2.60						0.53	
Northeast Frontier		13.99	10.33	0.49	0.46					0.97	
North Western	0.06	2.86	0.45	16.44	0.07						11.92
Southern		0.94	1.04								
South Central			20.85	5.29					0.52		11.56
South Eastern				0.24					0.82	1.39	
South Western				12.89							
Western		3.58	0.68	0.19							
West Central		0.12	0.05	0.66							
CLW			0.16	55.39							
RWF/Yelhanka		0.30		1.28	7.38	0.27	0.02	0.51			
DLW			0.88	28.39							
Metro/Kolkata		3.05	2.07	5.08							
Total	52.75	36.89	44.64	148.59	7.93	0.47	0.04	0.77	8.01	6.87	23.50
Sub-Totals		81.53		148.59	47.58						
Grand Total	277.70										

**Appendix 3.11 Statement showing cumulative balance under Miscellaneous Advances Revenue for 5 years
{Reference Para No. 3.3.2.2 (ii)}**

(₹ in crore)									
Railway	Balance as on 31st March of the year					Percentage increase over previous year			
	2010	2011	2012	2013	2014	2011	2012	2013	2014
Central	52.29	62.41	78.36	72.34	57.65	19.35	25.56	-7.68	-20.31
Eastern	32.57	41.75	51.67	60.59	73.57	28.19	23.76	17.26	21.42
East Central	58.90	59.25	46.21	55.68	-21.17	0.59	-22.01	20.49	-138.02
East Coast	51.49	67.69	77.17	81.76	100.97	31.46	14.01	5.95	23.50
Northern	94.53	286.55	322.23	317.08	295.27	203.13	12.45	-1.60	-6.88
North Central	70.09	66.19	73.33	74.35	75.49	-5.56	10.79	1.39	1.53
North Eastern	39.08	26.86	30.97	32.85	47.72	-31.27	15.30	6.07	45.27
Northeast Frontier	6.55	10.79	29.78	31.82	14.65	64.73	176.00	106.85	-53.96
North Western	17.84	20.40	27.98	37.64	35.21	14.35	37.16	34.52	-6.46
Southern	187.35	200.49	256.99	236.57	186.97	7.01	28.18	-7.95	-20.97
South Central	143.47	180.31	177.68	228.06	264.83	25.68	-1.46	28.35	16.12
South Eastern	64.76	80.24	58.67	73.61	78.18	23.90	-26.88	25.46	6.21
South East Central	18.63	31.60	35.41	38.12	47.76	69.62	12.06	7.65	25.29
South Western	18.39	30.03	38.80	54.86	69.17	63.30	29.20	41.39	26.08
Western	45.87	63.56	92.49	106.17	106.32	38.57	45.52	14.79	0.14
West Central	27.99	52.37	64.34	79.19	90.40	87.10	22.86	22.83	13.14
Total	929.80	1280.49	1462.08	1580.69	1522.99	37.72	14.18	8.11	-3.65
All Indian Railway	929.80	1280.49	1462.08	1580.72	1520.54				

Appendix 3.12 Statement showing components of net balance outstanding under MAR relating to period prior to previous year (2012-13) {Reference Para No. 3.3.2.2 (iii)}											
(₹ in crore)											
Railway	Debit balance outstanding	Items awaiting adjustment for Want of				Advances with		Deposit with State Electricity Boards	Misc. Items	Credits	
		Acceptance	Adequate particulars allocation	and	Relevant voucher	Staff	Private and Public Parties			Want of connected vouchers	Other Misc.
Central	63.31	0.00	0.00	4.60	4.70	0.00	0.02	53.99	0.01	0.00	
Eastern	38.18	16.12		5.46	0.00	0.00	0.00	16.60	0.89	4.68	
East Central	121.51		118.99	0.97	0.00	0.00	0.00	1.55	75.30	0.00	
East Coast	51.63	11.97		0.13	0.57	36.68	0.25	2.03	0.00	0.24	
Northern	7.55	-39.27	-175.38	2.64	5.55	0.00	0.00	214.01	0.00	0.00	
North Central	123.14	0.00	0.00	0.00	0.00	0.00	0.00	123.14	49.81	0.00	
North Eastern	14.54	0.00	0.00	0.15	0.00	0.00	0.00	14.39	0.00	3.23	
Northeast Frontier	29.81	0.00	0.00	0.00	0.00	0.00	0.00	29.81	0.00	0.00	
North Western	20.50	0.00	0.00	0.00	12.68	0.00	0.00	7.82	0.00	0.00	
Southern	174.82	10.85	3.30	0.00	3.87	6.20	102.94	47.66	0.96	45.00	
South Central	102.82	0.00	0.00	0.00	1.29	1.27	48.57	51.69	0.00	11.66	
South Eastern	-30.24	0.00	0.00	0.00	8.17	30.74	1.17	-70.32	0.00	0.27	
South East Central	19.88	0.00	9.12	0.00	3.18	0.02	6.70	0.86	0.00	0.00	
South Western	12.61	0.00	0.00	0.00	0.00	0.00	0.00	12.61	0.00	0.19	
Western	87.30	0.00	0.00	0.00	0.00	40.78	0.00	46.52	0.00	0.00	
West Central	65.06	0.00	0.00	0.00	0.00	0.00	65.06	0.00	0.00	0.00	
Total	902.42	-0.33	-43.97	13.95	40.01	115.69	224.71	552.36	126.97	65.27	
Sub-Totals			-30.35			155.70	224.71	552.36		192.24	
All Indian Railway					710.18						

**Appendix 3.13 Statement showing increase in outstanding under MAR relating to period prior to previous year from 2009-10 to 2013-14
{Reference Para No. 3.3.2.2 (iv)}**

Railway	Items awaiting adjustment for want of Acceptance, Adequate particulars and allocation and Relevant Vouchers						Advances with Staff and Private Parties			Deposit with State Electricity Boards			Misc Items							
	2009-10			2013-14			Difference	2009-10	2013-14	Difference	2009-10	2013-14	Difference	2009-10			2013-14			Difference
	Dr	Cr	NET	Dr	Cr	NET		Dr	Dr		Dr	Dr		Dr	Cr	NET	Dr	Cr	NET	
Central	1.94		1.94	4.60	0.01	4.59	2.65	2.80	4.70	1.90		0.02	0.02	1.90		1.90	53.99	0.00	53.99	52.09
Eastern	6.16		6.16	21.58	0.89	20.69	14.53	0.01	0.00	-0.01		0.00	0.00	10.39	0.12	10.27	16.60	4.68	11.92	1.65
East Central	56.73	39.97	16.76	119.96	75.30	44.66	27.90	0.00	0.00	0.00		0.00	0.00	0.39		0.39	1.55	0.00	1.55	1.16
East Coast	1.91	1.23	0.68	12.10	0.00	12.10	11.42	19.73	37.25	17.52	32.05	0.25	-31.80	17.72	14.10	3.62	2.03	0.24	1.79	-1.83
Northern	59.44		59.44	-	0.00	-212.01	-271.45	0.00	5.55	5.55		0.00	0.00	35.51		35.51	214.01	0.00	214.01	178.50
North Central	0.00		0.00	0.00	49.81	-49.81	-49.81	40.20	0.00	-40.20		0.00	0.00	25.59	25.58	0.01	123.14	0.00	123.14	123.13
North Eastern	2.89		2.89	0.15	0.00	0.15	-2.74	0.00	0.00	0.00		0.00	0.00	4.14	1.32	2.82	14.39	3.23	11.16	8.34
Northeast Frontier	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	3.58		3.58	29.81	0.00	29.81	26.23
North Western	0.00		0.00	0.00	0.00	0.00	0.00	0.00	12.68	12.68		0.00	0.00	8.91		8.91	7.82	0.00	7.82	-1.09
Southern	8.57		8.57	14.15	0.96	13.19	4.62	4.43	10.07	5.64	74.57	102.94	28.37	7.96	11.16	-3.20	47.66	45.00	2.66	5.86
South Central	0.00		0.00	0.00	0.00	0.00	0.00	1.53	2.56	1.03	68.41	48.57	-19.84	24.51	2.09	22.42	51.69	11.66	40.03	17.61
South Eastern	22.72		22.72	0.00	0.00	0.00	-22.72	0.00	38.91	38.91	6.44	1.17	-5.27	9.99	0.05	9.94	-70.32	0.27	-70.59	-80.53
South East Central	0.72		0.72	9.12	0.00	9.12	8.40	0.00	3.20	3.20		6.70	6.70	20.75		20.75	0.86	0.00	0.86	-19.89
South Western	0.01		0.01	0.00	0.00	0.00	-0.01	0.19	0.00	-0.19	3.32	0.00	-3.32	7.29	1.13	6.16	12.61	0.19	12.42	6.26
Western	0.00		0.00	0.00	0.00	0.00	0.00	8.91	40.78	31.87		0.00	0.00	4.94		4.94	46.52	0.00	46.52	41.58
West Central	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	65.06	63.81	2.17		2.17	0.00	0.00	0.00	-2.17
Total	161.09	41.20	119.89	-30.35	126.97	-157.32	-277.21	77.80	155.70	77.90	186.04	224.71	38.67	185.74	55.55	130.19	552.36	65.27	487.09	356.90

Appendix 3.14 Details of Debit balance outstanding under Purchase Suspense relating to period prior to previous year (2012-13) {Reference Para 3.3.3.2.A (iii)}									
(₹ in crore)									
Railway	Debit Balance outstanding	Failure to link debits received	Non receipt of credits for material received	Cost of Missing Wagons	Advance Payments made	Rejected Material	Other Misc Items	Year of the oldest item	Reasons
Central	0.25	0.00	0.00	0.00	0.00	0.25	0.00		
Eastern	2028.11	0.25	2026.76	0.00	0.00	0.04	1.06	1999-2000	
East Central	3.03	0.00	0.00	0.00	3.03	0.00	0.00	2004	Not Available
East Coast	0	0.00	0.00	0.00	0.00	0.00	0.00		
Northern	0	0.00	0.00	0.00	0.00	0.00	0.00	N/A	
North Central	2790.40	0.00	0.00	0.00	0.00	0.00	2790.40		
North Eastern	3.89	0.00	0.00	0.00	0.00	0.08	3.81	1999-00	3.78 crore loan to other rlys
Northeast Frontier	35.60	0.00	0.00	0.00	0.00	0.00	35.60	2011-12	Due to non-receipt of credits for material received & failure to link debits received
North Western	107.48	0.00	0.00	0.00	0.00	0.00	107.48	N/A	Not Available
Southern	0.13	0.00	0.00	0.00	0.13	0.00	0.00	1990-91	
South Central	23.61	23.61	0.00	0.00	0.00	0.00	0.00		
South Eastern	6.96	0.00	4.53	0.00	0.00	0.00	2.43	2011-12	NA
South East Central	3.31	0.00	0.00	0.00	0.00	0.00	3.31	2009-10	Due to failure of matching in the system due minor mismatch of data
South Western	0.79	0.00	0.00	0.00	0.00	0.00	0.79	N/A	
Western	4.30	0.00	0.00	0.00	0.00	0.00	4.30		4.30 loan to other rlys
West Central	7.92	7.92	0.00	0.00	0.00	0.00	0.00	2005-06	
CLW	10.37	0.72	8.84	0.00	0.81	0.00	0.00		

Appendix 3.14 (contd) Details of Debit balance outstanding under Purchase Suspense relating to period prior to previous year (2012-13)									
(₹ in crore)									
RWF	23.93	23.93	0.00	0.00	0.00	0.00	0.00	2003	Due to difficulty in linking debits and credits for want of despatch details which are not available in Sale Issue Notes
DMW	3.92	0.00	2.10	0.00	1.24	0.58	0.00	1986	Material rejected. Most of the firms closed.
DLW	19.69	0.00	19.69	0.00	0.00	0.00	0.00		
ICF	1.46	0.00	0.00	0.00	1.40	0.00	0.06	1989-90	Items under review for which advance payments have been made and claims requested from Railway Board towards short landing of material
RCF/Kapurthala	0.87	0.00	0.00	0.00	0.00	0.87	0.00	2010	Advance Payment made but material rejected
Total	5076.02	56.43	2061.92	0	6.61	1.82	2949.24		

**Appendix 3.15 Details of Credit balance outstanding under Purchase Suspense relating to period prior to previous year (2012-13)
(Reference Para No. 3.3.3.2.B)**

(₹ in crore)								
Railway	Credit Balance outstanding	Failure to link corresponding debits for want of relevant vouchers etc.	Cost of Missing /diverted Wagons	Non receipt of debits	Stores received but payments not made	Other Misc Items	Year of the oldest item	Reasons
Central	7.04	0	0	0.27	6.08	0.69		
Eastern	2029.56	0.59	0	0	2026.90	2.07	2010-11	Not tallying with total
East Central	2.02	0	0	0	2.02	0		Not Available
East Coast	0	0	0	0	0	0		
Northern	-37.52	0	0	0	0	-37.52	Not Available	
North Central	2706.84	0	0	0	0	2706.84		
North Eastern	3.04	2.63	0	0	0	0.41	1999-00	
Northeast Frontier	30.09	0	0	0	0	30.09	2012-13	Due to failure to link corresponding debits
North Western	62.27	0	0	0	0	62.27	Not Available	Not Available
Southern	-3.79	0	-3.79	0	0	0	2008-09	
South Central	23.70	23.70	0	0	0	0	2003-04	
South Eastern	6.81	0	0	4.56	2.25	0	2011-12	
South East Central	5.27	0	0	0	0	5.27	2008-09	Foreign railways debit are not received
South Western	0.74	0	0	0	0	0.74	Not Available	
Western	33.63	0	0	33.63	0	0		
West Central	44.11	44.11	0	0	0	0	2003-04	
CLW	10.12	9.36	0	0	0	0.76		

Appendix 3.15 (contd.) Details of Credit balance outstanding under Purchase Suspense relating to period prior to previous year (2012-13)

								(₹ in crore)
RWF	47.22	0	0	47.22	0	0	2003	Due to non-receipt of corresponding debits from other Railways
DMW	9.64	0	0	0	1.98	7.66	2000-01	Stores received but payments not made etc.
DLW	23.95	23.95	0	0	0	0		
ICF	12.75	0	0	12.74	0	0.01	2010-11	TCs/Schedules/Bills not received and amount under review
RCF/Kapurthala	9.20	9.20	0	0	0	0	2010	Non-adjustment of recovered liquidated damages
Total	5026.69	113.54	-3.79	98.42	2039.23	2779.29		

Appendix 3.16 Details of Debit balance outstanding under Workshop Manufacture Suspense to end of 2013-14 {Reference Para No. 3.3.3.5 (vii)}									
								(₹ in crore)	
Railway	Debit outstanding	Balance	Balance relating to jobs undertaken for outsiders without Deposit or Less Deposit	Balance outstanding on account of improper Sanction	Balance outstanding on account of improper Work Order	Non acceptance of debits due to retrospective revision of Cost	Inefficient Balances	Old items awaiting acceptance	Year of the oldest item
Central		6.87							2013-14
Eastern		34.28	24.35					Cr.awaited from Stores Rs. 9.93 crore	
East Central		161.64							
East Coast		0.81							
Northern		94.23				0.12		Rs. 1.14 crore 1967-93 and Rs.1.57 crore 2009-10	
North Central		4.55							2013-14
North Eastern		87.64	4.51	0.99					1995
Northeast Frontier		38.35						38.35	2010-11
North Western		10.17	4.44			5.73			November 2008
Southern		52.81							
South Central		9.27							Current
South Eastern		94.78							Not Available
South East Central		12.07				4.79		7.28	2013-14
South Western		14.03							
Western		16.98				6.75			2013-14

**Appendix 3.16 (contd.) Details of Debit balance outstanding under Workshop Manufacture Suspense to end of 2013-14
{Reference Para No. 3.3.3.5 (vii)}**

								(₹ in crore)
West Central	5.24							Current
CLW	1.85						1.85	2004-05
RWF	174.26							
DMW	71.23							
DLW	251.85						0.32	2009
ICF	156.78	59.33						
RCF/Kapurthala	80.36							2011
Total	1380.05	92.63	0.99	0.00	17.39	0.00	47.80	

Appendix 3.17 Details of Balances under Remittance into Bank and Cheques and Bills as on 31st March 2010 to 31st March 2014 (Reference Para No. 3.3.4.1 and Para No. 3.3.4.2)										
(₹ in crore)										
Railway	Remittance into Bank					Cheques and Bills				
	2009-10	2010-11	2011-12	2012-13	2013-14	2009-10	2010-11	2011-12	2012-13	2013-14
Central	-209.85	36.51	50.29	19.46	31.15	560.48	530.49	579.32	547.64	35.12
Eastern	76.63	59.91	138.32	244.46	208.40	-5.19	98.80	33.61	110.98	136.12
East Central	-33.54	-107.60	-93.33	-28.53	-32.00	-231.91	-317.91	287.35	447.20	605.09
East Coast	-67.90	-88.80	-81.68	-45.98	-106.58	69.78	92.28	84.25	42.39	91.10
Northern	312.18	-67.04	366.50	327.50	386.42	526.55	340.86	304.42	245.03	537.06
North Central	-4.25	-4.53	-6.51	-24.56	-14.20	49.10	72.87	104.76	45.29	96.39
North Eastern	159.25	159.77	152.31	157.66	166.65	22.71	32.59	55.99	47.86	119.40
Northeast Frontier	-645.04	-570.17	-86.45	-52.97	-111.48	751.57	904.13	227.49	223.57	218.21
North Western	-39.53	-21.35	-20.24	-19.94	-18.20	-115.15	-110.72	-110.37	-115.34	-92.43
Southern	-114.13	-51.94	-26.76	-8.28	-111.17	143.14	216.32	133.28	-8.13	124.71
South Central	57.48	55.10	83.96	114.82	122.46	189.85	288.15	202.63	307.01	340.51
South Eastern	49.47	-3.88	18.95	300.96	258.43	100.65	60.35	60.41	97.70	114.13
South East Central	-53.98	25.94	-7.10	-18.25	-20.94	20.33	22.86	-13.87	-8.48	11.96
South Western	-522.88	-95.99	-79.67	-72.36	-89.89	135.25	120.05	117.11	80.88	98.78
Western	43.95	55.47	114.56	58.17	41.66	291.97	254.88	231.13	225.13	254.63
West Central	23.29	41.33	26.51	26.85	42.01	64.84	78.79	63.81	30.27	101.76
CLW	-0.65	-0.43	0.09	0.69	-0.26	6.52	0.88	2.16	9.28	4.72
RWF	-0.01	-0.05	0.12	0.01	0.00	4.67	18.00	4.60	4.50	5.59
DLW	-0.52	-11.69	-0.29	-0.20	-0.30	1.55	1.59	45.46	-11.31	-12.31
DMW	0.00	0.00	0.00	0.00	0.00	2.03	7.24	4.57	1.93	1.87

ICF	-1.11	-18.41	-5.45	-0.52	0.87	49.48	10.73	5.55	10.11	4.90
RCF/Kapurthala	-0.53	-0.65	-0.25	-0.23	-0.10	12.47	17.55	0.14	23.22	27.24
RE	0.78	0.77	6.50	10.78	-14.36	2.18	0.50	2.42	10.90	41.96
COFMOW	0.00	0.00	0.00	0.00	0.00	16.45	3.20	12.66	2.67	1.68
Metro Kolkata	-1.28	-2.94	-4.24	-1.28	0.03	14.15	13.43	29.09	18.39	24.59
MTP/NDLS	-0.01	-0.01	-0.01	-0.01	-0.01	0.00	0.00	0.00	0.00	0.00
MTP/Chennai	0.00	0.00	0.00	0.00	0.00	6.98	2.42	1.23	31.37	1.80
Total	-972.18	-610.68	546.13	988.25	738.59	2690.45	2760.33	2469.20	2420.06	2894.58

Appendix 3.18 Details of Balances under PAO Suspense as on 31st March 2010 to 31st March 2014 (Reference Para No. 3.3.5)									
(₹ in crore)									
Railway	PAO Suspense					Percentage increase over previous year			
	2009-10	2010-11	2011-12	2012-13	2013-14	2010-11	2011-12	2012-13	2013-14
Central	-0.99	-2.54	-3.38	-3.33	-3.06	157	33	-1	-8
Eastern	4.80	7.34	7.38	7.37	41.39	53	1	0	462
East Central	8.59	12.42	8.24	9.71	10.79	45	-34	18	11
East Coast	0.00	0.00	0.00	0.00	0.00	0	0	0	0
Northern	62.31	59.05	64.47	75.35	47.36	-5	9	17	-37
North Central	6.14	4.72	4.72	7.80	8.72	-23	0	65	12
North Eastern	3.55	2.64	2.36	2.06	4.08	-26	-11	-13	98
Northeast Frontier	84.02	72.41	19.74	1.82	29.74	59	73	-91	1534
North Western	14.09	7.07	16.97	18.79	29.43	-50	140	11	57
Southern	10.44	17.27	18.59	51.54	41.56	65	8	177	-19
South Central	0.94	1.63	3.03	8.40	8.86	73	86	177	5
South Eastern	-2.06	-1.21	-102.68	-103.84	0.00	-41	8386	1	-100
South East Central	0.00	0.00	0.00	0.00	0.00	0	0	0	0
South Western	3.88	50.05	5.55	5.58	4.59	0	-89	1	-18
Western	8.34	9.54	11.20	22.14	15.99	14	17	98	-28
West Central	6.31	19.44	14.00	19.89	14.81	208	-28	42	-26
CLW	0.00	0.00	0.00	0.00	0.00	0	0	0	0
RWF	0.00	0.00	0.00	0.00	0.00	0	0	0	0
DMW	0.00	0.00	0.00	0.00	0.00	0	0	0	0
DLW	0.00	0.00	0.00	0.00	0.00	0	0	0	0
ICF	0.09	0.12	0.13	0.09	0.00	33	8	-31	-100
RCF/Kapurthala	0.00	0.00	0.00	0.00	0.00	0	0	0	0

**Appendix 3.18 Details of Balances under PAO Suspense as on 31st March 2010 to 31st March 2014
(Reference Para No. 3.3.5)**

									(₹ in crore)
RE	0.00	0.00	0.00	0.00	0.00	0	0	0	0
COFMOW	0.04	0.03	0.05	0.08	0.01	-25	67	60	-88
Metro Kolkata	0.00	0.00	0.00	0.00	0.00	0	0	0	0
MTP/Chennai	0.00	0.00	0.00	0.00	0.00	0	0	0	0
MTP/Delhi	0.00	0.00	0.00	0.00	0.00	0	0	0	0
Total	210.49	259.98	70.37	123.45	254.27				