वित्तीय समीक्षा
दिसम्बर 2014

Financial Review
December 2014

Financial Review for the Month of December 2014 containing a brief analysis along with Railway wise data sheets for earnings and Ordinary working expenses; both for and to end of the month.

लेखा निदेशालय | रेलवे बोर्ड

Accounts Directorate I Railway Board

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1. Summary of Earnings and Expenditure

The overall position of earning, expenditure and growth vis-à-vis targets in various categories are as under.

i. Earnings and OWE – Actual, target and Growth

₹ in Crs

Category	Actual 2013-14	Target 2014-15	Target Growth over 2013-14	Growth to end of Dec 2014
(1)	(2)	(3)	4=(3-2)/2	(5)
Passenger Earnings	36532.25	43002.00	17.71	17.05
Other Coaching Earnings	3678.52	4028.00	9.50	8.54
Goods Earnings	93905.63	106927.00	13.87	12.09
Sundry Earnings	5721.30	5241.00	-8.39	13.87
Total earnings	139837.70	159198.00	13.84	13.38
Ordinary Working Expenses	97570.77	108970.00	11.68	9.70

ii. Earnings and OWE – For and To end of the Month

₹ in Crs

Items	Budget Proportion	Account Dec 2014	Variation		Account Dec 2013	Variation	
			Amount	% age		Amount	% age
(1)	(2)	(3)	(4)=3-2	(5)=4/2	(6)	(7)=3-6	(8)=7/6
FOR THE MONTH							
Passenger	2826.79	3460.48	633.69	22.42	3058.15	402.33	13.16
Other Coaching	311.08	338.06	26.98	8.67	331.76	6.30	1.90
Goods	9341.97	9423.23	81.26	0.87	8499.89	923.34	10.86
Sundries	289.37	407.40	118.03	40.79	417.73	-10.33	-2.47
Total Earnings	12769.21	13629.17	859.96	6.73	12307.53	1321.64	10.74
Ord. Working Expenditure	8082.98	8222.37	139.39	1.72	7640.33	582.04	7.62
Net Variation	4686.23	5406.80	720.57	15.38	4667.20	739.60	15.85
TO END OF THE MONTH							
Passenger	32142.32	31451.36	-690.96	-2.15	26869.11	4582.25	17.05
Other Coaching	3066.25	2973.23	-93.02	-3.03	2739.25	233.98	8.54
Goods	76251.80	75351.81	-899.99	-1.18	67226.34	8125.47	12.09
Sundries	2982.30	3061.24	78.94	2.65	2688.34	372.90	13.87
Total Earnings	114442.67	112837.64	-1605.03	-1.40	99523.04	13314.60	13.38
Ord. Working Expenditure	84413.98	84009.84	-404.13	-0.48	76581.29	7428.55	9.70
Net Variation	30028.70	28827.80	-1200.90	-4.00	22941.75	5886.05	25.66

2. For the Month of December 2014

Earnings

i. There is excess of ₹859.96 crore in total earnings as compared to Budget Proportions (BP) based on RE.

ii. Segments contributing excess are Passenger (₹633.69 crore), Other Coaching (₹26.98 crore) Goods (₹81.26 crore) and Sundries (₹118.03 crore). Total earnings has increased by ₹1,321.64 crore when compared to corresponding period of previous year (Dec/2013).

iii. All earnings segments except sundries have shown increase as compared to corresponding period in Dec/2013.

Table 1: Position of Earnings for Dec 2014 and for Dec 2013 ₹ in Crs

Items	BP for Dec 2014	Account for Dec 2014	Variation		Account in Dec 2013	Variation	
			Amount	%age		Amount	%age
Passenger	2826.79	3460.48	633.69	22.42	3058.15	402.33	13.16
Other Coaching	311.08	338.06	26.98	8.67	331.76	6.30	1.90
Goods	9341.97	9423.23	81.26	0.87	8499.89	923.34	10.86
Sundries	289.37	407.40	118.03	40.79	417.73	-10.33	-2.47
Total	12769.21	13629.17	859.96	6.73	12307.53	1321.64	10.74
OWE	8082.98	8222.37	139.39	1.72	7640.33	582.04	7.62

Ordinary Working Expenses

i. The Ordinary Working Expenses (OWE) at ₹8,222.37 crore is ₹139.39 crore more than the BP based on RE.

ii. These expenses are ₹582.04 crore more than the OWE in Dec/2013.

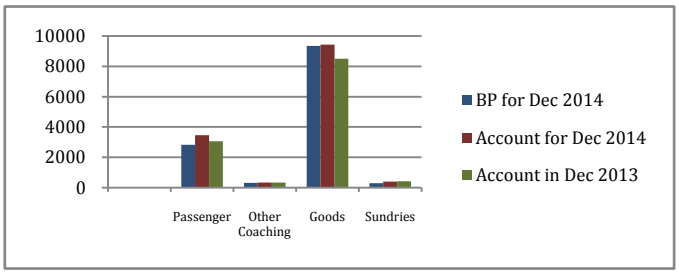


Chart 1: Comparison between BP and Actual Earnings and OWE for the Dec' 14

3. To end of December 2014

Table 2: Position of Earnings to end of Dec 2014 and to end of Dec 2013 ₹ in Crs

Items	BP for Dec 2014	Account to end of Dec 2014	Variation		Account to end of Dec 2013	Variation	
			Amount	%age		Amount	%age
Passenger	32142.32	31451.36	-690.96	-2.15	26869.11	4582.25	17.05
Other Coaching	3066.25	2973.23	-93.02	-3.03	2739.25	233.98	8.54
Goods	76251.80	75351.81	-899.99	-1.18	67226.34	8125.47	12.09
Sundries	2982.30	3061.24	78.94	2.65	2688.34	372.90	13.87
Total	114442.67	112837.64	-1605.03	-1.40	99523.04	13314.60	13.38
OWE	84413.98	84009.84	-404.13	-0.48	76581.29	7428.55	9.70

Earnings

- The overall shortfall in earnings is ₹1,605.03 crore (1.40%) when compared to the BP to end of Dec/2014 based on RE.
- All the earnings streams except Sundries have shown a decline.
- There is a growth of ₹13,314.60 crore (13.38%) over the total earnings of corresponding period of previous year (i.e. upto Dec/2013).

Ordinary Working Expenses

- With a total expenditure of ₹84,009.84 crore to end of Dec/2014, OWE has shown saving of ₹404.13 crore over BP based on RE.
- However, these expenses have increased by ₹7,428.55 (9.70%) when compared to corresponding period of previous year.

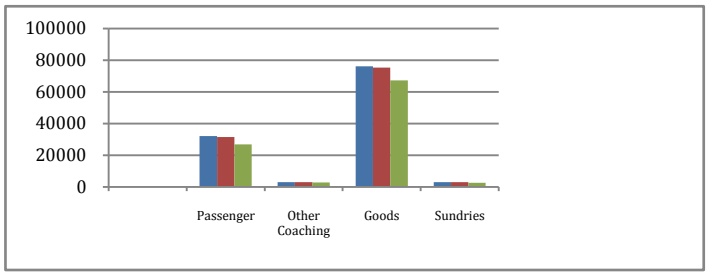


Chart 2: Comparison to end of Dec' 14 with BP and Actual Earning and Expenditure

4. To end of December 2014 - Railway wise

i. The major shortfall in Passenger earnings as compared to BP based on RE, is on NCR (₹204.20 crore), ER (₹127.26 crore) and ECR (₹100.03 crore).

ii. In Goods earnings, major shortfall as compared to BP based on RE has been shown by SER (₹378.72 crore), ECR (₹182.27 crore), SCR (₹144.99 crore) and WCR (₹129.15 crore).

iii. In Sundry major shortfall as compared to BP is shown on NR (₹50.00 crore).

iv. In Other Coaching, major shortfall has been shown by ER (₹65.50 crore).

v. In terms of total earnings major shortfall is on SER (₹412.47 crore), ECR (₹283.06 crore), NCR (₹251.28 crore), SCR (₹177.52 crore), WCR (₹147.05 crore) and ER (₹131.45 crore).

Railway wise analysis of OWE to end of Dec 2014

In OWE major excess has been shown by NER (₹51.52 crore) and major saving are shown by CR (₹109.54 crore), SCR (₹91.73 crore), SER (₹68.59 crore) and NCR (₹51.00 crore)

A. Earning Data for the Month of December 2014 – Railway wise

₹ in crore

Items		CR	ER	ECR	ECoR	NR	NCR	NER	NFR	NWR	SR	SCR	SER	SECR	SWR	WR	WCR	MR	Total	% of Target
Passenger	BP	412.00	169.50	134.28	61.31	444.31	299.41	45.58	63.56	115.90	192.08	121.53	99.55	57.83	106.06	353.56	135.37	14.96	2826.79	
	Actual	415.00	158.61	161.09	95.00	434.61	298.31	112.84	80.06	134.80	323.04	337.00	112.50	84.00	112.12	351.38	234.96	15.16	3460.48	8.05
	COPPY	363.63	146.98	150.06	82.57	392.90	284.84	101.87	75.98	120.93	265.15	280.59	96.04	73.15	95.73	316.07	198.09	13.57	3058.15	
	Variation	3.00	-10.89	26.81	33.69	-9.70	-1.10	67.26	16.50	18.90	130.96	215.47	12.95	26.17	6.06	-2.18	99.59	0.20	633.69	
Other Coaching	BP	60.00	19.15	4.31	4.64	51.70	10.97	28.51	13.04	12.55	13.77	35.91	18.40	9.73	8.31	12.13	7.96	0.00	311.08	
	Actual	48.00	17.02	4.82	8.00	65.48	13.51	7.46	12.52	24.35	33.87	28.98	14.50	7.15	14.40	27.00	11.00	0.00	338.06	8.39
	COPPY	44.08	15.40	4.66	5.00	62.47	11.45	11.63	12.19	28.16	31.67	30.25	15.48	6.86	12.56	28.33	11.57	0.00	331.76	
	Variation	-12.00	-2.13	0.51	3.36	13.78	2.54	-21.05	-0.52	11.80	20.10	-6.93	-3.90	-2.58	6.09	14.87	3.04	0.00	26.98	
Goods	BP	503.00	296.99	678.02	-221.15	278.98	762.65	211.78	182.90	587.39	267.01	1726.48	809.80	1084.97	304.87	795.84	1072.44	0.00	9341.97	
	Actual	640.00	300.37	641.35	1003.00	687.25	832.54	113.55	153.00	450.25	282.90	1000.01	755.00	870.91	248.00	770.25	674.85	0.00	9423.23	8.81
	COPPY	617.69	314.00	607.23	1090.26	545.41	677.86	101.65	146.65	339.37	234.97	837.06	785.22	720.03	232.23	640.48	609.78	0.00	8499.89	
	Variation	137.00	3.38	-36.67	1224.15	408.27	69.89	-98.23	-29.90	-137.14	15.89	-726.47	-54.80	-214.06	-56.87	-25.59	-397.59	0.00	81.26	
Sundries	BP	39.00	9.63	14.15	25.54	-195.73	7.93	-5.97	186.86	56.39	92.46	35.72	14.80	9.49	15.62	-39.84	22.55	0.77	289.37	
	Actual	23.00	5.00	7.71	8.00	40.00	12.99	5.42	187.87	11.55	35.24	11.49	5.00	6.48	7.00	34.46	5.72	0.47	407.40	7.77
	COPPY	29.18	9.13	5.20	5.65	59.27	10.14	7.45	189.21	16.23	19.53	14.64	5.12	4.31	9.18	27.80	5.09	0.60	417.73	
	Variation	-16.00	-4.63	-6.44	-17.54	235.73	5.06	11.39	1.01	-44.84	-57.22	-24.23	-9.80	-3.01	-8.62	74.30	-16.83	-0.30	118.03	
Total Earnings	BP	1014.00	495.27	830.76	-129.66	579.26	1080.96	279.90	446.36	772.23	565.32	1919.64	942.55	1162.02	434.86	1121.69	1238.32	15.73	12769.21	
	Actual	1126.00	481.00	814.97	1114.00	1227.34	1157.35	239.27	433.45	620.95	675.05	1377.48	887.00	968.54	381.52	1183.09	926.53	15.63	13629.17	8.56
	COPPY	1054.58	485.51	767.15	1183.48	1060.05	984.29	222.60	424.03	504.69	551.32	1162.54	901.86	804.35	349.70	1012.68	824.53	14.17	12307.53	
	Variation	112.00	-14.27	-15.79	1243.66	648.08	76.39	-40.63	-12.91	-151.28	109.73	-542.16	-55.55	-193.48	-53.34	61.40	-311.79	-0.10	859.96	
OWE	BP	814.89	454.17	468.13	292.66	1240.36	657.12	264.03	314.18	370.05	472.36	622.22	437.56	546.13	237.62	520.33	349.15	22.02	8082.98	
	Actual	724.58	556.61	609.03	401.25	1010.73	463.16	305.23	380.09	405.63	545.01	715.00	469.30	331.32	274.31	625.60	382.47	23.05	8222.37	7.55
	COPPY	693.22	504.78	510.63	381.29	900.25	461.18	302.15	346.00	364.22	503.82	691.54	428.53	298.17	297.25	559.07	379.22	19.01	7640.33	
	Variation	-90.31	102.44	140.90	108.59	-229.63	-193.96	41.20	65.91	35.58	72.65	92.78	31.74	-214.81	36.69	105.27	33.33	1.03	139.40	
Net Results		202.31	-116.71	-156.69	1135.07	877.71	270.35	-81.83	-78.82	-186.86	37.08	-634.94	-87.29	21.33	-90.03	-43.87	-345.12	-1.13	720.56	
Operating Ratio		85.85	170.1	98.47	45.22	113.79	55.68	184.22	128.73	84.21	112.78	66.14	72.82	44.29	98.62	72.37	55.88	250.86	82.11	

B. Earning Data to end of the Month of the December 2014 – Railway wise

₹ in crore

Items		CR	ER	ECR	ECoR	NR	NCR	NER	NFR	NWR	SR	SCR	SER	SECR	SWR	WR	WCR	MR	Total	% of Target
Passenger	BP	3523.00	1614.98	1668.17	857.89	4277.11	3191.69	1045.94	795.70	1251.58	2790.50	3019.68	1055.80	740.52	1082.71	3056.14	2042.73	128.18	32142.32	
	Actual	3465.14	1487.72	1568.14	857.89	4242.36	2987.49	1045.94	775.53	1245.27	2790.50	3006.68	1022.69	740.52	1003.81	3056.44	2025.69	129.55	31451.36	73.14
	COPPY	2993.53	1306.55	1384.89	721.50	3487.63	2582.90	893.43	676.67	1054.45	2427.63	2537.89	876.50	643.27	855.79	2631.05	1706.23	89.20	26869.11	
	Variation	-57.86	-127.26	-100.03	0.00	-34.75	-204.20	0.00	-20.17	-6.31	0.00	-13.00	-33.11	0.00	-78.90	0.30	-17.04	1.37	-690.96	
Other Coaching	BP	387.00	226.20	48.75	68.36	580.72	108.97	69.71	116.41	174.66	299.03	286.66	145.45	61.73	138.67	253.33	100.60	0.00	3066.25	
	Actual	403.91	160.70	44.59	68.36	570.89	105.88	69.71	118.27	172.29	299.03	283.65	140.23	61.73	120.99	253.94	99.06	0.00	2973.23	73.81
	COPPY	337.28	188.47	44.35	60.82	543.35	103.26	56.28	109.74	170.92	286.80	248.94	125.81	43.54	100.18	225.60	93.91	0.00	2739.25	
	Variation	16.91	-65.50	-4.16	0.00	-9.83	-3.09	0.00	1.86	-2.37	0.00	-3.01	-5.22	0.00	-17.68	0.61	-1.54	0.00	-93.02	
Goods	BP	4910.00	2486.32	5623.83	8247.80	5425.52	6207.18	1001.83	1295.91	3532.80	2248.43	7905.66	7200.17	6895.58	1970.09	5862.24	5438.44	0.00	76251.80	
	Actual	4823.83	2500.09	5441.56	8247.80	5422.63	6156.69	1001.83	1308.51	3554.41	2248.43	7760.67	6821.45	6895.58	2004.86	5854.18	5309.29	0.00	75351.81	70.47
	COPPY	4442.39	2270.10	4888.06	8095.51	4957.18	5731.13	856.29	1164.06	2792.95	2013.41	6511.85	6395.15	5994.01	1752.86	5095.07	4266.32	0.00	67226.34	
	Variation	-86.17	13.77	-182.27	0.00	-2.89	-50.49	0.00	12.60	21.61	0.00	-144.99	-378.72	0.00	34.77	-8.06	-129.15	0.00	-899.99	
Sundries	BP	208.00	79.29	80.22	99.68	678.22	98.41	54.29	420.44	125.66	291.46	176.51	108.80	73.59	99.18	285.45	93.35	9.75	2982.30	
	Actual	249.79	126.83	83.62	99.68	628.22	104.91	54.29	435.89	122.46	291.46	159.99	113.38	73.59	124.75	286.97	94.03	11.38	3061.24	58.41
	COPPY	186.06	75.18	64.59	54.29	690.67	81.07	57.94	419.96	98.48	262.96	136.63	97.77	63.32	67.26	263.38	61.27	7.51	2688.34	
	Variation	41.79	47.54	3.40	0.00	-50.00	6.50	0.00	15.45	-3.20	0.00	-16.52	4.58	0.00	25.57	1.52	0.68	1.63	78.94	
Total Earnings	BP	9028.00	4406.79	7420.97	9273.73	10961.57	9606.25	2171.77	2628.46	5084.70	5629.42	11388.51	8510.22	7771.42	3290.65	9457.16	7675.12	137.93	114442.67	
	Actual	8942.67	4275.34	7137.91	9273.73	10864.10	9354.97	2171.77	2638.20	5094.43	5629.42	11210.99	8097.75	7771.42	3254.41	9451.53	7528.07	140.93	112837.64	70.88
	COPPY	7959.26	3840.30	6381.89	8932.12	9678.83	8498.36	1863.94	2370.43	4116.80	4990.80	9435.31	7495.23	6744.14	2776.09	8215.10	6127.73	96.71	99523.04	
	Variation	-85.33	-131.45	-283.06	0.00	-97.47	-251.28	0.00	9.74	9.73	0.00	-177.52	-412.47	0.00	-36.24	-5.63	-147.05	3.00	-1605.03	
OWE	BP	7735.44	5749.50	5547.35	4157.87	10010.63	5007.88	2980.36	3788.44	3811.13	5727.34	7378.55	5007.08	3421.01	3020.64	6753.42	4083.72	233.62	84413.98	
	Actual	7625.90	5743.69	5526.98	4117.63	10010.63	4956.88	3031.88	3785.96	3809.63	5693.45	7286.82	4938.49	3411.63	3022.55	6753.44	4065.35	228.93	84009.84	77.09
	COPPY	6827.75	5294.70	5091.25	3818.35	9046.96	4502.99	2763.44	3425.35	3428.86	5270.23	6805.73	4416.46	3003.83	2726.19	6146.23	3813.66	199.31	76581.29	
	Variation	-109.54	-5.81	-20.37	-40.24	0.00	-51.00	51.52	-2.48	-1.50	-33.89	-91.73	-68.59	-9.38	1.91	0.02	-18.37	-4.69	-404.14	
Net Results		24.21	-125.64	-262.69	40.24	-97.47	-200.28	-51.52	12.22	11.23	33.89	-85.79	-343.88	9.38	-38.15	-5.65	-128.68	7.69	-1200.89	
Operating Ratio		106.76	185.32	98.42	52.94	122.08	67.50	192.55	196.10	93.22	130.95	78.19	77.80	53.37	114.77	89.89	67.56	251.87	95.13	

C. Ordinary Working Expenditure data for the Month of December 2014 – Railway wise

₹ in crore

lys		Dem -03	Dem -04	Dem -05	Dem -06	Dem -07	Dem -08	Dem -09	Dem -10	Dem -11	Dem -12	Dem -13	Total	% of Target
CR	BP	30.69	64.23	57.39	91.66	80.90	132.13	51.61	173.56	58.37	68.50	5.85	814.89	8.39
	Actual	37.56	63.58	31.94	80.89	41.42	80.58	74.83	241.23	31.56	34.60	6.39	724.58	7.46
	Variation	6.87	-0.65	-25.45	-10.77	-39.48	-51.55	23.22	67.67	-26.81	-33.90	0.54	-90.31	
ER	BP	55.45	73.19	20.18	140.46	33.34	97.13	-97.57	115.51	23.80	-27.09	19.77	454.17	5.88
	Actual	52.58	45.32	32.91	117.42	40.50	66.62	25.22	102.27	27.72	38.73	7.32	556.61	7.21
	Variation	-2.87	-27.87	12.73	-23.04	7.16	-30.51	122.79	-13.24	3.92	65.82	-12.45	102.44	
ECR	BP	23.73	53.68	26.85	54.59	43.55	41.67	93.62	107.18	15.76	4.12	3.38	468.13	6.51
	Actual	32.44	58.78	22.14	54.92	41.27	64.27	113.32	142.85	18.18	54.80	6.06	609.03	8.47
	Variation	8.71	5.10	-4.71	0.33	-2.28	22.60	19.70	35.67	2.42	50.68	2.68	140.90	
ECOR	BP	14.73	44.42	22.19	72.01	16.81	65.88	56.72	-20.04	17.78	-1.81	3.97	292.66	5.51
	Actual	13.65	45.51	18.31	45.94	18.91	39.64	60.76	127.91	13.79	13.16	3.67	401.25	7.55
	Variation	-1.08	1.09	-3.88	-26.07	2.10	-26.24	4.04	147.95	-3.99	14.97	-0.30	108.59	
NR	BP	45.38	62.24	13.70	134.68	72.96	165.54	189.01	216.60	25.50	283.47	31.28	1240.36	9.36
	Actual	49.69	91.61	43.25	114.30	57.29	113.41	146.38	245.77	46.69	91.45	10.89	1010.73	7.62
	Variation	4.31	29.37	29.55	-20.38	-15.67	-52.13	-42.63	29.17	21.19	-192.02	-20.39	-229.63	
NCR	BP	26.19	72.46	27.63	37.37	51.70	65.21	156.65	147.32	21.52	44.25	6.82	657.12	10.03
	Actual	21.39	54.20	16.68	23.11	29.92	46.44	92.66	155.54	14.52	3.75	4.95	463.16	7.07
	Variation	-4.80	-18.26	-10.95	-14.26	-21.78	-18.77	-63.99	8.22	-7.00	-40.50	-1.87	-193.96	
NER	BP	18.63	10.41	13.25	31.18	29.88	41.55	49.14	32.22	16.02	19.30	2.45	264.03	6.57
	Actual	26.05	32.81	9.16	25.54	16.61	24.43	40.62	96.35	15.46	14.79	3.41	305.23	7.59
	Variation	7.42	22.40	-4.09	-5.64	-13.27	-17.12	-8.52	64.13	-0.56	-4.51	0.96	41.20	
NFR	BP	20.63	60.48	12.40	49.08	13.84	29.98	34.27	45.59	24.46	17.43	6.02	314.18	6.15
	Actual	25.55	55.84	12.05	41.41	22.95	29.10	20.05	112.16	26.65	30.56	3.77	380.09	7.44
	Variation	4.92	-4.64	-0.35	-7.67	9.11	-0.88	-14.22	66.57	2.19	13.13	-2.25	65.91	
NWR	BP	21.01	41.54	37.83	33.54	34.88	62.32	45.38	80.00	21.10	-8.34	0.79	370.05	7.58
	Actual	23.05	36.46	12.15	32.73	17.77	30.09	51.56	157.85	14.52	24.16	5.29	405.63	8.31
	Variation	2.04	-5.08	-25.68	-0.81	-17.11	-32.23	6.18	77.85	-6.58	32.50	4.50	35.58	
SR	BP	28.54	64.27	28.97	120.31	53.39	77.53	-29.15	85.64	17.90	12.57	12.39	472.36	6.48
	Actual	40.53	47.47	26.80	76.39	31.13	51.15	49.95	146.64	34.34	34.28	6.33	545.01	7.48
	Variation	11.99	-16.80	-2.17	-43.92	-22.26	-26.38	79.10	61.00	16.44	21.71	-6.06	72.65	
SCR	BP	21.40	87.62	21.78	78.96	28.71	92.74	135.09	80.30	49.20	15.42	11.00	622.22	6.45
	Actual	34.52	71.19	43.56	60.33	33.27	58.60	97.78	250.88	30.38	25.08	9.41	715.00	7.41
	Variation	13.12	-16.43	21.78	-18.63	4.56	-34.14	-37.31	170.58	-18.82	9.66	-1.59	92.78	
SER	BP	32.53	66.82	45.52	128.13	25.44	85.51	-48.66	50.25	24.41	15.25	12.36	437.56	7.21
	Actual	39.66	50.82	30.77	67.35	25.80	55.37	35.58	104.63	26.85	27.46	5.01	469.30	7.73
	Variation	7.13	-16.00	-14.75	-60.78	0.36	-30.14	84.24	54.38	2.44	12.21	-7.35	31.74	
SECR	BP	20.14	67.10	22.68	12.44	20.04	74.90	155.18	149.70	12.16	7.33	4.46	546.13	12.56
	Actual	15.74	29.38	10.11	25.02	15.02	38.68	84.54	90.99	10.92	6.97	3.95	331.32	7.62
	Variation	-4.40	-37.72	-12.57	12.58	-5.02	-36.22	-70.64	-58.71	-1.24	-0.36	-0.51	-214.81	
SWR	BP	15.94	29.98	15.46	37.07	9.62	41.97	-0.11	49.04	14.18	18.13	6.34	237.62	6.29
	Actual	14.07	24.70	12.38	38.51	12.66	23.13	3.93	126.20	12.30	2.98	3.45	274.31	7.26
	Variation	-1.87	-5.28	-3.08	1.44	3.04	-18.84	4.04	77.16	-1.88	-15.15	-2.89	36.69	
WR	BP	37.99	16.08	33.90	77.30	37.37	16.71	277.29	-29.83	19.03	24.65	9.84	520.33	6.10
	Actual	39.29	56.64	30.00	81.74	38.44	61.56	69.22	192.54	24.88	26.35	4.94	625.60	7.34
	Variation	1.30	40.56	-3.90	4.44	1.07	44.85	-208.07	222.37	5.85	1.70	-4.90	105.27	
WCR	BP	20.93	42.01	30.53	26.38	19.49	63.58	37.23	79.35	9.73	9.23	10.70	349.15	6.65
	Actual	20.62	44.57	35.66	27.05	25.26	40.80	31.76	133.50	12.29	8.50	2.46	382.47	7.29
	Variation	-0.30	2.56	5.13	0.67	5.77	-22.78	-5.46	54.15	2.56	-0.73	-8.24	33.33	
MR	BP	1.51	2.37	0.00	1.96	3.23	4.72	2.21	3.81	0.10	1.83	0.28	22.02	7.54
	Actual	1.47	2.46	0.00	2.85	2.54	4.60	2.67	3.62	0.56	2.01	0.27	23.05	7.89
	Variation	-0.04	0.09	0.00	0.89	-0.69	-0.12	0.46	-0.19	0.46	0.18	-0.01	1.03	
Total	BP	435.42	858.90	430.26	1127.12	575.15	1159.07	1107.91	1366.20	371.02	504.24	147.70	8082.98	7.42
	Actual	487.86	811.34	387.87	915.50	470.76	828.47	1000.83	2430.93	361.61	439.63	87.57	8222.37	7.55
	Variation	52.45	-47.56	-42.39	-211.62	-104.39	-330.60	-107.07	1064.73	-9.41	-64.61	-60.13	139.40	

D. Ordinary Working Expenditure data to end of the Month of December 2014 – Railway wise

₹ in crore

Rlys		Dem -03	Dem -04	Dem -05	Dem -06	Dem -07	Dem -08	Dem -09	Dem -10	Dem -11	Dem -12	Dem -13	Total	% of Target
CR	BP	350.64	599.74	308.76	756.07	407.02	728.00	1378.97	2191.29	328.05	627.39	59.51	7735.44	79.61
	Actual	346.19	594.72	280.49	750.54	389.51	724.04	1380.71	2229.85	301.45	573.73	54.67	7625.90	78.48
	Variation	-4.45	-5.02	-28.27	-5.53	-17.51	-3.96	1.74	38.56	-26.60	-53.66	-4.84	-109.54	
ER	BP	481.00	421.50	260.00	993.00	365.00	591.50	740.00	1113.00	269.50	450.00	65.00	5749.50	74.44
	Actual	480.61	422.32	259.54	994.46	363.53	592.26	730.38	1112.02	267.68	456.11	64.78	5743.69	74.36
	Variation	-0.39	0.82	-0.46	1.46	-1.47	0.76	-9.62	-0.98	-1.82	6.11	-0.22	-5.81	
ECR	BP	296.74	491.88	204.95	515.72	367.13	512.37	1432.04	1278.28	168.16	245.86	34.22	5547.35	77.17
	Actual	273.45	460.36	183.43	488.44	340.50	507.39	1414.80	1238.49	158.73	415.18	46.21	5526.98	76.88
	Variation	-23.29	-31.52	-21.52	-27.28	-26.63	-4.98	-17.24	-39.79	-9.43	169.32	11.99	-20.37	
ECOR	BP	143.13	393.52	139.72	347.77	183.33	344.69	971.71	1194.74	165.88	238.21	35.17	4157.87	78.24
	Actual	140.72	392.54	136.56	347.29	181.72	347.32	970.48	1164.29	165.74	237.14	33.83	4117.63	77.49
	Variation	-2.41	-0.98	-3.16	-0.48	-1.61	2.63	-1.23	-30.45	-0.14	-1.07	-1.34	-40.24	
NR	BP	447.63	817.48	380.18	983.70	465.14	992.39	2029.36	2348.87	418.97	1041.59	85.32	10010.63	75.52
	Actual	447.63	817.48	380.18	983.70	465.14	992.39	2029.36	2348.87	418.97	1041.59	85.32	10010.63	75.52
	Variation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NCR	BP	234.45	503.36	166.48	223.62	331.33	402.20	1326.86	1404.97	163.72	212.34	38.55	5007.88	76.43
	Actual	222.41	506.88	174.59	234.56	318.06	436.89	1344.49	1280.69	155.99	238.89	43.43	4956.88	75.65
	Variation	-12.04	3.52	8.11	10.94	-13.27	34.69	17.63	-124.28	-7.73	26.55	4.88	-51.00	
NER	BP	238.23	285.69	90.57	248.84	166.57	217.83	523.24	876.55	156.51	145.32	31.01	2980.36	74.11
	Actual	240.26	289.19	85.07	256.56	156.15	220.67	573.11	869.49	154.86	156.38	30.14	3031.88	75.39
	Variation	2.03	3.50	-5.50	7.72	-10.42	2.84	49.87	-7.06	-1.65	11.06	-0.87	51.52	
NFR	BP	257.00	500.00	125.00	378.00	180.00	239.00	428.00	1010.00	250.00	382.44	39.00	3788.44	74.15
	Actual	256.44	498.61	122.85	379.36	179.07	243.13	427.60	1005.57	249.33	384.00	40.00	3785.96	74.10
	Variation	-0.56	-1.39	-2.15	1.36	-0.93	4.13	-0.40	-4.43	-0.67	1.56	1.00	-2.48	
NWR	BP	215.55	334.71	115.11	278.49	165.03	285.64	587.04	1411.20	141.26	246.25	30.85	3811.13	78.07
	Actual	214.05	331.17	111.50	280.25	156.74	287.19	595.71	1411.83	137.01	252.76	31.42	3809.63	78.04
	Variation	-1.50	-3.54	-3.61	1.76	-8.29	1.55	8.67	0.63	-4.25	6.51	0.57	-1.50	
SR	BP	378.59	473.37	235.98	670.26	331.90	464.20	998.05	1314.12	302.77	500.18	57.92	5727.34	78.55
	Actual	372.89	464.92	232.01	678.27	320.66	459.71	997.61	1292.20	297.96	518.84	58.38	5693.45	78.09
	Variation	-5.70	-8.45	-3.97	8.01	-11.24	-4.49	-0.44	-21.92	-4.81	18.66	0.46	-33.89	
SCR	BP	322.43	703.38	317.91	566.30	335.25	540.48	1421.04	2286.80	352.16	469.78	63.02	7378.55	76.48
	Actual	312.27	675.01	314.93	545.64	318.27	530.21	1436.35	2292.91	337.08	459.24	64.91	7286.82	75.53
	Variation	-10.16	-28.37	-2.98	-20.66	-16.98	-10.27	15.31	6.11	-15.08	-10.54	1.89	-91.73	
SER	BP	370.38	445.89	262.47	684.96	262.28	499.82	755.01	992.37	253.53	433.04	47.33	5007.08	82.52
	Actual	366.17	446.33	264.40	685.72	260.58	499.81	679.07	983.03	251.18	454.85	47.35	4938.49	81.39
	Variation	-4.21	0.44	1.93	0.76	-1.70	-0.01	-75.94	-9.34	-2.35	21.81	0.02	-68.59	
SECR	BP	145.55	282.97	100.34	199.78	136.31	347.22	1063.15	780.43	131.49	196.20	37.57	3421.01	78.68
	Actual	145.45	282.93	100.34	199.68	136.22	347.21	1063.15	780.42	130.29	191.17	34.77	3411.63	78.46
	Variation	-0.10	-0.04	0.00	-0.10	-0.09	-0.01	0.00	-0.01	-1.20	-5.03	-2.80	-9.38	
SWR	BP	138.32	241.38	109.22	297.38	94.38	217.68	481.24	1076.94	117.25	215.59	31.26	3020.64	79.90
	Actual	133.51	242.69	114.21	296.57	89.10	218.14	479.84	1097.50	112.15	208.00	30.84	3022.55	79.95
	Variation	-4.81	1.31	4.99	-0.81	-5.28	0.46	-1.40	20.56	-5.10	-7.59	-0.42	1.91	
WR	BP	367.82	550.62	246.73	670.87	378.21	575.10	1126.67	1855.85	317.07	608.38	56.10	6753.42	79.18
	Actual	364.50	548.29	250.16	673.41	377.61	577.13	1126.31	1855.38	316.99	607.47	56.19	6753.44	79.18
	Variation	-3.32	-2.33	3.43	2.54	-0.60	2.03	-0.36	-0.47	-0.08	-0.91	0.09	0.02	
WCR	BP	176.75	404.07	295.96	238.58	237.86	351.47	737.82	1221.06	144.69	240.77	34.70	4083.72	77.79
	Actual	178.23	399.63	290.48	232.15	236.10	353.50	734.55	1222.00	143.75	242.67	32.29	4065.35	77.44
	Variation	1.48	-4.44	-5.48	-6.43	-1.76	2.04	-3.27	0.94	-0.94	1.90	-2.41	-18.37	
MR	BP	13.83	20.94	0.00	28.46	29.95	44.71	25.68	33.64	7.27	26.67	2.47	233.62	79.94
	Actual	13.87	17.59	0.00	27.88	27.44	49.10	24.42	33.03	5.93	27.19	2.48	228.93	78.34
	Variation	0.04	-3.35	0.00	-0.58	-2.51	4.39	-1.26	-0.61	-1.34	0.52	0.01	-4.69	
Total	BP	4578.04	7470.50	3359.38	8081.80	4436.69	7354.30	16025.88	22390.11	3688.28	6280.01	749.00	84413.98	77.47
	Actual	4508.65	7390.66	3300.74	8054.48	4316.40	7386.09	16007.94	22217.57	3605.09	6465.21	757.01	84009.84	77.09
	Variation	-69.39	-79.84	-58.64	-27.32	-120.29	31.80	-17.94	-172.54	-83.19	185.20	8.01	-404.14	

E. Legends and Abbreviations

Following are the abbreviations and legends used-

i. BP - Budget Proportion

ii. COPPY - Corresponding period of the previous year

iii. Actual - Actual Earning/Expenditure for the month or to end of the month

iv. Demands - The demands for grants as found in Finance Code volume II - Table of Allocations

v. OWE - Ordinary Working Expenses constituted by Demands 03 to 13 under Finance Code Volume II - Chart of Allocations

S.No.	Group	Demand No.	Name of demand
I.	Policy Formulation and Services Common to all Railways	1.	Railway Board
		2.	Miscellaneous Expenditure (General)
II.	General Superintendence and Services on Railways	3.	General Superintendence and Services on Railways.
III.	Repairs and Maintenance	4.	Repairs and Maintenance of Permanent Way and Works.
		5.	Repairs and Maintenance of Motive Power.
		6	Repairs and Maintenance of Carriages and Wagons.
		7	Repairs and Maintenance of plant and Equipment
IV.	Operation	8.	Operating Expenses-Rolling Stock and Equipment.
		9.	Operating Expenses-Traffic.
		10.	Operating Expenses-Fuel.
V.	Staff Welfare, Retirement Benefits and Miscellaneous	11.	Staff Welfare and Amenities.
		12.	Miscellaneous Working Expenses.
		13.	Provident Fund, Pension and other Retirement Benefits.
VI.	Railway Funds and payment to General Revenues.	14.	Appropriation to Funds.
		15.	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of over Capitalization.

