वित्तीय समीक्षा
अप्रैल 2015

Financial Review
April 2015

Financial Review for the Month of April 2015 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 2014-15	Target 2015-16	Target Growth over 2014-15	Growth to end of April 2015
(1)	(2)	(3)	4=(3-2)/2	(5)
Passenger Earnings	42101.09	50175.00	19.18	19.35
Other Coaching Earnings	4002.57	4612.00	15.23	7.87
Goods Earnings	105394.46	121423.00	15.21	14.55
Sundry Earnings	4969.93	7318.00	47.25	-0.62
Total earnings	156468.05	183528.00	17.29	15.37
Ordinary Working Expenses	106495.30	119410.00	12.13	8.87

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

₹ in Crs

Items	Budget Proportion	Account April 2015	Variation		Account April 2014	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	4164.96	3908.43	-256.53	-6.16	3274.73	633.70	19.35
Other Coaching	380.95	344.03	-36.92	-9.69	318.94	25.09	7.87
Goods	9883.10	9270.01	-613.09	-6.20	8092.37	1177.64	14.55
Sundries	320.45	250.58	-69.87	-21.80	252.15	-1.57	-0.62
Total Earnings	14749.46	13773.05	-976.41	-6.62	11938.19	1834.86	15.37
Ord. Working Expenditure	15106.39	15169.42	63.03	0.42	13933.89	1235.53	8.87
Net Variation	-356.93	-1396.37	-1039.44	291.22	-1995.70	599.33	-30.03
TO END OF THE MONTH							
Passenger	4164.96	3908.43	-256.53	-6.16	3274.73	633.70	19.35
Other Coaching	380.95	344.03	-36.92	-9.69	318.94	25.09	7.87
Goods	9883.10	9270.01	-613.09	-6.20	8092.37	1177.64	14.55
Sundries	320.45	250.58	-69.87	-21.80	252.15	-1.57	-0.62
Total Earnings	14749.46	13773.05	-976.41	-6.62	11938.19	1834.86	15.37
Ord. Working Expenditure	15106.39	15169.42	63.03	0.42	13933.89	1235.53	8.87
Net Variation	-356.93	-1396.37	-1039.44	291.22	-1995.70	599.33	-30.03

2. For and to end of the Month of April 2015

Earnings

i. There is shortfall of ₹976.41 crore in total earnings as compared to Budget Proportions (BP) based on 'On Account Budget'.

ii. Segments contributing shortfall are Passenger (₹256.53 crore), Other Coaching (₹36.92 crore), Goods (₹613.09 crore) and Sundries (₹69.87 crore).

Table 1: Position of Earnings for April 2015 and for April 2014 ₹ in Crs

Items	BP for April 2015	Account for April 2015	Variation		Account in April 2014	Variation	
			Amount	%age		Amount	%age
Passenger	4164.96	3908.43	-256.53	-6.16	3274.73	633.70	19.35
Other Coaching	380.95	344.03	-36.92	-9.69	318.94	25.09	7.87
Goods	9883.10	9270.01	-613.09	-6.20	8092.37	1177.64	14.55
Sundries	320.45	250.58	-69.87	-21.80	252.15	-1.57	-0.62
Total	14749.46	13773.05	-976.41	-6.62	11938.19	1834.86	15.37
OWE	15106.39	15169.42	63.03	0.42	13933.89	1235.53	8.87

iii. All earnings segments except sundries have shown increase as compared to corresponding period in April/2014.

Ordinary Working Expenses

i. The Ordinary Working Expenses (OWE) at ₹15,169.42 crore is ₹63.03 crore more than the BP based on 'On Account Budget'.

ii. These expenses are ₹1,235.53 crore more than the OWE in April/2014.

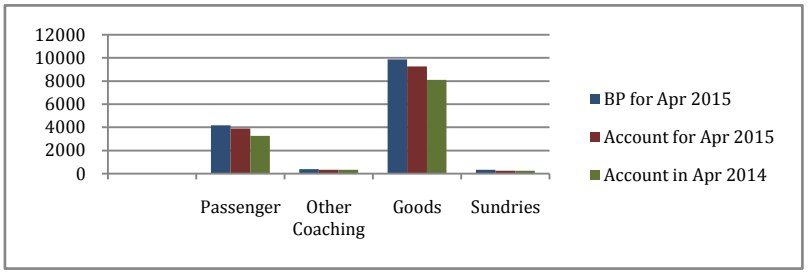


Chart 1: Comparison between BP and Actual Earnings and OWE for the April' 15

3. For and to end of the Month of April 2015

Railway wise analysis of Earnings to end of April 2015

i. The major shortfall in Passenger earnings as compared to BP based on 'On Account Budget' is on NR (₹69.66 crore).

ii. In Goods earnings, major shortfall as compared to BP based on 'On Account Budget' has been shown by NR (₹211.51 crore) and ECoR (₹206.09 crore).

iii. In Sundry major shortfall has been shown by NR (₹15.72 crore).

iv. In Other Coaching, major shortfall has been shown by NR (₹18.12 crore).

v. In terms of total earnings major shortfall is on NR (₹315.01 crore), ECoR (₹234.50 crore) and NCR (₹102.77 crore).

Railway wise analysis of OWE to end of April 2015

In OWE major excess has been shown by NCR (₹116.31 crore), NR (₹113.84 crore), ECR (₹113.10 crore), SWR (₹102.96 crore) and SCR (₹100.72) and major saving shown by CR (₹194.68 crore) and NWR (₹158.38 crore).

A. Earning Data for and to end of the Month of April 2015 – Railway wise

₹ in crore

मद/Items		म.रे. CR	पू.रे. ER	पू.म.रे. ECR	पू.त.रे. ECoR	उ.रे. NR	उ.म.रे. NCR	पू.उ.रे. NER	पू.उ.सी.रे. NFR	उ.प.रे. NWR	द.रे. SR	द.म.रे. SCR	द.पू.रे. SER	द.पू.म.रे. SECR	द.प.रे. SWR	प.रे. WR	प.म.रे. WCR	मै.रे. MR	जोड़ Total	% of Target
यात्री Passenger	BP	453.00	194.67	211.03	138.50	588.29	386.39	132.51	98.91	161.15	334.45	415.00	124.25	93.11	125.57	413.67	280.00	14.46	4164.96	
	Actual	410.00	179.09	199.42	116.00	518.63	358.96	135.99	88.81	152.50	344.15	400.00	124.30	92.04	127.38	367.99	279.93	13.24	3908.43	7.79
	COPPY	341.42	153.71	173.43	90.47	446.48	322.58	115.14	79.81	130.72	277.72	311.99	104.42	79.48	108.15	310.80	214.97	13.44	3274.73	
	Variation	-43.00	-15.58	-11.61	-22.50	-69.66	-27.43	3.48	-10.10	-8.65	9.70	-15.00	0.05	-1.07	1.81	-45.68	-0.07	-1.22	-256.53	
अन्य कोचिंग Other Coaching	BP	48.00	22.58	5.92	10.85	82.63	13.41	7.18	12.75	17.57	39.36	37.87	16.08	7.38	14.75	32.46	12.16	0.00	380.95	
	Actual	45.00	18.84	4.36	6.00	64.51	16.11	7.00	14.25	22.79	28.99	35.00	14.00	6.80	15.38	30.00	15.00	0.00	344.03	7.46
	COPPY	46.03	19.48	4.33	6.06	62.97	11.58	6.18	11.03	10.19	35.13	36.83	13.68	7.56	12.14	26.78	8.97	0.00	318.94	
	Variation	-3.00	-3.74	-1.56	-4.85	-18.12	2.70	-0.18	1.50	5.22	-10.37	-2.87	-2.08	-0.58	0.63	-2.46	2.84	0.00	-36.92	
माल Goods	BP	591.00	334.32	698.87	1211.09	745.35	869.96	119.02	172.02	458.18	274.18	1054.00	883.52	941.60	220.06	619.93	690.00	0.00	9883.10	
	Actual	600.00	272.42	743.83	1005.00	533.84	796.85	115.64	147.26	441.12	249.86	1071.00	840.00	929.14	235.80	663.40	624.85	0.00	9270.01	7.63
	COPPY	510.28	276.59	579.92	943.84	610.77	737.57	107.32	147.31	309.35	222.17	875.71	740.29	773.16	213.68	500.30	544.11	0.00	8092.37	
	Variation	9.00	-61.90	44.96	-206.09	-211.51	-73.11	-3.38	-24.76	-17.06	-24.32	17.00	-43.52	-12.46	15.74	43.47	-65.15	0.00	-613.09	
विविध Sundries	BP	39.00	13.94	10.27	10.06	46.72	14.98	2.49	3.50	8.12	29.79	43.27	18.65	12.00	16.28	37.46	12.00	1.92	320.45	
	Actual	36.00	6.02	7.07	9.00	31.00	10.05	2.52	6.41	8.34	25.45	40.00	8.00	7.00	15.38	32.64	4.50	1.20	250.58	3.42
	COPPY	25.77	3.96	8.83	8.73	30.85	13.53	2.02	3.56	9.67	23.32	23.02	34.64	6.55	9.33	29.45	17.36	1.56	252.15	
	Variation	-3.00	-7.92	-3.20	-1.06	-15.72	-4.93	0.03	2.91	0.22	-4.34	-3.27	-10.65	-5.00	-0.90	-4.82	-7.50	-0.72	-69.87	
जोड़ Total Earnings	BP	1131.00	565.51	926.09	1370.50	1462.99	1284.74	261.20	287.18	645.02	677.78	1550.14	1042.50	1054.09	376.66	1103.52	994.16	16.38	14749.46	
	Actual	1091.00	476.37	954.68	1136.00	1147.98	1181.97	261.15	256.73	624.75	648.45	1546.00	986.30	1034.98	393.94	1094.03	924.28	14.44	13773.05	7.50
	COPPY	923.50	453.74	766.51	1049.10	1151.07	1085.26	230.66	241.71	459.93	558.34	1247.55	893.03	866.75	343.30	867.33	785.41	15.00	11938.19	
	Variation	-40.00	-89.14	28.59	-234.50	-315.01	-102.77	-0.05	-30.45	-20.27	-29.33	-4.14	-56.20	-19.11	17.28	-9.49	-69.88	-1.94	-976.41	
साधारण संचालन व्यय OWE	BP	1559.32	952.48	829.67	717.78	1567.63	792.67	457.10	721.72	716.49	1236.14	1210.16	1053.76	683.88	434.15	1315.44	817.68	40.32	15106.39	
	Actual	1364.64	871.29	942.77	718.36	1681.47	908.98	472.90	709.05	558.11	1278.30	1310.88	1036.53	646.99	537.11	1315.38	779.26	37.40	15169.42	12.70
	COPPY	1339.06	848.01	925.27	756.50	1353.46	772.84	426.61	663.61	614.96	1072.63	1178.51	954.32	579.82	510.12	1179.85	724.62	33.70	13933.89	
	Variation	-194.68	-81.19	113.10	0.58	113.84	116.31	15.80	-12.67	-158.38	42.16	100.72	-17.23	-36.89	102.96	-0.06	-38.42	-2.92	63.03	
Net Results		154.68	-7.95	-84.51	-235.08	-428.85	-219.08	-15.85	-17.78	138.11	-71.49	-104.86	-38.97	17.78	-85.68	-9.43	-31.46	0.98	-1039.44	
Operating Ratio		120.60	238.57	103.97	61.75	161.97	87.39	165.33	277.70	101.34	190.40	82.32	98.89	60.53	136.31	115.86	81.99	290.44	112.75	

B. Ordinary Working Expenditure data for and to end of the Month of April 2015 – Railway wise

₹ in crore

रेल/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
म.रे. CR	BP	43.47	74.30	39.71	96.06	52.25	92.33	460.82	251.51	40.33	399.13	9.41	1559.32	14.53
	Actual	38.83	67.39	26.65	66.39	40.33	80.08	398.82	227.32	29.62	379.72	9.49	1364.64	12.72
	Variation	-4.64	-6.91	-13.06	-29.67	-11.92	-12.25	-62.00	-24.19	-10.71	-19.41	0.08	-194.68	
पू.रे. ER	BP	55.62	49.15	29.72	117.66	44.03	73.63	339.21	114.41	27.30	92.63	9.12	952.48	11.31
	Actual	52.81	48.11	26.27	113.61	38.74	73.30	290.20	107.04	23.90	88.33	8.98	871.29	10.35
	Variation	-2.81	-1.04	-3.45	-4.05	-5.29	-0.33	-49.01	-7.37	-3.40	-4.30	-0.14	-81.19	
पू.म.रे. ECR	BP	35.35	60.74	20.20	52.78	47.16	60.52	360.52	125.05	25.44	34.30	7.61	829.67	10.33
	Actual	34.31	58.60	16.40	47.48	43.68	54.39	340.21	112.38	24.48	203.23	7.61	942.77	11.74
	Variation	-1.04	-2.14	-3.80	-5.30	-3.48	-6.13	-20.31	-12.67	-0.96	168.93	0.00	113.10	
पू.त.रे. ECOR	BP	19.37	61.68	19.06	44.72	27.32	46.87	316.48	133.33	23.51	18.11	7.33	717.78	12.02
	Actual	16.00	35.77	12.34	31.00	16.32	38.76	271.97	121.70	13.70	152.91	7.89	718.36	12.03
	Variation	-3.37	-25.91	-6.72	-13.72	-11.00	-8.11	-44.51	-11.63	-9.81	134.80	0.56	0.58	
उ.रे. NR	BP	57.87	106.67	56.37	128.39	63.66	125.21	603.77	261.27	58.93	95.56	9.93	1567.63	10.86
	Actual	55.14	105.30	42.19	114.07	61.09	107.43	501.81	234.62	69.99	377.44	12.39	1681.47	11.65
	Variation	-2.73	-1.37	-14.18	-14.32	-2.57	-17.78	-101.96	-26.65	11.06	281.88	2.46	113.84	
उ.म.रे. NCR	BP	29.38	63.23	21.32	28.72	43.59	52.80	350.94	148.00	19.46	29.65	5.58	792.67	11.11
	Actual	36.29	67.35	16.96	33.89	42.02	57.20	355.23	149.70	20.98	121.59	7.77	908.98	12.74
	Variation	6.91	4.12	-4.36	5.17	-1.57	4.40	4.29	1.70	1.52	91.94	2.19	116.31	
पू.उ.रे. NER	BP	31.12	36.15	11.45	34.87	19.66	25.28	160.93	92.47	19.40	20.85	4.92	457.10	10.49
	Actual	24.46	24.23	13.21	35.69	15.31	14.43	31.56	78.36	15.39	212.79	7.47	472.90	10.86
	Variation	-6.66	-11.92	1.76	0.82	-4.35	-10.85	-129.37	-14.11	-4.01	191.94	2.55	15.80	
पू.उ.सी.रे. NFR	BP	29.98	48.68	15.23	48.80	18.41	28.31	164.19	100.77	33.98	227.72	5.65	721.72	12.95
	Actual	29.33	45.35	12.86	47.19	17.99	27.86	167.86	95.15	32.57	227.31	5.58	709.05	12.72
	Variation	-0.65	-3.33	-2.37	-1.61	-0.42	-0.45	3.67	-5.62	-1.41	-0.41	-0.07	-12.67	
उ.प.रे. NWR	BP	28.15	45.29	16.05	35.78	23.14	35.05	184.56	158.14	19.11	166.06	5.16	716.49	13.49
	Actual	31.38	37.19	10.15	29.70	18.13	31.42	165.14	125.86	18.37	84.49	6.28	558.11	10.51
	Variation	3.23	-8.10	-5.90	-6.08	-5.01	-3.63	-19.42	-32.28	-0.74	-81.57	1.12	-158.38	
द.रे. SR	BP	47.40	58.65	30.92	81.62	43.12	56.66	383.59	157.44	38.67	330.81	7.26	1236.14	15.48
	Actual	49.31	61.01	24.12	86.07	36.42	47.36	458.06	129.47	46.57	325.85	14.06	1278.30	16.01
	Variation	1.91	2.36	-6.80	4.45	-6.70	-9.30	74.47	-27.97	7.90	-4.96	6.80	42.16	
द.म.रे. SCR	BP	43.80	94.90	43.10	73.70	49.75	73.28	482.66	259.79	48.60	32.12	8.46	1210.16	11.48
	Actual	39.25	69.28	28.40	56.81	29.71	58.82	473.47	216.23	31.84	298.47	8.60	1310.88	12.43
	Variation	-4.55	-25.62	-14.70	-16.89	-20.04	-14.46	-9.19	-43.56	-16.76	266.35	0.14	100.72	
द.पू.रे. SER	BP	41.37	55.60	25.36	89.13	28.37	56.13	302.85	105.74	28.99	313.74	6.48	1053.76	15.75
	Actual	40.88	55.22	24.23	88.95	28.01	53.61	300.19	99.59	26.34	309.20	10.31	1036.53	15.49
	Variation	-0.49	-0.38	-1.13	-0.18	-0.36	-2.52	-2.66	-6.15	-2.65	-4.54	3.83	-17.23	
द.पू.म.रे. SECR	BP	18.50	37.00	13.00	25.00	20.00	43.00	256.00	91.00	21.00	153.38	6.00	683.88	14.52
	Actual	15.66	35.54	13.43	22.70	14.99	38.51	244.04	82.71	20.83	153.99	4.59	646.99	13.74
	Variation	-2.84	-1.46	0.43	-2.30	-5.01	-4.49	-11.96	-8.29	-0.17	0.61	-1.41	-36.89	
द.प.रे. SWR	BP	16.18	28.83	13.49	37.18	9.92	26.69	156.24	115.24	14.11	11.61	4.66	434.15	10.66
	Actual	14.79	27.38	11.22	34.54	13.68	26.27	151.83	111.73	16.94	123.89	4.84	537.11	13.18
	Variation	-1.39	-1.45	-2.27	-2.64	3.76	-0.42	-4.41	-3.51	2.83	112.28	0.18	102.96	
प.रे. WR	BP	42.54	64.64	24.70	80.01	41.99	63.82	413.02	186.84	34.03	354.27	9.58	1315.44	13.81
	Actual	42.49	64.62	24.70	80.02	42.00	63.81	413.02	186.83	34.03	354.28	9.58	1315.38	13.81
	Variation	-0.05	-0.02	0.00	0.01	0.01	-0.01	0.00	-0.01	0.00	0.01	0.00	-0.06	
प.म.रे. WCR	BP	23.02	52.34	38.71	33.08	33.99	44.57	260.00	119.09	18.95	187.56	6.37	817.68	14.63
	Actual	21.40	46.60	29.19	27.79	29.24	41.42	262.51	109.34	16.32	191.94	3.51	779.26	13.95
	Variation	-1.62	-5.74	-9.52	-5.29	-4.75	-3.15	2.51	-9.75	-2.63	4.38	-2.86	-38.42	
मै.रे. MR	BP	1.61	2.43	0.00	3.80	3.59	4.78	3.05	3.91	0.87	15.83	0.45	40.32	12.20
	Actual	1.36	2.31	0.00	2.60	3.33	4.15	2.97	3.83	0.85	15.44	0.56	37.40	11.32
	Variation	-0.25	-0.12	0.00	-1.20	-0.26	-0.63	-0.08	-0.08	-0.02	-0.39	0.11	-2.92	
जोड़ Total	BP	564.73	940.28	418.39	1011.30	569.95	908.93	5198.83	2424.00	472.68	2483.33	113.97	15106.39	12.65
	Actual	543.69	851.25	332.32	918.50	490.99	818.82	4828.89	2191.86	442.72	3620.87	129.51	15169.42	12.70
	Variation	-21.04	-89.03	-86.07	-92.80	-78.96	-90.11	-369.94	-232.14	-29.96	1137.54	15.54	63.03	

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.

