

Appendix-2.1- Appropriation Accounts 2013-14
(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				
Voted	2540100000	0	2540100000	2488487669	-51612331
2	Revenue – Miscellaneous Expenditure (General)				
Charged	21100000	14000000	35100000	35100000	0
Voted	8988900000	0	8988900000	8529834993	-459065007
3	Revenue – Working Expenses – General Superintendence and Services				
Charged	0	5031000	5031000	8878888	3847888
Voted	59204311000	0	59204311000	56436640194	-2767670806
4	Revenue – Working Expenses – Repairs and Maintenance of Permanent Way and Works				
Charged	3331000	12764000	16095000	23441216	7346216
Voted	94778428000	0	94778428000	91696218690	-3082209310
5	Revenue – Working Expenses – Repairs and Maintenance of Motive Power				
Charged	0	0	0	476961	476961
Voted	43970493000	0	43970493000	44644666342	674173342
6	Revenue - Working Expenses – Repairs and Maintenance of Carriages and Wagons				
Charged	200000	0	200000	871243	671243
Voted	102332360000	0	102332360000	103306411236	974051236
7	Revenue - Working Expenses – Repairs and Maintenance of Plant and Equipment				
Charged	0	61000	61000	61385	385
Voted	54500421000	0	54500421000	54062462888	-437958112
8	Revenue - Working Expenses – Operating Expenses – Rolling Stock and Equipment				

	<i>Charged</i>	0	1156000	1156000	5152570	3996570
	<i>Voted</i>	84879826000	2043691000	86923517000	87974455905	1050938905
9	<i>Revenue - Working Expenses – Operating Expenses – Traffic</i>					
	<i>Charged</i>		375000	375000	30794596	30419596
	<i>Voted</i>	171739514000	0	171739514000	167850702699	-3888811301
10	<i>Revenue - Working Expenses – Operating Expenses - Fuel</i>					
	<i>Charged</i>	1376000	612464000	613840000	789223182	175383182
	<i>Voted</i>	264740963000	20565678000	285306641000	292142150268	6835509268
11	<i>Revenue – Working Expenses – Staff Welfare and Amenities</i>					
	<i>Charged</i>	0	225000	225000	397553	172553
	<i>Voted</i>	48166870000		48166870000	45052875993	-3113994007
12	<i>Revenue - Working Expenses – Miscellaneous Working Expenses</i>					
	<i>Charged</i>	2120169000	0	2120169000	1019629536	-1100539464
	<i>Voted</i>	48890076000	0	48890076000	41943608154	-6946467846
13	<i>Revenue - Working Expenses – Provident Fund, Pension and Other Retirement Benefits</i>					
	<i>Charged</i>	4950000	857000	5807000	7445105	1638105
	<i>Voted</i>	226264726000	21706586000	247971312000	255295650190	7324338190
14	<i>Revenue - Appropriation to Funds – Depreciation Reserve Fund, Development Fund, Pension Fund, Capital Fund, Debt Service Fund</i>					
	<i>Voted</i>	426618000000	0	426618000000	365054045902	-61563954098
15	<i>Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortisation of Over-Capitalisation</i>					
	<i>Voted</i>	62492000000	15906700000	78398700000	80086661789	1687961789
16	<i>Assets – Acquisition, Construction and Replacement - Open Line Works – Revenue</i>					
	<i>Charged</i>	0	0	0	0	0

	<i>Voted</i>	600000000		600000000	276697866	-323302134
<i>Assets – Acquisition, Construction and Replacement - Other Expenditure – Capital</i>						
	<i>Charged</i>	873000000	627000000	1500000000	1621562239	121562239
	<i>Voted</i>	686187578000	10000007000	696187585000	704484400639	8296815639
<i>Assets – Acquisition, Construction and Replacement – Other Expenditure – Railway Safety Fund</i>						
	<i>Charged</i>	3000000	0	3000000	1729949	-1270051
	<i>Voted</i>	19997000000	20000	19997020000	19861389342	-135630658
<i>Assets – Acquisition, Construction and Replacement - Other Expenditure – Railway Funds</i>						
	<i>Charged</i>	35050000	0	35050000	43288422	8238422
	<i>Voted</i>	162498450000	3000	162498453000	114612057389	-47886395611
<i>Grand Total</i>						
	<i>Charged</i>	3062176000	1273933000	4336109000	3588052845	-748056155
	<i>Voted</i>	2569390016000	70222685000	2639612701000	2535799418148	-103813282852
<i>Grand Total</i>		2572452192000	71496618000	2643948810000	2539387470993	-104561339007

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	CR	V	4626077	0	-257421	4368656	4383170	14514	-242907
3	ER	V	5815700	0	170800	5986500	5888309	-98191	72609
3	EC	V	3128000	0	398000	3526000	3165798	-360202	37798
3	ECO	V	1709300	0	38416	1747716	1732479	-15237	23179
3	NR	V	6142400	0	124500	6266900	6175692	-91208	33292
3	NC	V	2751480	0	15015	2766495	2618627	-147868	-132853
3	N.E.	V	3337200	0	-184730	3152470	3034334	-118136	-302866
3	N.F.	V	3469300	0	-198552	3270748	3273050	2302	-196250
3	NW	V	2870000	0	-238499	2631501	2656542	25041	-213458
3	SR	V	4940200	0	-130298	4809902	4767735	-42167	-172465
3	S.C.	V	4317940	0	-234192	4083748	3879359	-204389	-438581
3	S.E.	V	4930900	0	-223500	4707400	4618868	-88532	-312032
3	SEC	V	1808900	0	-98733	1710167	1790753	80586	-18147
3	SW	V	1753600	0	-31988	1721612	1655570	-66042	-98030
3	WR	V	5065400	0	-562100	4503300	4528969	25669	-536431
3	WC	V	2361414	0	-164095	2197319	2099098	-98221	-262316
3	METRO	V	176500	0	-4303	172197	168287	-3910	-8213
4	C.R	V	7535505	0	-195594	7339911	7594086	254175	58581
4	E.R	V	4905069	0	-1169	4903900	4932943	29043	27874
4	E.C.	V	5173674	0	458126	5631800	5611011	-20789	437337
4	E.CO.	V	4284550	0	238349	4522899	4688902	166003	404352
4	N.R	V	10926550	0	-746230	10180320	10197243	16923	-729307
4	N.C.	V	6362770	0	-588931	5773839	5895652	121813	-467118
4	N.E	V	4189977	0	-449789	3740188	3627134	-113054	-562843
4	N.F	V	6834300	0	-647319	6186981	6173797	-13184	-660503
4	N.W.	V	4359391	0	-447704	3911687	3970568	58881	-388823
4	S.R	V	5937600	0	-2472	5935128	5925694	-9434	-11906
4	S.C	V	9345901	0	-444779	8901122	8854056	-47066	-491845
4	S.E	V	5388319	0	-183000	5205319	5198366	-6953	-189953
4	S.E.C.	V	2967100	0	-11859	2955241	3125474	170233	158374
4	S.W.	V	3021480	0	34113	3055593	3046814	-8779	25334
4	W.R	V	8117192	0	-506531	7610661	7635801	25140	-481391
4	W.C.	V	5145050	0	-104750	5040300	4982408	-57892	-162642
4	METRO	V	284000	0	-43286	240714	236270	-4444	-47730
5	CR	V	3849024	0	-123800	3725224	4026369	301145	177345
5	ER	V	3618394	0	-114670	3503724	3475428	-28296	-142966
5	E.C.	V	2309050	0	268005	2577055	2673710	96655	364660
5	E.CO.	V	1573905	0	52091	1625996	1794241	168245	220336
5	NR	V	5801188	0	-154116	5647072	5471953	-175119	-329235
5	N.C.	V	2254034	0	-23556	2230478	2079862	-150616	-174172
5	N.E.RLY.	V	1243700	0	29512	1273212	1286896	13684	43196
5	N.F.RLY	V	1600200	0	100813	1701013	1653564	-47449	53364
5	N.W.	V	1113180	0	-37880	1075300	1186581	111281	73401
5	SR	V	3222300	0	25000	3247300	3280998	33698	58698
5	S.C.RLY	V	4287802	0	-120778	4167024	4219129	52105	-68673
5	S.E.RLY	V	3101100	0	229300	3330400	3454818	124418	353718
5	S.E.C.	V	1372451	0	-86566	1285885	1371220	85335	-1231
5	S.W.	V	1740427	0	-134544	1605883	1653418	47535	-87009
5	WR	V	2887512	0	90488	2978000	3095756	117756	208244
5	W.C.	V	3996226	0	-64800	3931426	3920723	-10703	-75503
6	CR	V	9900312	0	-425394	9474918	9619791	144873	-280521

6	ER	V	12213109	0	1029	12214138	12676265	462127	463156
6	EC	V	5820500	0	584300	6404800	6627201	222401	806701
6	ECO	V	3495153	0	61793	3556946	3944262	387316	449109
6	NR	V	13220718	0	-738872	12481846	12912189	430343	-308529
6	NC	V	2593964	0	-54148	2539816	3140404	600588	546440
6	N.E.	V	3522044	0	-34025	3488019	3550352	62333	28308
6	N.F.	V	5015300	0	-192101	4823199	4814572	-8627	-200728
6	NW	V	3800858	0	-388518	3412340	3383623	-28717	-417235
6	SR	V	8502100	0	-52100	8450000	8287871	-162129	-214229
6	S.C.	V	7327601	0	53273	7380874	7397870	16996	70269
6	S.E.	V	8075800	0	-270200	7805600	8141177	335577	65377
6	SEC	V	2895416	0	-98716	2796700	2784949	-11751	-110467
6	SW	V	3727346	0	33449	3760795	3662653	-98142	-64693
6	WR	V	8827900	0	135400	8963300	8964932	1632	137032
6	WC	V	3006639	0	-83603	2923036	3045771	122735	39132
6	METRO	V	387600	0	-47180	340420	352528	12108	-35072
7	CR	V	4722443	0	-248591	4473852	4715037	241185	-7406
7	ER	V	4789474	0	-214857	4574617	4487893	-86724	-301581
7	EC	V	3797588	0	699512	4497100	4329217	-167883	531629
7	ECO	V	2108097	0	101242	2209339	2183091	-26248	74994
7	NR	V	5859172	0	-97000	5762172	5788084	25912	-71088
7	NC	V	3940762	0	-162645	3778117	3975167	197050	34405
7	N.E.	V	2117475	0	-214249	1903226	1878652	-24574	-238823
7	N.F.	V	2439600	0	-76283	2363317	2248879	-114438	-190721
7	NW	V	1957367	0	-199590	1757777	1842688	84911	-114679
7	SR	V	3789400	0	48700	3838100	3777085	-61015	-12315
7	S.C.	V	4648875	0	-226211	4422664	4409470	-13194	-239405
7	S.E.	V	3173200	0	32300	3205500	3305116	99616	131916
7	SEC	V	1713455	0	-33655	1679800	1704125	24325	-9330
7	SW	V	1293900	0	-115627	1178273	1049829	-128444	-244071
7	WR	V	4699400	0	344539	5043939	4969598	-74341	270198
7	WC	V	3025713	0	-14586	3011127	3041653	30526	15940
7	METRO	V	424500	0	-31681	392819	356878	-35941	-67622
8	CR	V	8490500	100655	0	8591155	8548743	-42412	-42412
8	ER	V	7308277	112618	-10008	7410887	7400108	-10779	-20787
8	EC	V	5874721	655979	45400	6576100	6669845	93745	139145
8	ECO	V	3370505	139123	318612	3828240	4029382	201142	519754
8	NR	V	10741605	113900	440	10855945	11073554	217609	218049
8	NC	V	4745441	0	-90315	4655126	4590809	-64317	-154632
8	NE	V	2742685	0	-123575	2619110	2567479	-51631	-175206
8	N.F.	V	2942100	12900	20000	2975000	2932472	-42528	-22528
8	NW	V	3190134	100074	94698	3384906	3448132	63226	157924
8	SR	V	5477000	167374	20000	5664374	5658717	-5657	14343
8	SC	V	6057269	239262	9475	6306006	6305043	-963	8512
8	SE	V	5488100	278772	30000	5796872	6094962	298090	328090
8	SEC	V	3888902	0	-18959	3869943	3995681	125738	106779
8	SW	V	2394100	93443	8813	2496356	2616719	120363	129176
8	WR	V	7550100	0	-261200	7288900	7411404	122504	-138696
8	WC	V	4055990	29591	1596	4087177	4104703	17526	19122
8	METRO	V	562397	0	-44977	517420	526703	9283	-35694
9	C.R	V	14342500	0	-82700	14259800	13990470	-269330	-352030
9	E.R	V	10591800	0	-1992200	8599600	8100238	-499362	-2491562
9	E.C.	V	16321200	0	-1029096	15292104	15358441	66337	-962759
9	E.CO.	V	8864875	0	1450219	10315094	10483827	168733	1618952
9	N.R	V	21617793	0	269900	21887693	22413192	525499	795399
9	N.C.	V	12197700	0	1967044	14164744	14452468	287724	2254768
9	N.E	V	5874700	0	30091	5904791	5832616	-72175	-42084
9	N.F	V	5355700	0	-1144064	4211636	4135887	-75749	-1219813
9	N.W.	V	6327200	0	-121405	6205795	6261786	55991	-65414
9	S.R	V	10897300	0	-609347	10287953	9958222	-329731	-939078

9	S.C	V	14338847	0	-283380	14055467	14183736	128269	-155111
9	S.E	V	6462900	0	439239	6902139	5992462	-909677	-470438
9	S.E.C.	V	10437550	0	-6550	10431000	11435585	1004585	998035
9	S.W.	V	5731949	0	53860	5785809	5886999	101190	155050
9	W.R	V	14310200	0	-2012131	12298069	12406673	108604	-1903527
9	W.C.	V	7754000	0	-399427	7354573	6662305	-692268	-1091695
9	METRO	V	313300	0	-9142	304158	295796	-8362	-17504
10	C.R	V	26802800	495100	0	27297900	26971751	-326149	-326149
10	E.R	V	12883112	1164900	0	14048012	14010721	-37291	-37291
10	E.C.	V	16063400	715600	0	16779000	17034971	255971	255971
10	E.CO.	V	14046412	1109069	5855	15161336	15766861	605525	611380
10	N.R	V	27905600	3254900	0	31160500	31351687	191187	191187
10	N.C.	V	16653054	0	-18767	16634287	16836622	202335	183568
10	N.E	V	9553680	1823458	-206320	11170818	10464145	-706673	-912993
10	N.F	V	10855824	1402000	0	12257824	13450961	1193137	1193137
10	N.W.	V	11478700	3004500	50000	14533200	17264529	2731329	2781329
10	S.R	V	15545600	1503200	0	17048800	17785186	736386	736386
10	S.C	V	28551150	1969280	1778035	32298465	32388262	89797	1867832
10	S.E	V	12077500	821200	0	12898700	12945834	47134	47134
10	S.E.C.	V	8176050	216400	456	8392906	9697857	1304951	1305407
10	S.W.	V	11587660	1601571	0	13189231	13771174	581943	581943
10	W.R	V	27099721	0	-1591359	25508362	25371135	-137227	-1728586
10	W.C.	V	14983600	1484500	69200	16537300	16649262	111962	181162
10	METRO	V	477100	0	-87100	390000	381192	-8808	-95908
11	C.R	V	3980900	0	-266000	3714900	3866404	151504	-114496
11	E.R	V	3795290	0	-319190	3476100	3398164	-77936	-397126
11	E.C.	V	1850300	0	200400	2050700	1995581	-55119	145281
11	E.CO.	V	1701518	0	-28296	1673222	1748410	75188	46892
11	N.R	V	6261200	0	-532400	5728800	5514734	-214066	-746466
11	N.C.	V	1944100	0	-84104	1859996	1814490	-45506	-129610
11	N.E	V	2243003	0	-252284	1990719	1970359	-20360	-272644
11	N.F	V	3408100	0	-136814	3271286	3268659	-2627	-139441
11	N.W.	V	1760000	0	-125319	1634681	1701121	66440	-58879
11	S.R	V	3939800	0	-151600	3788200	3686936	-101264	-252864
11	S.C	V	4666750	0	-439402	4227348	4223419	-3929	-443331
11	S.E	V	3314000	0	-111800	3202200	3131850	-70350	-182150
11	S.E.C.	V	1622300	0	-62500	1559800	1592885	33085	-29415
11	S.W.	V	1550100	0	-143046	1407054	1363899	-43155	-186201
11	W.R	V	4087800	0	-235525	3852275	3931083	78808	-156717
11	W.C.	V	1939509	0	-156700	1782809	1773632	-9177	-165877
11	METRO	V	102200	0	-30362	71838	71250	-588	-30950
12	C.R.	V	4158048	0	-129992	4028056	3907655	-120401	-250393
12	E.R.	V	4913762	0	207562	5121324	5059836	-61488	146074
12	E.C.	V	3105450	0	-302300	2803150	1131591	-1671559	-1973859
12	E.CO.	V	1772346	0	-281210	1491136	1431907	-59229	-340439
12	N.R.	V	9627988	0	-648205	8979783	7490544	-1489239	-2137444
12	N.C.	V	2768491	0	-151594	2616897	2636955	20058	-131536
12	N.E.	V	2162540	0	-118345	2044195	1892598	-151597	-269942
12	N.F.	V	2329000	0	219562	2548562	2371039	-177523	42039
12	N.W.	V	1373416	0	-134744	1238672	1393168	154496	19752
12	S.R.	V	2871200	0	-453231	2417969	2400062	-17907	-471138
12	S.C.	V	3628195	0	-46610	3581585	3501647	-79938	-126548
12	S.E.	V	3004247	0	-274744	2729503	2500047	-229456	-504200
12	S.E.C.	V	718900	0	-118900	600000	879860	279860	160960
12	S.W.	V	1535650	0	-146213	1389437	1425523	36086	-110127
12	W.R.	V	3585950	0	40213	3626163	2840584	-785579	-745366
12	W.C.	V	1188293	0	-201143	987150	898904	-88246	-289389
12	METRO	V	146600	0	7137	153737	181688	27951	35088
13	E.R	V	29435200	1004500	0	30439700	30259102	-180598	-180598
13	E.C.	V	11295000	6046130	715670	18056800	18005689	-51111	664559

13	E.Co.	V	4768486	367195	-2000	5133681	5617545	483672	481672
13	N.R	V	18765650	2358794	-284767	20839677	22891224	2051547	1766780
13	N.C.	V	29117370	802530	15797	29935697	30835559	899862	915659
13	N.E	V	3725170	448000	-171665	4001505	4630501	628996	457331
13	N.F	V	7550000	883400	0	8433400	8942221	508821	508821
13	N.W.	V	11668900	631100	0	12300000	13256383	956383	956383
13	S.R	V	22429400	1648100	43235	24120735	25108145	987410	1030645
13	S.C	V	18176600	3043269	0	21219869	21202836	-17032	-17032
13	S.E	V	9443250	549882	1700	9994832	10201788	206956	208656
13	S.E.C.	V	4948200	224800	0	5173000	4972921	-200078	-200078
13	S.W.	V	6979000	165735	1617	7146352	6997481	-148869	-147252
13	W.R	V	13785100	277251	-527630	13534721	13856016	314788	-212842
13	W.C.	V	9348400	912200	0	10260600	10688653	428053	428053
13	METRO	V	168600	0	2769	171369	185024	13645	16414
13	CLW	V	514100	0	120600	634700	594092	-40608	79992
13	DLW	V	329200	0	0	329200	314757	-14443	-14443
13	ICF	V	505300	0	-53300	452000	460115	8115	-45185
13	RWF	V	72800	0	580	73380	72844	-536	44
13	DMW	V	58000	0	2642	60642	59511	-1131	1511
13	RCF	V	118000	0	35460	153460	155513	2053	37513
13	IRISET	V	49200	0	2570	51770	51770	0	2570
13	RSC/BRC	V	6100	0	3900	10000	10194	194	4094
13	AUDIT	V	249300	0	90320	339620	274327	-71326	18994

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

Appendix 3.1 List of Major and Minor Heads appearing in Accounts of Indian Railways (Reference Para No. 3.2)				
Major Head	Details	Minor Heads	Exhibited in Balance Sheet of Indian Railways on	
			Liabilities	Assets
1002	Indian Railway- Commercial Lines Revenue Receipts	04. Suspense 101. Traffic Account		3 (b) (i)
		Demands Recoverable		3 (b) (ii)
3002	Indian Railway-.Rly Commercial Lines- Working expenses	13. Suspense 101. Demands Payable 700. Misc. Advances (MAR)	2 (c)	3-(c)
5002	Capital Outlay on Indian Railways	15. Inventories 101. Manufacturing Suspense (WMS) 700. Misc. Advances (MAC) 799. Stores Suspense	1-Block Account Part I Capital Statement	1-Block Account Part I Capital Statement
8658/ 8660	Suspense Accounts	101. PAO Suspense 117. Transactions with Reserve Bank	2 (b)-(xvi) 2-(b)-(xii)	
8670	Cheques & Bills	108. Railway Cheques	2 (b)-(xiv)	
8677	Remittances into Bank	103. Railways	2-(b)-(xiii)	

Appendix 3.2 (Reference Para 3.3.1.1)

TRAFFIC ACCOUNT (SUSPENSE)

A suspense account called 'Traffic Account' maintained as link account between Commercial Accounts and Government Account for the purpose of recording traffic earnings in the month's account to which they pertain and watching the progress of realization. The account is debited for all earnings and is credited for all recoveries of such earnings. The balance represents unrealized earnings and is exhibited on the Asset side of the Balance Sheet.

Railway Earnings on sale of Tickets, Carriage of Goods etc. originated at stations

Station master is responsible for collection and accountal of receipt of earnings at Station and deposit of these earnings in Railways' Account in the Bank.

At the end of a month Station Master Prepares a Personal Account of all receipts and payments called Station Balance Sheet separately for Coaching Traffic and Goods

On debit side all items of earnings for which station master is responsible are shown. On credit side entire amount remitted by station into Bank / cash office are shown. The difference between amount collected and remitted is shown as closing balance and known as station outstanding which form part of Traffic Account (Suspense).

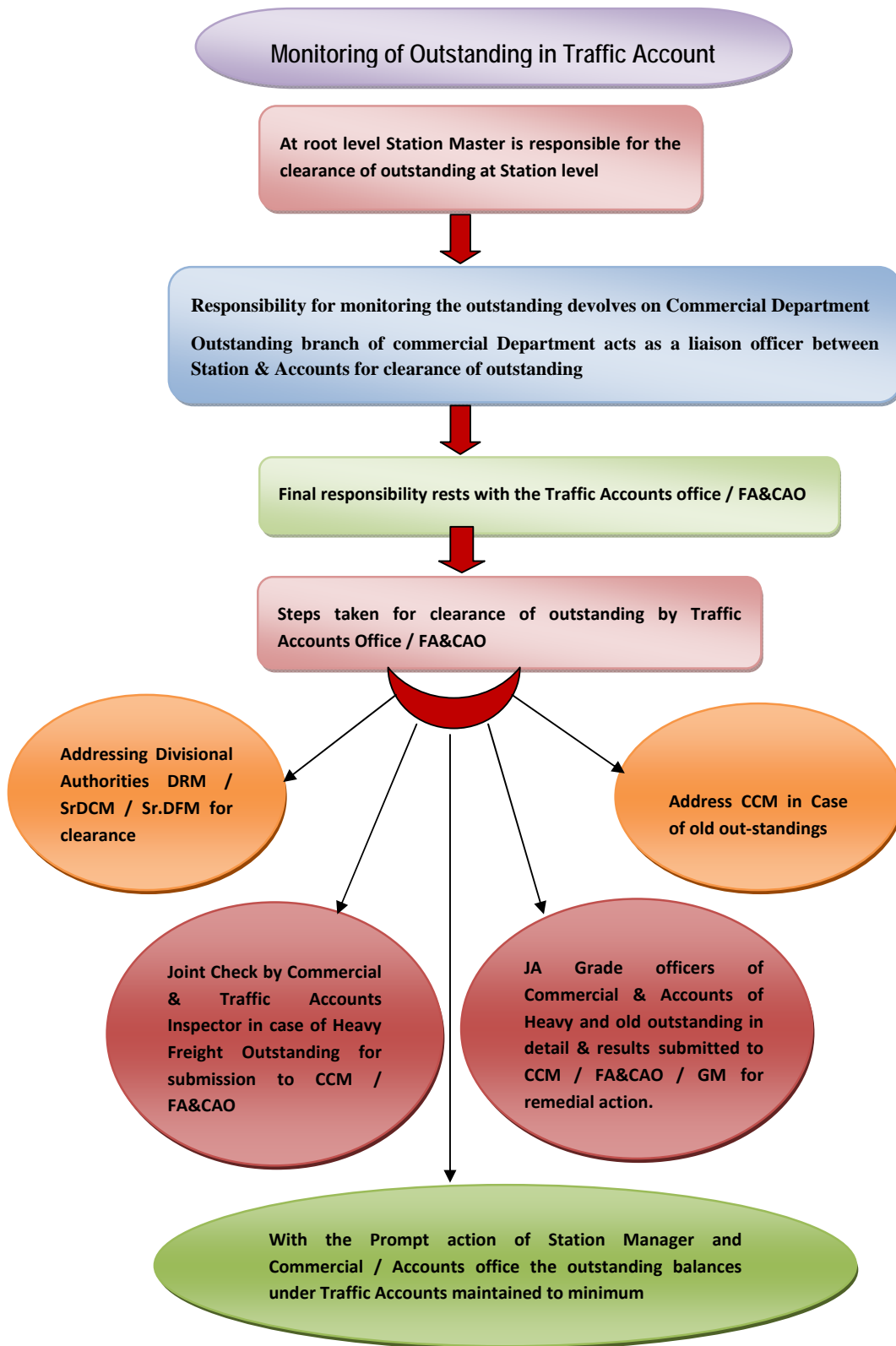
Station Manager send the Balance Sheet along with Bank Challans, Vouchers in lieu of cash & list of outstanding dues to Traffic Accounts Office every month.

Traffic Accounts office also prepares a Balance Sheet for the purpose of watching realization of vouchers sent in lieu of cash by the stations.

Traffic Accounts office raises bills against the concerned Departments i.e., Defense, Postal etc.. Difference between Bills Raised & Bills realized forms part of Outstanding. This also forms part of Traffic Account (Suspense).

On receipt of balance sheets of all the station, and Accounts Office Balance sheet, the Traffic Accounts Office prepares a consolidated list of Outstanding of all the stations at the end of the month for the Zone as whole termed as 'Traffic Account' and FA&CAO (T) sends this to Executive Director (Finance) in Railway Board.

Appendix 3.2 (Contd)



Appendix 3.2(a) (Reference Para 3.3.1.1)

