अक्टूबर
October
2015

पूँजीगत व्यय की वित्तीय समीक्षा

Financial Review of Capital Expenditure

Financial Review for the Month of October 2015 containing a brief analysis along with Railway wise data sheets for Capital expenditure, both for and to end of the month.

लेखा निदेशालय | रेलवे बोर्ड

Accounts Directorate | Railway Board

Index

1. Summary of Plan Head Expenditure 2
i. Plan Heads, Grants and % Utilization 2
ii. Source wise expenditure and % Utilization 2
2. Expenditure in Demand No. 16 3
3. Capital Expenditure for Oct 2015 – Zonal Railways 4
4. Capital Expenditure for OCT 2015 – PUs and Others 5
5. Booking of Capital Expenditure – Plan Heads and Funds 6

1. Summary of Plan Head Expenditure

The overall position of under various plan heads, its utilization and grants to end of Oct' 2015 is as under.

i. Plan Heads, Grants and % Utilization

₹ in Crs

		BE 2015-16	Actual Expenditure to end of Oct' 2015	% Utilization to end of Oct' 2015	Actual Expenditure to end of Oct' 2014
	(1)	(2)	(3)	(3/2)*100	(5)
11	New Lines (Construction)	8744.48	3603.18	41.21%	2795.07
12	Purchase of New Lines	0.00	0.00		0.00
13	Restoration of Dismantled	0.00	0.10		0.00
14	Gauge conversion	3410.99	1828.40	53.60%	1700.19
15	Doubling	7113.00	2653.28	37.30%	1780.55
16	Traffic Facilities Yard	1275.00	410.10	32.16%	354.28
17	Computerisation	393.36	75.88	19.29%	37.84
18	Railway Research	40.44	7.49	18.52%	7.52
21	Rolling Stock	2066.62	1174.84	56.85%	2213.73
22	Lease Assets-Pay of Cap. Compo.	6293.00	5840.75	92.81%	5423.02
29	Road safety works-Level crossing	305.56	207.95	68.06%	238.72
30	Road safety-Road O/U bridge	1340.45	931.17	69.47%	864.72
31	Track Renewals	6035.00	3130.16	51.87%	3616.63
32	Bridge Works	559.90	188.85	33.73%	194.54
33	S & T Works	1115.45	437.02	39.18%	469.20
34	Taking over of line wires from P&T Dept.	0.00	0.00		0.00
35	Electrification Project	1603.01	1038.86	64.81%	692.36
36	Other Electrical Works	188.74	37.66	19.95%	44.43
37	Traction	248.50	69.29	27.88%	70.94
41	Machinery & Plant	475.00	168.37	35.45%	221.08
42	Workshop Including Prod. Units	2194.21	699.79	31.89%	765.30
51	Staff Quarters	400.00	142.04	35.51%	110.52
52	Amenities for Staff	399.30	138.30	34.64%	135.91
53	Passenger Amenities	1748.50	403.29	23.06%	423.98
53-A	Other Railway User Amenities	0.00	0.00		0.00
62	Investment in Coml./Govt.Und.	2732.80	10.39	0.38%	100.00
63	Investment in Non Govt. and. incl. JVs/SPVs	10258.60	2647.14	25.80%	2754.07
64	Other Specified Work	444.36	139.22	31.33%	148.38
	Total Gross	**59386.27**	**25983.53**	43.75%	**25162.98**
71	Store Suspense	-13.47	2730.96	-20274.39%	4234.74
72	Manufacturing Suspense	7.92	259.77	3279.92%	13.16
73	Miscellaneous Advance	-27.64	45.75	-165.52%	-31.31
	Inventory Total (Net)	**-33.19**	**3036.48**	-9148.78%	**4216.59**
81	MTPs	1165.00	468.98	40.26%	517.97
83	New Lines (Const.)-Dividend free projects	1500.00	880.96	58.73%	303.73
	Recoveries or Credits	2579.48	667.51	25.88%	1003.20
	Grand Total Net	**59438.60**	**29702.43**	49.97%	**29198.07**
	EBR *	40572.00	8056.19	19.86%	6140.75
	Total (Net)	**100010.60**	**37758.62**	37.75%	35338.82

ii. Source wise expenditure and % Utilization ₹ in Crs

Source	BE 2015-16	Actual Expenditure to end of Oct' 2015	% Utilization to end of Oct' 2015	Actual Expenditure to end of Oct' 2014
	(1)	(2)	(2/1)*100	(3)
Capital	40000.00	17520.42	43.80%	18372.11
DRF	7500.00	3972.55	52.97%	4633.76
DF	4000.00	1222.73	30.57%	1189.79
CF	6293.00	5848.04	92.93%	3923.03
RSF	1645.60	1138.69	69.20%	1075.66
OLWR	0	**0.00**		3.72
Total	**59438.60**	29702.43	49.97%	29198.07
EBR	**40572.00**	**8056.19**	19.86%	6140.75
Total Net	**100010.60**	**37758.62**	37.75%	35338.82

2. Expenditure in Demand No. 16

- The Budget Estimate net outlay (BE) for Plan Expenditure 2015-16 is ₹59438.60 crore under the source Capital, Depreciation Reserve Fund , Development Fund, Capital Fund and Railway Safety Fund.
- The plan expenditure to end of Oct'2015 is ₹29702.43 crore, the utilisation is 49.97%.
- The top five Zonal Railways which have utilised maximum funds (net plan expenditure) are SWR(80.68%), ECR(72.77%), SCR(66.55%), SR(64.49%) and ER(63.45%).
- The top five Production Units which have utilised maximum funds (net plan expenditure) are RCF (696.55%), DMW (454.13%), CLW (348.94 %) ,ICF (317.57%)) & RWF (265.41 %).
- The booking in top five Plan Head by Indian Railways are 2200 (92.81%), 3000(69.47%), 2900(68.06%), 3500(64.81%) and 2100(56.85%).

3. Capital Expenditure to end of Oct' 2015 – Zonal Railways

₹ in Crs

	Plan Head	CR	ER	ECR	ECoR	NR	NCR	NER	NFR	NWR	SR	SCR	SER	SECR	SWR	WR	WCR
11	New Lines (Construction)	71.30	167.76	624.92	94.82	432.44	38.57	25.55	1450.70	30.94	38.01	269.64	2.81	0.48	240.15	72.02	43.07
12	Purchase of New Lines																
13	Restoration of Dismantled		0.10														
14	Gauge conversion	0.73	17.27	98.00			2.41	347.60	780.63	66.26	175.63	5.37	29.54	158.83	5.85	140.28	
15	Doubling	70.73	351.63	30.80	90.65	323.82	104.17	41.09	169.16	269.40	266.84	116.66	147.94	99.42	165.58	292.18	113.21
16	Traffic Facilities Yard	23.41	17.10	21.80	45.16	52.29	53.77	13.66	8.54	26.92	11.36	19.19	13.59	26.62	14.33	26.30	33.81
17	Computerisation	2.73	0.42	2.66	2.50	43.89	1.25	0.34	0.81	1.48	6.27	4.85	0.41	1.15	1.08	5.05	0.69
18	Railway Research					7.49											
21	Rolling Stock	2.06	6.34	7.32	0.52	16.22	0.11	3.33	1.74	11.39	12.81	4.06	5.01	1.28	0.50	12.57	4.87
22	Lease Assets-Pay of Cap. Compo.	505.17	413.69	404.87	340.17	565.03	316.02	146.57	193.05	185.66	444.88	541.24	470.21	266.15	214.27	477.98	355.79
29	Road safety works-Level crossing	8.94	8.68	24.21	7.59	42.44	4.93	23.18	8.98	6.35	11.80	18.50	8.11	9.86	3.92	13.33	7.13
30	Road safety-Road O/U bridge	36.17	9.98	15.98	41.07	106.25	126.29	8.69	26.96	105.25	99.93	57.29	15.14	44.77	86.26	55.02	96.12
31	Track Renewals	221.96	165.31	366.86	143.82	323.14	188.99	62.56	93.52	47.32	223.65	366.53	205.74	138.52	78.82	223.60	277.47
32	Bridge Works	4.65	33.82	31.02	9.32	11.11	6.00	7.29	4.72	8.58	28.15	0.73	6.86	4.70	13.73	7.90	10.27
33	S & T Works	31.02	35.51	55.34	15.77	34.99	47.16	13.00	9.77	13.40	23.38	37.31	26.57	20.13	16.18	32.89	24.60
34	Taking over of line wires from P&T Dept.																
35	Electrification Project																
36	Other Electrical Works	2.21	0.36	1.15	1.00	3.13	14.80	2.04	0.73	1.29	0.68	1.68	1.19	1.27	0.66	0.91	1.10
37	Traction	15.35	5.77	4.72	1.02	0.99	4.63				2.98	8.30	10.53	0.84	1.50	6.40	6.26
41	Machinery & Plant	2.24	12.08	7.06	9.53	16.54	7.01	5.07	6.77	3.02	8.88	12.07	11.47	4.94	0.96	7.27	3.54
42	Workshop Including Prod. Units	18.62	39.55	84.07	9.98	27.75	16.53	13.71	8.04	36.18	17.40	23.32	23.78	8.65	8.97	18.91	16.51
51	Staff Quarters	4.08	5.24	12.57	3.53	13.70	8.26	1.69	11.09	11.46	6.13	7.83	6.04	8.82	5.42	7.61	15.69
52	Amenities for Staff	4.79	7.72	11.82	3.22	21.61	8.87	2.95	17.40	4.17	10.47	8.59	7.82	5.13	5.37	5.86	7.16
53	Passenger Amenities	35.88	27.06	24.13	22.08	55.06	26.11	21.75	2.57	17.10	37.01	38.48	28.97	11.63	18.26	14.05	22.47
53-A	Other Railway User Amenities																
62	Investment in Comml./Govt. Und.					10.39											
63	Investment in Non Govt. Und.incl. JVs/SPVs					2647.14											
64	Other Specified Work	11.39	8.51	19.02	6.53	14.06	9.58	1.97	6.64	10.74	5.96	9.03	4.22	3.67	7.25	11.98	7.61
	Total Gross	**1073.43**	**1333.90**	**1848.32**	**848.28**	**4769.48**	**985.46**	**742.04**	**2801.82**	**856.91**	**1432.22**	**1550.67**	**1025.95**	**816.86**	**889.06**	**1432.11**	**1047.37**
71	Stores Suspense	129.60	127.31	123.67	56.99	104.25	121.30	-45.78	-37.09	196.93	104.84	92.75	108.23	23.83	112.95	93.77	95.39
72	Manufacturing Suspense	1.78	13.88	68.47	-1.56	62.18	25.27	22.14	19.05	1.43	72.77	95.87	-20.55	-2.32	-4.18	23.85	-1.42
73	Miscelleneous Advaace	-0.02	18.50			48.15			0.34	-5.79	0.00	2.75	-30.36	0.48		0.07	-10.31
	Inventory Total (Net)	**131.36**	**159.69**	**192.14**	**55.43**	**214.58**	**146.57**	**-23.64**	**-17.70**	**192.57**	**177.61**	**191.37**	**57.32**	**21.99**	**108.77**	**117.69**	**83.66**
81	MTPs	158.05										4.00					
83	New Lines(Const.) – Dividend Free					880.96											
	Recoveries or Credits	41.04	19.36	51.68	21.35	73.98	85.06	44.39	24.46	72.64	39.54	46.86	20.43	16.83	4.87	65.06	35.83
	Grand Total (Net)	**1321.80**	**1474.23**	**1988.78**	**882.36**	**5791.04**	**1046.97**	**674.01**	**2759.66**	**976.84**	**1570.29**	**1699.18**	**1062.84**	**822.02**	**992.96**	**1484.74**	**1095.20**
	BE Net	2493.91	2323.54	2732.97	1453.09	19204.30	1891.60	1284.90	6451.83	1643.16	2434.97	2553.40	1891.99	1702.86	1230.77	3135.85	1978.31
	% of Actual with BE (Net)	53.00%	63.45%	72.77%	60.72%	30.15%	55.35%	52.46%	42.77%	59.45%	64.49%	66.55%	56.18%	48.27%	80.68%	47.35%	55.36%
	Source of Fund	**CR**	**ER**	**ECR**	**ECoR**	**NR**	**NCR**	**NER**	**NFR**	**NWR**	**SR**	**SCR**	**SER**	**SECR**	**SWR**	**WR**	**WCR**
i.	Capital	445.37	683.25	1053.47	297.62	4559.38	343.48	404.61	2380.34	620.64	668.67	611.15	256.49	302.39	540.73	630.31	271.62
ii.	DRF	248.95	263.76	399.44	148.60	319.89	152.82	48.30	107.01	14.37	267.80	376.96	242.75	151.51	107.34	223.20	299.01
iii.	DF	77.21	94.87	90.81	48.19	189.97	103.43	42.76	43.32	44.57	77.24	94.18	70.16	47.34	40.47	84.92	65.53
iv.	CF	505.17	413.69	404.87	339.30	573.19	316.02	146.57	193.05	185.66	444.88	541.24	470.21	266.15	214.27	477.98	355.79
v.	RSF	45.10	18.66	40.19	48.65	148.61	131.22	31.77	35.94	111.60	111.70	75.65	23.23	54.63	90.15	68.33	103.25
	Total	1321.80	1474.23	1988.78	882.36	5791.04	1046.97	674.01	2759.66	976.84	1570.29	1699.18	1062.84	822.02	992.96	1484.74	1095.20

4. Capital Expenditure to end of Oct' 2015 – PUs and Others

₹ in Crs

	Plan Head	CLW	DLW	ICF	DMW	RWF	RCF	RE	MTP Kol	MTP(Ch)	RB	RCF RBL	Exp. (Gr.)	Rec./Cr.	Net	BE 15-16 (Gr.)
11	New Lines (Construction)												3603.18	13.28	3589.90	8744.48
12	Purchase of New Lines												0.00	0.00	0.00	0.00
13	Restoration of Dismantled												0.10	0.00	0.10	0.00
14	Gauge conversion												1828.40	56.18	1772.22	3410.99
15	Doubling												2653.28	8.31	2644.97	7113.00
16	Traffic Facilities Yard								2.25				410.10	3.82	406.28	1275.00
17	Computerisation		0.15		0.10		0.05						75.88	0.00	75.88	393.36
18	Railway Research												7.49	0.00	7.49	40.44
21	Rolling Stock										1084.71		1174.84	71.83	1103.01	2066.62
22	Lease Assets-Pay of Cap. Compo.												5840.75	0.00	5840.75	6293.00
29	Road safety works-Level crossing												207.95	0.14	207.81	305.56
30	Road safety-Road O/U bridge												931.17	0.20	930.97	1340.45
31	Track Renewals	0.41		0.01					1.93				3130.16	497.37	2632.79	6035.00
32	Bridge Works												188.85	2.04	186.81	559.90
33	S & T Works												437.02	3.97	433.05	1115.45
34	Taking over of line wires from P&T Dept.												0.00	0.00	0.00	0.00
35	Electrification Project							1038.86					1038.86	3.62	1035.24	1603.01
36	Other Electrical Works	0.62					0.05		2.79				37.66	0.43	37.23	188.74
37	Traction												69.29	2.47	66.82	248.50
41	Machinery & Plant	3.16	18.73	9.01	13.00	2.23	3.77		0.02				168.37	0.86	167.51	475.00
42	Workshop Including Prod. Units	20.84	86.91	13.44	0.82	0.80	6.12		1.89			197.00	699.79	1.59	698.20	2194.21
51	Staff Quarters	3.02	0.63	6.62		0.42	2.14		0.05				142.04	0.12	141.92	400.00
52	Amenities for Staff	0.44	0.13	0.36	0.14	1.54	0.37		2.37				138.30	0.08	138.22	399.30
53	Passenger Amenities								0.68				403.29	0.63	402.66	1748.50
53-A	Other Railway User Amenities												0.00	0.00	0.00	
62	Investment in Comml./Govt. Und.												10.39	0.00	10.39	2732.80
63	Investment in Non Govt. and. incl. JVs/SPVs												2647.14	0.00	2647.14	10258.60
64	Other Specified Work	0.06	0.37	0.03			0.28		0.32				139.22	-0.15	139.37	444.36
	Total Gross	**28.55**	**106.92**	**29.47**	**14.06**	**4.99**	**12.78**	**1038.86**	**12.30**	**0.00**	**1084.71**	**197.00**	**25983.52**	**666.79**	**25316.73**	**59386.27**
71	Stores Suspense	356.85	74.44	402.07	159.64	-30.27	272.85		-1.36			87.80	2730.96	0.00	2730.96	-13.47
72	Manufacturing Suspense	-161.19	-205.61	-53.60	80.40	65.99	81.90					75.22	259.77	0.00	259.77	7.92
73	Miscellaneous Advance	-1.69	18.97	0.76	5.21	2.95	-4.28					0.02	45.75	0.00	45.75	-27.64
	Inventory Total (Net)	**193.97**	**-112.20**	**349.23**	**245.25**	**38.67**	**350.47**	**0.00**	**-1.36**	**0.00**	**0.00**	**163.04**	**3036.48**	**0.00**	**3036.48**	**-33.19**
81	MTPs								286.85	20.08			468.98	0.72	468.26	1165.00
83	New Lines (Const.) – Dividend Free												880.96	0.00	880.96	1500.00
	Recoveries or Credits							3.62	0.50	0.01			667.51		667.51	2579.48
	Grand Total (Net)	**222.52**	**-5.28**	**378.70**	**259.31**	**43.66**	**363.25**	**1035.24**	**297.29**	**20.07**	**1084.71**	**360.04**	**29702.43**	**667.51**	**29034.92**	**59438.60**
	BE (Net)	63.77	200.61	119.25	57.10	16.45	52.15	1597.75	663.95	15.98	**1766.59**	**477.55**	59438.60			
	% of Actual with BE(Net)	348.94%	-2.63%	317.57%	454.13%	265.41%	696.55%	64.79%	44.78%	125.59%	61.40%	75.39%	49.97%			
	Source of Fund	**CLW**	**DLW**	**ICF**	**DMW**	**RWF**	**RCF**	**RE**	**MTP Kol**	**MTP (Ch)**	**RB**	**RCF RBL**	**Total**			
	Capital	213.63	-20.49	367.74	248.31	42.61	358.49	1035.19	286.98	20.07	538.36	360.04	17520.42			
i.	DRF	8.89	15.21	10.96	11.00	1.05	4.76		4.77		544.17		3972.55			
ii.	DF							0.05	5.54		2.18		1222.73			
iii.	CF												5848.04			
iv.	RSF												1138.69			
	Total	222.52	-5.28	378.70	259.31	43.66	363.25	1035.24	297.29	20.07	1084.71	360.04	29702.43			

5. Booking of Capital Expenditure – Plan Heads and Funds

The Revised Classification of expenditure on works irrespective of whether they are charged to Capital DRF, DF, Revenue (OLWR) or ACF will come under a single Demand-16 namely Assets-Acquisition, 'Construction and Replacement. The Accounting Classification for works expenditure is in the form of a 7 digit—4 module alphanumerical code. The first module which is the alpha indicates the source of fund viz., Capital, DRF, DF, Revenue (OLWR) or ACF as the case may be. The second module of 2 digits which is numerical will represent the standard Plan Heads. The third module which is also numerical will represent the 2 digits corresponding to the sub and detailed head of classification giving the details of the assets acquired, constructed or replaced. The last module which is of two digits will indicate the primary unit *i.e.,* object of the expenditure.

For the purpose of link with the accounts of the Central Government the Plant heads will form the Minor Heads of Railway Capital under the Major Heads "546-Capital Outlay on Indian Railways-Commercial lines" and "546-Capital Outlay on Indian Railways-Strategic lines." The minor Heads classification are as follows :"

11. New Lines (Construction).	42. Workshops including Production Units
12. Purchase of new lines.	51. Staff Quarters.
13. Restoration of dismantled lines.	52. Amenities for staff.
14. Gauge conversion.	53. (i) Passenger Amenities. (ii) Other Railway User Amenities.
15. Doubling.	61. Investment in Government Commercial under Takings-Road services.
16. Traffic facilities-Yard remodelling and others.	62. Investment in Government Commercial under taking-Public Undertaking
17. Computerisation	63.Investment in non-Gov.Undertakings including JVs& SPVs
18.Railway Reasearch	64. Other specified works.
21. Rolling Stock	71. Stores suspense
22. Lease Assets-Payment of Capital Component of lease charges to IRFC etc.	72. Manufacturing suspense.
29 Road Safety work	73. Miscellaneous Advances.
30 Road Safety work	81. Metropolitan Transport Projects.
31. Track renewals.	83. New Lines construction (Dividend Free Projects)
32. Bridge work.	
33. Signalling and Telecommunication works.	
34. Taking over of line wires from P. & T. Dept.	
35. Electrification projects.	
36. Other Electrical works.	
37.Traction	
41. Machinery and Plant.	

The classification of the assets will be indicated by these 6 digits in all the cases irrespective of whether the expenditure on the asset is chargeable to Capital, DRF, DF, Revenue (OLWR), or ACF, The source of financing will be indicated in the beginning in the following alphabets: -

P-Capital, R-Revenue (OLWR) , T-ACF, Q-DRF, S—DF. OLWR has now been discontinued.

The classification thus lends itself to computerised system being adopted for the compilation. Wherever the compilation is not computerised the source of financing may be indicated by the terms such as CAP for Capital, DRF for Depreciation Reserve Fund etc., as at present. As the plan heads of classification coincide with the sub-heads of demands for Grants the compilation of budget is also rendered easy and direct.