CHAPTER-IV

Parliamentary Financial Control Appropriation Accounts

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CHAPTER –IV

Parliamentary Financial Control Appropriation Accounts

401. General -Budget is an instrument of Parliamentary Financial Control and at the same time, an important management tool. Parliamentary Financial Control is secured not only by the fact that all 'voted' expenditure must receive Parliament's prior approval, but also by the system of reporting back to it, through the Public Accounts Committee, the actual expenditure incurred against the Grants voted by Parliament and Appropriations sanctioned by the President.

402. The statements which are prepared for presentation to the Public Accounts Committee, comparing the amount of actual expenditure with the amount of Grants voted by Parliament and, Appropriations sanctioned by the President, are called the "Appropriation Accounts". The Appropriation Accounts are signed both by the Chairman & Chief Executive Officer, Railway Board, as Principal Secretary to the Government of India, Ministry of Railways, and by the Member Finance, Railway Board, as Secretary to the Government of India, Ministry of Railways, in financial matters and transmitted to the Director of Railway Audit who has been entrusted by the Comptroller and Auditor General of India with the duty of reporting on these accounts.

403. Form of Accounts and dates of submission by the Railways -The General Manager of each railway should send to the Railway Board, the Appropriation Accounts for his railway for the previous financial year in Form No. F. 403 given below, furnishing his Audit Officer simultaneously with a copy thereof for check and certification.-

---------- RAILWAY **F. 403**

MH 3001

Railway Board (Voted)

(Covers expenditure of the Office of Railway Board)

(in thousands of Rupees)

Major head and sub-head	Final Grant or Appropriati	Actual Expenditure	Excess (+) Savings (-)

	on		
(1)	(2)	(3)	(4)
MH 3001 (01) .Indian Railways-Policy Formulation, Direction Research and Miscellaneous organizations-office of the Railway Board-			
Pay of officers- O..... 32,94 R..... -2,35	30,59	30,23	-36
Pay of Establishment- O... 38,50 S... 3 R.. - 2,69	35,84	35,84	....
Other Charges-- O... 96,64 R... 2,10	98,74	98,61	-13
Surrenders or withdrawals within grant- R... 2,94	2,94	....	-2,94
Total- O... 16,808 S... 3	1,68,11	1,64,68	-3,43

Ministry of Railways (Railway Board)

Credits or recoveries.-Budget Estimate. .....; Revised Estimate.....;Actuals.....More(+/Less(-) .....

Note -If 'charged' expenditure is provided for and incurred, it should be shown separately from the 'voted' under the relevant sub-head and the total of the grant.

GRANT NO. –MH 3001-02-

MISCELLANEOUS EXPENDITURE

(GENERAL)

Major Head or Sub Head	Original Grant	Final Grant	Actual Expenditure	Variation

				Excess (+)/Savings (-)
Annexure –'A' Surveys				
O				
S				
R				
Reasons of Variation				
Major Head or Sub Head	Original Grant	Final Grant	Actual Expenditure	Variation Excess (+)/Savings (-)
Annexure –'B' RDSO				
O				
S				
R				
Reasons of Variation				
Major Head or Sub Head	Original Grant	Final Grant	Actual Expenditure	Variation Excess (+)/Savings (-)
Annexure –'C-I' Railway Recruitment Board				
O				
S				
R				
Reasons of Variation				
Major Head or Sub Head	Original Grant	Final Grant	Actual Expenditure	Variation Excess (+)/Savings (-)
Annexure –'CII' Centralized Training Facilities				
O				

S				
R				
Reasons of Variation				

Major Head or Sub Head	Original Grant	Final Grant	Actual Expenditure	Variation Excess (+)/Savings (-)
Annexure –'CIII' Other Misc. Establishments				
O				
S				
R				
Reasons of Variation				
Major Head or Sub Head	Original Grant	Final Grant	Actual Expenditure	Variation Excess (+)/Savings (-)
Annexure –'D' Other Misc. Establishments (Both for Voted and Charged separately)				
O				
S				
R				
Reasons of Variation				
Grand Total (Both for Voted and Charged separately)				
Annexure –'D' Other Misc. Establishments (Both for Voted and Charged separately)				
O				
S				
R				

Reasons of Variation				
Certificate :- The Actual Expenditure has been reconciled with the figures of Account Current to end of March _____.				

Revenue (Major Head - 3002 & 3003)

Sub Major Head (SMH)- 01 **F. 403**

(Voted)

(in thousands of Rupees)

Major head(Sub Major Head) and Minor Head	Final Grant or Appropriation	Actual Expenditure	Excess (+) Savings (-)
(1)	(2)	(3)	(4)
3002 & 3003 (01) General Suprintendence and Services O……. 88550 S…….. R…… -100	88450	78450	
Under these heads Net Savings of Rs. " 110 lakhs " against sanctioned provision of Rs. Rs. 885 lakhs occurred under following minor heads:			
(100) General Management - O..... 32,94 R..... -2,35	30,59	30,23	-36

Under these heads Net Savings was mainly due to incurrence of less staff cost, less office equipment expenditure charges etc. as indicated below: (in lakhs of Rs)

Sub Head	Nomenclature	Saving	Excess
110	Establishment of General manager		
120	Establishment of DRMs		
130	GM Services		
	Total	-3.81	1.1
	Net Variation	2.71	

(200) Financial Management - O... 38,50 S... 3 R.. - 2,69	35,84	35,84	....
(300) Personnel Management - O... 96,64 R... 2,10	98,74	98,61	-13

Credits or recoveries-Budget Estimate.....;
Revised Estimate.....;Actuals.....More(+/Less(-)
.....

Note -If 'charged' expenditure is provided for and incurred, it should be shown separately from the 'voted' under each Sub Major Head.

"The Appropriation Accounts will be signed by the General Manager, Chief Administrative Officer of the Railways/Production Units and the Financial Advisor personally. This cannot be delegated to any other authority. In case where the 'advance' Appropriation Accounts are not personally signed by either/both of them due to unavoidable circumstances, these should subsequently be got approved by him/them as early as possible and an intimation to this effect be sent to the Board indicating the unavoidable circumstances."

(Authority Railway Board's letter no. 92 App/6-1/91-92 dated 09.12.1992)

A detailed programme giving the dates for submission of advance and audited copies of the Appropriation Accounts and connected statements is circulated every year by the Railway Board after consultation with the Additional Deputy Comptroller & Auditor General, Railways for compliance by the Railway Administration and the Statutory Audit Officers. Any information required by Audit in connection with the accounts, etc, should be promptly furnished to the Audit Officers so that there may be no delay on their part in returning the accounts duly audited and certified by the due dates. References made by the Railway Board in respect of corrections and obscure or unintelligible explanations should be promptly replied to, and changes if any made in the Appropriation Accounts as a result of comments of the Railway Board, should be simultaneously furnished to the Statutory Audit Office. Similarly, any revisions made and advised to the Statutory Audit Office, in consequence of the observations of the ADAI (Railways) on the Appropriation Accounts should at the same time be reported to the Railway Board. Amendments to the Appropriation Accounts and correction in the Annexure should be advised as soon as they are

known but not later than the schedule communicated by Railway Board for various statements, annexures and grant Account**.**

404. The entries made in Form No. F. 403 above are sample entries illustrative of the manner in which the form should be filled. The instructions/guidelines which are issued by Railway Board through the detailed annual programme for submission of Appropriation Accounts should be followed. The abbreviations used in the form are explained below :-

O -Original Grant or Appropriation.

S -Supplementary Grant in case of voted expenditure and supplementary appropriation in case of charged expenditure.

R -Residual modification sanctioned by competent authorities other than the Parliament(i.e., re-appropriations, withdrawals or surrenders).

405. The letter 'O' should not appear in column I when the figure against it is 'nil' or when the Original Grants or Appropriations without any modifications are direct into column 2. The letter 'O' should, therefore, appear in column I only when a figure is shown against it. In column 1 the sign plus (+) need not be inserted against plus figures which even without a sign will stand for such figures.

406. The Minor Head 'surrenders or withdrawals within Major Head' is an adjusting Minor Head and is intended for voted Grants only. It has been provided to record the amounts withdrawn or surrendered within the Major Heads. The entry against this Minor Head neutralizes the effect of reductions made under other Minor Head due to withdrawal or surrender of authorized provision; and the total in column 2 represents the provision sanctioned by the Parliament under the Major Head concerned.

407. The Appropriation Account of each Major head/Sub major Head should be prepared in detail for each sub- head of Major Head/Sub Major Head (see para 305-F). The expenditure charged to Capital, Development Fund, Capital Fund, Depreciation Reserve Fund, Railway Safety Fund, and Rashtriya Rail Sanraksha Kosh (according to any other such Fund created, deleted, replaced in future) whenever occurring in one and the same plan head of Major Head 5002-03, should be shown separately. The amount of reserve kept by the General Manager or other sanctioning authority should be shown against the sub-head "surrenders or withdrawals within Grant". In addition, credits or recoveries outside the Grant should be shown separately. This is illustrated below with reference to (Major Head 3002,3003 : Sub Major Head 01) :

(Major Head 3002,3003 : SMH 01) -Revenue-General Superintendence and Services-

i) General Management including General Management Services.
ii) Financial Management.
iii) Personnel Management.
iv) Materials Management.
v) Way and Works Management.
vi) Rolling Stock Management.
vii) Electrical Management.
viii) Signal & Tele-communication Management.
ix) Traffic Management.
x) Surrenders or withdrawals within Grant.
xi) Total Credits or Recoveries.

Note -Any additions or alterations in the minor heads which the Railway Board may make in book of 'Demands for Grants' for a year should be suitably embodied in the Appropriation Account of the relevant Grants for that year.

408. Figures to be exhibited in the Accounts-

1) The figures of Original Grant or Appropriation to be exhibited in the Appropriation Accounts should be those shown against the Railway in the Book of Demands for Grant as Voted by the Parliament in the case of 'Voted' grants and sanctioned by the President in the case of 'Charged' expenditure. In those cases where no special figures appear against the Railway in that book, the figures communicated by the Railway Board through Budget Orders should be shown. The figures of Final Grant or Appropriation should be those as finally sanctioned by the Railway Board before the close of the financial year. The figures of actual expenditure appearing in the Appropriation Accounts should agree with those shown in the Annual Accounts of the railway. In exhibiting actual expenditure in the Appropriation Accounts, it should be borne in mind that the expenditure as actually recorded in the accounts should be shown against the appropriate detailed head of the Major head/Sub Major Head, irrespective of the detailed head of the Major Head/Sub Major Head under which provision for such expenditure was made in the budget. In the Appropriation Accounts of Capital Segment (Major Head 5002,5003)-Assets-Acquisition, Construction and Replacements, separate figures of Capital, Depreciation Reserve Fund, Railway Safety Fund, Rashtriya Rail Sanraksha Kosh and Development Fund expenditure as the case may be, should be shown under the various Minor heads.

2) The figures of Supplementary Grants in the case of Voted expenditure to

be shown in column I of the Appropriation Accounts, should be those which are voted by the Parliament for each Minor Head of Major Heads/Sub major Heads of Demand for Grant. These figures are specifically mentioned in the letters sanctioning modified allotment and should be exhibited as such in the Appropriation Accounts against the Minor Heads concerned. The subsequent modifications of the allotment, if any, are made by re-appropriation and should not affect the figures of Supplementary Grants for exhibition in the Appropriation Accounts.

3) If there is any expenditure met from the "Contingency Fund' but not recouped to the Fund during the course of the year, it should be shown in column 3 of Form No F.403 duly analysed under the various Minor Head of the Sub Major Heads concerned and separately against the head 'Met from Contingency Fund', which should be introduced under those Minor Heads. It should also be shown separately under the grand total for the Major Head/Sub Major Head as a whole.

Notes On The Accounts

409. **Explanations of Variations** -Under the Minor Heads of the Appropriation Account of each Major Head/Sub Major Head, explanations should be furnished for the variation between the Original Grant or Appropriation and the actual expenditure of the year. Separate explanations should be given in the form of notes under each Minor Head for variations between the Original Grant or Appropriation and the actual expenditure except in cases in which the differences in column 1 or column 4 or both have been left unexplained under the operation of the limits in paragraph 410 below. In the accounts of Capital Segment (Major Head 5002,5003),the variations under Capital, Depreciation Reserve Fund, Development Fund, Capital Fund, Railway Safety Fund and Rashtriya Rail Sanraksha Kosh (according to any other such Fund created, deleted, replaced in future), as the case may be, should be explained separately. Amounts, relating to several causes should also be mentioned separately. However the variations even if these are minor, may be explained by Zonal Railways/ PUs since such minor variation may be necessitated to explain as a whole when considered cumulatively for Indian Railways. Detailed reasons/explanations must be furnished for variations beyond the limit prescribed as per extant guidelines of Railway Board.

410. As per PAC's recommendation (17th Lok Sabha, First Report), the following variations should be explained with Appropriation Accounts:

For Revenue Segment:

i) All cases excesses/Savings exceeding Rs. 500 lakhs.

ii) All cases where excess/saving exceeds 10% of sanctioned provision or Rs.250 lakhs, whichever is higher.

iii) All saving exceeding Rs.500 Lakh.

iv) All cases, where the savings exceeds 10% of the sanctioned provision or Rs.250 Lakh whichever is higher.

v) In case there is supplementary, all cases where saving exceeds 10% of the supplementary or Rs. 100 lakhs, whichever is higher.

vi) Further where grant allotted as a whole exceed then involving of Rs. 25 lakhs shall be explained.

For Capital Segment:

i) Specific works under which entire supplementary grant remained unutilized

ii) Specific works/projects under which entire provision(original plus supplementary) remained unutilized.

iii) Specific works/projects under which saving of 10% of supplementary grants or Rs. 100 Lakhs whichever is higher for incurring additional expenditure on existing works remained unutilized.

iv) Specific works/projects under which the variation (Excess/saving) exceeded Rs. 500 Lakh irrespective of the percentage which the variation bears to the sanctioned provision (Original plus supplementary).

v) Specific works/projects in which saving/excess exceeded Rs. 250 lakh or 10% of the sanctioned provision (Original plus Supplementary), whichever is higher but did not exceed Rs. 500 lakh.

Note - It is to be ensured that explanations for variations are clear, complete, descriptive and precise. The reasons should be sequenced according to their significance. Vague explanations like 'due to over estimates', 'covered by re-appropriation' etc. should be avoided.*(Monetary limits as revised from time to time).*

411. When an excess or saving is due to expenditure having been booked under a Minor Head of a Major Head/Sub Major Head other than that under which provision was sanctioned, suitable explanation should be given under both the Minor Heads of the Major Heads/Sub Major Heads affected. In other words, the effect of following the correct classification in accounts corresponding to Budget heads different from those under which provision was made in the budget, should invariably be brought out in the explanations for variations under the Major Heads/Sub Major Heads concerned.

412. Whenever any variation of a large magnitude (viz., Rupees one lakh and above) between the final Grant or Appropriation and the actual expenditure is explained under any minor head of a Major Head/Sub Major Head as due to adjustments of wrong debits or bad accounting, the reasons for such wrong adjustments and why they could not be rectified before the close of the accounts for the year, should invariably be furnished in the form of foot-notes to the Appropriation Account concerned. In the case of variations and lapses over the Final Grant due to non-receipt of debits ,the name of the Accounts Officer from whom the debits were awaited and steps taken by the Railway Accounts Officers to call for these debits before the close of the year, should also be noted in the foot- notes to the account concerned.

413. If variations in a number of Appropriation Accounts are due to the same cause or causes, the total effect of the cause, or causes should be stated in a comprehensive note in one place, and reference to this should be given in the explanation under the several Grants.

414. Brief explanations of variations under each Major Head/Sub Major head as a whole, showing the principal causes for the excess or the saving with the amount involved under each case, should be furnished in a separate note at the end of the Account.

415. When a variation under a Minor Head cannot be explained in a note of reasonable brevity, the explanation should be included in an Appendix, a reference to this being made in the note below the Minor Head. In all cases, definite reasons for the excess or saving should be given, bringing out clearly why the particular event leading to the variation could not be foreseen at the time of the preparation of the budget and revised estimates and what special circumstances arose subsequently leading to the unexpected variation. In the case of an excess, it should also be mentioned why the expenditure could not be postponed.

416. **Re-appropriations -**If there were savings under certain Minor Heads of a Major Head/Sub Major Head which could be re-appropriated to other Minor Heads sub-heads to cover excess there under, and an order of re-appropriation was not passed by the competent authority, reasons for the failure to do so should be explained. Similarly, if any Re-appropriations have been unnecessarily made, or have been made under a Minor Head under which there is no saving or insufficient saving, the circumstances in which such Re-appropriations were made, should be explained.

417. Savings due to Postponement of Expenditure or Abandonment of Schemes - Any savings due to the postponement of expenditure or the discharge of a liability should be distinguished from those due to abandonment of schemes, economy in expenditure, retrenchment or other similar causes. If a service or work, for which provision was made in the budget, is deliberately abandoned, in order to make funds available for expenditure for which no provision was made, the fact should be mentioned.

418. Exhibition of Recoveries or Credits –The figures of "Credits or recoveries" having been excluded from the scope of Demands (vide paragraph 335) should be shown against a separate head "Credits, or Recoveries" at the end of the Appropriation Account of each Major Head/Sub Major Head duly analysed under the various Minor Heads of Major Head/Sub Major Head. Nature of important items of credits under each Minor Head should also be indicated briefly, whereas explanations for variations between the anticipated and actual credits need not be furnished. Recoveries under 'Charged' items, if any, should be shown separately from those under 'Voted' items.

419. Unadjusted Assets and Liabilities of Special Schemes or Projects - On the completion of a special scheme or other temporary object of expenditure, which is of appreciable importance, suitable remarks regarding its unadjusted assets and liabilities should be made in the note below the relevant Minor Heads If any stores or other property were acquired by charge to the grant for the scheme, the actual or intended disposal of such property should be explained and any deficiencies noted or losses incurred should be mentioned.

420. Offices closed or transferred to another Department/Ministry or Government -When an institution or a department has been closed or transferred to another Department/Ministry or Government, the effect of the closure or transfer upon the Accounts should be indicated.

421. **Purchase or Disposal of Immovable Property -**When any important immovable property is purchased, relinquished or exchanged for other property, such details of the transactions as may be known should be incorporated in the note below the relevant Minor Head. Thus, in the case of a sale, particulars of original cost may, if available, be given and compared with the sale proceeds and with any estimate which may have been included in a project estimate.

422. Stores and Manufacture Suspense -The variations under the capital suspense heads, "Stores" and "Manufacture" on account of the revision of

programmes, delay in the supply of material, etc., which affect the final heads under "Rolling Stock" and "Works'", etc., should, wherever, possible be reflected in the explanations for variations under the final heads concerned.

423. Consultation with the Executive -All explanations of variations, of inability to make timely Re-appropriations, and of wrong and unnecessary Re-appropriations should be drafted in close consultation with the controlling authorities and should be precise and informative. Vaguely worded explanations, such as 'saving is due to over-estimation' or 'excess is due to under-estimation' should be avoided. Endeavour should be made to anticipate and meet comments which the reporting officer may be expected to offer.

424. Losses -All items of losses (excepting those relating to Stores Accounts), which are booked in the accounts as losses, and of write-off of over payments. etc., which are treated as losses, should be exhibited in the notes to the Appropriation Accounts of each Major Head/Sub Major Head with the amount in units of rupees. Items costing Rs. 1 Lakh each or more should be listed individually and those below Rs. 1 Lakh each should be shown in one lump sum. Losses of Rs.1 Lakh and above due to flood damages, earthquakes and accidents. etc., should be lumped together and shown as such in the foot- note to the Major Head/Sub Major Head concerned instead of listing out each item of such losses separately. Losses on account of revaluation of stores and stock verification, etc., should generally be shown in the notes to Stores Account in terms of paragraph 439. Such items as are not mentioned therein, being below the limit upto which they are required to be mentioned, should, however, be included in the notes to the Appropriation Accounts.

Note -The items of losses which are reflected in the explanations of variations under the different Minor Heads of the Grant should be co-related with the foot-notes whether of the same or of some previous years' Appropriation Accounts. If, however, the write-off of loss has not been sanctioned during the year under review and as such the item is not exhibited in the foot-notes, the fact should be brought out in the explanation. In cases where the items mentioned in the foot-notes are not reflected in the explanations, it should be stated why they are not so reflected.

425. In cases of losses and writes-off and remissions or abandonment of claims to revenue except in the case of items of warfare and demurrage, complete information giving full particulars of all cases amounting to Rs. 1 Lakh each or more, which are individually listed, and a brief statement of the circumstances

which led to the loss, etc., should be furnished. Similar information should also be supplied in respect of items of losses shown in the foot-notes to the Stores Account, such as physical losses of stores due to thefts, pilferage, etc., and losses on auction sales, etc., which may not be regarded as due to the normal wastage unavoidable in the working of Railways. Similarly, information regarding individual items of warfare and demurrages, amounting to Rs.5 lakh each and over should be furnished giving full particulars of each of these items and the brief statement of circumstances, leading to their remission/ write- off.

426. Ex-gratia payments- A statement embodying particulars of the items of ex-gratia payments (i.e., payments made as acts of grace) exceeding Rs.5 lakh each and the Sub Major Head to which it relates, should be sent in support of the Appropriation Accounts for exhibition in the notes to the consolidated. Appropriation Accounts of each Grant. For collecting this information, each Accounts Office should maintain a manuscript register for recording therein the particulars of the ex- gratia payments, reference to sanction, Sub Major Head affected, amount paid, month of payment, etc.

Subsidiary Statements And Accounts

427. **Block Accounts (Part I for Assets created from Capital and Part II for Assets created from all funds including part I) Balance Sheet and Profit and Loss Account of Railways -** The Appropriation Accounts should be supported by a Block Account, Capital statement, a Balance Sheet and a Profit and Loss Account of the railway. These statements should be prepared separately for Commercial and Strategic lines.

428. Block Account -The Block Account represents all the physical assets of the undertaking whether financed from loan capital or the Railways' own generation of funds.

429. Block wise account under all Planheads is prepared for commercial and strategic separately and then funds wise bifurcation of it is made separately. The illustration of consolidated Block Account (commercial) is given in Annexure XXV.

430. The cost of improvement for the purpose of paragraph 429 (iii) will be the excess over the cost of replacement, at current prices, of an asset by a like asset or its original cost, estimated if not known, whichever is greater. In Annexure I are given the formulae for working out the cost of replacement by like asset in respect of various types of assets. The estimated"cost of replacement, at current prices, of an asset by a like asset" should in no circumstances be less than the cost of replacement calculated in the manner laid down in this Annexure.

431. The Capital Statement (Part I & II), the Balance Sheet and the Profit & Loss Accounts should be prepared as shown in the specimen entries in Annexure II to IV (based on the 2020-21 printed Appropriation Accounts).

432. **Accounts of Production Units -**In respect of Chittaranjan Loco Works, Banaras Locomotive Works, Rail Coach Factory, Integral Coach Factory and other Production Units, in addition to the Block Account, the Capital Statement and the Balance Sheet to be submitted vide para 431, a Manufacturing Account with a statement of out turn should also be submitted, as in the specimen entries given in Annexure V & VI (based on 2020-21 printed Appropriation Accounts).

433. Other Accounts & Subsidiary Statements-

Other Mandatory Accounts, Annexures and Statements which should accompany the Appropriation Accounts of Individual Railways and Production Units are given below**:**

S.No	Particulars
	Annexures
1	'A'- Statements of Unsanctioned Expenditure (Annexure XVI)
2	'B' – Statement of Undercharges detected by Audit and Accounts (Annexure XVII)
3	'C' Statement showing Remission and Abandonment of claims to Revenue (Annexure XVIII)
4	'D' – Statement of Expenditure on important open line works & New constructions (Annexure XIX)
5	'E' – Statement showing Expenditure relating to Strategic Lines (Annexure XX)
6	'F' – Statement of Estimated and actual credits or Recoveries (Annexure XXI)
7	'H' – Statement of losses et . and ex gratia payments above Rs. 5 lakhs (Annexure XXII)
8	'I' – Statement showing Irregular Re-appropriation (Annexure XXIII)
9	'J' – Statement showing Important Misclassifications etc. (Annexure XXIV)
10	Statement of defects in Budgeting

	Statements
1	Statement showing Distributable Expenditure and Receipts
2	Statement showing changes in Forms & Classifications
3	Statement showing Percentage of Working Expenses to Earnings
4	Statement showing Credits to Capital for Retired Assets
5	Statement of Annual Voted and Charges Expenditure
6	Statement showing Depreciation Reserve Fund Account (Annexure VII)
7	Statement of Development Fund Account (For Railway Board Only) (Annexure VIII)
8	Statement of Capital Fund Account (For Railway Board Only)
9	Statement of Railway Safety Fund Account and Debt Service Fund **Statements of RRSK (**(For Railway Board Only)
10	Statement showing Pension Fund Account (Annexure IX)
11	Statement of Suspense Balances (Annexure – XV)
12	Statement showing Stores Account (Annexure –XI)
13	Statement Showing Stock Adjustment Account
14	Profit and Loss Account of Catering (Annexure – XIV)
15	Statement of Plan head wise, source wise work expenditure; showing voted and charged and Gross, Credit, Net expenditure in unit of Rs.
	Final Accounts
1	Capital Statement Part I&II/Block Account- Commercial & Strategic Lines
2	Profit and Loss Account/Manufacturing Account- Commercial Lines & Strategic Lines
3	Balance Sheet- Commercial Lines & Strategic Lines

434. Percentage of Working Expenses to Earnings - Operating Ratio -A statement showing percentage of working expenses to earnings in respect of the entire system (i. e., including Worked Lines) should also be submitted with the Appropriation Accounts (S.No. 3 of Head 'STATEMENTS' of para 433). This statement should contain brief notes explaining the variation in the percentage for the year as compared with that for the previous year. The percentage should be worked out on the following basis -

Total Gross Revenue 1) as defined in item (v) of para 308.

Total Gross Working Expenses 2) as defined in item (xiii) of para 308

Percentage = (2)x100/(1)

435. **Compilation of Capital Segment of Appropriation Accounts -**Major Head 5002 & 5003 – (Assets-Acquisition, Construction and Replacement) may be compiled in four Segments i.e. Part I- Capital, Part-II- Railway Funds(DRF,DF and Capital Fund), Part III – Railway Safety Fund and Part IV- Rashtriya Rail Sanraksha Kosh.

The reasons for variations with reference to total sanctioned provision should be explained work-wise for all the works under Minor Heads(Plan Head) – New Lines(1100), Gauge Conversion (1400), Doubling (1500) and Railway Electrification Projects(3500); and for works costing above Rs. 20 crores under Minor Heads(Plan Head) – Track Renewals (3100), Bridge Works(3200) and Signalling & Telecommunications (3300)

436. Statement of Credits to Capital for Retired Assets -A statement should also be attached showing the total amount under each Minor Head of Capital Segment (Major Head 5002,5003) which has been credited to Capital by debit to Depreciation Reserve Fund (or Replacements and Renewals, etc.) as a result of writing off the cost of retired assets.

437. Stores Account -The Appropriation Accounts should also be supported by Stores Account comprising the following information.-

i) Statement of Stores Transactions.

ii) The result of stock verification and of revaluation of stores, if any.

438. Statement of Stores Transactions –

1) The Statement of Stores Transactions should be prepared in the form given at Annexure XI and should include the entire stores transactions relating to both open lines (Additions and Replacements) and construction of new lines, figures relating to commercial and strategic sections being given separately. Under column 13 should be shown items which are generally credited to "Stock Adjustment Account" by debit to "Stores". In case the amounts relating to depreciation, shortage, etc., to be shown under column 16 are over Rupees one lakh or one per cent of the balance, whichever is less, explanations in support thereof should be

furnished. In a foot-note to the statement, reasons for the variations between the opening and closing balances of stores should be briefly stated.

2) The figures to be shown under the columns "Receipts" and' "Issues" of the Stores should represent actual receipts and issues of stores, which have been adjusted through the sub- head "Stores". In other words, the figures under "Receipts" and "Issues' should not include the figures of stores purchased and issued direct to works.

3) All Items of depreciation, shortage, etc., of stores should be shown on the issue side and figures on this account should be shown on the receipt side under the head "Unaccounted for increases, etc". The figures shown under the column "Depreciation, shortage, etc". on the issue side of the Stores Account, should include all items of losses of stores in stock, whether adjusted to final heads direct or through Stock Adjustment Account. Any items of losses on stores purchased and issued direct to works should only be exhibited in the foot-notes to the Appropriation Accounts of the grants concerned. Differences in the rates of articles manufactured for stock purposes should not, however, be treated as losses to be shown under the column "Depreciation, shortage. etc."

4) On the issue side of the Stores Account the column "other credits" corresponds to that of "other debits" on the receipt side. This column should show such items of credits as cannot be exhibited under any one of the other columns. It should include credits of miscellaneous nature which can neither be treated as issues nor depreciation of stores, etc., such as deficiencies in the rates of manufactured articles. Excess in the rate of articles manufactured for stock purposes should be exhibited on the receipt side of the Stores Account under the column "Other debits".

5) In the regular accounts the adjustment in clearance of items from the Stock Adjustment Account should be made by minus entries instead of plus ones, i. e., the resultant debits and credits to the Stock Adjustment Account should be adjusted as minus credits and minus debits.

6) a) The figures shown under "Total Debits" and "Total Credits" in the Stores Account, should be reconciled with the figures of debits and credits for the year in the General Books under the head "Stores" and

the difference arising out of the proforma inclusion in the Stores Account of the figures of losses due to depreciation, shortage, etc., actually adjusted in the books as minus receipts but shown on the issue side of the account in accordance with the instructions in sub-paragraph (3) above, should be explained in foot-notes.

b) Similar foot-notes may be given to reconcile the figures of losses shown under the column "Depreciation, shortage, etc." in the Stores Account with those shown under the column "Deficiencies" in the Stock Adjustment Account.

439. Stock Verification and Revaluation -The statement showing the results of stock verification and of revaluation of stores referred to in paragraph 437 above, should be preparedin the form given at Annexure XII.

440. **Summary of Accounts -**A Summary of the Appropriation Accounts should be complied by the Railways in the following form. This need not, however, be sent to the Railway Board. The figures in the summary should be exhibited in the same manner as in Form No. 403.

Form No. F. 440

Grand Summary of Appropriation Accounts by **Major Heads/Sub Major Heads** and Appropriations—			(Figures in units of Rupees)	
			Expenditure compared with	
Major Head/Sub Major Head	Final Grant or Appropriation.	Actual expenditure	Original Grant or Appropriation Excess (+) saving (-)	Final Grant or Appropriation Excess (+) saving (-)
1	2	3	4	5

Actual credits or recoveries against all Major Heads:-

Charged.....

Voted .....

441. Statement of Annual Expenditure showing the reconciliation of figures in the Account Current with those in the Appropriation Accounts for the year should be prepared in the following form and submitted on the dates given in the programme

referred to in para403. The figures of "Voted" expenditure should be shown as distinct from 'Charged' expenditure-

Form 441

Sub Major Head	Figures as appearing in Account Current		Grant Appropriation	Figures as per Appropriation Account		Remarks
	Gross	Credit		Gross Expenditure	Credits or Recoveries	
1	2	3	4	5	6	7

442. **Certificate of Sanctioned Expenditure and Statement of Unsanctioned Expenditure -**A certificate should be furnished to the Railway Board by the date laid down as per the programme referred to in para403 to the effect that all expenditure included in the Appropriation Accounts has been sanctioned by competent authority with the exception of items detailed in the Statement of Unsanctioned Expenditure (Annexure XVI) which should accompany the certificate.

443. In preparing the Statement of Unsanctioned Expenditure referred to above, the following instructions should be borne in mind. viz.-

a) An item of objection should be classified as amounting to Rs. 1,00,000/- or more and less than Rs. 1,00,000/- according to the total amount of expenditure placed under objection to the end of the year.

b) The amount to be exhibited against each of the three divisions, viz.,-

i) relating to earlier than previous year,

ii) relating to the previous year, and

iii) relating to the year concerned, is the amount of the outstanding objectionable expenditure which was incurred during the periods concerned.

c) In the foot-note showing statistics of expenditure under objection and its percentage to total expenditure audited, the expenditure to be shown as held under objection should be the total expenditure placed under objection during the year under review and still under objection on the 1st July of the year following. This figure should agree with the total of the figures shown in the columns for expenditure during the current year. The

amount of total expenditure audited during the year, for the purpose of the percentage given in the foot- note, should be the total expenditure as shown in the summary of the appropriation accounts.

d) For the purpose of working out figures to be exhibited in this statement the minus expenditure resulting from certain credit adjustment should be taken as plus, but the amounts of expenditure should be correctly shown in Annexure A(i) (cf paragraph 445) as minus figures.

444. The Statement of Unsanctioned Expenditure should be accompanied by following subsidiary statements, showing detailed information in respect of items remaining unsanctioned upto the 1st October, the items of objectionable expenditure regularized between the 1st October and 15th February being intimated separately.-

i) Statement showing amount of expenditure held under objection relating to earlier than previous year, previous year and the year under review [Annexure A(i) Form No. F. 445. Annexure XVI (i)].

ii) Statement showing the number of items of works-the estimates of which have been passed provisionally by Accounts or Audit. [Annexure A(ii), Form No. F. 447, Annexure XVI (ii)].

445. The Statement of Unsanctioned Expenditure (vide paragraph 444, (i) should beprepared in the detail shown in the form given below —

ANNEXURE A (i)

Form No. F. 445

Name of Railway	Particulars	Month in which un-sanctioned expenditure was first incurred	Expenditure up to end of earlier than previous year	Expenditure in previous year	Expenditure in year under review	Total Expenditure under objection	Remarks. (The delay in regularising the item with proper sanction to be explained in detail).
	Items relating to works. Want of Estimate - Items of objections amounting to Rs. 1,00,000 each or more						

	(Here give the name of the work, etc).						
	Items of objections amounting to less than Rs.1,00,000 each. No..... Amount						

Notes -

i) The details regarding items relating to works.....” Excess over Estimates" and "Miscellaneous irregularities" should also be given in the same manner.

ii) The amounts should be exhibited in units of rupees.

iii) The details given in Annexure A(i) should agree with the figures exhibited against the relevant lines of the Form in Annexure XVI taking the items representing minus expenditure resulting from certain credits adjustments as plus.

446. In the remarks column of Form No. F. 445, the delay in regularizing the items with proper sanction should be explained in each case, giving out clearly the reasons why the items could not be cleared.

447. Estimates provisionally accepted by Accounts or Audit - The statement of works (vide paragraph 444 (ii) the estimates for which have been passed provisionally by Accounts or Statutory Audit Office should be prepared in the following form.-

ANNEXURE A (ii)

Form No. F. 447

Name of Railway	Number of Estimates	Remarks
	Relating to earlier than previous year Relating to previous year	
	Relating to the year concerned.	

The expenditure on works, the estimates of which have been sanctioned subject to determination of correct allocation, remains technically under objection until the allocation is finally settled and should, therefore, be included in the objectionable

items register and in Annexure A (ii) to the Appropriation Accounts. But such expenditure cannot be regarded as unsanctioned expenditure and would not require to be exhibited in Annexure A and A (i) to the Appropriation Accounts.

448. In Form No. F. 447 the number of works, the estimates for which have been passed provisionally by Accounts or Statutory Audit Office, should only be stated, with brief reasons in the remarks column for the delay in passing the estimates finally.

449. Appropriation Accounts of Civil Grants - Every General Manger should also furnish to the Railway Board so as to reach them by the appointed dates, advance copy of the Appropriation Accounts of the following Civil Grants in Form No. F.403 followed by the accounts duly accepted in Audit:-

i) Loans and Advances bearing interest.
ii) Interest on debt, and other obligations and reduction or avoidance of debt charged.
iii) Pre-partition payments.

The figures of actual expenditure as well as those of Grants/Appropriations should be in units of rupees.

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450. The Appropriation Accounts relating to the Civil Grants or Appropriations should be prepared under the sub heads as shown in the relevant Budget Orders of the year.

451. The Appropriation Accounts of the Civil Grants for "Loans and Advances bearing interest" should be accompanied by a statement showing book keeping adjustments made during the year on account of transfers of balances under these heads with the various accounting officers. The statement should contain the following information, viz:

i) Nature of Advances; and
ii) Amount adjusted (in units of rupees).

452. Explanation of Variations in Civil Grants -In addition to the explanations of variations between the final Grant and actual expenditure as required by the form in which the accounts are to be prepared, important modifications in Grants or Appropriations should also be explained.

453. Under each account special mention should be made of cases in which

additional funds provided by re-appropriation or otherwise are found to be unnecessary or excessive, as also of cases where reductions by re-appropriation or surrender are ultimately found to be not justified.

454. The figures of surrenders proposed to the Railway Board but not accepted by them and the amount kept in reserve should be shown under the sub head "Surrenders or Withdrawals within Grant". The reasons for not utilizing the amount should also be given.

Consolidated Appropriation Accounts Of Railways

455. The Appropriation Accounts of individual railways and offices, should, after scrutiny, be consolidated by the Railway Board into the "Appropriation Accounts of the Railways in India" for transmission to the ADAI (Railways) and presentation to the Public Accounts Committee.

456. The Consolidated Appropriation Accounts should be prepared by Minor Heads wise underwhich the demands for Grants were presented to the Parliament and the figures of original Grant or Appropriation to be exhibited in these accounts should be the same as those entered in the Book of Demands for Grants.

457. **Main Contents -** The consolidated Appropriation Accounts will consist of the following, viz:

i) A Grand Summary of the Appropriation Accounts by Grants and Appropriations Form No. F.440

ii) An Appropriation Account for each Major Head in Form No. F.403, together with brief notes giving under each Minor Head explanations of variations between final Grants or Appropriations and actual expenditure, provided such variations are as per the limits mentioned in paragraph 410. If, however, the net excess or saving falls within the aforesaid limits but is made up of plus and minus variations exceeding those limits, the causes of such variations should be mentioned.

iii) The accounts of the Deprecation Reserve Fund, Development Fund, , Pension Fund(Railway wise also), Capital Fund, Railway Safety Fund, Debt Service Fund and Rashtriya Rail Sanraksha Kosh showing *(in thousands of rupees*) for 10 years ending with the year under review.

1) Opening balance on 1st April.

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2) Contribution/Appropriation during the year.
3) Loans, if any, from General Revenue.
4) Interest on the Fund.
5) Expenditure from the Fund during the year.
6) Re payment of loans obtained from General Revenues.
7) Interest paid on loans from General Revenues.
8) Balances on 31st March.

Note -Figures of strategic lines should be shown separately. Item (3), (6) and (7) will be given only where applicable.

iv) A Stores Accounts showing the stores transactions and Stock adjustment Account showing the results of stock verification and revaluation of stores, by Railways in Forms at Annexure XI & Annexure XII respectively and a review of the store transaction all Railways collectively in a narrative form.

v) Deleted
(Authority Railway Board's case no.93/App/3-7/92-93 dated 23.11.1993)

vi) A consolidated Profit and Loss Account of Railway Catering (Form at Annexure XIV).

vii) A consolidated Statement of Balances outstanding under Suspense (Form atAnnexure XV).

viii) A consolidated Statement of Unsanctioned Expenditure (to form Annexure A, A(i) and A(ii) to the consolidated Appropriation Accounts), vide paras 442 to 448.{Forms at Annexure XVI, XVI(i) and XVI(ii)}

ix) A statement of under charges deducted by Accounts or Audit and recovered (to form Annexure B to the consolidated Appropriation Accounts) by railways, vide Form at Annexure XVII.

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x) A statement showing Remissions and Abandonment of Claims to Revenue (to form Annexure C to the consolidated Appropriation Accounts) by Railways vide form at Annexure XVIII.

xi) A consolidated statement vide form at Annexure XIX in respect of

open line works provided in the budget the estimated cost of each of which in not less than Rs.2.5 Crores and in respect of works not provided in the budget the estimated cost each of which is Rs.2.5 Crores and above (to Form Annexure D to the consolidated Appropriation Accounts).

xii) Two statements relating to Strategic lines one showing working expenses and other revenue charges and the other showing expenditure on Open Line Works and New Constructions met from Capital, Depreciation Reserve Fund, Development Fund, Open line works Revenue or Accident Compensation, Safety & Passenger Amenities Fund. These should be prepared in the detail indicated in Annexure XX (to form Annexure E to the consolidated Appropriation Accounts).

xiii) Annexure 'F' in the form F.441 (corresponding to Annexure XXI to this Chapter).

xiv) A Block Account, a Capital Statement, a Balance Sheet and a Profit and Loss Account of all railways in Form Nos. F.429 and Annexure II to V and in addition the Manufacturing Account and Outturn Statements of Railway Production Units in forms vide Annexure V & VI (to form Annexure 'G' to the consolidated Appropriation Accounts.)

xv) A statement of Losses, called Annexure 'H' (corresponding to Annexure XXII).

xvi) A Statement showing Irregular Re-appropriations made by Railways in the detail indicated in the form vide Annexure XXIII (to form Annexure 'I' to the consolidated Appropriation Accounts).

xvii) A consolidated statement of Misclassifications and other important mistakes detected during the course of the year vide Annexure XXIV Information for each Railway should be exhibited separately (to from Annexure 'J' to the consolidated Appropriation Accounts). Separate statement should be prepared for commercial and strategic lines.

Note -The compilation referred to at item (xiv) should be printed separately, to be treated as addenda to the Appropriation Accounts of Railways in India.

458. The consolidated Appropriation Accounts should be accompanied by a statement bringing out (in thousands of rupees) the financial results which accrued to Government and the appropriation to the Reserve Fund, as compared with

budget and revised estimates of the year.

459. Reconciliation with the Combined Finance and Revenue Accounts- The figures of actual expenditure shown in the Appropriation Accounts when finally consolidated, should be agreed with the Combined Finance and Revenue Accounts of the Central and State Governments in India. The consolidated accounts will be titled as "Appropriation Accounts of Railways in India, Part-II- Detailed Appropriation Accounts".

460. Submission to Audit- An advance copy of these accounts should be sent to the ADAI (Railway) by the specified date. A certificate in the following form should be recorded by the Member Finance, Railway Board and the Chairman & Chief Executive Officer, Railway Board as Secretaries to the Government of India, below the Grand Summary of the Appropriation Accounts:-

"Certified to the best of my knowledge and belief that all expenditure included in the Appropriation Accounts of Railways in India for …… has been sanctioned by competent authority with the exception of the items detailed in the Statement of Unsanctioned expenditure (Annexure A)" .

461. After the ADAI (Railways) has examined the accounts and certified to their correctness, the Appropriation Accounts should be printed. The printed accounts should reach the Comptroller and Auditor General not later than the 15th March of the second following year.

Note **-**Four proof copies of the Appropriation Accounts in their final form should, however, reach the Comptroller and Auditor General one month earlier than the date mentioned above.

462. Consolidated Accounts of Civil Grants- In addition to the Appropriation Accounts of the railways, the Railway Board will prepare in Form No. F.403 consolidated Appropriation Accounts of the following civil grants, as far as they relate to the railways and submit them to the Accountant General, Central Revenues, on the dates fixed by him:

i) Loans and advances bearing interest.

ii) Interest on debt and other obligations and reduction or avoidance of debt charged.

iii) Pre partition payments.

463. The instructions contained in paragraphs 449 to 454 supra for the preparation of the Appropriation Accounts of these Grants by individual Railways apply to the consolidated Appropriation Accounts also.

464. Review Of Appropriation Accounts

The "Appropriation Accounts of Railways in India - Part II - Detailed Appropriation Accounts" will be accompanied by a review by the Railway Board to be titled "Appropriation Accounts of Railways in India - Part I - Review". This review will generally deal with the following topics:-

i) Financial results of the year. (Financial results, Capital at Charge and position of reserve funds)

ii) Final Accounts (Profit and Loss Account,Block Account & Balance Sheet)

iii) Changes in the procedure, form and classification of accounts during the year.

iv) Detailed review of the receipts and expenditure of the year, the figures of the different Grants being considered in suitable groups as well as individually.

v) Results of Appropriation Audit showing excesses over Grants, irregular Re- Appropriations, etc. requiring a report to or ratification by the Parliament.

vi) Miscellaneous subjects, such as Stores balance, Railway Catering and of Claims to Revenue.

465. Examination By Public Accounts Committee-

The examination of the Appropriation Accounts and of the Audit Report thereon, on behalf of Parliaments, is conducted by their Committee on Public Accounts. According to the "Rules of Procedure and Conduct of Business in the Lok Sabha" the Committee is to satisfy itself-

a) that the moneys shown in the Accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
b) that the expenditure conforms to the authority which governs it; and
c) that every Re-appropriation has been made in accordance with the provisions made in this behalf under rules framed by competent authority.

If any money has been spent on any service during a financial year in excess of the amount granted by the Parliament for that purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and make such recommendation as it may deem fit.

466. The Committee's findings are recorded in a report presented to Parliament. Even though the Committee is not an executive body and its opinions and findings are only recommendatory and not mandatory, Government examine each of its recommendations with a view to implementing them and report to it on the action taken when the next year's Accounts come up for examination. In the exceptional cases in which Government are not in a position to implement a recommendation, they place their views before the Committee to enable it to present a further report to Parliament.

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ANNEXURE I

Renewals of Rails, Cranes, Weighing machines and Weigh bridges

1. When:

R is the cost of replacement by a like asset;

N is the cost of the new rail or crane or weighing machine or weigh bridge;

W_1 is the weight of the old rail, or the lifting capacity of the old crane, or the maximum weight capacity of the old weighing machine or weigh bride;

W_2 is the weight of the new rail or the lifting capacity of the new crane, or the maximum weight capacity of the new weighing machine or weigh bridge;

the cost of replacement by like asset:

$$R \text{ will be } \frac{N \times W_1}{W_2}$$

Note -(1) The above formula will apply to cranes, weighing machines and weigh bridges, only when the replacing crane, weighing machine or weigh bridge is in the same category as the replaced one.

(2) 'N' in the formula in this paragraph represents the cost of material only and does not include the labour and handling charges newly incurred which are added to the total cost of replacement.

2. Where track is renewed by a different weight of rail and different type of sleepers, the amount to be included in the Block Account shall be the difference between the replacement cost of the new material and the estimated original cost of the material in the track or the cost at present- day prices of similar material, whichever is greater.

Note: The 'cost' referred to in this paragraph represents the cost of material only and does not include the labour charges, etc.

3. Where the existing rails, whether they were new or second-hand when originally put in the line, are replaced by second- hand rails, the market value or the book value of the second- hand rails, whichever is less, will be taken into account instead of the cost of the new rails in the formula:

$$R = \frac{N \times W_1}{W_2}$$

4. When rails, which were second- hand when originally put in the line, are

replaced by new ones, improvement element for the purpose of the Block Account will be the difference between the first hand and second- hand price of the replaced rails at the time they were originally put in the line and the excess over the cost of replacement by a like asset, provided that the sum of these two amounts shall not exceed the excess of the cost of the replacing rails over the original cost or the present cost of replaced rails whichever is greater.

Renewals of girders

5. 1) The cost of replacement of a girder will be determined by the formula

R = W-K(I-S)W,

where

R is the cost of replacement by a like asset;
W is the cost of a girder of the same span having the Revised B.G. standard or the M.G.M.L. standard strength;
S is the strength of the existing girder expressed as fraction of the same standard, and
K has the value given in the following table:

	Broad Gauge	Meter Gauge
Through type spans up to 50 metres clear	.48	.38
All other spans up to 75 metres clear	.60	.50
All spans over 75 metres clear	.64	.56

Note -When the strength of the new girder is not the Revised B.G. standard or the M.G.M.L. standard, the values of the W may be determined by the following formula:

$$W = \frac{W'}{I-K\,(I-S')}$$

Where—

W ' = the cost of the new girder, and
S' = the strength of the new girder expressed as a fraction of the Revised B.G. standard or the M.G.M.L.Standard.

2) When girders are duplicated or strengthened by adding materials, instead of replacing them by new ones of the necessary strength, the amount to be included in the Block Account shall not exceed what it would have been according to the above formula, if the girders had been replaced by new ones of necessary strength.

3) The cost of additional earthwork carried out in raising the road bed in the approaches of railway bridges on account of replacement of girders by others of greater depth, will be included in the Block Account, provided the deeper girders give stronger bridges.

6. When locomotives, tug(s) or passenger steamer(s) are replaced, the cost of replacement is obtained by applying the formula:

$$R = \frac{N \times T_1}{T_2}$$

Where:--

R is the cost of replacement by a like asset;
N is the cost of the new locomotive;
T I is the tractive/Horse Power force of the old locomotive
T2 is the tractive/Horse Power of the new locomotive.

Note: In the case of Passenger Steamers however, floor area should also be taken into account as these also carry passengers besides moving on their own powers.

7. The tractive force of two-cylinder simple locomotives should be worked out by applying the formula:

$$T = \frac{D_2 \times P \times A}{W_2}$$

Where -

D is the diameter of cylinder in millimeters;
P is the mean steam pressure in cylinders in kilograms per sq. millimeters taken at 85 per cent of the maximum boiler pressure for superheated engine and 75 percent of the maximum boiler pressure for saturated engine;
A is the length of stroke in millimeters;
W is the diameter of driving wheel in millimeters;
T is the tractive force at rails in kilograms.

8. In the case of four cylinder simple locomotive , the tractive force , for the purpose of the formula prescribed in the paragraph 6 above, shall be equal to

twice the tractive force calculated according to paragraph 7 above.

Renewals of Tenders

9. The cost replacement of tenders should be obtained by using the formula-

$$R \Big| = \frac{NxC1}{C_2}$$

Where:

R is the cost of replacement by a like asset;
N is the cost of new tender;
C_1 is the capacity of old tender;
C_2 is the capacity of new tender.

The capacity of a tender is equal to its maximum fuel capacity in kilograms, plus its maximum water capacity in kilograms calculated at 1 kilogram a litre

10. Whenever the cost of the tender is not known separately from the cost of engine, or whenever a tender engine and tender are substituted for a tank wagon or vice versa the engine and tender may be treated as a whole, the formula for locomotives being applied to the combined engine and tender.

Renewals of Boilers

11. When spare boilers are replaced by boilers of increased capacity, their cost of replacement at current prices should be estimated on the basis of tractive effort of the most powerful class of engines to which the boilers (both replacing and replaced) could be fitted.

12. When a saturated boiler is replaced by a new super heater boiler without involving any increase in tractive effort, the amount to be included in the Block Account shall not be more than 10 percent of the cost of the new super heater boiler. When a saturated boiler is replaced by a new super heater boiler of higher capacity, the amount for this purpose shall be worked out in accordance with the formula laid down in paragraph 11 above.

13. When an existing boiler is converted to superheat by the use of additional fittings, the cost of the additional fittings, i.e. super heater, header, flues and elements shall be carried to the Block Account.

Renewals of Carriages and Passengers Flats

14. In the case of the replacement of carriages and passengers flats, one bogie should be taken as replacing two 4 - wheelers and the following formula should be used:

$$R = \frac{A_1 \times N}{A2}$$

Where -

R is the cost of replacement by a like asset;

N is the cost of the new carriage excluding the cost of improved appliances which did not exists in the replaced stock and constitute a substantial improvement.

A_1 is the seating capacity/floor area of the old carriage; and

A2 is the seating capacity/floor area of the new carriage.

Note 1) Only gas and electric lighting, electric fans, air-conditioning equipment, vacuum brakes and intercommunication apparatus are admitted as improved appliances.

Note 2) In the case of replacement of vehicles other than passenger carriage, such as brake vans, parcel vans hoses boxes, etc. the improvement cost should be determined on the basis of floor area and/or carrying capacity as the case may be.

15. When new stock is built on old under frames, only the depreciated value of the under frames should be included in the cost of new stock in applying the formula prescribed in paragraph 14 above.

Renewals of Wagon, Barges, Pontoons etc.

16 (i) The formula that should be used for ascertaining the cost of replacement of wagons one bogie being taken as equivalent to two 4, wheelers is as follows:

$$R = \frac{C_1 \times N}{C2}$$

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Where:--

R is the cost of replacement by a like asset,

N is the cost of new wagon excluding the cost of

improved appliances;

C_1 is the carrying capacity of the old wagon;

C_2 is the carrying capacity of the new wagon;

(ii) The formula that should be used for ascertaining the cost of replacement of wagon barges, pontoons, etc, is as follows:

$$R = \frac{N \times D_1}{D_2}$$

Where:-

R is the cost of replacement by a like asset;

N is the new cost of new asset;

D_1 is the dock area of the old asset;

D_2 is the dock area of the new asset.

Renewals of Rolling Stock Parts

17. In the case of renewals of complete wheels and axles of carriages and wagons the amount to be included in the Block Account will be calculated on weight basis according to the formula prescribed for rails in paragraph 1 above.

18. When locomotives are converted to superheated steam, 10 percent of the cost of new cylinders shall be included in the Block Account.

Renewal of Machinery

19. In the case of replacement of machinery involving improvement, the excess over the present day replacement cost of a like asset should be taken as the improvement cost for the purpose of the Block Account. If the present day cost of a like asset is not available, the same should be worked out by increasing the original cost of the replaced asset by 75 per cent for this purpose.

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ANNEXURE II (i)

F.431 (See Para 431)

Part I. Capital Statement Of Indian Government Railways Comprising Loan Account

भाग I—भारत की सरकारी रेलों का पूंजी विवरण-(सामरिक वाणिज्यिक) 2020-2021

PART I–CAPITAL STATEMENT OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL/ Strategic)
2020-2021

		देयताएं Liabilities			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	विवरण Particulars	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
1.	जुटायी गयी पूंजी– Capital Raised—				
	(क) विशिष्ट ऋण	...	...	...	...
	(a) Specific Debt विशिष्ट ऋण रुपये में Rupees Specific Debt	...	82,98,62,897	...	82,98,62,897
	(ख) अविशिष्ट ऋण	...	39,29,26,64,59,601	...	42,28,36,22,32,385
	(b) Non-Specific Debt				
2.	जिला बोर्ड आदि द्वारा लगायी गयी पूंजी Capital Contributed by District Board etc.	...	3,00,496	...	3,00,496
	जोड़ Total	...	@39,30,09,66,22,994	...	$42,29,19,23,95,778

(**$**) इसमें महानगर परिवहन परियोजनाओं और परिक्रमा रेलवे (पूर्व रेलवे, दक्षिण मध्य एवं पश्चिम रेलवे) से संबंधित क्रमशः **1,68,86,33,76,957/-** ₹ और **19,11,09,92,140/-** ₹ शामिल हैं।
Includes ₹ 1,68,86,33,76,957/- and ₹ 19,11,09,92,140/- pertaining to M.T.P and Circular Railway (Eastern, South Central & Western Railways) respectively.

(**@**) इसमें महानगर परिवहन परियोजनाओं और परिक्रमा रेलवे (पूर्व रेलवे, दक्षिण मध्य एवं पश्चिम रेलवे) से संबंधित क्रमशः **1,66,36,14,36,058/-** ₹ और **18,98,78,45,936/-** ₹ शामिल हैं।
Includes ₹1,66,36,14,36,058/- and ₹ 18,98,78,45,936/- pertaining to M.T.P. and Circular Railway (Eastern, South Central & Western Railways) respectively.

भाग I—भारत की सरकारी रेलों का पूंजी विवरण-(वाणिज्यिक / सामरिक) 2020-2021
PART I–CAPITAL STATEMENT OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic) 2020-2021

		परिसम्पत्तियां Assets			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	विवरण Particulars	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
1.	क्रय मूल्य– Purchase Price—				
	(क) मुख्य लाइनें (a) Main Lines	...	1,73,14,56,515	...	1,73,14,56,515
	(ख) शाखा लाइनें (b) Branch Lines	...	5,72,76,288	...	5,72,76,288
2.	क्रय के बाद पूंजीगत व्यय Capital Expenditure after Purchase		36,30,15,78,36,036	(क) (A)	38,98,71,77,72,420
3.	चल परिसम्पत्तियां– Floating Assets.—				
	(क) भंडार (a) Stores	...	1,12,27,66,69,001$$	...	1,33,74,93,00,038$
	(ख) निर्माण लेखे में शेष (b) Balance in Manufacture Account	...	38,76,41,38,516	...	45,49,86,88,419
	(ग) विविध अग्रिम (c) Miscellaneous Advance	...	1,47,10,92,46,638	...	1,49,43,79,02,098
	जोड़ **Total**	...	**39,30,09,66,22,994****	...	**42,29,19,23,95,778***

(*) इसमें महानगर परिवहन परियोजनाओं और परिक्रमा रेलवे (पूर्व रेलवे, दक्षिण मध्य एवं पश्चिम रेलवे) से संबंधित क्रमशः ₹ **1,68,86,33,76,957/-** और ₹ **19,11,09,92,140** शामिल हैं।
Includes ₹ 1,68,86,33,76,957/- and ₹. 19,11,09,92,140 pertaining to M.T.P. and Circular Railway (Eastern, South Central & Western Railways) respectively.

(**) इसमें महानगर परिवहन परियोजनाओं और परिक्रमा रेलवे (पूर्व रेलवे, दक्षिण मध्य एवं पश्चिम रेलवे) से संबंधित क्रमशः ₹ **1,66,36,14,36,058** और ₹ **18,98,78,45,936** शामिल हैं।
Includes ₹. 1,66,36,14,36,058 and ₹. 18,98,78,45,936/- pertaining to M.T.P. and Circular Railway (Eastern, South Central & Western Railways) respectively.

($) इसमें मेट्रो रेलवे के **3,15,59,272** ₹ शामिल हैं।
Includes ₹. 3,15,59,272/- pertaining to Metro Railway

($$) इसमें मेट्रो रेलवे के **5,23,44,974/-** ₹ शामिल हैं।
Includes ₹. **5,23,44,974**/- pertaining to Metro Railway

ब्याज देय पूंजी का विवरण अमूर्त परिसम्पत्तियों में दिखाया गया हैं :-
Particulars of Capital-at-charge representing intangible assets.

(1) भारतीय रेल पूंजी संरचना 1978-79 से संबंधित विशेषज्ञ दल की सिफारिशों के अनुसरण में वित्तीय वर्ष 1978-79 में वित्तीय समायोजन के बिना (टी. डब्ल्यू. एफ.ए.) 1,19,45,63,377 ₹ की राशि बट्टे खाते में डाल दी गई. इस राशि को रेल वित्त एवं राजस्व लेखा 1978-79 में दर्शाया गया है।
In the financial Year 1978-79 a sum of ₹.1,19,45,63,377 has been written off without financial adjustment (T.W.F.A.) in pursuance of the recommendations of expert Group on the Capital Structure of Indian Railways in 1978. The same has been exihibited in the Railways Finance & Revenue Accounts 1978-79.

(क) इसमें ऋणपत्रों के संबंध में प्रीमियम, छूट और विनिमय के **2,21,42,719** ₹ शामिल नहीं हैं।
(A) Excludes ₹. 2,21,42,719/- representing premium,discount and exchange on account of debentures discharged.

ANNEXURE II (ii)

F.431 (See Para 431)

Part II. Capital Statement Of Indian GovernmentRailways Comprising Loan Account

(COMMERCIAL LINES)

भाग II—भारत की सरकारी रेलों के ब्लाक लेखों का विवरण-(सामरिक / वाणिज्यिक) 2020-2021
PART II–STATEMENT OF BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS
(COMMERCIAL / Strategic) 2020-2021

		देयताएं Liabilities			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	विवरण Particulars	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
1.	भाग i– पूंजी विवरण के अनुसार पूंजी निवेश Capital invested as in Part-I Capital Statement	...	39,30,09,66,22,994	...	42,29,19,23,95,778
2.	मूल्यह्रास आरक्षित निधि Depreciation Reserve Fund	...	6,52,11,31,08,075	...	6,57,25,28,21,282
3.	विकास निधि Development Fund	...	3,89,99,43,79,429	...	4,00,74,55,29,417

भाग II—भारत की सरकारी रेलों के ब्लाक लेखों का विवरण-(वाणिज्यिक/सामरिक) 2020-2021
PART II–STATEMENT OF BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS
(COMMERCIAL/Strategic) 2020-2021

विवरण Particulars		परिसम्पत्तियां Assets			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
		ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
1.	परिसम्पत्तियां, जिनकी लागत पूंजी से ली गयी:- Assets financed from Capital :-				
(i)	प्रारम्भिक खर्च Preliminary Expenses	1,35,87,24,52,533	...	1,51,06,57,62,443	...
(ii)	भूमि Land	3,01,28,30,68,376	...	3,20,42,29,99,038	...
(iii)	संरचना इंजीनियरी के कार्य Structural Engineering Works	14,05,08,27,42,674	...	1409800218777	...
(iv)	उपस्कर Equipment	3,47,50,46,91,728	...	3,47,74,04,74,675	...
(v)	चल स्टाक Rolling Stock	7,22,10,96,25,857	...	8,19,85,82,51,347	...
(vi)	सामान्य प्रभार General Charges	1,44,99,34,86,229	...	1,45,12,25,46,403	...
(vii)	सरकारी वाणिज्यिक उपक्रमों में निवेश-सड़क सेवाएं Investment in Govt. Comml. undertaking- Road Service	7,03,13,08,86,747	...	8,59,42,73,86,747	...
(viii)	नई लाइन की खरीद Purchase of New Lines	8,57,96,679	...	8,57,96,679	...
(ix)	उचंत Suspense	2,91,66,51,00,908	...	3,22,20,09,37,308	...
	(घटाइए–विविध प्राप्तियां) (Deduct–Misc. Receipts)	1,21,63,12,28,737	...	1,46,53,19,77,639	...
जोड़ 1 (देखिए–दूसरी ओर मद 1 में किया गया इंदराज) Total 1 (item 1 per contra)		...	39,30,09,66,22,994		42,29,19,23,95,778
2.	परिसम्पत्तियां, जिनकी लागत मूल्यह्रास आरक्षित निधि से ली गयी:- Assets financed from Depreciation Reserve Fund :-				
(i)	प्रारम्भिक खर्च Preliminary Expenses	17,90,41,157	...	23,34,52,863	...
(ii)	भूमि Land	97,09,62,449	...	1,05,38,45,130	...
(iii)	संरचना इंजीनियरी के कार्य Structural Engineering Works	4,87,87,53,92,489	...	4,90,58,57,84,483	...
(iv)	उपस्कर Equipment	88,54,36,70,356	...	91,30,53,72,594	...
(v)	चल स्टाक Rolling Stock	1,71,32,42,41,209	...	1,71,68,72,45,158	...
(vi)	सामान्य प्रभार General Charges	5,11,62,27,116	...	5,17,96,45,364	...
(vii)	सरकारी वाणिज्यिक उपक्रमों में निवेश-सड़क सेवाएं Investment in Govt. Comml. undertaking- Road Service	(-)1	...	-1	...
(viii)	नई लाइन की खरीद Purchase of New Lines	(-)75,19,523	...	-75,19,523	...
	(घटाइए–विविध प्राप्तियां) (Deduct–Misc. Receipts)	1,01,88,89,07,177	...	1,02,78,50,04,786	...
जोड़ 2 (देखिए–दूसरी ओर मद 2 में किया गया इंदराज) Total 2 (item 2 per contra)		...	6,52,11,31,08,075	...	6,57,25,28,21,282
3.	परिसम्पत्तियां, जिनकी लागत विकास निधि से ली गयी:- Assets created out of Development Fund :-				
(i)	प्रारम्भिक खर्च Preliminary Expenses	5,34,43,00,577	...	5,52,16,70,361	...
(ii)	भूमि Land	1,92,51,41,918	...	1,93,14,64,517	...
(iii)	संरचना इंजीनियरी के कार्य Structural Engineering Works	2,60,06,81,77,582	...	2,66,31,07,29,029	...
(iv)	उपस्कर Equipment	1,04,33,50,00,530	...	1,08,54,34,38,340	...
(v)	चल स्टाक Rolling Stock	1,14,15,53,270	...	1,17,25,80,967	...
(vi)	सामान्य प्रभार General Charges	17,51,18,64,957	...	17,60,18,42,681	...
(vii)	नई लाइन की खरीद Purchase of New Lines	3,15,000	...	3,15,000	...
(viii)	सरकारी वाणिज्यिक उपक्रमों में निवेश-सड़क सेवाएं Investment in Govt. Comml. undertaking- Road Service	4,20,501	...	4,20,501	...
	(घटाइए–विविध प्राप्तियां) (Deduct–Misc. Receipts)	33,23,94,906	...	33,69,31,979	...
जोड़ 3 (देखिए–दूसरी ओर मद 3 में किया गया इंदराज) Total 3 (item 3 per contra)		...	3,89,99,43,79,429	...	4,00,74,55,29,417

भाग II—भारत की सरकारी रेलों के ब्लाक लेखों का विवरण-(वाणिज्यिक/सामरिक) 2020-2021
PART II–STATEMENT OF BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS
(COMMERCIAL/Strategic) 2020-2021

		देयताएं Liabilities			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	विवरण Particulars	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
4.	पूंजी निधि Capital Fund	...	5,34,49,91,37,485	...	5,34,49,91,37,485
5.	रेलवे संरक्षा निधि Railway Safety Fund	...	3,60,49,33,42,166	...	3,60,46,43,57,546
6.	विशेष रेलवे संरक्षा निधि Special Railway Safety Fund	...	1,57,06,99,06,835	...	1,57,06,99,06,835

भाग II—भारत की सरकारी रेलों के ब्लाक लेखों का विवरण-(वाणिज्यिक / सामरिक) 2020-2021
PART II–STATEMENT OF BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic) 2020-2021

विवरण Particulars		परिसम्पत्तियां Assets			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
		ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
4.	परिसम्पत्तियां, जिनकी लागत पूंजी निधि से ली गयी:- **Assets Created out of Capital Fund :-**				
(i)	प्रारम्भिक खर्च Preliminary Expenses	30,41,80,59,873	...	30,41,80,59,873	...
(ii)	भूमि Land	4,98,36,14,900	...	4,98,36,14,900	...
(iii)	संरचना इंजीनियरी के कार्य Structural Engineering Works	1,49,88,95,72,335	...	1,49,88,95,72,335	...
(iv)	उपस्कर Equipment	49,88,24,21,708	...	49,88,24,21,708	...
(v)	चल स्टाक Rolling Stock	2,22,62,28,66,553	...	2,22,62,28,66,553	...
(vi)	सामान्य प्रभार General Charges	36,93,43,07,282	...	36,93,43,07,282	...
(vii)	सरकारी वाणिज्यिक उपक्रमों :- सार्वजनिक उपक्रम में निवेश Investment in Govt. undertaking-Public Undertaking	25,40,58,33,563	...	25,40,58,33,563	...
(viii)	गैर सरकारी वाणिज्यिक उपक्रमों में निवेश जे.वी.एस./एस.पी.वी.एस. Investment in non-Govt. undertaking including JVS/SPVS	14,37,32,77,167	...	14,37,32,77,167	...
(xiv)	सड़क सेवा Road Service	1,07,81,00,000	...	1,07,81,00,000	...
(xiv)	विविध अग्रिम Mis.Advance	20,53,38,943	...	20,53,38,943	...
	(घटाइए–विविध प्राप्तियां) (Deduct–Misc. Receipts)	1,29,42,54,839	...	1,29,42,54,839	...
जोड़ 4 (देखिए–दूसरी ओर मद 4 में किया गया इंदराज) Total 4 (item 4 per contra)		...	5,34,49,91,37,485	...	5,34,49,91,37,485
5.	परिसम्पत्तियां, जिनकी लागत रेलवे संरक्षा निधि से ली गयी:- **Assets Created out of Railway Safety Fund**				
(i)	प्रारम्भिक खर्च Preliminary Expenses	2,75,28,18,892	...	2,75,28,58,218	...
(ii)	भूमि Land	5,58,43,60,106	...	5,58,43,60,106	...
(iii)	संरचना इंजीनियरी के कार्य Structural Engineering Works	3,09,42,41,60,414	...	3,09,43,29,83,652	...
(iv)	उपस्कर Equipment	24,64,58,96,219	...	24,63,94,65,585	...
(v)	चल स्टाक Rolling Stock	...	...	...	...
(vi)	सामान्य प्रभार General Charges	19,98,49,13,919	...	19,98,53,36,509	...
(vii)	सरकारी वाणिज्यिक उपक्रमों:- सार्वजनिक उपक्रम में निवेश Investment in Govt. undertaking-Public Undertaking	...	...	...	...
(viii)	Suspense	...		...	...
	(घटाइए–विविध प्राप्तियां) (Deduct–Misc. Receipts)	1,89,88,07,384	...	1,93,06,46,524	...
जोड़ 5 (देखिए–दूसरी ओर मद 5 में किया गया इंदराज) Total 5 (item 5 per contra)		...	3,60,49,33,42,166	...	3,60,46,43,57,546
6.	परिसम्पत्तियां, जिनकी लागत विशेष रेलवे संरक्षा निधि से ली गयी:- **Assets Created out of Special Railway Saftety Fund :-**				
(i)	प्रारम्भिक खर्च Preliminary Expenses	1,24,06,42,028	...	1,24,06,42,028	...
(ii)	भूमि Land	2,57,76,309	...	2,57,76,309	...
(iii)	संरचना इंजीनियरी के कार्य Structural Engineering Works	1,07,99,91,25,402	...	1,07,99,91,25,402	...
(iv)	उपस्कर Equipment	25,38,51,08,645	...	25,38,51,08,645	...
(v)	चल स्टाक Rolling Stock	26,65,93,59,209	...	26,65,93,59,209	...
(vi)	सामान्य प्रभार General Charges	4,01,01,33,227		4,01,01,33,227	...
(vii)	सरकारी वाणिज्यिक उपक्रमों:- सार्वजनिक उपक्रम में निवेश Investment in Govt. undertaking-Public Undertaking	...	...	...	...
(viii)	Suspense	...	...	...	...
	(घटाइए–विविध प्राप्तियां) (Deduct–Misc. Receipts)	8,25,02,37,985	...	8,25,02,37,985	...
जोड़ 6 (देखिए–दूसरी ओर मद 6 में किया गया इंदराज) Total 6 (item 6 per contra)		...	1,57,06,99,06,835	...	1,57,06,99,06,835

भाग II—भारत की सरकारी रेलों के ब्लाक लेखों का विवरण-(वाणिज्यिक / सामरिक) 2020-2021
PART II–STATEMENT OF BLOCK ACCOUNT OF INDIAN GOVERNMENT RAILWAYS
(COMMERCIAL / Strategic) 2020-2021

	विवरण Particulars	देयताएं Liabilities			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
		ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
7.	चालू लाइन निर्माण (राजस्व) Assets created out of Revenue.	...	12,49,72,00,208	...	12,49,72,00,208
8.	राष्ट्रीय रेल संरक्षा कोष Rashtrya Rail Sanrksha Kosh	...	4,90,70,89,39,340	...	4,93,84,12,68,556
9	विविध Miscellaneous	...	...	...	...
(i)	लेखे से बाहर अमरीका से प्राप्त मुफ्त मशीनी औजार U.S excess machine tools received free of Charge out side the account.	...	4,30,55,344	...	4,30,55,344
(ii)	यह रकम लेखे से बाहर मुफ्त ली गई फरीदाबाद विकास बोर्ड साइडिंग की लागत की घोतक हैं Cost of Faridabad Dev Board Siding taken over	...	6,23,816	...	6,23,816
(iii)	अन्य मशीनी औजार Other machine tools.	...	3,000	...	3,000
(iv)	महाराष्ट्र सरकार का अंशदान (सिडको) Contribution by Maharastra Govt (CIDCO)	...	19,91,55,77,051	...	19,91,55,77,051
	जोड़ Total	...	65,47,43,18,95,743	...	68,65,52,18,76,318

ANNEXURE – III

F.431 (See Para 431)

भारत की सरकारी रेलों का तुलन-पत्र (वाणिज्यिक / सामरिक)
BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic)

विवरण Particulars	देयताएं Liabilities			
	31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
1. ब्लाक लेखा विवरण के अनुसार कुल निवेश Total Investment as in the Block Account Statement	...	65,47,43,18,95,743	...	68,65,52,18,76,318
2. फुटकर लेनदार का Sundry Creditors :-				
(क) भविष्य निधि और अन्य निधियां:–				
(a) Provident Fund and other Funds				
(i) सामान्य भविष्य निधि General Provident Fund	1,87,67,07,996	...	2,07,98,15,126	...
(ii) राजकीय रेलवे भविष्य निधि–अंशदायी State Rly. Provident Fund (Contributory)	19,46,55,107	...	19,46,55,107	...
(iii) राजकीय रेलवे भविष्य निधि–अंनशदायी State Rly. Provident Fund (Non-Contributory)	3,88,72,54,12,927	...	3,97,80,54,89,983	...
(iv) भारतीय रेल सम्मेलन कर्मचारी भविष्य निधि Indian Railways Conference Association	...	...	...	...
Employees Provident Fund :-				
अंशदायी Contributory	92,14,931	...	92,14,931	...
अंनशदायी Non-Contributory	3,29,96,018	...	-1,07,97,724	...
(v) अंशदायी (स्थानांतरित रेलवे कार्मिक) भविष्य निधि Contributory (Transferred Railway Personnel) Provident Fund	43,399	...	43,399	...
(vi) अनंशदायी (स्थानांतरित रेलवे कार्मिक) भविष्य निधि Non-Contributory (Transferred Railway Personnel) Provident Fund	-537	...	-537	...
(vii) बचत भविष्य निधि रेलवे Saving Provident Fund Rly.	...	...		
(viii) कर्मचारी हित निधि Staff Benefit Fund	2,57,34,10,405	...	2,83,84,61,423	...
(ix) विविध भविष्य निधि–अनंशदायी Misc. Provident Fund - Contributory	-4,700	...	-4,700	...
(x) विविध भविष्य निधि–अनंशदायी Misc. Provident Fund - Non Contributory	-1,89,610	...	-1,89,610	...
कुल **Total**	...	**3,93,41,22,45,936**	...	**4,02,91,66,87,398**
(ख) विविध निक्षेप				
(b) Miscellaneous Deposits				
(i) अधीनस्थ कर्मचारियों के लिये प्रतिभूति निक्षेप Security Deposits of Subordinates	1,23,61,47,579	...	1,20,10,85,050	...
(ii) ठेकेदारों और अन्य लोगों के प्रतिभूति निक्षेप Security Deposits of Contractors & others	79,59,57,27,104	...	95,39,35,25,074	...
(iii) निजी व्यक्तियों और सार्वजनिक निकायों के लिए किये गये काम का अंशदान Contribution for works done for private persons and public bodies.	47,34,10,05,274	...	29,20,11,00,756	...
(iv) भुगतान न की गई मजदूरी Unpaid Wages	5,19,22,970	...	8,98,38,231	...
(v) ठेकेदारों को देय रकम Sums due to Contractors	3,15,99,44,067	...	3,11,34,71,843	...
(vi) चालित लाइनों की शुद्ध आमदनी Net earnings of worked lines	41,503	...	41,503	...
(vii) निजी कम्पनियां Private Companies	19,87,63,944	...	19,88,86,160	...
(viii) विविध (इसमें अन्य निक्षेप शामिल हैं) Miscellaneous (Including other Deposits)	1,42,27,94,11,557	...	66,06,61,96,674	...
(ix) शाखा लाइन कम्पनियों द्वारा जमा पूंजी Capital Deposited by Branch Lines Companies	...	...	...	...
(x) सार्वजनिक क्षेत्र के बैंक Public Sector Banks	-1,34,51,78,24,988	...	-26,40,11,61,885	...

भारत की सरकारी रेलों का तुलन-पत्र (वाणिज्यिक / सामरिक)
BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL/ Strategic)

	विवरण Particulars	परिसम्पत्तियां Assets			
		31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
		ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
1.	ब्लाक लेखा विवरण के अनुसार अचल और चल परिसम्पत्तियां Fixed and Floating Assets as in the Block Account Statement	...	65,47,43,18,95,743	...	68,65,52,18,76,318
2.	हस्ते रोकड़ Cash in hand	...	6,04,77,50,852	...	7,03,97,50,615
3.	फुटकर देनदार Sundry Debtors :-				
	(क) (i) (a) एफ–रेल कर्मचारियों को ऋण और अग्रिम F–Loans and Advances to Railway Employees	44,10,99,816	...	43,63,98,064	...
	(ii) अन्य विभागीय अग्रिम Other Departmental Advances	12,36,37,679	...	10,00,29,050	...
	(iii) पत्तन और सीमा शुल्क प्राधिकारियों को अग्रिम Advances to Port & Customs Authorities	1,39,00,718	...	1,65,48,634	...
	(iv) रेल कर्मचारियों उपभोक्ता सहकारी समितियों को अग्रिम Advances to Railwaymen's Consumer Co-operative Societies	1,01,434	...	1,01,434	...
	(v) सेवा में मृत कर्मचारियों के परिवार को अग्रिम Advances to the Family of the deceased who died in service.	1,92,88,861	...	1,55,21,706	...
	(ख) (i) (b) यातायात लेखा और अन्य रेलवे Traffic Account and Other Railways	16,59,05,72,370	...	15,69,68,21,599	...
	(ii) वसूलनीय मांग Demands Recoverable	3,56,44,15,318	...	3,90,95,96,342	...
	(ग) विविध अग्रिम (राजस्व) (c) Miscellaneous Advance (Revenue)	17,35,59,15,172	...	18,19,68,90,180	...
	(घ) केन्द्रीय सरकार के पास फुटकार निक्षेप (देखिए दूसरी ओर मद 2(ख) में किया गया इंदराज) (d) Sundry Deposits with Central Government (Vide item 2 (b) per contra)	2,97,62,66,32,864	...	2,19,74,80,84,007	...
		...	3,35,73,55,64,232	...	2,58,11,99,91,016
4.	निवेश Investment				
	(क) (a) भारतीय रेल सम्मेलन कर्मचारी भविष्य निधि Indian Railways Conference Association Employees Provident Fund	...	-14,95,88,506	...	-19,25,88,973
	(ख) कर्मचारी हित निधि (b) Staff Benefit Fund.	...	1,00,000	...	1,00,000
5.	सरकार के पास बचत बैंक लेखा (देखिए दूसरी ओर मद 2 (क) 3 और 4 का मद (i) से (vi) मद (v) छोड़कर में किया इंदराज उपर्युक्त मद 4 घटाकर) Savings Bank Account with Government. (Vide item 2 (a) 3 (i) to (vi) except item (v) per contra) minus item 4 above	...	53,94,73,05,503	...	3,90,26,16,62,169
6.	विकास निधि निवेश लेखा (देखिए दूसरी ओर मद 3 मद (v) में किया गया इंदराज) Development Fund Investment Account (Vide item 3 (v) per contra)	...	22,75,947	...	22,75,947
7.	(क) राज्यों के साथ हिसाब-किताब (a) Account with States	...	...	...	...
	(ख) केन्द्र के साथ हिसाब-किताब (सिविल) (b) Account with Civil	...	10,70,97,437	...	10,70,97,437

भारत की सरकारी रेलों का तुलन-पत्र (वाणिज्यिक / सामरिक)
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विवरण Particulars	देयताएं Liabilities			
	31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
(xi) ट्रस्ट ब्याज लेखा Trust interest Account	-19,69,83,545	...	-19,69,83,545	...
(xii) रिजर्व बैंक के साथ हिसाब-किताब Account with Reserve Bank	1,53,91,277	...	3,73,95,477	
(xiii) बैंक में प्रेषण Remittance into Banks	-20,19,23,75,873	...	-23,41,32,081	
(xiv) चैक और बिल Cheques and Bills	1,78,02,96,71,451	...	50,08,09,42,805	
(xv) डी.एच. रेलवे के संबंध में बकाया देयताएं Other deposit and companies Outstanding liabilities of D.H. Rlys.	8,44,745	...	8,44,745	...
(xvi) वेतन एवं लेखा कार्यालय उचन्त P.A.O. Suspense	-1,93,54,45,063	...	-1,12,87,28,538	
(xvii) जुर्माना व जब्ती लेखा Fine Forfeiture Account	-7,248	...	-7,248	...
(xviii) अन्य लेन देन Other Transaction	-2,71,12,59,089	...	-2,85,78,07,970	
(xix) अतिरिक्त मजदूरी और मंहगाई भत्ता निक्षेप उचन्त लेखा Addl. D.A. Deposit Suspense Account	3,694	...	3,694	...
(xx) नई पेंशन योजना New Pension Scheme	3,24,95,362	...	2,42,60,713	
(xxi) भविष्य निधि, जिसका दावा नहीं किया गया Unclaimed Provident Fund Deposits	7,08,52,358	...	10,90,12,024	
(xxii) ए.जी. उचंत लेखा A.G. Suspense Account	-1,52,69,36,452	...	-1,64,49,41,712	
(xxiii) सरकारी कंपनियों के निक्षेप/भा.रे.वि.नि. Deposits of Govt. Companies/IRFC	6,69,52,42,237	...	6,69,52,42,237	...
2.(ख) जोड़ (विविध निक्षेप) **(b) Total (Misc. Deposits)**	...	2,97,62,66,32,864	...	2,19,74,80,84,007
2.(ग) देय मांगे (c) Demands Payable	...	52,52,66,92,024	...	57,00,54,55,346
3. (i) मूल्यह्रास आरक्षित निधि Depreciation Reserve Fund	...	-24,31,41,00,630	...	-28,02,83,23,960
(ii) पेंशन निधि Pension Fund	...	-3,33,64,29,43,421	...	-15,23,00,04,284
(iii) विकास निधि Development Fund	...	5,19,27,41,064	...	10,16,53,05,652
(iv) पूंजी निधि Capital Fund	...	4,00,35,26,686	...	4,13,96,46,593
(v) विकास निधि-निवेश Development Fund-Investment	...	22,75,947	...	22,75,947
(vi) ऋण सेवा निधि Debt Service Fund	...	2,14,72,30,913	...	2,22,02,36,764
(vii) रेलवे संरक्षा निधि Railway Safety Fund	...	5,05,25,01,188	...	5,12,08,96,240
(vii) राष्ट्रीय रेल संरक्षा कोष Rashtriya Rail Sanraksha Kosh	...	1,94,66,15,261	...	8,76,47,28,793

भारत की सरकारी रेलों का तुलन-पत्र (वाणिज्यिक / सामरिक)
BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL/ Strategic)

विवरण Particulars	परिसम्पत्तियां Assets			
	31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
8. पाकिस्तान सरकार की रेलों के साथ हिसाब-किताब – (रेलवे) Account with the Government of Pakistan (Railways)	...	4,85,83,073	...	4,39,30,073
9. पाकिस्तान सरकार के साथ हिसाब-किताब – (सिविल) Account with the Government of Pakistan (Civil)	...	51,991	...	51,991
10. डाक-तार विभाग के साथ लेखा समायोजन Adjusting Account with Post and Telegraph Department	...	52,25,62,637	...	58,26,47,777
11. रक्षा विभाग के साथ लेखा समायोजन Adjusting Account with Defence	...	88,18,08,622	...	79,89,23,465

भारत की सरकारी रेलों का तुलन-पत्र (वाणिज्यिक / सामरिक)
BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic)

विवरण Particulars			देयताएं Liabilities			
			31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
			ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
4.	(i)	रेल कर्मचारियों आदि को दिये गये ऋण और अग्रिम के संबंध में केन्द्रीय सरकार को देय शेष रकम (देखिए दूसरी ओर मद 3 (क) (i) में किया गया इंदराज) Balance due to Central Government for Loans & Advances to Railway Employees etc. (Vide item 3 (a) (i) per contra)	...	44,10,99,816	...	43,63,98,064
	(ii)	अन्य विभागीय अग्रिम (देखिए दूसरी ओर मद 3 (क) (ii) में किया गया इंदराज) Other Departmental Advances (Vide item 3 (a) (ii) per contra)	...	12,36,37,679	...	10,00,29,050
	(iii)	पत्तन और सीमा शुल्क प्राधिकारियों को अग्रिम (देखिए दूसरी ओर मद 3 (क) (iii) में किया गया इंदराज) Advances to Port & Customs (Vide item 3 (a) (iii) per contra)	...	1,39,00,718	...	1,65,48,634
	(iv)	रेल कर्मचारी उपभोक्ता सहकारी समितियों को अग्रिम (देखिए दूसरी ओर मद 3 (क) (iv) में किया गया इंदराज) Advance to Railway men's Consumer Co-operative Socities (Vide item 3 (a) (iv) per contra)	...	1,01,434	...	1,01,434
	(v)	सेवा अवधि में मृत कर्मचारियों के परिवारों को अग्रिम (देखिए दूसरी ओर मद 3 (क) (v) में किया गया इंदराज) Advance to the family of the Deceased who died in Service (Vide item 3 (a) (v) per contra)	...	1,92,88,861	...	1,55,21,706
5.		अन्तरण में शेष Balance in Transfer	...	...	...	...
6.		सरकार आदि के पास लेखे में शेष रकम Balance of amount in account with Government etc.	...	...	...	...
		जोड़ Total	**...**	**69,51,98,33,42,083**	**...**	**75,32,91,54,63,702***

टिप्पणी : उपरोक्त मदों में शेष को संघ सरकार के वित्त खातों की संख्या 13की विवरणी के साथ मिलान किया जा रहा है।
Note : Balances under above head are being reconciled with Statement No. 13 of Union Government Finance Accounts.

- भारतीय रेलवे राजस्व और पूंजी के लेखांकन के लिए नकद आधारित सरकारी लेखांकन सिद्धांतों का पालन करता है। पूंजीगत व्यय के अधीन कार्य में प्रगति को संबंधित लघुशीर्ष के अंतर्गत शामिल किया जाता है।

  Indian Railway follows the cash based government accounting principles for accounting of revenue and capital. Works in progress is included in the respective minor head of account under capital expenditure.

- मूल्यह्रास प्रावधान भारतीय रेलवे की समग्र वित्तीय स्थिति के अधीन आयु/संपत्ति की स्थिति के आधार पर मूल्यह्रास आरक्षित निधि के तहत किया जाता है। परिसंपत्तियों का नवीनीकरण और प्रतिस्थापन किया जाता है और इसके अलावा अन्य निधियों से सरकार द्वारा विशेष रूप से बनाई गई।

  Depreciation provision is made under Depreciation reserve fund based on age/condition of assets subject to overall financial position of IR. The renewal and replacement of assets is done from said fund apart from other funds especially created by Government.

- भारतीय रेलों पर समग्र रूप से आगामी वर्षों में होने वाले पेंशन व्यय के आधार पर पेंशन निधि का प्रावधान है। इससे पेंशन का व्यय किया जाता है।

  Pension provision is made based on the pension expenditure in ensuing years and the overall financial position of IR. The pension expenditure is met from the said fund.

* वर्ष 2020-21 के दौरान इसमें भा.रे.वि.नि. से पट्टे पर ली गई परिसम्पत्तियों की 29110.39 करोड़ रु. की राशि और मार्च, 2021 के अंत तक 258475.08 करोड़ रू. की राशि शामिल नहीं है, और वर्ष 2020-21 के दौरान भा.रे.वि.नि. को देय पट्टे प्रभारों के पूंजी घटक की 11948.24 करोड़ रु. की राशि शामिल है। मार्च 2021 के अंत तक पट्टे प्रभार की संचयी, पूंजी घटक 82272.04 करोड़ रु. है

Excludes the assets taken on lease from IRFC amounting to Rs.29110.39 crore during the year 2020-21 and Rs. 258475.08 crores to end of March, 2021, and includes Capital Component of the lease charges paid to IRFC amounting to Rs.11948.24 crores during the year 2020-21 as per revised accounting treatment. The cumulative Capital Component of lease charges to end of March'2021 comes to Rs.82272.04 crores

* ₹27635.47 करोड़ और ₹50575.29 करोड़ ईबीआर-आईएफ और एस वर्ष के दौरान 2020-21 और ₹124337.74 करोड़ और ₹ 50575.29 करोड़ वर्ष के अंत तक शामिल नहीं है।

Excludes value of project undertaken under EBR-IF&S amounting to ₹ 27635.47 Cr, ₹ 50575.29 cr. during the year 2020-21 and ₹ 124337.74 Cr, ₹ 50575.29 Cr to end of March, 2021 respectively.

भारत की सरकारी रेलों का तुलन-पत्र (वाणिज्यिक / सामरिक)
BALANCE SHEET OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic)

	परिसम्पत्तियां Assets			
	31 मार्च, 2020 को As on 31st March, 2020		31 मार्च, 2021 को As on 31st March, 2021	
विवरण Particulars	ब्यौरा Details ₹	रकम Amount ₹	ब्यौरा Details ₹	रकम Amount ₹
12. बाँग्लादेश सरकार के साथ हिसाब-किताब Account with Government of Bangladesh	...	2,44,37,90,813	...	2,67,92,34,063
13. अन्तरण में शेष Balance in Transfer	...	...	...	...
14. सरकार आदि के पास लेखे में शेष रकम Balance of amount in account with Government etc.	...	4,96,41,43,739	...	7,95,05,11,804
जोड़ Total	**...**	**69,51,98,33,42,083**	**...**	**75,32,91,54,63,702***

नरेश सालेचा NARESH SALECHA
सदस्य वित्त, रेलवे बोर्ड, पदेन सचिव, भारत सरकार
(रेल मंत्रालय)
Member Finance, Railway Board
Ex-Officio Secretary to Government of India
(Ministry of Railways)

विनय कुमार त्रिपाठी VINAY KUMAR TRIPATHI
अध्यक्ष एवं मुख्य कार्यकारी अधिकारी, रेलवे बोर्ड,
पदेन प्रमुख सचिव, भारत सरकार
(रेल मंत्रालय)
Chairman & Chief Executive Officer, Railway Board
Ex-Officio Principal Secretary, Government of India
(Ministry of Railways)

लेखा परीक्षा प्रमाण पत्र AUDIT CERTIFICATE

यह प्रमाणित किया जाता है कि पूर्ववर्ती लेखों एवं तुलन-पत्र की जाँच मेरे निर्देशन में की गई है। भारतीय रेल के इन लेखों का दायित्व सदस्य वित्त, रेलवे बोर्ड, पदेन सचिव, भारत सरकार (रेल मंत्रालय) तथा अध्यक्ष एवं मुख्य कार्यकारी अधिकारी, रेलवे बोर्ड, पदेन प्रमुख सचिव, भारत सरकार (रेल मंत्रालय) का है। हमारा दायित्व लेखा परीक्षा के आधार पर इन लेखों पर मत व्यक्त करना है।

It is certified that the foregoing Accounts and Balance Sheet have been examined under my direction. These accounts of Indian Railways are the responsibility of the Member Finance, Railway Board, Ex-Officio Secretary to Government of India (Ministry of Railways) and Chairman & Chief Executive Officer, Railway Board, Ex-officio Principal Secretary, Government of India (Ministry of Railways). Our responsibility is to express an opinion on these accounts based on our audit.

हमने अपनी लेखा परीक्षा भारत में सामान्य रूप से स्वीकार्य लेखा परीक्षा मानकों के अनुसार की है। उन मानकों में यह अपेक्षित है कि हम अपनी लेखा परीक्षा की आयोजना और निष्पादन इस प्रकार करें ताकि हमें समुचित आश्वासन प्राप्त हो जाए कि लेखों में कोई वस्तुपरक गलत विवरण नहीं है। लेखा परीक्षा में, नमूना-जाँच के आधार पर, राशियों के समर्थन में साक्ष्य और लेखों में प्रकटन की जाँच करना शामिल है। लेखा परीक्षा में प्रयुक्त लेखांकन सिद्धान्तों तथा महत्वपूर्ण प्राक्कलनों के आकलन के साथ-साथ लेखों की समग्र प्रस्तुति का मूल्यांकन भी शामिल है। हमें विश्वास है कि हमारी लेखा परीक्षा हमारे मत के लिए तर्कसंगत आधार प्रस्तुत करती है।

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the accounts are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the accounts. An audit also includes assessing the accounting principles used and significant estimates made, as well as evaluating the overall presentation of accounts. We believe that our audit provides a reasonable basis for our opinion.

मेरे अधिकारियों द्वारा मांगी गई और प्राप्त की गई सूचना तथा स्पष्टीकरण के आधार पर और लेखों की नमूना-जाँच के परिणामस्वरूप अपनी सर्वोत्तम जानकारी के अनुसार, 31 मार्च 2021 को समाप्त हुए वर्ष के लिए भारत के नियंत्रक-महालेखापरीक्षक द्वारा संघ सरकार - संघ सरकार के लेखे (वित्तिय लेखापरीक्षा) पर प्रतिवेदन में किये गये अभिमतों के अधीन रहते हुए, मैं प्रमाणित करता हूँ कि यह लेखे और तुलन पत्र भारतीय रेल के कार्यों की स्थिति का सही एवं उचित चित्रण प्रस्तुत करते हैं।

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts, I certify that the accounts and Balance Sheet exhibit a true and fair view of the state of affairs of Indian Railways subject to the observations in the Report of the Comptroller & Auditor General of India on Union Government - Accounts of the Union Government (Financial Audit) for the year ended 31 March 2021.

सुनील दाढे SUNIL DADHE
उप नियंत्रक एवं महालेखा परीक्षक (रेलवे)
Deputy Comptroller and Auditor General (Railways)

ANNEXURE IV

F. 431 B (See Para 431)

Profit And Loss Account Of Indian Government Railways (Commercial Lines)

भारत की सरकारी रेलों का लाभ-हानि लेखा (वाणिज्यिक / सामरिक)
PROFIT AND LOSS ACCOUNTS OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic)

नामे (DEBIT)

	विवरण Particulars	2019-2020 ब्यौरा Details ₹	2019-2020 रकम Amount ₹	2020-2021 ब्यौरा Details ₹	2020-2021 रकम Amount ₹
1.	संचालन व्यय Working Expenses	...	16,98,71,84,01,308	...	13,55,91,15,22,332
2.	चालित लाइनों का भुगतान Payment to Worked Lines	...	86,600	...	...
3.	छूट और आर्थिक सहायता Rebate and Subsidy	...	...	...	...
4.	सर्वेक्षण Survey	...	21,32,33,577	...	63,78,72,994
5.	सांविधिक लेखा परीक्षा Statutory Audit	...	3,04,22,02,593	...	2,97,88,73,324
6.	सरकारी निरीक्षण Government Inspection	...	...	...	...
7.	विविध स्थापनाएं Miscellaneous Establishments	...	47,62,92,949	...	45,78,22,701
8.	विविध प्रभार Miscellaneous Charges	...	...	...	...
9.	रेलवे बोर्ड का खर्च Cost of Railway Board.	...	14,08,81,26,900	(क) (A)	12,56,63,77,306
10.	चालू लाइन निर्माण–राजस्व Open Line Works–Revenue	...	...	...	...
11.	एम.यू.टी.पी. का विनियोग Appropriation to MUTP	...	...	...	...
12.	एम.यू.टी.पी. को भुगतान Payment Towards MUTP	...	... ...	...	...
13.	सामान्य राजस्व का देय लाभांश Dividend Paid to General Revenues	....	...	...	...
14.	लाभ Profit	...	10,09,07,78,363	...	11,66,94,66,669
	जोड़ Total	...	17,26,62,91,22,290	...	13,84,22,19,35,326

नोट- 1. कुल लाभ (वाणिज्यिक और सामरिक) के आंकड़े भारत की केन्द्रीय और राज्य सरकारों से संयुक्त वित्त और राजस्व लेखे में दिये गये समतुल्य आंकड़ो से भिन्न है। इसका कारण यह है कि लाभ और हानि लेखे में लाभ के आंकड़े वर्ष 2020-21 की आमदनी और संचालन व्यय के आधार पर निकाले गये है जबकि भारत की केन्द्रीय और राज्य सरकारों के संयुक्त वित्त और राजस्व के आंकड़े प्राप्ति और खर्च (रोकड़) के आधार पर निकाले गये है।

Note - The figures of total profit (Commercial and Strategic) differ from the similar figures appearing in the Combined Finance and Revenue Accounts of the Central & State Government in India due to profit and loss Accounts having been worked out on the gross earnings and working expenses pertaining to the year 2020-2021 while those in the combined Finance and Revenues Accounts of the Central and State Government in India have been worked out on Receipt and Expenditure (Cash) basis.

वाणिज्यिक लाइनों पर लाभ Profit on Commercial Lines	₹ 11,66,94,66,669
सामरिक लाइनों पर लाभ Profit on Strategic Lines	₹ 9,61,77,48,826
लाभ Profit	₹ 21,28,72,15,495

वर्ष 2020-21 के लिए उचन्त लेन-देन, देय मांगे, विविध अग्रिम राजस्व और यातायात लेखा
Suspense Transaction for the year 2020-21 Demand Payable, Miscellaneous Advance Revenue and Traffic Account :-

	वाणिज्यिक लाइनें Commercial Lines	सामरिक लाइनें Strategic Lines	जोड़ Total
(नामे) Debit	-3,63,90,39,159	...	-3,63,90,39,159
(जमा) Credit	54,85,69,747	...	54,85,69,747
शुद्ध Net	-4,18,76,08,906	...	-4,18,76,08,906

भारत के केन्द्रीय और राज्य सरकारों के संयुक्त वित्त एवं राजस्व लेखों में भारतीय रेलों के शुद्ध लाभ के आंकड़े **25,47,48,24,401**
Net Profit figures of Indian Railways in the Combined Finance and Revenue Accounts of the Central and State Government

(क) रेलवे बोर्ड की लागत के द्योतक प्रोफार्मा आकड़ो में रेलवे बोर्ड की लागत ₹ 4,54,99,59,871 एवं आर.डी.एस.ओ. ₹ 3,14,66,11,212/- विविध स्थापनाएं ₹ 2,75,17,55,976/- विविध प्रभार ₹ 2,08,46,05,445/- और सांविधिक लेखा परीक्षा ₹ 3,34,44,802/- सम्मिलित है।

(A) Proforma figures representing Cost of Railway Board Comprises of Railway Board- ₹ 4,54,99,59,871 & R.D.S.O. ₹ 3,14,66,11,212/-, Misc Establishment ₹ 2,75,17,55,976/- Misc. charges ₹ 2,08,46,05,445/- and Statutory Audit ₹ 3,34,44,802/-.

भारत की सरकारी रेलों का लाभ-हानि लेखा (वाणिज्यिक / सामरिक)
PROFIT AND LOSS ACCOUNTS OF INDIAN GOVERNMENT RAILWAYS (COMMERCIAL / Strategic)

जमा (CREDIT)

	विवरण Particulars	2019-2020 ब्यौरा Details ₹	2019-2020 रकम Amount ₹	2020-2021 ब्यौरा Details ₹	2020-2021 रकम Amount ₹
1.	कुल आमदनी Gross Earning	...	17,23,24,81,97,383	...	13,82,09,16,28,000
2.	अधिशेष लाभ में सरकार का हिस्सा Government share of Surplus Profits	...	1,43,791	...	-2,52,912
3.	विविध प्राप्तियां Miscellaneous Receipts	...	2,26,72,71,458	...	1,59,22,23,825
4.	लाभांश राहतों और अन्य रियायतों के लिए सामान्य राजस्व से आर्थिक सहायता Subsidy received from General Revenues towards Dividend Reliefs and other concessions.	...	...	...	...
5.	रेलवे भर्ती बोर्ड Railway Recruitment Board.	...	1,11,35,09,658	...	53,83,36,413
	जोड़ Total	...	**17,26,62,91,22,290**	...	**13,84,22,19,35,326**

1. वाणिज्यिक लाइनों के लाभ और हानि लेखे - मद सं. 1 'संचालन व्यय' (नामे की ओर) जिसमें मूल्यह्रास आरक्षित निधि और पेंशन निधि में क्रमश: ₹ 1,87,96,71,250/- और ₹ 5,21,24,35,196/- विनियोजन के कारण शामिल हैं (उत्पादन ईकाईयों का अशं छोड़कर)। मद सं. 5,7 और 9 जिसमें पेंशन निधि में ₹ 1,00,00,00,000/- विनियोजन के कारण शामिल (उत्पादन ईकाईयों का अशं छोड़कर) हैं।
Commercial Lines: The working Expenses shown at Item No. 1 on Debit side includes appropriation to Depreciation Reserve Fund ₹ 1,87,96,71,250/- (excluding Production Units) and appropriation to Pension Fund to ₹ 5,21,24,35,196/- (excluding Production Units) Items Nos. 5,7 & 9 on Debit side also include appropriation to Pension Fund amounting to ₹ 1,00,00,00,000/-

ANNEXURE V

F. 432 (See Para 432)

Chittaranjan Locomotive Works Manufacturing Account

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चितरंजन रेल इंजन कारखाना CHITTARANJAN LOCOMOTIVE WORKS
निर्माण लेखा-(रेल इंजनों का) वर्ष 2020-2021
MANUFACTURING ACCOUNT OF - (Loco Works for the Year 2020-2021)

नामे DEBIT
(आंकड़े रुपयें में Figures in Unit of Rs.)

	विवरण Particulers	2019 – 2020 ब्यौरा Details	2019 – 2020 रकम Amount	2020– 2021 ब्यौरा Details	2020– 2021 रकम Amount
1.	अधशेष To Opening Balance :-				
	(क) चालू काम Works in progress	...	-4,08,99,20,422	...	94,97,95,882
	(ख) विकास उचन्त लेखा Development Suspense Account	...	...	...	...
2.	मजदूरी To Labour :-				
	(क) कारखाना प्रत्यक्ष Workshop Direct	...	2,46,58,75,941	...	1,80,97,69,444
	(ख) कारखाना अप्रत्यक्ष Workshop Indirect	...	1,37,96,09,267	...	2,68,01,39,342
	(ग) प्रशासनिक और सेवा विभाग Administrative and Service Department	...	38,72,58,20,444	...	3,76,66,75,441
	(घ) लेवर खर्चा Labour cost transferred from Zonal Railways	...	...	...	...
3.	भण्डार To Stores :-				
	(i) भण्डार से निकासी Issues from stock	...	...	...	...
	(क) कारखाना प्रत्यक्ष Workshop Direct	...	41,65,63,19,614	...	34,63,13,35,429
	(ख) आन्तरिक जमा कर Input Tax Credit		-3,79,00,00,000	...	-3,38,55,19,147
	(ग) कारखाना अप्रत्यक्ष Workshop Indirect	...	24,04,09,815	...	17,58,28,364
	(घ) कारखानों के अलावा अन्य विभाग Department other than workshop	....	45,40,21,702	...	3,28,84,011
	(ii) विविध समायोजन Miscellaneous Adjustments :-				
	(क) कारखाना प्रत्यक्ष Workshop Direct	...	...	...	...
	(ख) कारखाना अप्रत्यक्ष Workshop Indirect	...	23,80,99,096	...	16,21,49,146
	(ग) कारखानों के अलावा अन्य विभाग Department other than workshop	...	13,31,20,279	...	27,70,86,005
4.	अप्रत्यक्ष To Indirect Changes :-				
	(क) मूल्यह्रास आरक्षित निधि में विनियोग Appropriation to Depreciation Reserve Fund	...	40,50,00,000	...	40,50,00,000
	(ख) भविष्यि निधि, बोनस, सेवा निवृति उपदान तथा भविष्य निधि में विशेष अंशदान Superannuation Gratuity etc.	...	...	...	...
	(ग) पेंशन योजना Pension Scheme	...	22,54,92,698	...	22,26,36,814
	(घ) भाड़ा और आनुंषगिक प्रभार Freight and Incidental Charges	...	47,28,107	...	75,75,849
	(ड़) पेंशन फंड Appropriation to Pension Fund	...	1,32,30,00,000	...	1,32,30,00,000
5.	अन्य प्रभार To Other Charges :-				
	(क) बिजली ऊर्जा की थोक खरीद Bulk Purchase of Electric Energy	...	17,48,69,747	...	15,61,47,079
	(ख) जिएसटी GST	...	6,21,28,520	...	7,24,53,655
	(ग) तकनीकी सहायता आदि सहित विविध प्रभार Miscellaneous Charges including SBF, TOT	...	1,00,86,768	...	21,17,26,858
	(घ) ..... Amortisation of WIP Balance of SF	...	98,07,84,800	...	...
	(ड.) नये निमार्ण कार्य-परिवर्धन और बदलाव-ऊपरी खर्च में प्रभारित New Works–Additions and Replacements Chargeable to overheads.	...	...	...	...
	(च) चिकित्सा व्यय कोविड व्यय सहित Medical Expenditure including Covid Exp.		...	...	18,07,73,122
6.	मकान किराया, बिजली प्रभारों आदि के संबंध में कम प्राप्ति Less receipts on account of house rent, electric charges etc.	...	-29,60,37,543	...	-28,21,40,836
7.	एस.एफए (xvi) से वसूल-ए.ओ.एच.और टी.ओ.एच के हिस्से Shares of AOH & TOH realised from SF (xvi)	...	...	...	-1,62,99,998
8.	विकास कार्य Development Works	...	...	...	...
9.	भण्डार समायोजन खाते से निपटान To Clearance from Stock Adj. Account	...	-22,84,53,279	...	-183866255
	जोड़ Total	...	**45,22,17,15,554**	...	**43,19,71,50,205**

चितरंजन रेल इंजन कारखाना CHITTARANJAN LOCOMOTIVE WORKS

निर्माण लेखा-(रेल इंजनों का) वर्ष 2020-2021

MANUFACTURING ACCOUNT OF - (Loco Works for the Year 2020-2021)

नामे CREDIT

(आंकड़े रुपयें में Figures in Unit of Rs.)

	विवरण Particulers	2019– 2020 ब्यौरा Details	2019– 2020 रकम Amount	2020– 2021 ब्यौरा Details	2020– 2021 रकम Amount
1.	रेलों के लिए किए गये काम :- By work done for Railways :-				
	(क) बोर्ड के चल स्टाक कार्यक्रम मदों के लिए रेलों को (A) Supply of Locomotives to Railways against Board's RSP item	...	39,38,81,80,000	...	38,26,22,61,000
	(ख) सार्वजनिक क्षेत्र उपक्रम को रेल इंजनों की सप्लाई (B) Supply of Locomotives to Public Sector Undertakings	...	...	...	...
	(ग) अतिरिक्त बायलरों की सप्लाई (C) Supply of spare Boilers	...	...	...	...
	(घ) विविध सप्लाई (D) Miscellaneous Supplies	...	...	...	...
2.	पूंजी भंडार उचन्त By Capital Stores Suspense :-				
	(क) निर्मित सामग्री (A) Manufactured Materials	...	4,77,98,42,072	...	4,05,29,41,438
	(ख) वापस किया गया भण्डार (B) Returned Stores	...	...	...	...
3.	पूंजी निर्माण कार्य By Capital Works :-				
	(क) संयंत्र और मशीनरी (A) Plant and Machinery	...	...	...	...
	(ख) अन्य निर्माण कार्य (B) Other Works	...	...	...	...
4.	मूल्यह्रास आरक्षित निधि से किये गये निर्माण कार्य By Depreciation Reserve Fund Works	...	...	...	...
5.	रेल इंजनों (निजी पार्टी/सार्वजनिक उपक्रम) का लेखे के अन्तर्गत किया गया काम Work done on Deposit Account other than loco (private party/PSU)	...	...	...	...
6.	भंडार वापसी:- By Returned Stores :-				
	(क) प्रत्यक्ष (xv क) Direct (xva)	...	...	...	...
	(ख) अप्रत्यक्ष (xv ख) In Direct (xvb)	...	10,38,97,601	...	13,14,83,829
	(ग) नये कार्य (xv ग) परिवर्धन एवं परिवर्तन (c) New works (xvc) additional & Replacement	...	...	...	...
7.	इतिशेष By Closing Balance :-				
	(क) चालू काम (A) Works in progress	...	94,97,95,881	...	75,04,63,938
	(ख) विकास उचन्त लेखा (B) Development Suspense Account	...	...	...	...
	जोड़ Total	**...**	**45,22,17,15,554**	**...**	**43,19,71,50,205**

चितरंजन रेल इंजन कारखाना CHITTARANJAN LOCOMOTIVE WORKS

निर्माण लेखा-(इस्पात ढलाई कारखाना) वर्ष 2020-2021 के लिए

MANUFACTURING ACCOUNT OF (STEEL FOUNDRY) FOR THE YEAR 2020-2021

नामे DEBIT

(आंकड़े रुपयें में Figures in Unit of Rs.)

	विवरण Particulers	2019–2020 ब्यौरा Details	2019–2020 रकम Amount	2020–2021 ब्यौरा Details	2020–2021 रकम Amount
1.	अधशेष To Opening Balance :-				
	(क) चालू काम Works in progress	...	3,48,02,42,233	...	1,81,49,51,075
	(ख) बिक्री पर लाभ और हानि (b) Profit & loss on sale	...	...	...	...
	(ग) विकास उचन्त लेखा (c) Development Suspense Account	...	...	...	...
2.	मजदूरी To Labour :-				
	(क) कारखाना प्रत्यक्ष (a) Workshop Direct	...	9,48,26,839	...	4,49,06,776
	(ख) कारखाना अप्रत्यक्ष (b) Workshop Indirect	...	24,47,29,982	...	25,91,61,803
	(ग) प्रशासनिक और सेवा विभाग (c) Administrative and Service Department	...	6,25,34,502	...	5,88,42,833
3.	भण्डार To Stores :-				
	(i) भण्डार से निकासी Issues from stock	...			
	(क) कारखाना प्रत्यक्ष (a) Workshop Direct	...	8,56,83,727	...	6,14,75,783
	(ख) कारखाना अप्रत्यक्ष (b) Workshop Indirect	...	11,52,58,399	...	8,83,08,812
	(ग) कारखानों के अलावा अन्य विभाग (c) Department other than workshop	...	16,28,915	...	13,58,980
	(ii) विविध समायोजन Miscellaneous Adjustments :-				
	(क) कारखाना प्रत्यक्ष (a) Workshop Direct	...	27,06,615	...	6,49,496
	(ख) कारखाना अप्रत्यक्ष (b) Workshop Indirect	...	...		18,15,107
	(ग) कारखानों के अलावा अन्य विभाग Department other than workshop	...	...		19,49,030
4.	अप्रत्यक्ष प्रभार To Indirect Charges :-				
	(क) मूल्यह्रास आरक्षित निधि में विनियोग (a) Appropriation to Depreciation Reserve Fund	...	4,50,00,000	...	4,50,00,000
	(ख) भविष्यि निधि, बोनस, सेवा निवृति उपदान तथा भविष्य निधि में विशेष अंशदान (b) Provident Fund, Bonus, Gratuity and Special Contribution to Provident Fund.	...	...	...	...
	(ग) भाड़ा और आंनुषगिक प्रभार (c) Freight and Incidental Charges	...	...	...	85,936
	(घ) एन पी एस (d) Cont to New Pension Scheme	...	...	...	98,28,507
	(ड.) पेंशन प्रभार (e) Pensionary Charges	...	...	...	...
	(छ) पेंशन योजना (f) Appropriation to Pension Fund	...	14,70,00,000	...	14,70,00,000
5.	अन्य प्रभार To Other Charges :-				
	(क) बिजली ऊर्जा की थोक खरीद (a) Bulk Purchase of Electric Energy	...	3,75,85,790	...	3,02,61,000
	(ख) उत्पाद शुल्क / जीएसटी (b) Excise Duty / GST	...	...	...	22,74,039
	(ग) तकनीकी सहायता आदि सहित विविध प्रभार (c) Miscellaneous Charges including Technical Aid etc.	...	...	...	...
	(घ) नये निमार्ण कार्य-परिवर्धन और बदलाव-ऊपरी खर्च में प्रभारित (d) New Works–Additions and Replacements Chargeable to overheads.	...	...	...	...
	(ड.) लोको वर्क्स के लिए डब्ल्यू आई पी शेष का परिशोधन (e) Amortisation of WIP Balance to Loco Works		-98,07,84,800	...	...
6.	मकान किराया, बिजली प्रभारों आदि के संबंध में कम प्राप्ति Less receipts on account of house rent, electric charges etc.	...	-1,87,02,015	...	-61,42,535
7.	लोको कारखाने से अन्तरित ए.ओ.एच. और टी.ओ.एच. के हिस्से Shares of AOH & TOH transfered from Loco Shops	...	...	...	1,62,99,998
	जोड़ Total	...	**3,31,77,10,187**	...	**2,57,80,26,640**

चितरंजन रेल इंजन कारखाना CHITTARANJAN LOCOMOTIVE WORKS

निर्माण लेखा-(इस्पात ढलाई कारखाना) वर्ष 2020-2021 के लिए

MANUFACTURING ACCOUNT OF (STEEL FOUNDRY) FOR THE YEAR 2020-2021

जमा CREDIT

(आंकड़े रुपयें में Figures in Unit of Rs.)

	विवरण Particulers	2019–2020 ब्यौरा Details	2019–2020 रकम Amount	2020–2021 ब्यौरा Details	2020–2021 रकम Amount
1.	रेलों के लिए किए गये काम By work done for Railways :-				
	(क) लोकोमोटिवस (पूर्जो सहित) की सप्लाई (a) Supply of Locomotives incdg TOT supply of spares	...	62,24,63,810	...	20,42,58,751
	(ख) रेल इंजनों कारखानों को विविध सप्लाई (b) Miscellaneous Supplies to Loco Work	...	...	...	...
2.	पूंजी भंडार उचन्त द्वारा By Capital Stores Suspense :-				
	(क) निर्मित सामग्री (a) Manufactured Materials	...	85,90,28,282	...	83,49,85,261
	(ख) वापस किया गया भण्डार (b) Returned Stores	...	...	...	...
	प्रत्यक्ष Direct	...	...	...	...
	अप्रत्यक्ष Indirect	...	2,12,67,020	...	42,461,195
	(ग) प्रशासनिक और सेवा विभाग Administrative & Service Deptt.	...	...	...	...
	प्रत्यक्ष Direct	...	...	...	...
	अप्रत्यक्ष Indirect	...	...	...	...
	नये लघु कार्य New Minor Works	...	...	...	...
3.	पूंजी निर्माण कार्य द्वारा By Capital Works :-				
	(क) संयत्र और मशीनरी (a) Plant and Machinery	...	...	...	...
	(ख) अन्य निर्माण कार्य / लोको के लिए (b) Other Works / for Loco	...	...	...	...
4.	रेल इंजन कारखाना के लिए किये गये काम By work done for Government Department	...	...	...	...
5.	सरकारी विभागों के लिए किये गए काम Work done on Deposit Account	...	...	...	...
6.	इतिशेष By Closing Balance	...	...	...	...
	(क) चालू काम (a) Works in Progress	...	1,81,49,51,075	...	1,49,63,21,433
	(ख) विकास उचन्त लेखा (b) Development Suspense Account	...	...	...	...
	जोड़ Total	...	3,31,77,10,187	...	2,57,80,26,640

ANNEXURE VI

F. 432 A (See Para 432)

Chittaranjan Locomotive Works Statement Of Out-Turn

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चितरंजन रेल इंजन कारखाना CHITTARANJAN LOCOMOTIVE WORKS
2020-2021 का उत्पादन विवरण (रेल इंजनों का उत्पादन)
STATEMENT OF OUTURN 2020-2021 (Loco Production)

(हजार रुपयें में in thousands Rs.)

क्रम सं. Sr.No.	विवरण Particulers	वर्ष में तैयार किए गये रेल इंजनों की संख्या No.of units turned out during the year	कुल लागत Total Cost (Provisional)	कुल बिक्रय मूल्य Total Sale Value	औसत विक्रय मूल्य प्रति इकाई Average Sale Value per Unit (Without GST)
1	2	3	4	5	6
1.	वर्ष 2018-19 की मद सं. 12 के विरूद्ध 735 डब्ल्यू.ए.पी.-7 के लिए बिजली इंजन 735 WAP-7 Elec. Loco ag. Item no 12 of 2018-19	6	63,07,26	63,07,26	10,51,21
2.	वर्ष 2018-19 की मद सं. 12 के विरूद्ध 735 डब्ल्यू.ए.पी.-5 के लिए बिजली इंजन 735 WAP-5 Elec. Loco ag. Item no 12 of 2018-19	4	44,66,92	44,66,92	11,16,73
3.	वर्ष 2018-19 की मद सं. 1158 के विरूद्ध 866 डब्ल्यू.ए.जी.-9 के लिए बिजली इंजन 866 WAG-9 Elec. Loco ag. Item no 1158 of 2018-19	26	250,71,28	250,71,28	9,64,28
4.	वर्ष 2018-19 की मद सं. 1158 के विरूद्ध 866 डब्ल्यू.ए.जी.-9 (एचएच) के लिए बिजली इंजन 866 WAG-9 (HH) Elec. Loco ag. Item no 1158 of 2018-19	1	16,00,00	16,00,00	16,00,00
5.	वर्ष 2018-19 की मद सं. 1158 के विरूद्ध 866 डब्ल्यू.ए.पी.-5 के लिए बिजली इंजन 866 WAP-5 Elec. Loco ag. Item no 1158 of 2018-19	4	44,66,92	44,66,92	10,51,21
6.	वर्ष 2018-19 की मद सं. 1168 के विरूद्ध 998 डब्ल्यू.ए.जी.-9 के लिए बिजली इंजन 998 WAG-9 Elec. Loco ag. Item no 1168 of 2018-19	310	2989,26,80	2989,26,80	9,64,28
7.	वर्ष 2018-19 की मद सं. 1168 के विरूद्ध 998 डब्ल्यू.ए.पी.-7 के लिए बिजली इंजन 998 WAP-7 Elec. Loco ag. Item no 1168 of 2018-19	27	283,82,67	283,82,67	10,51,21
8.	वर्ष 2018-19 की मद सं. 1168 के विरूद्ध 216 डब्ल्यू.ए.पी.-5 के लिए बिजली इंजन 216 WAP-5 Elec. Loco ag. Item no 1168 of 2018-19	12	134,00,76	134,00,76	10,51,21
	जोड़ Total	390	3826,22,61	3826,22,61	...

वर्ष 2020-21 के दौरान इंजनों का आउटटर्न दर्शाने वाला विवरण
Showing outern of locomotives during the year 2020-21

नोट *Note*:- (1) उपर्युक्त उल्लिखित आउटटर्न के आंकड़े वर्ष 2020-21 के दौरान तैयार किए गए इंजनों से ही संबंधित है।
The fingures of outtum given above is relates only to locomotive tumed out during 2020-2021

(2) कालम-3 में दर्शाए गए आंकड़े 100 प्रतिशत अनंतिम हैं। इसमें जीएसटी शामिल नहीं हैं
The figures, as Shown in column 3 are 100%. Provisional and (excluding GST)

(3) कालम 4 में दर्शाए गए आंकड़े बिक्री मूल्य (जीएसटी शामिल) दर्शाते हैं
The figure in column 4 represents sale value (Including GST)

चितरंजन रेल इंजन कारखाना CHITTARANJAN LOCOMOTIVE WORKS

2020-2021 का उत्पादन विवरण (रेल इंजनों का उत्पादन)

STATEMENT OF OUTURN 2020-2021 (Loco Production)

(4) रेल इंजन की औसत लागत (अनंतिम) जिसमें रेलवे बोर्ड और लेखा परीक्षा के कार्यालय के खर्च का हिस्सा शामिल है, नीचे दिया गया है :-
The average cost (Provisional) of Loco inclusive Share of Expenditure to Rly Board and audit has been furnished below :-

(हजार ₹ में In thousand of ₹.)

क्रम सं. Sr.No.	विवरण Particulers	डब्ल्यूएजी-9 WAG-9	डब्ल्यू.ए.जी.-9(एचएच) WAG-9 (HH)	डब्ल्यू.ए.पी.-7 WAP-7/With HLC	डब्ल्यू.ए.पी.-5 WAP-5
1	2	3	4	5	6
(1)	उत्पादन की लागत Cost of Production	9,64,28	16,00,00	10,51,21	11,16,73
(2)	रेलवे बोर्ड लेख परीक्षा आदि के खर्च का हिस्सा Share of expenditure of Railway Board's and audit	5,25	5,25	4,18	4,72
	जोड़ **Total**	**9,69,53**	**16,05,25**	**10,55,39**	**11,21,45**

ANNEXURE VII

(See Para 433)

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2011-2012 से मूल्यह्रास आरक्षित निधि लेखे का वर्षवार विवरण
STATEMENT SHOWING POSITION OF THE DEPRECIATION RESERVE FUND ACCOUNT YEAR BY YEAR SINCE 2011-2012

(हज़ार ₹ में)
(In thousands of ₹)

वर्ष Year	अथशेष Opening Balance	निधि में विनियोग Appropriation to the fund	निधि पर ब्याज Interest on the fund	निधि में नामे डाला गया नवीकरण तथा बदलाव का खर्च-निकासी Expenditure on renewals & replacement debit to the fund-withdrawals	वर्ष के दौरान निधि में शुद्ध वृद्धि (कालम 3+4-5) Net accretion to the fund during the year (Col 3+4-5)	इतिशेष (कालम) (2+6) Closing Balance (Col 2+6)
1	2	3	4	5	6	7
2011-2012 (क)	(-)33,54,11	67,20,00,00	(-)69,50	66,80,71,91	38,58,59	5,04,48
2012-2013 (ख)	4,98,20	70,50,00,00	28,99	70,45,46,79	4,82,20	9,80,40
2013-2014 (ग)	15,98,51	81,00,00,00	25,30,15	71,19,91,02	10,05,39,13	10,21,37,64
2014-2015 (घ)	10,20,80,52	79,75,00,00	68,24,20	72,86,92,88	7,56,31,32	17,77,11,84
2015-2016 (ङ)	17,86,06,47	58,00,00,00	35,66,36	75,88,95,22	(-)17,53,28,86	32,77,61
2016-2017 (च)	32,50,75	54,00,00,00	0	49,82,01,12	4,17,98,88	4,50,49,63
2017-2018 (छ)	4,65,23,13	17,40,00,00	32,67,39	15,25,81,52	2,46,85,87	7,12,09,00
2018-2019	7,12,09,00	5,00,00,00	39,96,69	5,34,02,85	5,93,84	7,18,02,84
2019-2020 (ज)	7,18,03,42	6,00,00,00	39,31,90	5,23,80,34	1,15,51,56	8,33,54,98
2020-2021	8,33,54,98	4,00,00,00	23,71,81	6,71,92,17	-2,48,20,36	5,85,34,62

टिप्पणी : इस मद में शेष वक्तव्य संघ सरकार के वित्त खातों की संख्या 13 के साथ मिलान किया जा रहा है।
Note : Balances under this head are being reconciled with Statement No. 13 of Union Government Finance Accounts.

(क) अथशेष (2011-12) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ (-)52,43,90 हजार भी शामिल हैं।
Opening Balance (2011-2012). includes ₹ (-) 52,43,90 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF.

(ख) अथशेष (2012-13) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ (-)6,28 हजार भी शामिल हैं।
Opening Balance (2012-2013). includes ₹ (-) 6,28 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF.

(ग) अथशेष (2013-14) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ 6,18,11 हजार भी शामिल हैं।
Opening Balance (2013-2014). includes ₹ 6,18,11 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF.

(घ) अथशेष (2014-15) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ (-)57,12 हजार भी शामिल हैं।
Opening Balance (2014-2015). includes ₹ -57,12 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF.

(ङ) अथशेष (2015-16) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ 8,94,63 हजार भी शामिल हैं।
Opening Balance (2015-2016). includes ₹ 8,94,63 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF.

(च) अथशेष (2016-17) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ (-)26,86 हजार भी शामिल हैं।
Opening Balance (2016-2017). includes ₹ -26,86 thousand transferred without financial adjustment due to transfer of asset from Capital to DR.

(छ) अथशेष (2017-18) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ 62,68 हजार एवं वित्त वर्ष 2016-17 का ₹ 22 लाख बकाया ब्याज भी शामिल हैं।
Opening Balance (2017-2018). includes ₹ 62,68 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF and interest arrears of FY 2016-17 of ₹ 22 Lakh.

(ज) अथशेष (2019-20) में पूंजी से मूल्यह्रास आरक्षित निधि में परिसंपत्तियों के स्थानांतरण के कारण बिना वित्तीय समायोजन से ₹ 58 हजार भी शामिल हैं।
Opening Balance (2019-2020). includes ₹ 58 thousand transferred without financial adjustment due to transfer of asset from Capital to DRF.

ANNEXURE VIII

(See Para 433)

2010-2011 से विकास निधि लेखे का वर्षवार विवरण
STATEMENT SHOWING DEVELOPMENT FUND ACCOUNT YEAR BY YEAR SINCE 2010-2011

(हज़ार ₹ में)
(In thousand of ₹)

वर्ष Year	अथशेष Opening Balance	वर्ष के दौरान निधि में अंशदान Contribution to the fund during the year	सामान्य राजस्व से ऋण Loans from General Revenue	निधि पर ब्याज Interest on the fund	जोड़ (कालम 3 से 5) Total (Col 3to 5)	वर्ष में निधि से खर्च Expenditure from the fund during the year	सामान्य राजस्व से लिए गए ऋण की अदायगी Repayment of loans from General Revenue	सामान्य राजस्व से लिए गए ऋण पर ब्याज का भुगतान Interest paid on loans from General Revenue	इतिशेष (कालम 2+6-7, 8 एवं 9) Closing Balance (Col.2+6-7, 8 & 9)
1	2	3	4	5	6	7	8	9	10
2011-2012	(-)12,13,34,37	6,10,00,00	30,00,00,00	(-)41,12,01	35,68,87,99	22,22,56,05	–	1,28,25,00	4,72,57
2012-2013 (क)	4,49,07	78,15,00,00	–	88,49,79	79,03,49,79	24,57,82,05	30,00,00,00	1,17,56,00	23,32,60,81
2013-2014	23,32,60,81	30,75,00,00	–	2,06,84,11	32,81,84,11	25,61,42,78	–	–	30,53,02,14
2014-2015	30,53,02,14	13,74,93,68	–	1,96,23,88	15,71,17,56	26,11,07,47	–	–	20,13,12,23
2015-2016 (ख)	20,08,37,00	12,19,74,28	–	93,90,47	13,13,64,75	29,31,61,81	–	–	3,90,39,94
2016-2017 (ग)	3,85,46,50	25,15,00,00	–	–	25,15,00,00	24,97,83,17	–	–	4,02,63,34
2017-2018 (घ)	4,07,05,72	15,05,60,92	–	50,93,62	15,56,54,54	13,80,50,99	–	–	5,83,09,27
2018-2019 (ङ)	5,83,13,68	7,50,00,00	–	23,22,47	7,73,22,47	11,08,00,19	–	–	2,48,35,96
2019-2020 (च)	2,48,39,33	13,88,85,50	–	19,44,24	14,08,29,74	11,37,39,90	–	–	5,19,29,17
2020-2021	5,19,29,17	15,47,48,24	–	25,66,53	15,73,14,77	10,75,89,06	–	–	10,16,54,88

टिप्पणी : इस मद में शेष वक्तव्य संघ सरकार के वित्त खातों की संख्या 13 के साथ मिलान किया जा रहा है।
Note : Balances under this head are being reconciled with Statement No. 13 of Union Government Finance Accounts.

(क) इसमें बिना वित्तीय समायोजन के पूंजी निधि से अंतरित ₹ (-)23,50 हजार विकास निधि में शामिल हैं।
Includes ₹ (-)23,50 thousands transferred without financial adjustment Development Fund to Capital

(ख) इसमें बिना वित्तीय समायोजन के पूंजी में अंतरित ₹ (-)4,75,23 हजार विकास निधि में शामिल हैं।
Includes ₹ (-)4,75,23 thousands transferred without financial adjustment from Development Fund to Capital.

(ग) इसमें बिना वित्तीय समायोजन के रे.सु. निधि से अंतरित ₹ (-)4,93,44 हजार विकास निधि में शामिल हैं।
Includes ₹ (-)4,93,44 thousands transferred without financial adjustment from Development Fund to RSF.

(घ) इसमें बिना वित्तीय समायोजन के पूंजी निधि से अंतरित ₹ 4,42,38 हजार विकास निधि में शामिल हैं एवं इस वित्तिय वर्ष में दिखाए गए 'निधि पर ब्याज' में विगत वर्ष का ₹ 22.64 करोड़ का बकाया ब्याज भी शामिल है।
Includes ₹ 4,42,38 thousands transferred without financial adjustment to Development Fund from Capital. "Interest on fund" includes Rs. 22.64 crore of interest arrears of previous financial year.

(ङ) इसमें बिना वित्तीय समायोजन के पूंजी निधि से अंतरित ₹ 4,41 हजार विकास निधि में शामिल हैं।
Includes ₹ 4,41 thousands transferred without financial adjustment to Development Fund from Capital.

(च) इसमें बिना वित्तीय समायोजन के पूंजी निधि से अंतरित ₹ 3,37 हजार विकास निधि में शामिल हैं।
Includes Rs. 3,37 thousands transferred without financial adjustment to Development Fund from Capital.

ANNEXURE IX

2020-2021 का पेंशन निधि लेखा
PENSION FUND ACCOUNT FOR YEAR 2020-2021

(हज़ार ₹ में)
(In thousand of ₹)

क्र. स. S. No	रेलवे ईकाई Railways/ Units	31-3-2020 को इतिशेष Closing Balance as on 31.3.2020	बिना वित्तीय समा-योजन के अतंरित T.W.F.A	हिन्दी Arrear Adjust for	1-4-2020 को अथशेष Opening Balance as on 1.4.2020	निधि में विनियोग Appropriation to the Fund	कोविड हेतु विशेष ऋण Spl Loans for COVID Minor Head-205	2019-20 के प्रतिकूल शेष की समाप्ति के लिए ऋण Loans towards liquidating Adv bal occurred 19-20 MH800	भविष्य निधि में अंशदान से अंतरण Transfer From contri. to PF	निधि शेष पर ब्याज Interest on Fund Balance	शुद्ध जोड़ (कालम (7 to 11) Accretion to Fund (7 to 11)	निकासी Withdrawal	31-3-2021 को इतिशेष (6+12-13) Closing Balance as on 31.3.2021 (6+12-13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	मध्य Central	-13359,52,76	-		-13359,52,76	49,91,47	5448,00,00	1417,00,00	-	-423,24,68	6491,66,79	5092,73,32	-11960,59,29
2	पूर्व Eastern	-26186,14,45	-		-26186,14,45	54,84,52	5858,00,00	1524,00,00	-	-869,28,69	6567,55,83	6199,08,18	-25817,66,80
3	पूर्व मध्य E.C.	156,15,15	-		156,15,15	35,00,00	4252,00,00	1106,00,00	-	47,49,45	5440,49,45	2911,50,63	2685,13,97
4	पूर्व तटीय E.Coast	8833,57,44	-		8833,57,44	20,00,00	2528,00,00	658,00,00	-	338,02,04	3544,02,04	989,59,19	11388,00,29
5	उत्तर Northern	9852,84,59	-		9852,84,59	100,91,05	7137,00,00	1862,00,00	-	420,85,60	9520,76,65	4049,36,36	15324,24,88
6	उत्तर मध्य N.C.	-36245,16,97	-		-36245,16,97	29,00,00	3432,00,00	893,00,00	-	-1267,47,78	3086,52,22	6421,18,10	-39579,82,85
7	पूर्वोत्तर N.E	6376,16,60	-		6376,16,60	26,64,38	2647,00,00	689,00,00	-	262,27,73	3624,92,11	686,89,95	9314,18,76
8	पूर्वोत्तर सीमा N.F	5981,52,56	-		5981,52,56	22,79,15	3235,00,00	841,00,00	-	250,87,02	4349,66,17	1304,77,17	- 9026,41,56
9	उत्तर पश्चिम N.W.	-3376,56,91	-		-3376,56,91	19,20,00	2468,00,00	642,00,00	-	-104,15,17	3025,04,83	2502,63,09	-2854,15,17
10	दक्षिण Southern	-18084,35,84	-		-18084,35,84	44,13,75	4624,00,00	1203,00,00	-	-595,07,54	5276,06,21	4706,85,39	-17515,15,02
11	दक्षिण मध्य S.C	-10463,00,56	-		-10463,00,56	49,86,37	4297,00,00	1119,00,00	-	-328,10,48	5137,75,89	3840,13,50	-9165,38,17
12	दक्षिण पूर्व S.E	17163,29,16	-		17163,29,16	42,08,75	4485,00,00	1167,00,00	-	648,22,45	6342,31,20	1889,81,67	21615,78,69
13	दक्षिण पूर्व मध्य S.E.C.	9794,48,49	-		9794,48,49	21,00,00	247,00,000	643,00,00	-	372,18,00	3506,18,00	830,02,59	12470,63,90
14	दक्षिण पश्चिम S.W.	-261,25,90	-		-261,25,90	16,00,00	1947,00,00	506,00,00	-	10,44,20	2479,44,20	1332,24,68	885,93,62
15	पश्चिम Western	11710,02,83	-		11710,02,83	49,69,58	5063,00,00	1319,00,00	-	463,12,32	6894,81,90	2609,21,18	15995,63,55
16	पश्चिम मध्य W.C.	-435,13,82	-		-435,13,82	24,00,00	2887,00,00	751,00,00	-	10,36,67	3672,36,67	2181,92,01	1055,30,84
17	चि.रे.का CLW	1098,13,99	-		1098,13,99	147,00,00			-	37,38,11	184,38,11	144,39,62	1138,12,48
18	डि.रे.का DLW	279,90,58	-		279,90,58	65,50,00			-	9,88,27	75,38,27	43,97,58	311,31,27
19	डी.आ.का. DMW	399,82,01	-		399,82,01	41,00,00			-	13,01,50	54,01,50	75,05,16	378,78,35
20	स.डि.का. ICF	1326,87,08	-		1326,87,08	141,50,00			-	46,02,26	187,52,26	88,03,31	1426,36,03
21	रे.प.का. RWF	205,29,57	-		205,29,57	25,50,00			-	6,55,80	32,05,80	50,32,66	187,02,71
22	रे.डि.का./कपूरथला RCF/KHX	733,33,89	-		733,33,89	73,50,00			-	24,97,95	98,47,95	70,79,61	761,02,23
23	आ.डि.का./रायबरेली MCF/RBL	23,33	-		23,33	6,00,00				-9,55	5,90,45	12,08,59	-5,94,81
24	मेट्रो Metro	1135,20,48	-		1135,20,48	2,00,00	222,00,00	58,00,00		42,57,51	324,57,51	47,99,06	1411,78,93
	जोड़ TOTAL	-33364,29,46	-	-	-33364,29,46	1107,09,02	63000,00,00	16398,00,00	-	-583,17,01	79921,92,01	48080,62,60	-1523,00,05
	Strategic सामरिक												
1	उत्तर Northern	25,29,39	-		25,29,39	685,50			-	85,99	7,71,49	6,85,50	26,15,38
2	पूर्वोत्तर सीमा N.F	4448,41,65	-		4448,41,65	810,00			-	145,75,55	153,85,55	331,08,26	4271,18,94
3	उत्तर पश्चिम N.W	492,11,74	-		492,11,74	80,00			-	16,46,68	17,26,68	16,39,87	492,98,55
4	पश्चिम Western	-	-	-	-	15,48				26	15,74		15,74
	जोड़ TOTAL	4965,82,78	-	-	4965,82,78	15,90,98	-	-	-	163,08,48	178,99,46	354,33,63	4790,48,61
	कुल जोड़ G.TOTAL	-28398,46,68	-	-	-28398,46,68	1123,00,00	63000,00,00	16398,00,00	-	-420,08,53	80100,91,47	48434,96,23	3267,48,56

2010-2011 से पेंशन निधि लेखे का वर्षवार विवरण
STATEMENT SHOWING PENSION FUND ACCOUNT YEAR BY YEAR SINCE 2010-2011

(हज़ार ₹ में)
(In thousands of ₹)

वर्ष Year	अथेशेष Balance as on1st April	निधि में विनियोग Appropria-tion to fund	कोविड हेतु विशेष ऋण Spl Loans for COVID related MH 205	2019-20 के प्रतिकूल शेष की समाप्ति के लिए ऋण Loans towards liqd adv bal 19-20 MH800	अंशदायी भविष्य निधि से अंतरण Transfer from contribution to Provident Fund	निधि शेष पर ब्याज Interest on fund Balance	जोड़ (कालम 3 से 5) Total Col (3 to 5)	निकासी Withdrawal	इतिशेष (कालम 2+8-9) Closing Balance at the end of the year Col (2+8-9)
1	2	3			4	5	6	7	8
2011-2012	53279	179200000			0	2890	179202890	179190978	65191
2012-2013	65191	210200000			0	2341	210202341	210213328	54204
2013-2014	54204	251650000			0	103526	251753526	247617358	4190372
2014-2015	4190372	295400000			0	433997	295833997	286420797	13603572
2015-2016	13603572	348600000			0	1376012	349976012	307006626	56572958
2016-2017	56572955	354000000			0	0	354000000	404625353	5947602
2017-2018 (क)	7745067	463977100			0	768026	464745126	452753255	19736938
2018-2019	19736938	448800000			0	606383	449406383	467182258	1961063
2019-2020	1961063	213080000			0	-7146799	205933201	491878931	-283984669
2020-2021(ख)	-283984669	11230000	630000000	163980000	0	-4200853	801009147	484349623	32674855

टिप्पणी : इस मद में शेष वक्तव्य संघ सरकार के वित्त खातों की संख्या 13 के साथ मिलान किया जा रहा है।
Note : Balances under this head are being reconciled with Statement No. 13 of Union Government Finance Accounts.

(क) इसमें वित्तिय वर्ष 2016-17 का बकाया ब्याज भी शामिल है।
Includes interest arrears of financial year 2016-17

(ख) इसमें साधारण संचालन व्यय (5230000), विविध व्यय (1000000) एवं निर्माण उचंत से (5000000) रुपये का विनियोग भी शामिल हैं।
Includes appropriation from Ordinary Working Expenses (5230000), Miscellaneous Expenditure (1000000) and Manufacturing Suspense (5000000).

ANNEXURE X

Deleted

ANNEXURE XI

F. 433 (5)

भंडार लेखा 2020-2021 STORES ACCOUNTS 2020-2021

(हजार ₹ में)
(In thousand of ₹)

क्र. सं. S. No.	रेलवे/उत्पादन Rlys/Units	अथशेष Opening Balance						प्राप्तियां Receipts						निकासियां Issues						इतिशेष Closing Balance						
		सामान्य भंडार Ordinary Stores	विशेष निर्माण कार्यों के लिए भंडार Stores for Special Works	अधिक्य भंडार Surplus Stores		रद्दी भंडार Scrap Stores		जोड़ TOTAL	अमदानित भंडार Imported Stores	देशी भंडार Indigenous Stores	स्थिर भंडार से भंडार में प्राप्ति Receipts from Manufacturing into Stores	रेल द्वारा निर्मित भंडार तथा सामग्री Materials manufactured by Rly. and received from works	अन्य खातों को प्राप्ति Other Credits	जोड़ TOTAL	वर्ष में निकासी Issue during the year	भूल हानि/कमी आदि Depreciation / Shortages etc.	अन्य खातों को अन्तरण Other Credits	कुल जमा खाते TOTAL Credits	सामान्य भंडार Ordinary Stores	विशेष निर्माण के लिए भंडार Stores for Special Works	अधिक भंडार Surplus Stores		रद्दी भंडार Scrap Stores		जोड़ TOTAL
																						चल Movable	अचल Dead	सामान्य Ordinary	अधिक्य Surplus	
1	2	3	4	5a	5b	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21a	21b	22a	22b	23
1.	मध्य Central	727025	141	62	484	4251	532699	1264662	107507	8813626	19150	1649803	-72555	1304457	10647988	10384131	-14698	-14698	10354735	1096663	141	62	427	2707	457915	1557915
2.	पूर्व Eastern.	4061599	29920	38672	0	33975	0	4164166	538257	7274282	28356	702214	26212	1023017	9594338	10156421	5431	121539	10283391	3363050	61687	22673	0	27703	0	3475113
3.	पूर्व मध्य E.C.	1797702	0	0	0	0	0	1797702	0	2018122	0	0	0	2018122	3209629	3209629	0	0	3209629	696195	0	0	0	0	0	696195
4.	पूर्व तटीय E.Co.	1276350	0	0	0	0	0	1276350	16135	4179733	76	1823292	0	6211236	6643429	60103	0	0	6703612	785526	0	1177	0	10311	0	797014
5.	उत्तर N.R.	1285102	0	75802	1400	47588	0	1409892	65975	1955015	435012	361058	-484300	1053475	2998379	17296758	301865	0	17698623	4631348	0	1085	39258	20957	0	4692648
6.	उत्तर (सामरिक) N.R.(Stg)	321	0	19	0	12	0	352	16	4889	109	99	-121	264	5247	4350	76	0	4426	1158	0	0	10	5	0	1173
7.	उत्तर मध्य N.C.	1465963	0	36	21	9453	0	1475473	0	4005229	0	805556	-335558	-530379	4421548	4308801	3226	60301	4372228	1015183	0	36	21	0	9453	1024693
8.	पूर्वोत्तर सीमांत N.F	2611806	14883	0	0	0	0	2626513	0	3675035	913	838594	153966	2245	4644663	4206002	2184	0	4208186	3046216	14883	0	0	1448	88790	3121990
9.	पूर्वोत्तर सीमांत (सामरिक) N.F(Stg)	2921106	7735	66	0	1438	85257	3016602	78156	6046419	0	0	5296	142693	6272564	6460700	2468	27496	6490664	2699463	7735	66	0	1448	88790	2797502
10.	पूर्वोत्तर सीमांत (सामरिक) N.F(Stg)	-50122	0	0	0	0	0	-50122	0	143119	0	0	0	0	143119	17872	0	0	17872	75125	0	0	0	0	0	75125
11.	उत्तर पश्चिम N.W	482028	0	39	3	29065	80222	591357	8374	10416017	1159	494737	-132618	143726	10931395	11026703	111032	320342	11460077	-38925	0	3	0	32170	61227	54675
12.	उत्तर पश्चिम (सामरिक) N.W.(Stg)				0			0						0	0				0							0
13.	दक्षिण S.R.	1832482	7893	0	0	15252	0	1855627	51831	4402113	617396	2880451	2225419	0	10177110	9744650	0	0	9744650	2276145	3070	0	0	16402	0	2291687
14.	दक्षिण मध्य S.C.	1425336	0	0	0	52243	0	1477579	0	8213459	0	1028859	0	0	9242309	9453867	0	0	9453867	1208565	0	0	0	57456	0	1266021
15.	दक्षिण पूर्व S.E.	2231189	0	45	0	0	0	2231234	0	4537703	0	543660	-68846	-23544	5009973	6059679	62056	0	6121735	1119427	0	45	0	0	0	1119472
16.	दक्षिण पूर्व मध्य S.E.C.	823316	0	0	0	58091	0	881407	0	3955645	0	1017421	76050	0	4869116	3983176	23952	0	4007128	919871	0	0	0	16224	0	936095
17.	दक्षिण पश्चिम S.W.	675170	292	-9	0	418	0	675871	851	6613209	8513	1049711	1093459	0	8765743	7984136	0	0	7984136	1456777	292	-9	0	418	0	1457478
18.	पश्चिम W.R.	894829	5483	3	13010	132740	2437	1048492	22035	7551980	4252	821217	-107255	572352	8861581	8376418	334117	209808	8920343	864548	34917	-513	15953	40457	37268	992730
19.	पश्चिम (सामरिक) W.(Stg.)							0						0	0	0			0							0
20.	पश्चिम मध्य W.C.	1574741	0	1803	0	0	580134	2076678	0	5603629	4257	1088801	287054	42749	7026490	5974721	379867	442143	6796731	1952230	0	1449	0	0	0	2306437
21.	रि.वे.का. C.L.W.	5675090	2988	0	17	36434	0	5714549	937079	29743079	4887927	1733945	78921	58455	35879006	37035322	37730	-162792	36910260	4659059	2178	0	17	22041	0	4683395
22.	चे.रे.का. B.L.W.	6713043	0	0	0	52900	0	6766023	627286	26203816	1576535	82638	284970	0	30775345	30969026	0	0	30969026	5976946	0	332578	164089	1059674	0	6372342
23.	चे.डि.का. I.C.F.	11230915	0	0	3499	153006	0	11397420	915455	46099475	116595	158658	7335601	3114525	42937209	36226013	1910307	-583998	37586322	16616716	0	0	6131	123460	0	16746307
24.	रे.प.का. R.W.F.	894973	0	44	0	70242	965259	2933557	5718589	0	0	996971	4395	0	7607512	7399615	0	0	7399615	448806	0	0	0	0	124350	573156
25.	रेल कोच फैक्टरी R.C.F.	6129129	0	12200	119700	48887	0	6309916	660502	24643711	825434	5326099	-389766	0	26272580	26709576	0	0	26709576	5490958	0	161048	174798	45126	0	5871930
26.	डी.ओ.का. DMW	2921867	0	81700	0	29000	0	3032567	97712	11660077	5482102	4648864	22327	0	17612902	12958402	0	5195675	18154137	2318312	0	167400	880	900	0	2487412
27.	मेट्रो Metro	84256	0	0	0	0	0	84256	0	114272	0	0	0	0	114272	92419	0	0	92419	106109	0	0	0	0	0	106109
28.	आ.को.फैक्टरी M.C.F	2584885	0	0	0	0	0	2584885	0	120853	0	0	0	0	120853	959053	0	0	959053	1755685	0	0	0	0	0	1755685
	जोड़ TOTAL	62784101	69335	210482	137134	668934	1354510	64716510	4411328	247653271	14007886	17446149	3344551	3435635	289756420	278269929	3219796	5615614	287105541	64444716	124903	680300	491494	5329914	1192252	67369589

क्र. सं. S. No.	रेलवे/उत्पादन Rlys Units	कमी Deficiency			
		स्टाक सत्यापन के कारण Due to Stock Verification	भंडार का पुनर्मूल्यांकन Revaluation of Stores	विविध Miscellaneous	
1.	मध्य Central	-20025	0	-171973	
2.	पूर्व Eastern.	471	0	0	
3.	पूर्व मध्य E.C.	0	0	0	
4.	पूर्व तटीय E.Co.	4489	0	65709	
5.	उत्तर N.R.	4924	0	797917	
6.	उत्तर (सामरिक) N.R.(Stg)	0	0	0	
7.	उत्तर मध्य N.C.	670	0	7756	
8.	पूर्वोत्तर N.E	12	62	2110	
9.	पूर्वोत्तर सीमांत N.F	0	0	2508	
10.	पूर्वोत्तर सीमांत (सामरिक) N.F(Stg)	0	0	0	
11.	उत्तर पश्चिम N.W	32	1	110999	
12.	उत्तर पश्चिम (सामरिक) N.W.(Stg)	0	0	0	
13.	दक्षिण S.R.	1536	430305	179573	
14.	दक्षिण मध्य S.C.	931	-78	-1654	
	जोड़ Total	11040	430290	773458	

क्र. सं. S. No.	रेलवे/उत्पादन Rlys/Units	कमी Deficiency		
		स्टाक सत्यापन के कारण Due to Stock Verification	भंडार का पुनर्मूल्यांकन Revaluation of Stores	विविध Miscellaneous
15.	दक्षिण पूर्व S.E.	85671	5210	109530
16.	दक्षिण पूर्व मध्य S.E.C.	0	0	4657
17.	दक्षिण पश्चिम S.W.	198	25934	119
18.	पश्चिम W.R.	823	3444	329850
19.	पश्चिम (सामरिक) W.(Stg.)	0	0	0
20.	पश्चिम मध्य W.C.	4366	0	375501
21.	रि.वे.का. C.L.W.	9302	0	88607
22.	चे.रे.का. B.L.W.	2838	0	658
23.	चे.डि.का. I.C.F.	1856540	22651	31116
24.	रे.प.का. R.W.F.*	0	0	113
25.	रेल कोच फैक्टरी R.C.F	2561	6304	691736
26.	डी.ओ.का. DMW	-87733	0	0
27.	मेट्रो Metro	0	0	0
28.	आ.को.फैक्टरी M.C.F	4894	0	4894
	जोड़ Total	1879460	63543	1616781

2020-2021 में स्टॉक सत्यापन और स्टॉक के पुनर्मूल्यांकन के परिणाम का विवरण
STATEMENT SHOWING RESULT OF STOCK VERIFICATION AND REVALUATION OF STOCK DURING 2020-2021

(हजार ₹ में)
(*In thousand of ₹*)

		स्टॉक सत्यापन के परिणाम Results of Stock Verification							पुनर्मूल्यांकन के परिणाम Results of Revaluation							विविध Miscellaneous					
क्र. सं. S. No.	रेलवे/यूनिट Rlys/Units	अथशेष Opening Balance	आधिक्य Surplus (+)	कमी Deficiency (-)	शुद्ध आधिक्य (+) कमी (-) Net Surplus (+) Deficiency (-)	वर्ष के दौरान समायोजित रकम Amount adjusted during the year	इतिशेष Closing Balance unadjusted amount at the end of the year	वर्ष के दौरान शुद्ध आधिक्य/ कमी का कुल निकासी से प्रतिशत % age of Net Surplus/ Deficiency to total issues during the year	अथशेष Opening Balance	आधिक्य Surplus (+)	कमी Deficiency (-)	शुद्ध आधिक्य (+) कमी (-) Net Surplus (+) Deficiency (-)	वर्ष के दौरान समायोजित रकम Amount adjusted during the year	इतिशेष Closing Balance unadjusted amount at the end of the year	वर्ष के दौरान शुद्ध अधिशेष/ कमी का कुल निकासी से प्रतिशत % age of Net Surplus / Deficiency to total issues during the year	अथशेष Opening Balance	आधिक्य Surplus (+)	कमी Deficiency (-)	शुद्ध आधिक्य (+) कमी (-) Net Surplus (+) Deficiency (-)	वर्ष के दौरान समायोजित रकम Amount adjusted during the year	इतिशेष Closing Balance unadjusted amount at the end of the year
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1.	मध्य Central	-30036	-293	-2025	1732	0	-28304	0.02	0	0	0	0	0	0	0.00	-1153053	130750	-12673	143423	0	-1009630
2.	पूर्व Eastern	0	450	471	-21	-21	0	0.00	0	0	0	0	0	0	0.00	15936	1142920	127453	1015467	1032038	-635
3.	पूर्व मध्य East Central	1043	0	0	0	0	1043	0.00	5902	0	0	0	0	5902	0.00	3	0	0	0	0	3
4.	पूर्व तटीय East Coast	152	4475	4489	-14	124	14	0.00	0	0	0	0	0	0	0.00	10766	86601	65609	20992	10766	20992
5.	उत्तर Northern	0	171	4924	-4753	-4753	0	-0.03	0	0	0	0	0	0	0.00	502963	1053739	297017	756722	573759	685926
6.	उत्तर (सामरिक) Northern (Stg)	0			0		0	0.00	0			0		0	0.00	0			0		0
7.	उत्तर मध्य North Central	15920	29844	670	29174	29174	15920	0.60	0	0	0	0	0	0	0.00	19289	-23391	2556	-25947	59569	-66227
8.	पूर्वोत्तर North Eastern	1552	-662	12	-674	-1138	2016	-0.02	-4[illegible]5	26	62	-36	-442	-50	0.00	10820	58225	2110	56115	62716	4219
9.	पूर्वोत्तर सीमा Northeast Frontier	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0.00	403934	142693	2468	140225	0	544159
10.	पू. सी. (सामरिक) Northeast Frontier (Stg)	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0.00	0	0	0	0	0	0
11.	उत्तर पश्चिम North Western	0	-948	32	-980	-980	0	-0.01	0	1844	1	1843	1843	0	0.02	9380	142830	110999	31831	27275	13936
12.	उ. प. (सामरिक) North Western(Stg)	0			0		0	0.00	0			0		0	0.00	0			0		0
13.	दक्षिण Southern	24074	-17296	1536	-18832	0	5242	-0.19	13624	433127	430305	2822	3119	13327	0.03	39708	122937	179573	-56636	-3177	-13751
14.	दक्षिण-मध्य South-Central	13335	487	931	-444	-888	13779	0.00	-36321	-259	-78	-181	-362	-36140	0.00	-39140	-38424	-1654	-36770	-73540	-2370
15.	दक्षिण-पूर्व South Eastern	0	569	85671	-85102	-85102	0	-1.39	0	13	5210	-5197	-5197	0	-0.08	45099	299772	109530	190242	187698	47643
16.	दक्षिण-पूर्व मध्य S. E. Central	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0.00	45687	62308	4657	57651	57651	45687
17.	दक्षिण पश्चिम South Western	-190993	2432	198	2234	0	-188759	0.03	-602	0	25934	-25934	0	-26536	-0.32	361412	4706	119	4587	0	365999
18.	पश्चिम Western	-53	4375	823	3552	2989	510	0.04	11097	31947	3444	28503	23359	16241	0.32	119967	536030	329850	206180	275770	50377
19.	पश्चिम (सामरिक) Western(Stg)	0			0		0	0.00	0			0		0	0.00	0			0		0
20.	पश्चिम मध्य West Central	-64354	105	4366	-4261	-4230	-64385	-0.06	33580	0	0	0	0	33580	0.00	-668818	42644	375501	-332857	-347956	-653719
21.	सि.रे.का C.L.W	0	17367	9302	8065	8065	0	0.02	0	0	0	0	0	0	0.00	-664940	-162792	88607	-251399	-483040	-433299
22.	बे.रे.का. B.L.W.	199604	646	2838	-2192	0	197412	-0.01	0	0	0	0	0	0	0.00	-133229	207117	658	206459	0	73230
23.	आ.इ.का I.C.F.	0	19461	1856540	-1837079	10321	-1847400	-4.89	0	80574	22651	57923	71478	-13555	0.15	-966212	291964	31116	260848	-1075170	369806
24.	रे. प. का. R.W.F.	-1856	-45	0	-45	0	-1901	0.00	0	0	0	0	0	0	0.00	-6607	122233	113	122120	113160	2353
25.	रे.इ.का R.C.F	-16947	1227	2561	-1334	-13285	-4996	0.00	967	0	6304	-6304	-6304	967	-0.02	-54469	580977	691736	-110759	-87860	-77368
26.	डी.आ.का. D.M.W	3323	-92662	-87733	-4929	0	-1606	-0.03	0	0	0	0	0	0	0.00	0	0	0	0	0	0
27.	रे.प.स./बेला R.W.P./Bela	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0.00	0	0	0	0	0	0
28.	म.इ.का. MCF	0	0	4894	-4894	0	-4894	0.00	0	0	0	0	0	0	0.00	0	0	4894	-4894	0	-4894
	जोड़ TOTAL	-45236	-30297	1890500	-1920797	-59724	-1906309	-	27791	547272	493833	53439	87494	-6264	-	-2101504	4803839	2410239	2393600	329659	-37563

टिप्पणी, 1. विभिन रेलों पर स्टॉक सत्यापन, भंडार और विविध मदों के पुनर्मूल्यांकन के शुद्ध परिणाम में ₹ 526242 हजार का आधिक्य हुआ, जिसमें ₹5320814 हजार का आधिक्य और 4794572 हजार की कमी शामिल है।

Note The net result of stock verification, revaluation of Stores and Miscellaneous items on different Railways was net surplus of Rs. 526242 thousand made up of surplus of Rs. 5320814 thou.and deficiency of Rs. 4794572 thousand.

2. स्टॉक सत्यापन का काम भंडार और अन्य विभागों के कर्मचारियों तथा लेखा विभाग के अधीन काम करने वाले स्टॉक सत्यापन कर्मचारियों ने किया था।
The work of stock verification was conducted by the staff of stores and other departments and by stock verification staff working under the Accounts Department

3. भंडार के पुनर्मूल्यांकन का काम लेखा विभाग के कर्मचारियों ने महाप्रबंधक द्वारा अनुमोदित मूल्य सूची से मूल्य खाता दरों की तुलना करके किया था।
The work of revaluation of stores was done by the Accounts staff by comparing the Priced ledgers rate with the price list approved by the General Manager

ANNEXURE XIII
Deleted

F.433(5)

(Authority : RLY Bd's case No. 93 App/3-7/92-93 dated 23-11-93)

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Ministry of Railways (Railway Board)

ANNEXURE XIV

F.433 (5) C (See Para 433)

Railway Catering Profit and Loss Account

रेलवे खानपान RAILWAY CATERING

2020-2021 का लाभ और हानि लेखा PROFIT AND LOSS ACCOUNT FOR THE YEAR 2020-2021

(हजार ₹ में)
(In thousands of ₹)

विवरण Particulars	2019-2020	2020-2021		विवरण Particulars	2019-2020	2020-2021
1. प्रारंभिक स्टाक To Opening Stock	3,61,34	3,65,07	1.	(क) बिक्री द्वारा (a) By Sales	42,88,72	6,06,80
2. भोजन अथवा खाने की अन्य वस्तुएं तैयार करने के लिए वर्ष में कच्चे माल और रसद खाद्य सामग्री तथा विभागीय खान-पान के स्थानों में बेचे जाने वाले तैयार सामान जैसे सोडा वाटर, बेकरी उत्पाद, टीनबन्द सामान आदि की खरीद। To purchase during the year of raw material & ingredients for conversion into food stuff or edible mfd. articles sold in Deptt. Catering estt. e.g. aerated water, bakery products, tinned articles etc.	35,55,46	4,40,67		(ख) बिक्री कर द्वारा (b) By Sales Tax	2,18,20	23,05
			2.	अन्य फुटकर प्राप्तियां द्वारा By Sundry other receipts	21,60,30	10,92,95#
			*3.	अंतिम स्टाक द्वारा By closing stock	3,65,07	1,74,11
			4.	हानि द्वारा By loss	23,64,22	24,07,05
				जोड़ Total	93,96,51	43,03,96
3. (i) बदलावों, टूट-फूट से हानि और अप्रचलित मदों के संबंध में किया गया खर्च विकास निधि (1) को प्रभारित किया गया। To expenditure in respect of replacements, loss breakage & obsole of items charged to Development Fund (1)	16	15				
(ii) स्टाक अथवा कच्चे माल और रसद आदि के स्टाक का मूल्य जो बट्टे खाते में डाला गया। To value of stock or raw material & provision etc. written off.	18,59	7,83				
4. (क) भाड़ा, सम्हलाई, ढुलाई और अन्य निकासी प्रभार जैसे नगर-शुल्क, सीमा-शुल्क, चुंगी, उत्पादन-कर आदि। (a) To freight, handling, cartage & other clearing charges such as Town Duty, Custom Duty, Octroi, Excise etc.	37,36	15,73				
(ख) बिक्री कर (b) To Sales Tax	2,17,81	23,05				
5. कमीशन और दलाली का खर्च To Commission & Brokerage Charges	68,32	16,86				

टिप्पणी- उपभोज्य/टूटने - फूटने वाली कुछ टिकाऊ किस्मों की मदों की कीमत अर्थात् भंडार, कच्चे सामान, रसद आदि और तैयार सामान को छोड़कर जिनका खर्च विकास निधि (1) यात्री और अन्य रेलवे उपयोगकर्ताओं के लिए सुविधाओं को प्रभारित किया गया।

Note -1 Value of items of consumable/breakable of some what lasting nature i.e. other than stores, raw materials provision etc. and manufactured articles chargeable to Development Fund (1) Passenger & other Railway User's Amenities.

प्रारंभिक स्टाक Opening Stock	वर्ष के दौरान खरीद Purchases during the year	अंतिम स्टाक Closing Stock	हानि/टूट-फूट और अप्रचलित होने के कारण अन्तर Difference due to loss/breakage and obsolescence
1	2	3	4
52520	0	51731	789

इसमें रियायत से संबंधित ₹ 10,79,04,431/- जो कि उत्तर रेलवे द्वारा प्राप्त किए जाने हैं, शामिल हैं।
This includes an amount of ₹ 10,79,04,431/- by way of subsidy, yet to be realised by the Northern Railway.

रेलवे खानपान RAILWAY CATERING

2020-2021 का लाभ और हानि लेखा PROFIT AND LOSS ACCOUNT FOR THE YEAR 2020-2021

(हजार ₹ में)
(In thousands of ₹)

विवरण Particulars	2019-2020	2020-2021
**6. वेतन (जिसमें छुट्टी वेतन भत्ते जैसे महंगाई भत्ता, मकान किराया और दूसरे प्रतिपूरक भत्ते शामिल हैं)। To Salaries (including leave salary allowances such as dearness allowance, house rent & other compensation allowance).		
(क) रेस्तरां, जलपान गृह, भोजन रेस्तरां, बूफे कार आदि में नियुक्त कर्मचारी। (a) Staff employed in Restaurants, Refreshment Rooms, Dinning Restaurants, Buffet cars etc.	47,53,94	32,47,51
(ख) खान-पान विभाग के राजपत्रित, पर्यवेक्षक और अन्य अराजपत्रित कर्मचारी। (b) Gazetted, Supervisory & other non-gazetted staff employed on Catering.	35,92	36,23
7. निम्नलिखित कर्मचारियों का यात्रा भत्ता To travelling allowance of : -		
(क) रेस्तरां आदि में नियुक्त कर्मचारी (a) Staff employed in Restaurants etc.	12,85	3,21
(ख) राजपत्रित, पर्यवेक्षक और अन्य अराजपत्रित कर्मचारी (b) Gazetted, Supervisory & other non-gazetted Staff.	0	86
8. (क) छपाई, लेखन सामग्री और अन्य प्रासंगिक खर्च जैसे टेलीफोन, डाक टिकट, कन्टेनरों की लागत और अन्य विविध प्रभार (a) To Printing & Stationery & other contingency such as telephone, postage, cost of containers & other miscellaneous charges.	7,77	1,17
(ख) पानी और बिजली (b) To Water & electric current	51,28	14,91
9. ईंधन की लागत To cost of Fuel	88,29	4,96
10. ऊपर मद 6 में दिखाए गए कर्मचारियों की भविष्य निधि, उपदान, पेंशन आदि के कारण प्रभार। To charges on account of Provident Fund, Gratuity Pension etc. in respect of staff in item 6 above.	1,55,83	1,25,63
11. स्थान का किराया To rent a accommodation	3,159	10
12. लाभ To profit	0	0
जोड़ Total	93,96,51	43,03,96

(क) भविष्य निधि, उपदान, पेंशन संबंधी प्रभार केवल ऐसे कर्मचारियों के संबंध में शामिल किए गए हैं जो वास्तव में भविष्य निधि में अंशदान देते हैं और उपदान/पेंशन के हकदार हैं।

(A) The charges on account of Provident Fund, Gratuity/Pension includes only in respect of such staff who actually contribute to Provident Fund and entitled to Gratuity/Pension.

(*) इसमें गोदाम में रखा गया आरक्षित स्टाक और यूनिटों के पास रखा गया स्टाक शामिल है।

Includes Reserve Stock in godowns as well as stock with the units.

(**) विभागीय खान-पान व्यवस्था से सम्बंधित काम पर अप्रत्यक्ष रूप से नियुक्त कर्मचारियों/अधिकारियों का खर्च, जिसे केवल उस हालत में विभागीय खान-पान व्यवस्था के नामे डाला जाता है जब ऐसे कर्मचारी/अधिकारी अपना 50 प्रतिशत से अधिक समय विभागीय खान-पान व्यवस्था के काम पर लगाते हैं।

Expenditure on staff/officers indirectly employed on work connected with departmental catering debited to departmental catering only in case such staff/officers spend more than 50% of their time on departmental catering.

टिप्पणी- (i) 31.3.2021 को स्वीकार्य नामे बकाया की राशि (₹ 0) है।
Note : The amount of admitted debits outstanding as on 31.3.2021 is (₹ **0**).

(ii) लेखा द्वारा पाई गई हानि/कमी के कारण दक्षिण पूर्व रेल (₹ 0) की राशि जिस पर बट्टे खाते/वसूली के लिए अन्तिम निर्णय लिया जाना है।
South Eastern Railway (₹ 0/-) due to loss/shortage detected by Accounts, awaiting finalisation/decision for write off/recovery.

ANNEXURE-XV

F. 433 (5) D (See Para 433)

STATEMENT SHOWING BALANCES OUTSTANDING UNDER SUSPENSE AS ON 31.3.2021

(हज़ार ₹ में)
(In thousands of ₹)

क्र.सं. S.No	उचन्त शीर्ष Suspense Head	31-3-2021 को बकाया शेष Balances ending as on 31.3.2021		2020-2021 से संबंधित Relating to the year 2020-2021		2019-2020 से संबंधित Relating to the year 2019-2020		2019-2020 से पहले की अवधि से सबंधित Relating period to the prior to year 2019-2020	
		जमा Credit	नामे Debit	जमा Credit	नामे Debit	जमा Credit	नामे Debit	जमा Credit	नामे Debit
1.	विविध अग्रिम (राजस्व) Misc. Adv. (Revenue)	10602986	28099117	4542587	8477141	1861967	1644391	4198432	17977585
2.	विविध अग्रिम (पूंजी) रेलवे Misc. Adv. (Capital) Railways	6779349	57810850	2002575	7551637	1022180	3589445	3754594	46669768
	म.प.प. M.T.P.'s	1083984	91657755	41463	14189	67043	8746170	975478	82897396
	जोड़ Total	7863333	149468605	2044038	7565826	1089223	12335615	4730072	129567164
3.	खरीद Purchase	221472037	197191480	80655062	76638320	33789427	23628076	107027548	96925084

Ministry of Railways (Railway Board)

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अनुबन्ध 'क' 2020-2021

ANNEXURE 'A' 2020–2021

उस खर्च का विवरण जिस पर आपत्ति उठाई गई है

STATEMENT OF EXPENDITURE HELD UNDER OBJECTION

(हजार ₹ में)
(In thousands of ₹)

विवरण Particulars	विगत वर्ष से पहले की मदें Items dating from earlier than the previous year				विगत वर्ष की मदें Items dating from the previous year			चालू वर्ष की मदें Items relating to current year		जोड़ Total	
	मदों की संख्या No. of Items	विगत वर्ष से पहले तक का खर्च Expenditure upto earlier than previous year	विगत वर्ष का खर्च Expenditure during the previous year	चालू वर्ष का खर्च Expenditure during the current year	मदों की संख्या No. of Items	विगत वर्ष का खर्च Expenditure during the previous year	चालू वर्ष का खर्च Expenditure during the current year	मदों की संख्या No. of Items	चालू वर्ष का खर्च Expenditure during the current year	मदों की संख्या No. of Items	रकम Amount
1	2	3	4	5	6	7	8	9	10	11	12
एक लाख रुपये अथवा अधिक की प्रत्येक मदें जिनके संबंध में आपत्तियां उठायी गयी हैं. Items of Objection Amounting to Rupees One Lakh Each or More											
अनुमान के अभाव में Want of Estimates											
2019-20	63	830475	2407	21473	0	0	0	1	38	64	854393
2020-21	41	742080	1500	0	0	0	0	2	6700	43	750280
अनुमान से अधिक Excess Over Estimates											
2019-20	866	140205282	40245207	2209546	38	18219849	693826	62	25964590	966	227538300
2020-21	698	116306306	26796852	2775455	63	20860104	8785490	37	4529362	798	180053569
विविध अनियमितताएं Miscellaneous Irregularities											
2019-20	659	5603906	251782	2556	277	12013465	0	347	21102929	1283	38974638
2020-21	613	12910117	6335	2860	102	11584472	77105	166	6714571	881	31295460
जोड़ TOTAL											
2019-20	1588	146639663	40499396	2233575	315	30233314	693826	410	47067557	2313	267367331
2020-21	1352	129958503	26804687	2778315	165	32444576	8862595	205	11250633	1722	212099309

अनुबन्ध 'क' 2020-2021 Annexure 'A' – (जारी Contd.) 2020–2021

उस खर्च का विवरण जिस पर आपत्ति उठाई गई है STATEMENT OF EXPENDITURE HELD UNDER OBJECTION

(हजार ₹ में)
(In thousands of ₹)

विवरण Particulars	विगत वर्ष से पहले की मदें Items dating from earlier than the previous year				विगत वर्ष की मदें Items dating from the previous year			चालू वर्ष की मदें Items relating to current year		जोड़ Total	
	मदों की संख्या No. of Items	विगत वर्ष से पहले तक का खर्च Expenditure upto earlier than previous year	विगत वर्ष का खर्च Expenditure during the previous year	चालू वर्ष का खर्च Expenditure during the current year	मदों की संख्या No. of Items	विगत वर्ष का खर्च Expenditure during the previous year	चालू वर्ष का खर्च Expenditure during the current year	मदों की संख्या No. of Items	चालू वर्ष का खर्च Expenditure during the current year	मदों की संख्या No. of Items	रकम Amount
1	2	3	4	5	6	7	8	9	10	11	12
एक लाख रुपये से कम की प्रत्येक मदें जिनके संबंध में आपत्तियां उठायी गयी हैं. Items of Objection Amounting to Rupees Less thanOne Lakh Each											
अनुमान के अभाव में Want of Estimates											
2019-20	10	494	0	0	0	0	0	0	0	10	494
2020-21	4	290	0	0	0	0	0	0	0	4	290
अनुमान से अधिक Excess Over Estimates											
2019-20	60	2606	0	0	3	149	0	0	0	63	2755
2020-21	35	1235	0	0	0	0	0	0	0	35	1235
विविध अनियमितताएं Miscellaneous Irregularities											
2019-20	689	4702	0	0	94	4344	0	257	3787	1040	12833
2020-21	469	3571	0	0	31	1190	0	459	99979	959	104740
जोड़ TOTAL											
2019-20	759	7802	0	0	97	4493	0	257	3787	1113	16082
2020-21	508	5096	0	0	31	1190	0	459	99979	998	106265

खर्च के आंकड़े जिनके संबंध में आपत्ति उठायी गयी:-
Statistics of Expenditure under objection:-

(1) वर्ष के दौरान व्यय की कुल राशि (1) Total Amount of Expenditure during the year — Rs. 4172389200

(2) कुल राशि जिस पर इस वर्ष आपत्ति उठायी गयी और जो अभी तक आपत्ति (क) के अधीन है।
Total Amount placed under objection during the year and still under objection (A) — Rs. 22991522

(3) लेखा परीक्षित खर्च की तुलना में आपत्तिजनक खर्च का प्रतिशत
Percentage of objectionable expenditure to expenditure audited. — 0.55%

(4) ऊपर मद 3 के अनुरूप पिछले वर्ष का प्रतिशत Precentage of preceeding year similar to item 3 above. — 1.13%

(5) ये आंकड़े जमा खाते की रकम को वृद्धि के आंकड़े रूप में मानकर निकाले गए हैं। The figures have been arrived at by taking credits as plus figures.

टिप्पणी — इस विवरण में दी गयी मदों का वर्गीकरण एक लाख रुपए से अधिक या कम, खर्च की कुल रकम के अनुसार किया गया जो वर्ष के अंत तक आपत्ति के अधीन थी।
Note— Items in this statement have been classified as above or below one Lakh according to total amount of expenditure placed under objection to end of the year.

ANNEXURE-XVII

Under Charges Detected By Accounts Or Audit

अनुबंध 'ख'
ANNEXURE "B"
2020-2021 के दौरान लेखा या लेखा परीक्षा द्वारा पता लगाए गए और वसूल किए गए अवप्रभारों का विवरण
STATEMENT OF UNDER CHARGES DETECTED BY ACCOUNTS OR AUDIT AND RECOVERED DURING 2020-2021

(हजार ₹ में)
(In thousand of ₹)

क्र.सं. S.No.	रेलवे Railways	अथशेष Opening Balance	वर्ष में वापिस लिए गए अवप्रभारों को छोड़कर लेखा और लेखा परीक्षा द्वारा पता लगाए गए अवप्रभारों की कुल रकम Total Amount of Under Charges detected by Accounts & Audit excluding those withdrawn during the year	कुल आमदनी जिसकी लेखा परीक्षा की गई Total earnings Audited	आमदनी से अवप्रभारों का प्रतिशत Percentage of Under charges to Earnings	अवप्रभार की रकम Amount of Underchages			कुल बकाया अवप्रभार Total Outstanding Underchages
						वसूल की गई Recovered	बट्टे खाते में डाली गई Written off	जोड़ Total	
1	2	3	4	5	6	7	8	9	10
1	मध्य /Central	73363*	15003	92231864	0.02	23738	61	23799	64567
2	पूर्व Eastern	233751	50298	54847161	0.09	41217	0	41217	242832
3	पूर्व मध्य East Central	360012	33739	107454507	0.03	4135	0	4135	389616
4	पूर्व तटीय East Coast	14984	301144	174721102	0.17	302081	0	302081	14047
5	उत्तर Northern	750327*	6145	102048646	0.01	1299	0	1299	755173
6	उत्तर-पूर्व North Central	16588	5328	99161730	0.01	4355	0	4355	17561
7	पूर्वोत्तर सीमा North-Eastern	458663	5403	25507071	0.02	6566	0	6566	457500
8	उत्तर मध्य North Frontier	8079	14415	47782267	0.03	10890	0	10890	11604
9	उत्तर पश्चिम North Western	1244221	402070	59048594	0.68	378022	0	378022	1268269
10	दक्षिण Southern	96943	3506	40264260	0.01	29740	0	29740	70709
11	दक्षिण मध्य South Central	95676	-19949	108142829	-0.02	59890	0	59890	15837
12	दक्षिण पूर्व South Eastern	447134	248180	145613572	0.17	258704	0	258704	436610
13	दक्षिण पूर्व मध्य South East Cen.	918426	50575	138213454	0.04	24481	624210	648691	320310
14	दक्षिण पश्चिम South Western	5162	4428	36696727	0.01	3276	0	3276	6314
15	पश्चिम Western	70301	39695	78840741	0.05	16421	40	16461	93535
16	पश्चिम मध्य West Central	22519	171127	95920404	0.18	182235	0	182235	11411
17	मैट्रो/कोलकाता Metro/Kolkata	0	0	661660	0.00	0	0	0	0
	जोड़ Total	4816149	1331107	1405156589	0.09	1347050	624311	1971361	4175895

नोट Note:- (क) इसमें माल यातायात के मामले में ₹ 2.00 या इससे कम और कोचिंग यातायात के मामले में ₹ 50 पैसे तथा उससे कम के अवप्रभार शामिल नहीं हैं जिन्हें स्टेशनों के नामे खाते में नहीं डाला गया है।
(a) Excludes undercharges of ₹ 2.00 and below in case of goods traffic and ₹ 50 and below in coaching traffic not debited to stations.
(ख) इसमें वसूल किए गए और बट्टे खाते में डाले गए अवप्रभार शामिल हैं, जिनका पता पिछले वर्ष में लगा था।
(b) Includes recoveries and written off undercharges discovered in previous year.
(ग) इसमें बीजक और पार्सल रवन्नों को हिसाब में शामिल न करने और देर से शामिल करने के संबंध में लगभग ... रकम शामिल नहीं है।
(c) Excludes amount of debits for non-accountal and delayed accountal of Invoices and Parcel Way Bills
(घ) इसमें कुछ ऐसे स्टेशनों के आंकड़े शामिल नहीं हैं जिनकी विवरणियां अभी तक नहीं मिली हैं और जिनकी जांच नहीं की गयी है।
(d) Excludes figures of certain stations from where returns have not yet been received and checked.
* अथशेष में अंतर रेलवे द्वारा भेजी गई करेक्शन स्लिप को लेखादान नहीं किए जाने के कारण।
Difference in OB is due to Non Accountal of Correction slip submitted by the Railways.

ANNEXURE-XVIII

Statement Showing Remission And Abandonment Of Claims To Revenue

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अनुबन्ध 'ग'

ANNEXURE 'C'

2020–2021 के दौरान राजस्व में दावों के छूट और दावों के परित्याग से संबंधित विवरण

STATEMENT SHOWING REMISSION & ABANDONMENT OF CLAIMS TO REVENUE DURING 2020-2021

(₹ हजार में)

(₹ In thousands of)

क्रम संख्या S. No.	रेलवे का नाम Name of Railways	विवरण Particulars	मदों की संख्या No. of Items	रकम Amount		कुल आमदनी जिसकी लेखा परीक्षा की गई Total earnings audited	वसूल किया गया कुल विलम्ब शुल्क और स्थान शुल्क Total Demurrage & Wharfage recovered	कुल बकाया विलम्ब शुल्क और स्थान शुल्क Total Outstandin Demurrage & Wharfage
				ब्यौरा Details	जोड़ Total			
1	2	3	4	5	6	7	8	9
1.	मध्य रेलवे Central Railway	स्थान शुल्क एवं विलम्ब शुल्क:- Wharfage and Demurrage:-						
		₹ 25,000 अथवा अधिक धनराशि की प्रत्येक मदें Items amounting to ₹ 25,000 each or more	137	4775				
		₹ 25,000 से नीचे की प्रत्येक मदें Items below ₹ 25,000 each	320805	230236	235011			
		अन्य मदें:- Other Items:-						
		₹ 25,000 अथवा अधिक धनराशि की प्रत्येक मदें Items amounting to ₹ 25,000 each or more	1	25				
		₹ 25,000 से नीचे की प्रत्येक मदें Items below ₹ 25,000 each	0	0	25	92231864	78336	162075
2.	पूर्वी रेलवे Eastern Railway	स्थान-शुल्क एवं विलम्ब शुल्क:- Wharfage and Demurrage:-						
		₹ 25,000 अथवा अधिक धनराशि की प्रत्येक मदें Items amounting to ₹ 25,000 each or more	615	1799642				
		₹ 25,000 से नीचे की प्रत्येक मदें Items below ₹ 25,000 each	316	391	1800033			
		अन्य मदें:- Other Items:-						
		₹ 25,000 अथवा अधिक धनराशि की प्रत्येक मदें Items amounting to ₹ 25,000 each or more	0	0				
		₹ 25,000 से नीचे की प्रत्येक मदें Items below ₹ 25,000 each	0	0	0	54847161	746386	100562
3.	पूर्व मध्य रेलवे East Central Railway	स्थान-शुल्क एवं विलम्ब शुल्क:- Wharfage and Demurrage:-						
		₹ 25,000 अथवा अधिक धनराशि की प्रत्येक मदें Items amounting to ₹ 25,000 each or more	236	8547				
		₹ 25,000 से नीचे की प्रत्येक मदें Items below ₹ 25,000 each	9417	176979	185526			
		अन्य मदें:- Other Items:-						
		₹ 25,000 अथवा अधिक धनराशि की प्रत्येक मदें Items amounting to ₹ 25,000 each or more	0	0				
		₹ 25,000 से नीचे की प्रत्येक मदें Items below ₹ 25,000 each	457	134	134	107454507	364065	1603090

अनुबन्ध 'ग' (समाप्त)
Annexure 'C' (Concld.)

2020-2021 के दौरान राजस्व में दावों के छूट और दावों के परित्याग से संबंधित विवरण जोकि प्रत्येक मद की राशि रु. एक लाख से अधिक है

STATEMENT SHOWING DETAIL REMISSION & ABANDONMENT OF CLAIMS TO REVENUE ABOVE RS. ONE LAKHS EACH DURING 2020-2021

(हजारों में ₹ Amount in ₹)

क्र. सं. S.No.	रेलवे RAILWAYS	मदों की संख्या NO. OF ITEMS	राशि AMOUNT
1	पूर्व तटीय रेलवे East Coast Railway	352	451062
2	पूर्वोत्तर सीमांत रेलवे North Frontier Railway	224	79299
3	उत्तर पश्चिम रेलवे North Western Railway	12	1942
4	दक्षिणी मध्य रेलवे Southern Central Railway	294	122057
5	दक्षिणी पूर्वी रेलवे Southern Eastern Railway	17	32383

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ANNEXURE XIX

Review Of Expenditure On Important Open 'Line Works And New Construction

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अनुबन्ध 'घ'
ANNEXURE 'D'

महत्वपूर्ण चालू लाइन निमार्ण कार्य और नये निमार्ण कार्यों पर खर्च की समीक्षा
REVIEW OF EXPENDITURE ON IMPORTANT OPEN LINE WORKS AND NEW CONSTRUCTIONS
(चालू लाइन निर्माण कार्यों और नये महत्वपूर्ण कार्यों से संबंधित निर्माण कार्यों की समीक्षा को शामिल किया गया है जो वर्ष के दौरान बिना बजट प्रावधान के किए गए थे और वे कार्य जो शुरू नहीं किए गए थे हालांकि इनके लिए धन का प्रावधान किया गया था। यह समीक्षा वास्तविक रूप से पूरे किए गए कार्यों पर वास्तविक व्यय की तुलना भी करती है)
(COVERS REVIEW OF OPEN LINE WORKS AND NEW CONSTRUCTIONS DEALING IMPORTANT WORKS WHICH WERE UNDERTAKEN DURING THE YEAR WITHOUT BUDGET PROVISION AND WORKS WHICH WERE NOT UNDERTAKENALTHOUGH FUNDS HAD BEEN PROVIDED FOR THE SAME.THE REVIEW ALSO COMPARES THE ACTUAL EXPENDITURE ON THE WORKS PHYSICALLY COMPLETED)

भाग 1 (क) ₹ 2.5 करोड़ और उससे अधिक की लागत वाले कार्य जो वर्ष के दौरान बिना बजट प्रावधान के किए गये।
Part-I (a) Works costing ₹ 2.5 crore and over which are undertaken during the year without Budget Provision.

(हजार ₹ में)
(In thousands of ₹)

रेलवे Railway	कार्य का नाम Name of works	आवंटन Allocation	अनुमानित लागत Estimated Cost	प्रारम्भ करने की तारीख Date of Commence-ment	वर्ष दौरान किया गया खर्च Exp. incurred during the year 2020-21	वर्ष के अंत तक किया गया कुल खर्च Total Exp. incurred upto the end of the year	टिप्पणी Remarks
1	2	3	4	5	6	7	8
NIL							

Min. of Rlways Railway Board

अनुबन्ध 'घ' (जारी)

ANNEXURE 'D' (Contd.)

भाग 1 (ख) गत वर्षों के ₹ 2.5 करोड़ और उससे अधिक के कार्य जिन पर व्यय वर्ष के दौरान बिना बजटीय प्रावधान के किया गया है।
Part-I (b) Works costing ₹ 2.5 crore and over of previous years on which expenditure was booked during the year without Budget Provision.

(हजार ₹ में)
(In thousands of ₹)

रेलवे **Railway**	कार्य का नाम **Name of works**	आवंटन **Allocation**	अनुमानित लागत **Estimated Cost**	प्रारम्भ करने की तारीख **Date of Commence-ment**	वर्ष दौरान किया गया खर्च **Exp. incurred during the year 2020-21**	वर्ष के अंत तक किया गया कुल खर्च **Total Exp. incurred upto the end of the year**	टिप्पणी **Remarks**
1	2	3	4	5	6	7	8
मध्य रेलवे **CR**	मिराज–लातूर जीसी Miraj-Latur GC	पूंजी (सीएच) CAP (Ch.)	8022400	1993-94	25772	10404152	न्यायालय के आदेशानुसार भूमि भुगतान पर व्यय किया गया। Expenditure was incurred for land payment as per Court Orders.
	पनवेल–रोहा (75.44 किमी)–भूमि अधिग्रहण Panvel-Roha (75.44 km)-land acquisition	पूंजी CAP	165029	1996-97	500	174149	न्यायालय के आदेशानुसार भूमि भुगतान पर व्यय किया गया। Expenditure was incurred for land payment as per Court Orders.
	माटुंगा कार्यशाला का आधुनिकीकरण Matunga modernisation of workshop	डीएफ DF	398744	2007-08	31870	408018	न्यायालय के आदेशानुसार भूमि भुगतान पर व्यय किया गया। Expenditure was incurred for land payment as per Court Orders.
पूर्व तट रेलवे **ECOR**	टीएलएचआर–एसबीपी नई लाइन TLHR- SBP New Line	पूंजी (शुल्क) CAP (Charge)	5180000	1982-83	3372	4838829	न्यायालय के आदेशानुसार भूमि भुगतान पर व्यय किया गया। Expenditure was incurred for land payment as per Court Orders.
	लांजीगढ़ रोड जूनागढ़ नई लाइन Lanjigarh Road Junagarh New Line	पूंजी (शुल्क) CAP (Charge)	3081976	1993-94	5072	2889587	न्यायालय के आदेशानुसार भूमि भुगतान पर व्यय किया गया। Expenditure was incurred for land payment as per Court Orders.
	अंगुल डीजल शेड में 50 लोको की होमिंग Angul Diesal Shed homing of 50 Locos	पूंजी (शुल्क) CAP (Charge)	386200	1995-96	2479	344808	न्यायालय के निर्णय के अनुसार व्यय किया गया। Charged expendigure incurred as per the verdict of the Court.

अनुबन्ध 'घ' (जारी)
ANNEXURE 'D' (Contd.)
महत्वपूर्ण खुली लाइन संबंधी निर्माण कार्य और नए निर्माण कार्यों पर व्यय की समीक्षा
REVIEW OF EXPENDITURE ON IMPORTANT OPEN LINE WORKS AND NEW CONSTRUCTIONS

(हजार ₹ में)
(In thousands of ₹)

भाग II - ₹ 2.5 करोड़ रु. या उससे अधिक की लागत वाले कार्य जिनके लिए बजट प्रावधान मौजूद थे, लेकिन वर्ष के दौरान शुरु नहीं किए गए।
PART II - WORKS COSTING ₹ 2.5 CRORE OR MORE FOR WHICH BUDGET PROVISION EXISTED BUT WERE NOT UNDERTAKEN DURING THE YEAR.

रेलवे Railways	कार्य का नाम Name of Works	अनुमानित लागत Estimated Cost	बजट प्रावधान Budget Provision	टिप्पणी Remarks
1	2	3	4	5
मध्य रेलवे CR	भुसावल–खंडवा: दुसखेड़े, बुरहानपुर, मांडवा, और भुसावल–खंडवा खंड में दोरगरगाँव स्टेशन पर भुसावल–खंडवा खंड में अप और डाउन लूप लाइनों का विस्तार। Bhusawal - Khandwa Extension of UP & Dn loop lines at Duskhede, Burhanpur, Mandwa, and Dorgargaon stn in Bhusawal-Khandwa section.	94705	1	रेलवे बोर्ड / मुख्यालय के निर्देशों के अनुसार कोविड महामारी के मद्देनजर निधियों की कमी के कारण इसे स्थगित रखा गया था। Due to Scarcity of funds in the wake of COVID pendemic was kept in abeyance as per the directives of Rly Board/Hqrs.
	खंडवा स्टेशन: डाउन मेन लाइन पर 30 किमी प्रति घंटे पीएसआर और अप मेन लाइन पर सामान्य से 75 किमी प्रति घंटे पीएसआर की रियायत के लिए प्रस्तावित यार्ड रीमॉडलिंग Khandwa station proposed yard remodelling for relaxation of 30 KMPH PSR on DN Main line and 75 KMPH PSR on UP Main line to Normal	64731	1	रेलवे बोर्ड / मुख्यालय के निर्देशों के अनुसार कोविड महामारी के मद्देनजर निधियों की कमी के कारण इसे स्थगित रखा गया था। Due to Scarcity of funds in the wake of COVID pendemic was kept in abeyance as per the directives of Rly Board/Hqrs.
	भुसावल–इगतपुरी : भुसावल–इगतपुरी खंड में भुसावल और निफाड स्टेशन पर अप और डाउन लूप लाइनों का विस्तार Bhusawal- Igatpuri Extension of UP & DN loop lines at Bhusawal and Niphad Station in Bhusawal - Igatpuri Section	90923	1	रेलवे बोर्ड / मुख्यालय के निर्देशों के अनुसार कोविड महामारी के मद्देनजर निधियों की कमी के कारण इसे स्थगित रखा गया था। Due to Scarcity of funds in the wake of COVID pendemic was kept in abeyance as per the directives of Rly Board/Hqrs.
	बडनेरा स्टेशन: अप दिशा में 753 एम सीएसआर की अतिरिक्त माल लूप लाइन के प्रावधान के लिए प्रस्तावित यार्ड रीमॉडलिंग Badnera station proposed yard remodelling for provision of additional goods loop lines of 753 M CSR in UP direction.	40068	1	रेलवे बोर्ड / मुख्यालय के निर्देशों के अनुसार कोविड महामारी के मद्देनजर निधियों की कमी के कारण इसे स्थगित रखा गया था। Due to Scarcity of funds in the wake of COVID pendemic was kept in abeyance as per the directives of Rly Board/Hqrs.
	भुसावल–इगतपुरी: पीएसआर में रियायत के लिए श्रीसोली काजगांव में यार्ड रीमॉडलिंग और खेरवाड़ी स्टेशन पर अप और डाउन लूप लाइनों के विस्तार। Bhusawal -Igatpuri yard remodelling at Srisoli Kajgaon for relaxation of PSR and extention of UP and DN loop lines at Kherwadi stations.	120269	1	रेलवे बोर्ड / मुख्यालय के निर्देशों के अनुसार कोविड महामारी के मद्देनजर निधियों की कमी के कारण इसे स्थगित रखा गया था। Due to Scarcity of funds in the wake of COVID pendemic was kept in abeyance as per the directives of Rly Board/Hqrs.

अनुबन्ध 'घ' (जारी)
ANNEXURE 'D' (Contd.)

भाग - III - वर्ष 2020-21 के दौरान पूरे किए गए ₹ 2.5 करोड़ एवं उससे अधिक की लागत वाले प्रत्येक निर्माण कार्य से संबंधित मूल अनुमान तथा व्यय के बीच अंतर।

Part - III - Variation between Original Estimates and Expenditure in respect of Works completed during the year 2020-21 costing not less than ₹ 2.5 Crore each.

(हजार ₹ में)
(In thousands of ₹)

रेलवे Railways	पी.बी. सं. PB No.	कार्य का नाम Description of the work	खण्ड कार्य/ 2020-21 में पूर्ण हुए Section work/ completed during 2020-21	मुल अनुमानित लागत Original Estimated Cost	अंतिम लागत Final Cost	मू.अ.से कमी/आधिक्य Excess/ Saving w.r.t Original Estimates	टिप्पणी Remarks
1	2	3	4	5	6	7	8
पूर्व मध्य रेलवे ECR	पीबी PB 138	समस्तीपुर मंडल – स्टेशन की सीमा के बाहर समपार फाटकों की इंटरलॉकिंग (20000 से अधिक टीवीयू) (18 अदद) Samastipur Division - Interlocking of level crossing gates outside station limits (tvu more than 20000) (18 Nos)		106229	39065	67164	13 समपारों पर कार्य पूरा किया गया और चालू कर किया गया और 5 समपारों पर प्रगति पर है। इंजीनियरिंग कार्य पूरा हुआ और संविदात्मक दायित्व का निर्वहन किया गया। Work completed & commissioned at 13 LCs and in progress at 5 LCs. Engg. work completed and contractual liability discharged.
	एलबी LB-1052	एडीईएन/एसपीजे के तहत आरओए में प्लेटफार्म संख्या 1 और 2 को ऊंचे स्तर तक बढ़ाना Raising of platform No. 1 & 2 to high level at ROA under ADEN/ SPJ		59927	59832	95	प्लेटफॉर्म सं. 1 और 2 की ऊंचाई बढ़ाने का कार्य पूरा हुआ। अंतिम बदलाव को मंजूरी दी गई। अंतिम बिल पास किया गया। Work Raising of Pf no. 1&2 completed. Final variation approved. Final bill passed.
	पीबी PB 683	दानापुर–पैनल इंटरलॉकिंग द्वारा लीवर फ्रेम और ग्राउंड गियर का प्रतिस्थापन। Danapur- Repl.of lever frames & ground gears by Panel Interlocking.		51545	528102	476557	कीमतों/ कार्य के दायरे में वृद्धि Increase in prices /scope of work
	पीबी PB-687	मोकामा–पैनल इंटरलॉकिंग द्वारा लीवर फ्रेम का प्रतिस्थापन Mokama-Repl. of lever frames by Panel Interlocking		39685	75800	36115	कीमतों/कार्य के दायरे में वृद्धि Increase in prices /scope of work
	पीबी PB-688	फतुहा – पैनल इंटरलॉकिंग द्वारा लीवर फ्रेम का प्रतिस्थापन Fatuha-Repl.of lever frames by Panel Interlocking		139068	139100	32	कीमतों/कार्य के दायरे में वृद्धि Increase in prices /scope of work

ANNEXURE XX
Working Expenses And Other Revenue Charges Relating To Strategic Lines

अनुबंध 'ङ'

ANNEXURE 'E'

नीचे दिये गये विवरण में 2020-2021 में सामरिक लाइनों से संबंधित संचालन व्यय और अन्य राजस्व प्रभार दिखाया गया है

STATEMENT SHOWING WORKING EXPENSES AND OTHER REVENUE CHARGES RELATING TO STRATEGIC LINES - 2020-2021

(₹ हजार में)

(₹ In thousands of)

विवरण Particulars	उ.रे. NR	पूर्वो.सी.रे NFR	उ.प.रे. NWR	प.रे. WR	जोड़ Total
मुख्य शीर्ष (3001)-विविध व्यय (सामान्य) M H (3001) -Misc.Expenditure (General)	0	44479	0	203	44682
मुख्य शीर्ष (3003)-01 सामान्य अधीक्षण और सेवाएं M H (3003)-01 GeneralSuperintendence & Services	28562	873704	88791	0	991057
मुख्य शीर्ष (3003)-02-रेलपथ का निर्माण कार्य एवं अनुरक्षण M H (3003)-02-Repairs & Maintenance of P. Way &Works	65883	1664523	308171	9204	2047781
मुख्य शीर्ष (3003)-03-रेल इंजनों की मरम्मत एवं रखरखाव M H (3003)-03-Repairs & Maintenance of Motive Power	82255	140056	36060	0	258371
मुख्य शीर्ष (3003)-04-सवारी और माल डिब्बों की मरम्मत एवं अनुरक्षण M H (3003) -04-Repairs & Maintenance of Carriages & Wagons	156076	853213	42929	0	1052218
मुख्य शीर्ष (3003)-05-संयत्र एवं उपस्करों की मरम्मत एवं अनुरक्षण M H (3003) -05-Reoairs & Maintenanance of Plant & Equipment	62900	584202	121095	0	768197
मुख्य शीर्ष (3003)-06-परिचालन व्यय : चल स्टॉक और उपस्कर M H (3003)-06- Operating Expenses - Rolling Stock & Equipment	144561	783709	235384	0	1163654
मुख्य शीर्ष (3003)-07-परिचालन व्यय-यातायात M H (3003) -07- Operating Expenses - Traffic.	153784	2129837	347466	0	2631087
मुख्य शीर्ष (3003)-08-परिचालन व्यय-ईंधन M H (3003) - 08- Operating Expenses - Fuel.	97839	1625019	26965	0	1749823
मुख्य शीर्ष (3003)-09-कर्मचारी कल्याण और सुख-सुविधाएं M H (3003) - 09- Staff Welfare and Amenities.	55437	910446	173272	214	1139369
मुख्य शीर्ष (3003)-10-विविध संचालन व्यय M H (3003) -10- Miscellaneous Working Expenses.	64422	860182	95740	0	1020344
मुख्य शीर्ष (3003)-11-भविष्य निधि पैंशन तथा अन्य सेवा निवृत्ति लाभ M H (3003) -11 - PF, Pension & Other Retirement benefits.	34775	386027	27112	0	447914
मुख्य शीर्ष (3003 और 3006)-मू.आ.नि. में विनियोग M H (3003 & 3006) - Appropriation to DRF.	53828	34006	18685	13810	120329
मुख्य शीर्ष (3003 और 3006)-पेंशन निधि में विनियोग M H (3003 & 3006) - Appropriation to Pension Fund.	68550	81000	-133533	1548	17565
जोड़-I TOTAL- I	**1068872**	**10970403**	**1388137**	**24979**	**13452391**

अनुबंध 'ड.' (समाप्त)
ANNEXURE 'E' (Concld.)

नीचे दिए गए विवरण में सामरिक लाइनों से संबंधित निर्माण कार्यों पर पूंजी, विकास निधि, मूल्यह्रास आरक्षित निधि तथा राष्ट्रीय रेल सरंक्षा कोष में से किया गया खर्च दर्शाया गया है।
THE FOLLOWING STATEMENT SHOWS EXPENDITURE ON WORKS RELATING TO STRATEGIC LINES MET FROM CAPITAL, DEVELOPMENT FUND, DEPRICIATION RESERVE FUND AND RASTRIYA RAIL SANRAKSHA KOSH.

(हजार ₹ में)
(In thousands of ₹)

विवरण Particulars	उ.रे. NR	पूर्वो.सी.रे NFR	उ.प.रे. NWR	प.रे. WR	जोड़ Total
(क) पूंजी CAPITAL					
पुल कार्य Bridge Work	0	0	0	0	0
आमान परिवर्तन Gauge Conversion	0	0	0	0	0
उचन्त Suspense	35863	125246	0	0	161109
जोड़- II Total -II	**35863**	**125246**	**0**	**0**	**161109**
(ख) विकास निधि Development Fund	0	0	7756	0	7756
(ग) मूल्यह्रास आरक्षित निधि Depreciation Reserve Fund	0	0	9240	0	9240
(घ) रेल संरक्षा निधि Railway Safety Fund.	0	0	0	0	0
(ड़) रा.रे.सं.कोष Rashtriya Rail Sanraksha Kosh.	0	0	10147	0	10147
जोड़-III (ख+ग+घ+ङ) Total III (b+c+d+e+f)	**0**	**0**	**27143**	**0**	**27143**
जोड़-II एवं III Total II & III	**35863**	**125246**	**27143**	**0**	**188252**
कुल जोड़-I, II और III (रा.+पूंजी) Grand Total I, II & III (Rev+Cap)	**1104735**	**11095649**	**1415280**	**24979**	**13640643**

ANNEXURE XXI

(Form F-44) (See Para 433)

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अनुबन्ध ''च''
ANNEXURE ''F''

वर्ष 2020-2021 में अनुमानित और वास्तविक जमा अथवा वसूलियों का विवरण
STATEMENT OF ESTIMATED AND ACTUAL CREDITS OR RECOVERIES FOR THE YEAR 2020-21

(हजार ₹ में)
(In thousands of ₹)

उप-मुख्य शीर्ष Sub-Major Head	विवरण Particulars	बजट अनुमान Budget Estimates	संशोधित अनुमान Revised Estimates	वास्तविक Actuals	संशोधित अनुमान की तुलना में वास्तविक वृद्धि/कमी Actual compared with Revised Estimate More/Less
1	2	3	4	5	6
3001 (1)	रेलवे बोर्ड Railway Board	100	100	0	-100
3001 (2)	विविध व्यय (सामान्य) Miscellaneous Expenditure (General)	0	0	120474	120474
3002-3003 (01)	सामान्य अधीक्षण और सेवाएं General Superintendence & Services	343685	294508	228168	-66340
3002-3003 (02)	रेलपथ और निर्माण कार्यों की मरम्मत और अनुरक्षण Repairs & Maintenance of Permanent Way & Works	2053148	1920430	2267580	347150
3002-3003 (03)	रेल इंजनों की मरम्मत और अनुरक्षण Repairs & Maintenance of Motive Powers	954921	912967	1567727	654760
3002-3003 (04)	सवारी और मालडिब्बों की मरम्मत और अनुरक्षण Repairs & Maintenance of Carriages & Wagons.	3287883	2901459	3351963	450504
3002-3003 (05)	संयंत्र और उपस्कर की मरम्मत और अनुरक्षण Repairs & Maintenance of Plant & Equipments.	1104799	1034193	1165642	131449
3002-3003 (06)	परिचालन व्यय–चल स्टॉक और उपस्कर Operating Expenses - Rolling Stock & Equipmentns.	3606908	3011724	3540132	528408
3002-3003 (07)	परिचालन व्यय–यातायात Operating Expenses - Traffic.	1888219	1912192	2382813	470621
3002-3003 (08)	परिचालन व्यय–ईंधन Operating Expenses - Fuel.	3116404	2718109	3085103	366994
3002-3003 (09)	कर्मचारी कल्याण एवं सुख-सुविधाएं Staff Welfare & Amenities.	288380	241156	318678	77522
3002-3003 (10)	विविध संचालन व्यय Miscellneous Working Expenses.	10882849	5066741	6656719	1589978
3002-3003 (11)	भविष्य निधि, पेंशन और अन्य सेवानिवृत्ति लाभ :- Provident Fund, Pension Fund & Other Retirement Benefits:-				
	(i) पेंशन निधि से पूरी की गई रकम Amount recouped from Pension Fund	530000000	510000000	484349625	-25650375
	(ii) अन्य जमा Other Credits.	973337	2187000	1409577	-777423

ANNEXURE-XXII

अनुबन्ध "ज"
ANNEXURE ''H''
2020-2021 में हानियों का विवरण
STATEMENT OF LOSSES FOR 2020-2021

(हजार ₹ में)
(In thousands of ₹)

विवरण Particulars	मदों की संख्या No. of Items	रकम Amount
1	2	3
अनुदान सं. 83- प्रमुख शीर्ष 3002 एवं 03 (01) - संचालन व्यय - सामान्य अधीक्षण और सेवाएं **Grant No. 83- MH 3002 & 03 (02) - Working Expenses - General Superintendence and Services.**		
₹ 50000/- से अधिक की प्रत्येक मदें **Items above ₹ 50,000/- each**		
उत्तर रेलवे **Northern Railway**		
(i) चोरी के कारण हानि Loss due to theft.		
उत्तर पश्चिम रेलवे **Northern Western Railway**		
(i) विविध कारण Misc. cause		
दक्षिण पश्चिम रेलवे **South Western Railway**		
(ii) चोरी के कारण हानि Loss due to Theft		
पश्चिम मध्य रेलवे **West Central Railway**		
(i) विविध हानियों के कारण हानि Loss due to Mis. Losses	1	54
सभी भारतीय रेलें **All Indian Railways**		
50,000/- रुपये से कम की प्रत्येक मद **Items below Rs.50,000/- each**		
(i) चोरी से होने वाली हानि (1) Loss due to Theft (1)	1	1
जोड़ Total	**2**	**55**
अनुदान संख्या 83- एमएच-3002-एवं 03 (2) संचालन व्यय - रेल पथ की मरम्मत और अनुरक्षण **Grant No. 83- MH-3002-&03 (2) Working Expenses - Repairs & maintenance of Permanent Way & Works**		
50,000/- रुपये से अधिक की प्रत्येक मद **Items above Rs.50,000/- each**		
मध्य रेलवे **Central Railway**		
(i) दुर्घटना के कारण हानि Loss due to Accident.	8	5817
(ii) प्राकृतिक आपदाओं के कारण हानि - आग, बाढ़, भूकंप, चक्रवात आदि। Loss due to Natural calamities - Fire, Flood, Earthquake, Cyclone etc.	2	130
(iii) विविध के कारण हानि Loss due to Miscellaneous	1	90
पूर्व रेलवे **Eastern Railway**		
(i) दुर्घटना के कारण हानि Loss due to Accident.	2	100
(ii) प्राकृतिक आपदाओं के कारण हानि - आग, बाढ़, भूकंप, चक्रवात आदि। Loss due to Natural calamities - Fire, Flood, Earthquake, Cyclone etc.	33	21750
पूर्व तट रेलवे **East Coast Railway**		

ANNEXURE-XXIII

F. 433 (14) (See Para 433)

अनुबन्ध "झ"

ANNEXURE "I"

2020-2021 में रेलों द्वारा किए गए अनियमित पुनर्विनियोग का विवरण

STATEMENT SHOWING IRREGULAR RE-APPROPRIATIONS MADE BY THE RAILWAYS DURING THE YEAR 2020-2021

(हजार ₹ में)
(In thousands of ₹)

रेलवे /इकाईयां Railways/Units	प्रभावित अनुदान Grant Affected	विवरण Particulars	(राशि) Amount
1	2	3	4
रेलवे/इकाई **Railway/Units**	प्रभावित अनुदान **Grant Affected**	विवरण **Particulars**	राशि **Amount**
सभी भारतीय रेलवे All Indian Railways.	नहीं Nill	नहीं Nill	नहीं Nill

Ministry of Railways (Railway Board)

ANNEXURE-XXIV

F. 433 (14) (See Para 433)

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अनुबन्ध 'ञ'
ANNEXURE 'J'

महत्वपूर्ण गलत वर्गीकरण और पाई गई अन्य गलतियों का विवरण (2020-2021)
STATEMENT OF IMPORTANT MISCLASSIFICATION AND OTHER MISTAKES DETECTED (2020-2021)

(हजार ₹ में)
(In thousand of ₹)

क्र.सं. S. No.	रेलवे/ इकाई Railway/ Unit	संक्षिप्त विवरण Brief Particulars	अंतर्निहित राशि Amount involved
1	2	3	4
		Part - I	
		संसद द्वारा संविधान की धारा 115 के तहत नियमितीकरण हेतु आधिक्य पर ज्ञापन में प्रविष्टि के लिए अर्हक मदें। **Items qualifying for inclusion in the memorandum on excess for regularisation by Parliament under Article 115 of Constitution.**	
1		**पूंजी अनुदान के स्थान पर राजस्व अनुदान के तहत इन्द्राज के कारण होने वाले त्रुटिपूर्ण वर्गीकरण।** **Misclassification arising due to booking under Revenue Grant instead of Works Grant:**	
	उरे NR	50 टन की ई ओ टी क्रेन की खरीद (57,51,746 रू.) को गलती से 83–मु. शी. 5002–03–29–4200 आर आर एस के (पूंजी) के स्थान पर 83–मु. शी. 3002–03 (04) में दर्ज कर दिया गया, रेल पथ एवं सामग्री के परिवहन हेतू भाड़ा (73,14,332 रू.) को गलती से 83–मु. शी. 5002–03–21–3100–मु. ह्रा. नि.– (पूंजी) के स्थान पर 83–मु. शी. 3002–03 (02) में दर्ज कर दिया गया, अकाऊटिंग रिफॉर्म्स के कर्मचारियों का वेतन (110,35,349 रू.) को गलती से 83–मु. शी. 5002–03–20–1700– (पूंजी) के स्थान पर 83–मु. शी. 3002–03 (01) में दर्ज कर दिया गया, हाईड्रोलिक बचाव उपकरण की खरीद (48,12,551 रू.) को गलती से 83–मु. शी. 5002–03– आर आर एस के म. एवं सं. (29–4100) के स्थान पर 83–मु. शी. 3002–03 (04) में दर्ज कर दिया गया एवं सिंक्रोनाईज्ड विद्युत चालित 5 टन स्क्रुय जैक की कीमत रू. (27,78,195 रू.) को गलती से 83–मु. शी. 5002–03 वि. नि. – III (43–1600) स्थान पर 83–मु. शी. 3002–03 (04) में दर्ज कर दिया गया। Procurement of 50 Tone EOT Crane booked to 83 MH 3002-03(04) instead of 83 MH 5002-03-29-4200-RRSK(Capital) (Rs. 57,51,746), Payment of frieght charges of Permanent way and materials booked to 83 MH 3002-03(02) instead of 83 MH 5002-03-03-21-3100-DRF-(Capital) (Rs. 73,14,332), Pay and allowances of staff of Accounting Reforms Cell of frieght charges of Permanent way and materials booked to 83 MH 3002-03(01) instead of 83 MH 5002-03--20-1700-Capital (Rs.110,35,349),Cost of Hydrolic Rescue Devises booked to 83 MH 3002-03(04) instead of 83 MH 5002-03-RRSK-M&P(29-4100) (Rs. 48,12,551) and Cost of Synchronized Electric operated 5 Ton screw Jack booked to 83 MH 3002-03(04) instead of 83 MH 5002-03-DF-III(43-1600) (Rs. 27,78,195)	31692
	दरे SR	विकास कार्य हेतु मंडल द्वारा भूमि अधिग्रहण हेतु दी गई क्षतिपूर्ती राशी (37,22,913 रू.) को गलती से 83–मु. शी. 5002–03 (पूंजी) के स्थान पर 83–मु. शी. 3002–03 (10) में दर्ज कर दिया गया। Compensation for the acquisition of Land by the Division for developmental purposes booked to 83 MH 3002-03(10) instead of 83 MH 5002-03 (Capital), (Rs. 37,22,913),	3723

Ministry of Rai (Railway Board)

ANNEXURE-XXV (See Para -429)

भारतीय रेलें

ब्लाक लेखा (वाणिज्यिक)-(संकलित)

2020-2021 को समाप्त वर्ष के लिये (आंकड़े रुपयों में)

वर्ष 2020-2021 के दौरान पूंजी, मू.आ.नि., वि.नि., पूंजी निधि, चा.ला.नि. (रा.) रे.सं. निधि वि.रे.सं. निधि और रा.रे.सं. कोष से किया गया खर्च

लेखा शीर्ष Head of Account	परिसम्पत्तियों की श्रेणियां Classes of Assets	पिछले वर्ष के अन्त तक कुल खर्च (1979-80 से) Total Expenditura to end of the previous year (since 1979-80)	प्रारम्भिक खर्च और विविध (10) Preliminary Expenses and Misc.(10)	भूमि (20) Land (20)	संरचना इंजीनियरी के काम (30, 40, 50 और 60) Structural Engineering Works (30, 40, 50 & 60)	उपस्कर संयंत्र और मशीनरी (70) 3400 और 4100 Equipment Plant and Machinery (70), 3400 & 4100	चल स्टाक (2100) और (2200) Rolling Stock (2100) & (2200)
1	2	3	4	5	6	7	8
1100	नयी लाइनें (निर्माण) New Lines (Construction)	9,63,01,35,96,658	5,72,19,348	10,40,26,64,252	-11,05,25,385	11,70,35,544	...
1200	नयी लाइनों की खरीद Purchase of New Lines	-4,09,53,995	...	...	...	...	...
1300	उखाड़ी गईं लाइनों की पुनःस्थापना Restoration of dismantled lines	6,35,90,01,938	...	...	...	...	...
1400	आमान परिवर्तन Gauge Conversion	5,02,30,33,01,269	...	1,11,69,88,359	5,41,06,653	-3,01,813	...
1500	दोहरी लाइन बिछाना Doubling	3,38,17,00,15,930	1,97,980	3,57,70,99,118	20,26,48,697	38,49,356	...
1600	यातायात सुविधाएं-यार्डों के ढांचे में परिवर्तन तथा अन्य Traffic facilities–Yard remodelling and others	1,60,99,30,11,180	2,29,38,838	3,29,58,443	68,84,43,236	39,11,57,544	...
1700	संगणकीकरण Computerisation	34,21,34,96,088	4,55,20,802	...	14,53,96,192	1,72,26,57,406	...
1800	रेल अनुसंधान Railway Research	5,21,30,79,749	2,73,70,670	...	9,53,81,240	44,98,27,628	...
2100	चल स्टाक Rolling Stock	6,01,59,43,85,516	...	...	-19,19,15,401	1,19,33,482	8,06,58,27,099
2200	आई.आर.एफ.सी का पट्टा प्रभार Lease Charges of IRFC	7,03,23,80,42,728	12,53,13,90,704	4,02,85,80,229	4,53,73,31,141	...	98,38,50,99,598
2900	रेलवे सुरक्षा कार्य/ समपार Railway Safety Works/Level Crossing	66,22,95,41,108	...	...	15,27,902	-16,41,881	...
3000	रेलवे सुरक्षा कार्य/ऊपरी सड़क पुल Railway Safety Works/Road Overbridge	2,31,09,44,80,992	...	...	3,13,15,256	-70,13,277	...
3100	रेलपथ नवीकरण Track Renewals	6,70,53,53,50,156	...	...	-40,47,33,623	1,80,26,506	...
3200	पुल संबंधी कार्य Bridge Works	70,70,57,01,028	...	...	7,85,14,767	5,02,198	...
3300	सिगनल और दूर संचार संबंधी कार्य Signal & Telecommunication Works	2,03,09,00,51,212	...	4,946	6,00,50,314	48,71,498	...
3400	डाक-तार विभाग से लाइन तारों का अधिग्रहण Taking over of line wires from P&T Deptt.	-59,68,085	...	...	...	...	...
3500	विद्युतीकरण परियोजनाएं Electrification Projects	1,07,49,62,19,573	...	...	...	1,20,13,981	...
3600	बिजली संबंधी अन्य काम Other Electrical Works	45,44,12,58,727	...	...	22,17,65,422	38,41,37,826	...
3700	ट्रैक्शन Traction	7,97,38,50,196	...	...	...	...	...
4100	मशीनरी और संयंत्र Machinery & Plant	57,76,75,53,022	9,51,98,500	7,91,43,278	17,71,60,164	2,65,27,55,301	...
4200	कारखाने-उत्पादन यूनिटों सहित Workshops–including production units	2,23,10,81,12,094	4,43,29,818	1,15,01,074	1,22,02,68,391	68,73,23,264	8,75,000
5100	कर्मचारी क्वार्टर Staff Quarters	35,13,83,20,198	2,06,32,714	36,71,684	2,59,60,20,900	22,45,88,004	...
5200	कर्मचारियों के लिए सुविधाएं Amenities for staff	37,25,02,80,145	...	...	-29,89,258	29,89,258	...
5300	यात्री सुविधाएं एवं अन्य रेल उपयोगकर्ताओं के लिए सुविधाएं Passenger Amenities & Other Rly. User's Amenities	1,51,56,56,96,957	9,08,953	...	16,11,78,96,468	1,57,33,55,274	...
6100	सरकारी वाणिज्यिक उपक्रमों में निवेश-सड़क सेवाएं Investment in Govt. Commercial Undertakings-Road Services.	1,68,29,58,74,387	...	...	...	...	...

INDIAN RAILWAYS
BLOCK ACCOUNT (COMMERCIAL) - (CONSOLIDATED)
YEAR ENDING 2020-2021 (Figures in unit of Rs.)

Expenditure financed from Capital, D.R.F., D.F., Capital Fund, O.L.W. (R) R.S. Fund Spl. R.S. Fund & R.R.S.K. Fund during the year 2020-2021

सामान्य प्रभार (80 और 90) 98 और 99 को छोड़ कर General Charges (80 & 90) Except 98&99	नयी लाइनों की खरीद (1200) Purchase of New Lines (1200)	सरकारी वाणिज्यिक उपक्रमों में निवेश-सड़क सेवाए (6100) Investment in Govt. Comml. Undertakings –Road Services (6100)	सरकारी वाणिज्यिक उपक्रमों - सार्वजनिक उपक्रमों में निवेश (6200 और 6300) Investment in Govt. Comml. Undertakings –Public Undertakings (6200 & 6300)	उचन्त 7100, 7200, 7300 Suspense 7100, 7200, 7300	घटाइए	वर्ष का जोड़ कालम (4 से 14 तक) Total for the year Columns (4 to 14)	बिना वित्तीय समायोजन के अन्तरण Transfer without financial adjustment	वर्ष के अन्त में जोड़ (कालम 3+15+16) (1979-80 से) Total to end of the year (Cols. 3+15+16) (since 1979-80)
					विविध प्राप्तियां (98) Deduct Miscellaneous Receipts (98)			
9	10	11	12	13	14	15	16	17
11,47,71,587	...	...	...	...	69,02,96,091	9,89,08,69,255	...	9,72,90,44,65,913
...	...	...	...	...	...	...	...	-4,09,53,995
...	...	...	...	...	4,53,50,548	-4,53,50,548	...	6,31,36,51,390
3,91,928	...	...	...	...	82,57,07,347	34,54,77,780	...	5,02,64,87,79,049
80,10,256	...	...	...	...	10,76,26,206	3,68,41,79,201	...	3,41,85,41,95,131
1,68,38,100	...	...	...	...	1,73,52,299	1,13,49,83,862	...	1,62,12,79,95,042
1,48,13,011	...	...	...	...	...	1,92,83,87,411	...	36,14,18,83,499
...	...	...	...	...	...	57,25,79,538	...	5,78,56,59,287
...	...	...	...	...	1,54,44,28,287	6,34,14,16,893	...	6,07,93,58,02,409
...	...	...	...	...	...	1,19,48,24,01,672	...	8,22,72,04,44,400
-17	...	...	...	...	3,73,318	-4,87,314	...	66,22,90,53,794
83,299	...	...	...	...	34,98,278	2,08,87,000	...	2,31,11,53,67,992
8,99,972	...	...	...	...	17,92,70,44,058	-18,31,28,51,203	...	6,52,22,24,98,953
5,66,669	...	...	...	...	2,04,79,957	5,91,03,677	...	70,76,48,04,705
-44,62,856	...	...	...	...	2,87,40,547	3,17,23,355	...	2,03,12,17,74,567
...	...	...	...	...	...	...	...	-59,68,085
65,050	...	...	...	...	5,23,45,665	-4,02,66,634	...	1,07,45,59,52,939
-16,64,125	...	...	...	...	65,54,397	59,76,84,726	...	46,03,89,43,453
...	...	...	...	...	...	...	...	7,97,38,50,196
2,11,15,250	...	...	...	...	1,87,83,157	3,00,65,89,336	...	60,77,41,42,358
3,78,96,559	...	...	...	...	35,05,045	1,99,86,89,061	...	2,25,10,68,01,155
1,67,71,206	...	...	...	...	8,33,233	2,86,08,51,275	...	37,99,91,71,473
...	...	...	...	...	...	...	...	37,25,02,80,145
9,94,16,821	...	...	...	...	13,07,578	17,79,02,69,938	...	1,69,35,59,66,895
...	...	1,56,29,65,00,000	...	...	...	1,56,29,65,00,000	...	3,24,59,23,74,387

भारतीय रेलें
ब्लाक लेखा (वाणिज्यिक)-(संकलित)
2020-2021 को समाप्त वर्ष के लिये (आंकड़े ₹ में)

वर्ष 2020-2021 के दौरान पूंजी, मू.आ.नि., वि.नि., पूंजी निधि, चा.ला.नि. (रा.) रे.सं. निधि वि.रे.सं. निधि और रा.रे.सं. कोष से किया गया खर्च

लेखा शीर्ष Head of Account	परिसम्पत्तियों की श्रेणियां Classes of Assets	पिछले वर्ष के अन्त तक कुल खर्च (1979-80 से) Total Expenditura to end of the previous year (since 1979-80)	प्रारम्भिक खर्च और विविध (10) Preliminary Expenses and Misc.(10)	भूमि (20) Land (20)	संरचना इंजीनियरी के काम (30, 40, 50 और 60) Structural Engineering Works (30, 40, 50 & 60)	उपस्कर संयंत्र और मशीनरी (70) 3400 और 4100 Equipment Plant and Machinery (70), 3400 & 4100	चल स्टाक (2100) और (2200) Rolling Stock (2100) & (2200)
1	2	3	4	5	6	7	8
6200	सरकारी वाणिज्यिक उपक्रमों सार्वजनिक उपक्रम में निवेश- Investment in Govt. Comml. undertakings– Public Undertakings	1,52,19,32,56,980	...	...	...	...	...
6300	गैर सरकारी वाणिज्यिक उपक्रमों में निवेशः- जे.वी.एस./एस.पी.वी.एस. सहित Investment in Non-Govt. Undertaking Including JVS/SPVS	4,21,61,35,76,756	...	...	...	...	...
6400	अन्य विनिर्दिष्ट कार्य Other Specified Works	51,36,18,32,437	68,60,857	...	1,04,48,22,791	6,26,06,433	...
6500	एचआरडी/ट्रेनिंग HRD/Training	2,20,70,30,578	...	...	9,82,58,275	13,59,784	...
7100	भण्डार उचन्त Stores Suspense	26,99,92,48,481	...	...	...	...	...
7200	निर्माण उचन्त Manufacturing Suspense	18,97,26,33,973	...	...	...	...	...
7300	विविध अग्रिम Misc. Advances	45,72,31,29,396	...	...	...	...	...
8100	महानगर परिवहन परियोजनाएं Metropolitan Transport Projects	1,90,93,70,18,388	2,55,00,00,000	...	35,34,527	26,37,577	...
8300	नई लाइन (निर्माण) - लाभांश रहित परियोजना New Lines (Construction) Dividend free Projects	1,85,26,23,39,032	...	...	...	...	...
(क) (A)	जोड़ Total	64,86,01,33,64,792	15,40,25,69,184	19,25,26,11,383	26,66,42,78,669	8,31,46,70,893	1,06,45,18,01,697
(ख) (B)	वर्ष के दौरान बिना वित्तीय समायोजन के अन्तरण T.W.F.A. during the year	...	...	...	...	32,00,000	-32,00,000
(ग) (C)	पिछले वर्ष के अंत तक जोड़ (प्रारम्भ से) Total to end of previous year (since commencement)	...	1,77,31,94,07,686	3,19,89,43,71,293	31,58,90,91,25,408	6,94,51,47,77,049	11,81,04,00,68,779
(घ) (D)	वर्ष के अंत तक जोड़ (क+ख+ग) (प्रारम्भ से) Total to end of the year (A+B+C) (Since commencement)	...	1,92,72,19,76,870	3,39,14,69,82,676	31,85,57,34,04,077	7,02,83,26,47,942	12,87,48,86,70,476

टिप्पणीः- *Note*

(1) पूंजी VIII–विविध शीर्ष के अन्तर्गत वर्ष 1978-79 के अन्त का जोड़ कालम 4 के अन्तर्गत प्रारम्भिक खर्च में जोड़ दिया गया है।
Total to end of the year 1978-79 under the head Capital VIII–Misc. has been added to preliminary expenses under Column 4.

(2) मद क, ख, ग और घ में दिखाया गया जोड़ केवल 4 से 15 के अन्तर्गत है।
Total shown against items A,B,C & D are only under Columns 4 to 15.

(3) कालम 14 के अन्तर्गत विविध प्राप्तियों पुराने लेखा वर्गीकरण की ''पूंजी लेखे में प्राप्तियों की द्योतक है।
Misc. Receipts under Columns 14 represent "Receipts on Capital Account" of the old accounting classification.

INDIAN RAILWAYS
BLOCK ACCOUNT (COMMERCIAL) - (CONSOLIDATED)
YEAR ENDING 2020-2021 (Figures in unit of ₹.)

Expenditure financed from Capital, D.R.F., D.F., Capital Fund, O.L.W. (R) R.S. Fund Spl. R.S. Fund & R.R.S.K. Fund during the year 2020-2021

सामान्य प्रभार (80 और 90) 98 और 99 को छोड़ कर General Charges (80 & 90) Except 98&99	नयी लाइनों की खरीद (1200) Purchase of New Lines (1200)	सरकारी वाणिज्यिक उपक्रमों में निवेश-सड़क सेवाए (6100) Investment in Govt. Comml. Undertakings –Road Services (6100)	सरकारी वाणिज्यिक उपक्रमों - सार्वजनिक उपक्रमों में निवेश (6200 और 6300) Investment in Govt. Comml. Undertakings –Public Undertakings (6200 & 6300)	उचन्त 7100, 7200, 7300 Suspense 7100, 7200, 7300	घटाइए: विविध प्राप्तियां (98) Deduct: Miscellaneous Receipts (98)	वर्ष का जोड़ कालम (4 से 14 तक) Total for the year Columns (4 to 14)	बिना वित्तीय समायोजन के अन्तरण Transfer without financial adjustment	वर्ष के अन्त में जोड़ (कालम 3+15+16) (1979-80 से) Total to end of the year (Cols. 3+15+16) (since 1979-80)
9	10	11	12	13	14	15	16	17
0	...	...	...	...	...	...	...	1,52,19,32,56,980
0	...	...	...	...	...	...	...	4,21,61,35,76,756
1,43,18,775	...	...	...	...	1,18,327	1,12,84,90,529	...	52,49,03,22,966
31,13,644	...	...	...	...	...	10,27,31,703	...	2,30,97,62,281
...	...	...	...	21,47,26,31,037	16,09,62,84,253	5,37,63,46,784	...	32,37,55,95,265
...	...	...	...	6,73,45,49,903	6,64,57,15,066	8,88,34,837	...	19,06,14,68,810
...	...	...	...	2,32,86,55,460	1,09,40,32,213	1,23,46,23,247	...	46,95,77,52,643
6,06,133	...	...	...	...	4,14,63,043	2,51,53,15,194	...	1,93,45,23,33,582
...	...	...	...	...	...	...	...	1,85,26,23,39,032
34,35,51,262	...	1,56,29,65,00,000	...	30,53,58,36,400	45,17,18,38,913	3,18,08,99,80,575	...	68,04,10,33,45,367
...	...	...	...	...	...	...	...	...
2,40,55,73,05,260	7,85,92,156	2,42,25,24,05,448	5,01,73,63,05,428	3,02,72,78,89,840	2,71,59,83,52,604	65,47,43,18,95,743	...	...
2,40,90,08,56,522	7,85,92,156	3,98,54,89,05,448	5,01,73,63,05,428	3,33,26,37,26,240	3,16,77,01,91,517	68,65,52,18,76,318 *	...	...

* इसमें म.प.प. से संबधित 1,68,86,33,76,957/- ₹ और परिक्रमा रेलवे (पूर्व, दक्षिण मध्य एवं पश्चिम रेलवे) से संबधित 19,11,09,92,140/- ₹ और महाराष्ट्र सरकार-सिडको के अंशदान से संबधित 19,91,55,77,051/- ₹ शामिल हैं।
Includes ₹1,68,86,33,76,957/- relating to M.T.P and ₹19,11,09,92,140/- relating to Circular Railway(Eastern, SC & Western Railway) and ₹19,91,55,77,051/- relating to CIDCO (Contribution by Maharastra Govt).

* वर्ष 2020-21 के दौरान इसमें भा.रे.वि.नि. से पट्टे पर ली गई परिसम्पत्तियों की 29110.39 करोड़ रू. की राशि और मार्च, 2021 के अंत तक 258475.08 करोड़ रू. की राशि शामिल नहीं है, और वर्ष 2020-21 के दौरान भा.रे.वि.नि. को देय पट्टे प्रभारों के पूंजी घटक की 11948.24 करोड़ रू. की राशि शामिल है। मार्च 2021 के अंत तक पट्टे प्रभार की संचयी, पूंजी घटक 82272.04 करोड़ रू. है
Excludes the assets taken on lease from IRFC amounting to Rs.29110.39 crore during the year 2020-21 and Rs. 258475.08 crores to end of March, 2021, and includes Capital Component of the lease charges paid to IRFC amounting to Rs. 11948.24 crores during the year 2020-21. The cumulative Capital Component of lease charges to end of March'2021 comes to Rs. 82272.04 crores

* ₹27635.47 करोड़ और ₹50575.29 करोड़ ईबीआर-आईएफ और एस वर्ष के दौरान 2020-21 और ₹124337.74 करोड़ और ₹ 50575.29 करोड़ वर्ष के अंत तक शामिल नहीं है।
Excludes value of project undertaken under EBR-IF&S amounting to ₹ 27635.47 Cr, ₹ 50575.29 cr. during the year 2020-21 and ₹ 124337.74 Cr, ₹ 50575.29 Cr to end of March, 2021 respectively.

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