

Review of Earnings, Expenditure & CAPEX to end of July'16

FA&CAOs Conf 23.08.2016

Earnings Performance – Indian Railways

									Rs. in cr
Earnings Segment wise	2015-16 Approx.	2016-17			Up to July				
		BE(A)	BE	Targeted Growth over P.Y.	2015	BP	2016	Variation over BP	Growth (%) over 15-16
Passenger	44283.45	47454.43	51012.00	15.2%	15152.07	17231.36	15740.55	-1490.81	3.9%
Other Coaching	4371.48	4569.11	6184.80	41.5%	1386.11	2005.51	1465.48	-540.03	5.7%
Goods	109207.65	115696.55	117932.75	8.0%	36600.49	38870.53	33018.18	-5852.35	-9.8%
Sundry	5928.63	6192.85	9590.30	61.8%	1226.73	2190.29	1293.23	-897.06	5.4%
Total	163791.21	173912.94	184719.85	12.8%	54365.40	60297.69	51517.44	-8780.25	-5.2%

Traffic Earnings

For IR, an over all growth target of 12.5% was kept in Traffic Earnings in BE 2016-17. To end of July, 2016, traffic earnings have shown a negative growth of 5.2% over COPPY. As a result, total traffic receipts are not only short of the proportionate budget target(BP) by Rs. 8780 crore, the same are also less than COPPY by Rs. 2848 crore.

Except for NFR, all other zones have reported shortfall over budgeted target (BP) in total traffic earnings.

Only ER, ECoR, NR, NER, SER and Metro/Kolkata have reported positive growth in total traffic earnings over COPPY.

Traffic performance – Physical parameters

Traffic Segment wise	2015-16 Approx.	2016-17		Up to July				
		BE	Targeted Growth over P.Y.	2015	BP	2016	Variation over BP	Growth (%) over 15-16
Passenger (in Million)								
Suburban	4459.38	4451	-0.2%	1457.06		1472.54		1.1%
Non Suburban-PRS	503.79	3731	1.0%	169.28		174.25		2.9%
Non Suburban-Non PRS	3188.73			1112.8		1092.08		-1.9%
Total Non-suburban	3692.52	3731	1.0%	1282.08		1266.33		-1.2%
Total Passenger	8151.90	8182	0.4%	2739.14	2746.20	2738.87	-7.33	-0.01%
Goods Loading (in MT)	1101.48	1157	5.0%	362.46	384.72	359.68	-25.04	-0.8%
NTKM (Million)	655602	694607	5.9%	221726		203213		-8.3%

Passenger Traffic	<p>For IR, against 0.4% targeted growth in BE 2016-17, upto July 2016, passengers booked has witnessed a negative growth of 0.01% over COPPY mainly on account of 1.9% negative growth in non-suburban(non-PRS) segment. Sub-urban & PRS segments have witnessed a positive growth.</p>
	<p>Suburban- SR has witnessed a negative growth over COPPY</p>
	<p>Non-suburban(Non-PRS)- CR, ECoR, NR, NER, NWR, SR, SCR, SECR & WR witness negative growth over COPPY.</p>
Freight Traffic	<p>Loading in IR is less over BP and COPPY by 25.04 MT and 2.78 MT respectively. CR, NFR, NWR, SR, SCR, WR & WCR are short over both BP and COPPY while ER, ECR, ECoR, NR, NER, SECR & SWR are short over BP.</p>
	<p>For IR, average Freight lead has dropped to 565 km from 612 km in COPPY as against a targeted lead of 600 km. Except for NR & NER, average freight lead has gone down compared to COPPY.</p>
	<p>Less than projected loading and drop in average freight lead has severely depressed the NTKMs and thereby has led to a negative growth of 9.8% in freight earnings over COPPY</p>

Earnings to end of July 2016 (` in crore)

Rlys	COPPY	BP	Approx to end of Jul/16	Variation (COPPY-Approx.)	% Growth over COPPY	Variation (Approx-BP)	% Variation Over BP
CR	4318.75	4847.00	4126.07	-192.68	-4.46	-720.93	-14.87
ER	1962.32	2109.52	2020.54	58.22	2.97	-88.98	-4.22
ECR	3728.82	4158.45	3384.81	-344.01	-9.23	-773.64	-18.60
ECoR	4504.77	4957.98	4695.25	190.48	4.23	-262.73	-5.30
NR	4739.62	5893.60	4978.92	239.30	5.05	-914.68	-15.52
NCR	4752.97	5284.86	4215.45	-537.52	-11.31	-1069.41	-20.24
NER	1079.41	1183.34	1104.61	25.20	2.33	-78.73	-6.65
NFR	1070.23	1012.82	1044.03	-26.20	-2.45	31.21	3.08
NWR	2487.90	2729.41	2240.32	-247.58	-9.95	-489.09	-17.92
SR	2647.28	3098.20	2471.14	-176.14	-6.65	-627.06	-20.24
SCR	5436.36	5785.29	4701.08	-735.28	-13.53	-1084.21	-18.74
SER	4107.01	4439.51	4168.08	61.07	1.49	-271.43	-6.11
SECR	3986.42	4167.75	3847.90	-138.52	-3.47	-319.85	-7.67
SWR	1582.44	1680.20	1453.56	-128.88	-8.14	-226.64	-13.49
WR	4353.81	4803.04	3772.40	-581.41	-13.35	-1030.64	-21.46
WCR	3544.82	4074.00	3230.41	-314.41	-8.87	-843.59	-20.71
MR	62.47	72.72	62.87	0.40	0.64	-9.85	-13.55
TOTAL (IR)	54365.40	60297.69	51517.44	-2847.96	-5.24	-8780.25	-14.56

Zone-wise Performance in Passenger and Goods earnings

<u>Passenger Earnings</u>	
Zones which have missed the proportionate budget targets(over BP)	CR (Rs 235 cr), ER (Rs 37 cr), ECR (Rs 57 cr), ECoR (Rs 59 cr), NR (Rs 261 cr), NCR (Rs 83 cr), NER (Rs 32 cr), NWR (Rs 33 cr), SR (Rs 203 cr), SCR (Rs 102 cr), SER (Rs 66 cr), SECR (Rs 20 cr), SWR (Rs 53 cr), WR (Rs 190 cr), WCR (Rs 73 cr), Metro (Rs 5 cr). Only NFR has exceeded its BP.
Zones which have earned less than COPPY	All zones have earned more than COPPY.
<u>Goods Earnings</u>	
Railways which have missed the proportionate budget targets(over BP)	CR (Rs 310 cr), ER (Rs 29 CR), ECR (Rs 676 cr), ECoR (Rs 169 cr), NR (Rs 415 cr), NCR (Rs 968 cr), NWR (Rs 440 cr), SR (Rs 224 cr), SCR (Rs 793 cr), SER (Rs 144 cr), SECR (Rs 289 cr), SWR (Rs 86 cr), WR (Rs 626 cr), WCR (Rs 706 cr). Only NER & NFR have exceeded their BP.
Zones which have earned less than COPPY	Only ECoR, NER & SER have earned more than COPPY.

Zone-wise Performance in Other Coaching and Sundry earnings

Targeted growth in Other Coaching and Sundry earnings at 42% and 62% respectively in BE 2016-17; focus on increasing the share of non-fare revenue sources in Indian Railways' total receipts.

Sundry earnings target, inter alia, includes a steep target under advertisement and publicity. The zones covering metropolitan cities having higher potential under this segment were given higher targets. Shortfalls in sundry segments in such zones needs to be seen in the light of such high targets.

Those Railways which have missed the proportionate budget targets(BP)

Other Coaching	CR (Rs 80 cr), ER (Rs 11 cr), ECR (Rs 8 cr), ECoR (Rs 11 cr), NR (Rs 169 cr), NCR (Rs 1 cr), NER (Rs 11 cr), NFR (Rs 8 cr),NWR (Rs 10 cr), SR (Rs 23 cr), SCR (Rs 76 cr), SER (Rs 23 cr), SECR (Rs 4 cr), SWR (Rs 21 cr), WR (Rs 57 cr), WCR (Rs 26 cr)
Sundry	CR (Rs 96 cr), ER (Rs 12 cr), ECR (Rs 32 cr), ECoR (Rs 24 cr), NR (Rs 70 cr), NCR (Rs 17 cr), NER (Rs 36 cr), NWR (Rs 6 cr), SR (Rs 176 cr), SCR (Rs 113 cr), SER (Rs 39 cr), SECR (Rs 8 cr), SWR (Rs 66 cr), WR (Rs 158 cr), WCR (Rs 38 cr), Metro (Rs 5 cr)

OWE : Demand-wise

Ordinary Working Expenses - All Zonal Railways (Net/Rs.in cr.)

D.No	2015-16 Approx.	BG 2016-17	Growth over Act.	SL 2016-17	Position to end of July'16			
					BPs based on BG	Actuals	Variation	% incr. over COPPY
3	6112	7901	29.3%	6126	2149	2087	-62	5.3%
4	10719	13072	22.0%	10502	3663	3548	-116	6.6%
6	11676	13717	17.5%	12143	4102	3877	-225	7.6%
7	6145	7776	26.5%	6357	2160	2008	-152	4.6%
8	10063	12025	19.5%	10041	3436	3330	-106	0.6%
9	20288	25457	25.5%	17260	8603	8255	-348	9.2%
10	25846	23084	-10.7%	22839	7645	8422	777	-4.8%
11	5271	6436	22.1%	5524	1926	1905	-21	7.4%
12	5268	6424	21.9%	5391	4505	5602	1097	5.4%
13	1209	1641	35.7%	1596	531	504	-28	16.4%
Total	107709	123560	14.7%	103037	40444	41052	607	3.9%

Ordinary Working Expenses

(Demand No.03 to 13)

								(Net Rs. In crore)
	2015-16	2016-17						
	Approx. 2015-16	BE 2016-17	% incr. Over Approx.	SL	2016-17	BP July'16	Exp. To end of July'16	Variation (Exp.-BP)
CR	9667	10503	8.7%		8714	3456	3453	-4
ER	7719	9065	17.4%		7353	2659	2647	-12
NR	12621	14743	16.8%		12339	4693	4988	295
NER	4128	4681	13.4%		3879	1416	1458	42
NFR	4755	5675	19.4%		4690	1834	1754	-80
SR	7307	8350	14.3%		6845	2920	2889	-31
SCR	9213	10505	14.0%		10429	3602	3331	-271
SER	6364	7305	14.8%		5882	2501	2486	-15
WR	8152	9429	15.7%		7747	3122	3127	5
ECR	7284	8238	13.1%		6866	2508	2899	391
ECoR	5486	6340	15.6%		5427	2152	2173	22
NCR	6398	7657	19.7%		6512	2443	2457	14
NWR	4688	5581	19.1%		4773	1917	1938	21
SECR	4738	5215	10.1%		4414	1846	1849	3
SWR	3647	4096	12.3%		3483	1292	1409	117
WCR	5242	5832	11.2%		4802	1957	2065	108
MR	301	345	14.6%		294	127	129	2
Total	107709	123560	14.7%		104449	40444	41052	607

OWE and Operating Ratio to end of July 2016 (` in crore)

Zones	Ordinary Working Expenses (OWE)				Operating Ratio	
	BP	Approx to end of Jul/16	Variation (Approx-BP)	% Variation	Target (2016-17)	Approx to end of Jul/16
CR	3456.40	3452.56	-3.84	-0.11	92.2%	105.1%
ER	2658.91	2646.67	-12.24	-0.46	202.0%	199.3%
ECR	2507.52	2898.66	391.14	15.60	91.9%	106.7%
ECoR	2151.81	2173.32	21.51	1.00	54.5%	55.9%
NR	4692.87	4988.07	295.20	6.29	104.4%	129.5%
NCR	2443.33	2457.49	14.16	0.58	65.2%	72.5%
NER	1415.96	1457.79	41.83	2.95	204.1%	178.4%
NFR	1834.45	1754.14	-80.31	-4.38	210.3%	227.9%
NWR	1916.81	1937.55	20.74	1.08	87.6%	107.7%
SR	2919.58	2889.03	-30.55	-1.05	130.8%	145.0%
SCR	3601.62	3330.86	-270.76	-7.52	79.9%	86.6%
SER	2501.22	2486.27	-14.95	-0.60	77.4%	76.4%
SECR	1845.73	1849.21	3.48	0.19	52.6%	58.2%
SWR	1292.16	1409.24	117.08	9.06	106.0%	121.5%
WR	3121.86	3126.66	4.80	0.15	89.0%	104.5%
WCR	1956.97	2064.89	107.92	5.51	65.0%	79.4%
MR	127.16	129.26	2.10	1.65	216.3%	274.6%
TOTAL (IR)	40444.36	41051.67	607.31	1.50	92.0%	101.7%

Ordinary Working Expenses – Highlights

- Expenditure under OWE to end of July'16 is Rs.41,052 cr showing Excess of Rs.607 cr w.r.t. BP based on the Budget Grant 2016-17.
- The railways which have contributed to most of the excess expenditure to end of July'16 are ECR (Rs.391 cr), NR (Rs.295 cr), SWR (Rs.117 cr), WCR (Rs. 108 cr) & NER (Rs.42 cr).
- To end of July'16, CR, ER, SCR, SER, ECR, NWR, SWR & WCR have contributed towards major part of excess under Demand No.10. Consequently these railways have been asked to submit analysis of expenditure under Demand No.10 citing the reasons for excess expenditure.
- Public Accounts Committee in their sixty-fourth Report have expressed strong displeasure on the Railways incurring consistently uncontrolled unauthorized excess expenditure year after year.
- As desired PAC in its 36th Report (16th Lok Sabha), an Expert Group has been constituted to study persistent trend of excess expenditure with a view to find out the reasons for the same and evolve a mechanism to curb instance of excess expenditure.

Adverse impact on IR's Resource Position:

- Shortfall in traffic earnings and excess in OWE in the first four months of the year have already adversely impacted IR's resource position by Rs. 9388 cr. If the same trend in earnings continues unabated, the fiscal may notice a shortfall of over Rs. 25,000 cr w.r.t. the budgeted target. Further, the provision for allowances would require to be made during the year.
- Any shortfall in generation of Railway revenues, as appear inevitable from the early trends, will obviously increase the gap in mitigating the revenue expenditure for implementing the 7th CPC and the part of the plan outlay budgeted to be met from internal resources, mainly under DRF & DF.
- Zonal Railways therefore need to take note of the early trends and undertake course corrections at the initial stage itself so that the Budget targets are achieved. There is also a need to scrupulously adhere to the austerity and economy instructions conveyed from time to time and proactively monitor the same.

Impact of 7th CPC

			(Rs. in crore)
	Impact incl. Arrears for 3 months	Provided in BE for full year	Addl. Impact (to be provided)
Pay	15000	12000	3000
Allowances	10000*	0	10000
Pension	10600	8500	2100
<i>*Assessed as per 7th CPC recommendations, will be paid after Govt.'s decision.</i>			

➤ Against a requirement of **Rs.25,600 crore** needed to implement the 7th CPC on Salary and Pension, only **Rs.20,500 crore** exists in BE 2016-17. The balance if necessary will be provided in the Revised Estimates for the fiscal.

➤ Since the 7th CPC recommendations on allowances have not to be implemented immediately, the exact impact will vary upon the timing of their implementation. The necessary provision for this will be made in the Revised Estimates for the fiscal.

Pension Expenditure

(Rs. in cr)						
	2015-16 Approx.	2016-17 BG	July'15	July'16	Growth over COPPY	% utilization w.r.to 2016-17 BG to end of July'16
CR	3104	4732	1148	1280	11.5%	27.1%
ER	3664	4920	1262	1424	12.9%	28.9%
ECR	2191	2670	1048	675	-35.6%	25.3%
ECoR	603	865	189	243	28.4%	28.1%
NR	2771	4581	912	886	-2.9%	19.3%
NCR	4075	6222	1255	1324	5.5%	21.3%
NER	591	1069	163	155	-4.8%	14.5%
NFR	1004	1501	265	288	8.6%	19.2%
NWR	1552	2408	413	464	12.3%	19.2%
SR	2983	3911	1032	1163	12.7%	29.7%
SCR	2415	3391	896	942	5.1%	27.8%
SER	1181	1949	412	424	3.0%	21.8%
SECR	536	836	173	226	30.6%	27.1%
SWR	809	1296	294	309	5.0%	23.8%
WR	1677	2500	649	664	2.4%	26.6%
WCR	1337	2139	402	585	45.6%	27.4%
MR	22	34	6	6	-0.3%	18.0%
Production Units & Others	187	477	65	73	11.6%	15.3%
Total	30701	45500	10585	11132	5.2%	24.5%

Expenditure to end July 2016

S.No.	Sources	BE	Expenditure to end of July 16		Expenditure to end of July 15		% growth of July 16 over July 15
		Amount	Amount	Utilization % over BE	Amount	% utilization in 2015-16	
Budgetary Resources (BE)							
1	Capital	34220.00	6586.83	19.25	11264.33	28.16	-41.52
2	DRF	7160.00	1842.16	25.73	2152.27	28.70	-14.41
3	DF	2515.00	695.19	27.64	659.60	16.49	5.40
4	CF	7000.00	3662.20	52.32	3006.14	47.77	21.82
5	RSF	10780.00	2582.04	23.95	724.93	44.05	256.18
Total Budgetary Resources		61675.00	15368.42	24.92	17807.27	29.96	-13.70
Extra Budgetary Resources							
6	RSP Bond	20000.00	4172.42	20.86	4128.13	23.38	1.07
7	EBR IF	20985.00	956.64	4.56			0.00
8	Partnership	18340.00	3035.17	16.55			0.00
9	RVNL Bond	0.00	0.00	0.00			0.00
Total EBR		59325.00	8164.23	13.76	4128.13	10.17	97.77
		121000.00					
Grand Total		0	23532.65	19.45	21935.40	21.93	7.28

Remarks

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During 2015-16 the expenditure on account of EBR IF was booked under Capital till end of November and the transfers from Capital to EBR IF took place in December 2015. Thus the booking under Capital in 2016-17 may appear lesser to that extent when compared to 2015-16.

Plan Head Wise Position to end July'16

Plan Heads	BE 2015-16	Exp. to end of July'15	%age exp.w.r.t. BE 2015-16	BE 2016-17	Exp. to end of July'16	%age exp.w.r.t. BE 2016-17
New Lines (Const.)	12830	2128	16.6%	15586	2320	14.9%
Gauge Conversion	5555	945	17.0%	4342	1126	25.9%
Doubling	18420	1395	7.6%	25119	1252	5.0%
Traffic Facilities	2374	228	9.6%	1226	265	21.6%
Computerisation	393	30	7.5%	337	16	4.6%
Railway Research	40	3	6.2%	37	5	14.0%
Rolling Stock	19343	4574	23.6%	27278	8243	30.2%
Leased Assets	6293	3007	47.8%	7000	3662	52.3%
Road Safety Works-Level Crossing	306	132	43.2%	555	121	21.8%
Road Safety Works-ROB/RUBs	1340	593	44.2%	8685	625	7.2%
Track Renewals	6035	1682	27.9%	4000	1430	35.8%
Bridge Works	560	109	19.4%	589	117	20.0%
Signal & Telecom	1115	235	21.1%	958	251	26.2%
Electrification Projects	2163	494	22.8%	3396	512	15.1%
Other Electrical Works excl. TRD	189	17	8.8%	681	20	2.9%
Traction Distribution Works	249	36	14.6%	276	54	19.6%
Machinery & Plant	475	92	19.3%	512	87	16.9%
Workshops Incl. PUs	2624	394	15.0%	3680	254	6.9%
Staff Quarters	400	72	18.0%	376	81	21.6%
Amenities for Staff	399	70	17.5%	297	76	25.5%
Passengers Amenities	1753	226	12.9%	1838	279	15.2%
Investment in PSUs	2733	10	0.4%	2643	50	1.9%
Investment in JVs/ SPVs	13091	2647	20.2%	8410	0	0.0%
Other Specified Works	444	70	15.9%	348	69	19.7%
Training/HRD				6		0.0%
MTPs	2000	257	11.5%	1402	394.97	28.2%
Dividend free NL projects	1500	230	172.6%	1500	15.78	1.1%
Inventories (Net)	-33	2588	7798.4%	-14	2659	-18886.4%
Credits(Excl. Invn.)	2579	329	12.8%	60	452	751.6%
Plan Outlay (Net)	100011	21935	21.9%	121000	23533	19.4%

Grant 16-Source wise Target for 2016-17 viz-a-viz Expenditure to end of July'2016 (Railways) (In Cr)

		CR	ER	ECR	ECoR	NR	NCR	NER	NFR	NWR	SR	SCR	SER	SECR	SWR	WR	WCR	IR
Capital	Target 2016-17	1175.96	613.21	488.89	456.54	16550.13	319.67	79.29	4898.82	379.16	601.40	726.28	238.56	512.87	452.54	373.87	388.63	34220
	Exp. July'16	603.88	342.32	113.58	86.45	348.24	93.79	161.79	1457.82	93.69	372.07	184.09	55.71	79.50	213.60	93.23	148.55	6586.83
	% Utiliz.	51.35	55.82	23.23	18.94	2.10	29.34	204.05	29.76	24.71	61.87	25.35	23.35	15.50	47.20	24.94	38.22	19.25
DRF	Target 2016-17	448.97	409.57	473.34	319.97	594.73	513.19	246.37	318.15	217.04	447.66	527.42	439.26	274.65	210.14	509.09	439.22	7160.00
	Exp. July'16	130.34	154.28	106.92	89.24	207.07	129.60	45.24	79.85	47.08	112.03	94.79	75.53	62.53	42.70	161.90	141.14	1842.16
	% Utiliz.	29	38	23	28	34	25	18	25	22	25	18	17	23	20	32	32	26
DF	Target 2016-17	128.42	155.92	169.17	85.92	330.79	225.92	117.02	141.89	103.50	145.57	156.72	244.45	88.76	91.85	152.33	128.33	2515
	Exp. July'16	43.23	39.64	33.33	28.53	97.43	63.58	69.52	28.25	36.85	36.94	41.26	55.79	20.34	25.45	41.10	29.48	695.19
	% Utiliz.	33.66	25.42	19.70	33.21	29.45	28.14	59.41	19.91	35.60	25.38	26.33	22.82	22.92	27.71	26.98	22.97	27.64
CF	Target 2016-17	572.57	456.84	458.92	416.76	1061.00	341.37	169.58	230.15	209.04	483.90	605.43	520.25	299.48	244.18	537.40	393.13	7000
	Exp. July'16	286.49	224.76	230.54	208.82	694.79	171.40	82.08	113.79	104.30	239.83	304.99	261.57	150.40	120.48	269.66	198.30	3662.2
	% Utiliz.	50.04	49.20	50.24	50.11	65.48	50.21	48.40	49.44	49.89	49.56	50.38	50.28	50.22	49.34	50.18	50.44	52.32
RSF	Target 2016-17	446.66	396.72	1126.36	438.27	766.69	420.13	835.17	724.50	678.73	710.77	1029.74	124.94	751.92	445.14	1194.28	689.98	10780
	Exp. July'16	82.78	147.07	312.42	105.22	144.07	128.11	243.75	134.97	147.20	178.28	215.50	55.32	224.95	154.80	204.16	103.45	2582.04
	% Utiliz.	18.53	37.07	27.74	24.01	18.79	30.49	29.19	18.63	21.69	25.08	20.93	44.28	29.92	34.78	17.09	14.99	23.95
EBR-IF	Target 2016-17	820.10	711.20	1106.67	1701.95	1452.04	1175.49	594.79	170.01	850.00	1498.14	777.41	857.15	1537.09	1150.01	2282.28	963.67	20985
	Exp. July'16	0.00	0.00	5.93	64.55	0.00	0.00	0.00	-22.37	27.74	12.58	22.18	75.23	77.02	30.00	152.10	0.00	956.63
	% Utiliz.	0.00	0.00	0.54	3.79	0.00	0.00	0.00	-13.16	3.26	0.84	2.85	8.78	5.01	2.61	6.66	0.00	4.56
EBR-P	Target 2016-17	295.02	255.02	2179.01	2277.02	10001.78	1196.00	0.01	350.00	46.05	20.01	619.01	0.00	735.01	216.05	100.00	0.01	18340
	Exp. July'16	41.50	249.10	119.10	38.06	503.24	117.47	0	348.13	8.57	39.51	83.37	288.81	440.87	28.94	23.40	0	3035.17
	% Utiliz.	14.06	97.68	5.46	1.67	5.03	9.82	0	99.4	18.61	194	13.47	59.98	13.4	23.4	0	16.55	
EBR IRFC	Target 2016-17	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20000
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4172.42
	% Utiliz.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.86
Total	Target 2016-17	3887.70	2998.48	6002.36	5936.43	30726.14	4191.77	2042.23	6833.52	2483.52	3907.45	4442.01	2424.60	4199.78	2809.91	5149.25	3003.00	121000
	Exp July'16	1146.72	908.07	802.72	582.81	1491.60	586.48	602.38	1792.31	456.86	951.73	862.81	579.15	614.74	587.03	922.15	620.92	23532.65
	% Utilization	29.50	30.28	13.37	9.82	4.85	13.99	29.50	26.23	18.40	24.36	19.42	23.89	14.64	20.89	17.91	20.68	19.45

Grant 16-Source wise Target for 2016-17 viz-a-viz Expenditure to end of July'2016 (PUs)
(In Cr)

		CLW	DLW	ICF	DMW	RWF	RCF	RE	MR	MTPC	RB	RCF/B	RWP-Bela	IR
Capital	Target 2016-17	-28.71	209.34	165.14	69.32	14.58	50.45	-0.13	585.41	18.00	4314.60	501.17	65.01	34220
	Exp. July'16	194.09	155.34	267.49	318.06	-137.80	308.59	-3.54	22.60	12.92	850.90	98.49	51.38	6586.83
	% Utilization	-676.04	74.20	161.98	458.83	-945.13	611.67	2723.08	3.86	71.78	19.72	19.65	79.03	19.25
DRF	Target 2016-17	14.56	23.92	18.61	3.79	19.87	15.38	0.00	17.87	0.00	650.49	0.00	0.00	7160.00
	Exp. July'16	3.54	2.19	1.91	0.20	5.25	1.10	0.00	1.02	0.00	146.71	0.00	0.00	1842.16
	% Utilization	24	9	0.61	0.1	0.33	0.1	5	6	..	23	26
DF	Target 2016-17	0.10	0.10	0.61	0.10	0.33	0.10	5.00	17.82	0.00	24.28	0.00	0.00	2515
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.74	0.00	1.73	0.00	0.00	695.19
	% Utilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00	7.13	0.00	0.00	27.64
CF	Target 2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7000
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3662.2
	% Utilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.32
RSF	Target 2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10780
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2582.04
	% Utilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.95
EBR-IF	Target 2016-17	0.00	0.40	0.10	0.10	0.40	0.00	3336.00	0.00	0.00	0.00	0.00	0.00	20985
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	511.68	0.00	0.00	0.00	0.00	0.00	956.63
	% Utilization	0.00	0.00	0.00	0.00	0.00	0.00	15.34	0.00	0.00	0.00	0.00	0.00	4.56
EBR-P	Target 2016-17	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	18340
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3035.17
	% Utilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.55
EBR IRFC	Target 2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19760.00	0.00	0.00	20000
	Exp. July'16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4172.42	0.00	0.00	4172.42
	% Utilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.12	0.00	0.00	20.86
Total	Target 2016-17	-14.05	233.76	184.46	73.31	35.18	65.93	3390.87	621.10	18.00	24749.37	501.92	65.01	121000
	Exp. July'16	197.63	157.53	269.40	318.26	-132.55	309.69	508.14	26.36	12.92	8206.93	98.49	51.38	23532.65
	% Utilization	1406.62	67.39	146.05	434.13	-376.78	469.73	14.99	4.24	71.78	33.16	19.62	79.03	19.45

Demand No.16-Assets-Acquisition, Construction & Replacement - Position to end July'16

- Overall utilisation to end of July 2016 is 19.4% which is lower than 21.9% of previous year. This is partly on account of higher outlays provided in the current fiscal.
- Less utilisation has been reported as compared to previous year under Capital (19.2% as against 28.2%), DRF (25.7% as against 28.7%) and Railway Safety Fund (24% as against 44.1%).
- Planheads showing less utilisation of BE outlays as compared to previous year are Doubling (5 % as against 7.6%), Road Safety Works - LC (21.8% as against 43.2%), Road Safety Works ROB/RUBs (7.2% as against 44.2%), Electrification Projects (15.1% as against 22.8%) and Workshops incl PUs (6.9% as against 15%).
- As against the target of Rs. 4060.19 crore for realization of credits for 2016-17, Rs. 452.37 crore has been realized to end of July'16 which is only 11% of the target. The realization of Rs. 452.37 crore is higher than credits realized during COPPY of Rs. 330.63 crore. However, considering that the target for 2016-17 is much higher than 2015-16, the realization on % basis is only 11% as compared to 13% in COPPY. Since realisation of the targeted credits in BE 2016-17 have duly been factored in for deciding the plan expenditure under DRF, all out efforts need to be made for achieving the credit realisation target.

Additional support from mof

- Nirbhaya Fund for provision of CCTV at Railway Station
- Rs 200 cr has been agreed by MOF for 2016-17.
- A separate sub head under Plan Head 64 (OSW) has been created for keeping accountal.
- The allocation Nirbhaya fund is CAP(N) to ensure proper accountal.
- Additionally Rs 1155 cr has been agreed by MOF as part of Swach Bharat Mission for provision of Bio Toilets for 2016-17.

Inputs required from Railways

- Persistent excess, particularly under charged expenditure, has been a subject of severe criticism by PAC.
- Railways will have to furnish demand wise details of charged expenditure from RE/BE stage by enlisting all the cases in the courts/arbitration boards along with likely dates of award and amounts involved.
- Railway budget is likely to be merged with Union budget from BE 2017-18.
- Detailed demands for Grants will be made major head 3002(for commercial portion) and MH 3003(for Strategic portion). Concerned Railways need to furnish data accordingly.
- Necessary changes are being made in VPN based RBS.

Thank you

IPAS Related Issues

Target for implementation of IPAS

S.No	Module	Activity	Target for live run
1	Implementation of Internal Check, PF, Settlement, NPS	a) Initial training by CRIS and data porting; b) Implementation of Payroll, Internal Check, PF, Settlement	From 1st May, 2016
2	Implementation of Books module including generation of A/C Current	a) Preparation of JVs, b) Generation of Actual Account Current of April. Appx. And Actual Account Current of May'2016	May'2016 and June'2016
3	Generation of single account current for IR through IPAS	For April'2016 and May'2016	By CRIS in June'2016
4	RIB/C&B Reconciliation, Suspense, Cash and Pay, Budget	Initial training by CRIS and data entry of historical data of various suspense heads.	Initially target was set for July 2016 and now postponed to Sept-Oct 2016

Status of Payroll Implementation in 16 Zonal Railways

CR	ER	NR	NER	NFR	SR	SER	WR	SCR	ECR	ECoR	NCR	NWR	SECR	SWR	WCR
CR-HQR	ERHQ	NRHQ	NERHQ	NFR-HQR	SR-HQR	SER-HQR	WRHQ	SCRHQ	ECRHQ	ECORHQ	NCRHQ	NWR HQ	SECR-HQR	SWR-HQR	WCR-HQR
CSTM	HWH	DLI	BSB	KIR	MAS	KGP	BCT	SC	SEE	KUR	ALD	JP	BSP	UBL	JBP
BSL	SEALDAH	FZR	LJN	APDJ	TPJ	ADA	BRC	HYB	DHN	SBP	JHS	All	R	SBC	BPL
NGP	ASANSOL	LKO	IZN	LMG	MDU	CKP	RTM	BZA	DNR	WAT	AGC	JODHPUR	NGP	MYS	KOTA
SUR	MALDA	MB	WS-IZN	TSK	PGT	RNC	BVP	GTL	MGS	MCS	IRPMU	BKN	WRS-R	UBL-WS	BPL-WS
PUNE	LILUHA WS	LKO AMV WS	WS-GKP	RNY	SA	KGPW	RJT	GNT	SPJ	BBSR-CON	JHS-WS	AIWS	MB-WS	MYS-WS	KOTA-WS
NKRD-WS	KPA WS	ASR WS	CON-GKP	NJP	PER-WS	GRC-CON	ADI	NED	PATNA-CON	JJKR-CON	STLI-WS	JUWS	BSP-CON	SBC-CON	BPL-CON
MTN-WS	JMP WS	LKO CB WS		DB-WS	GOC-WS		PL	WLGD	MGSPD	SBP-CON	ALD-CON	BKNWS	NGP-CON		JBP-CON
PAREL-WS	HQ CON	GZB WS		NBQWS	MSC		SBI	WRYP	SPJ-WS	WAT-CON	JHS-CON	JPC			KOTA-CON
BSL-WS	ASN CON	JUD WS		MLGC	ERNC		DHD	WTPTY	HRK-WS		CSP	JUC			
MMR-WS		DLIC		SCLC	TPJC		PRTN-WS	CNSC			AGC-CON	BKNC			
CSTM-CON		UMB		NJPC	MDUC		BVP-WS	CNBZA				AIIC			
DDR-CON		NDLS TA		JPZC	PTJWS		MUMBAI-CON	CNTPTY							
NGP-CON		JATC			TVC		RTM-CON	CNNED							
PUNE-CON		LKOC					ADI-CON								
DC-AC CONV.							WR-TA								
							NAIR								

Annotation

Total No of units=179

LIVE	179 units
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Status of Internal Check (3rd Party Bill Passing, Settlement, NPS) module in 16 Zonal Railways

CR	ER	NR	NER	NFR	SR	SER	WR	SCR	ECR	ECoR	NCR	NWR	SECR	SWR	WCR
CR-HQR	ERHQ	NRHQ	NERHQ	NFR-HQR	SR-HQR	SER-HQR	WRHQ	SCRHQ	ECRHQ	ECORHQ	NCRHQ	NWR HQ	SECR-HQR	SWR-HQR	WCR-HQR
CSTM	HWH	DLI	BSB	KIR	MAS	KGP	BCT	SC	SEE	KUR	ALD	JP	BSP	UBL	JBP
BSL	SEALDAH	FZR	LJN	APDJ	TPJ	ADA	BRC	HYB	DHN	SBP	JHS	All	R	SBC	BPL
NGP	ASANSOL	LKO	IZN	LMG	MDU	CKP	RTM	BZA	DNR	WAT	AGC	JODHPUR	NGP	MYS	KOTA
SUR	MALDA	MB	WS-IZN	TSK	PGT	RNC	BVP	GTL	MGS	MCS	IRPMU	BKN	WRS-R	UBL-WS	BPL-WS
PUNE	LILUHA WS	LKO AMV WS	WS-GKP	RNY	SA	KGPW	RJT	GNT	SPJ	BBSR-CON	JHS-WS	AIIWS	MB-WS	MYS-WS	KOTA-WS
NKRD-WS	KPA WS	ASR WS	CON-GKP	NJP	PER-WS	GRC-CON	ADI	NED	PATNA-CON	JJKR-CON	STLI-WS	JUWS	BSP-CON	SBC-CON	BPL-CON
MTN-WS	JMP WS	LKO CB WS		DB-WS	GOC-WS		PL	WLGD	MGSPD	SBP-CON	ALD-CON	BKNWS	NGP-CON		JBP-CON
PAREL-WS	HQ CON	GZB WS		NBQWS	MSC		SBI	WRYP	SPJ-WS	WAT-CON	JHS-CON	JPC			KOTA-CON
BSL-WS	ASN CON	JUD WS		MLGC	ERNC		DHD	WTPTY	HRK-WS		CSP	JUC			
MMR-WS		DLIC		SCLC	TPJC		PRTN-WS	CNSC			AGC-CON	BKNC			
CSTM-CON		UMB		NJPC	MDUC		BVP-WS	CNBZA				AIIC			
DDR-CON		NDLS TA		JPZC	PTJWS		MUMBAI-CON	CNTPTY							
NGP-CON		JATC			TVC		RTM-CON	CNNED							
PUNE-CON		LKOC					ADI-CON								
DC-AC CONV.							WR-TA								
							NAIR								

	Partial bills are not passed through IPAS	1 unit
	Started LIVE (All Bills)	178 units
i. SBC-CON is passing all bills through IPAS except Contractor Bills, which are being passed through their software package viz. IPMS		

Status of Implementation of Pension module in 16 Zonal Railways

CR	ER	NR	NER	NFR	SR	SER	WR	SCR	ECR	ECoR	NCR	NWR	SECR	SWR	WCR
CR-HQR	ERHQ	NRHQ	NERHQ	NFR-HQR	SR-HQR	SER-HQR	WRHQ	SCRHQ	ECRHQ	ECORHQ	NCRHQ	NWRHQ	SECR-HQR	SWR-HQR	WCR-HQR
CSTM	HWH	DLI	BSB	KIR	MAS	KGP	BCT	SC	SEE	KUR	ALD	JP	BSP	UBL	JBP
BSL	SEALDAH	FZR	LJN	APDJ	TPJ	ADA	BRC	HYB	DHN	SBP	JHS	All	R	SBC	BPL
NGP	ASANSOL	LKO	IZN	LMG	MDU	CKP	RTM	BZA	DNR	WAT	AGC	JODHPUR	NGP	MYS	KOTA
SUR	MALDA	MB	WS-IZN	TSK	PGT	RNC	BVP	GTL	MGS	MCS	IRPMU	BKN	WRS-R	UBL-WS	BPL-WS
PUNE	LILUHA WS	LKO AMV WS	WS-GKP	RNY	SA	KGPW	RJT	GNT	SPJ	BBSR-CON	JHS-WS	AIWS	MB-WS	MYS-WS	KOTA-WS
NKRD-WS	KPA WS	ASR WS	CON-GKP	NJP	PER-WS	GRC-CON	ADI	NED	PATNA-CON	JJKR-CON	STLI-WS	JUWS	BSP-CON	SBC-CON	BPL-CON
MTN-WS	JMP WS	LKO CB WS		DB-WS	GOC-WS		PL	WLGD	MGSPD	SBP-CON	ALD-CON	BKNWS	NGP-CON		JBP-CON
PAREL-WS	HQ CON	GZB WS		NBQWS	MSC		SBI	WRYPs	SPJ-WS	WAT-CON	JHS-CON	JPC			KOTA-CON
BSL-WS	ASN CON	JUD WS		MLGC	ERNc		DHD	WTPTY	HRK-WS		CSP	JUC			
MMR-WS		DLIC		SCLC	TPJC		PRTN-WS	CNSC			AGC-CON	BKNC			
CSTM-CON		UMB		NJPC	MDUC		BVP-WS	CNBZA				AIC			
DDR-CON		NDLS TA		JPZC	PTJWS		MUMBAI-CON	CNTPTY							
NGP-CON		JATC			TVC		RTM-CON	CNNED							
PUNE-CON		LKOC					ADI-CON								
DC-AC CONV.							WR-TA								
							NAIR								

		Total No. Of Units 179
	Not Yet Started in IPAS. Planned in August 2016	59
	Not Applicable	39
	Started LIVE	81

Status of Books module in 16 Zonal Railways															
CR	ER	NR	NER	NFR	SR	SER	WR	SCR	ECR	ECoR	NCR	NWR	SECR	SWR	WCR
CR-HQR	ERHQ	NRHQ	NERHQ	NFR-HQR	SR-HQR	SER-HQR	WRHQ	SCRHQ	ECRHQ	ECORHQ	NCRHQ	NWR HQ	SECR-HQR	SWR-HQR	WCR-HQR
CSTM	HWH	DLI	BSB	KIR	MAS	KGP	BCT	SC	SEE	KUR	ALD	JP	BSP	UBL	JBP
BSL	SEALDAH	FZR	LJN	APDJ	TPJ	ADA	BRC	HYB	DHN	SBP	JHS	All	R	SBC	BPL
NGP	ASANSOL	LKO	IZN	LMG	MDU	CKP	RTM	BZA	DNR	WAT	AGC	JODHPUR	NGP	MYS	KOTA
SUR	MALDA	MB	WS-IZN	TSK	PGT	RNC	BVP	GTL	MGS	MCS	IRPMU	BKN	WRS-R	UBL-WS	BPL-WS
PUNE	LILUHA WS	LKO AMV WS	WS-GKP	RNY	SA	KGPW	RJT	GNT	SPJ	BBSR-CON	JHS-WS	AIWS	MB-WS	MYS-WS	KOTA-WS
NKRD-WS	KPA WS	ASR WS	CON-GKP	NJP	PER-WS	GRC-CON	ADI	NED	PATNA-CON	JJKR-CON	STLI-WS	JUWS	BSP-CON	SBC-CON	BPL-CON
MTN-WS	JMP WS	LKO CB WS		DB-WS	GOC-WS		PL	WLGD	MGSPD	SBP-CON	ALD-CON	BKNWS	NGP-CON		JBP-CON
PAREL-WS	HQ CON	GZB WS		NBQWS	MSC		SBI	WRYPs	SPJ-WS	WAT-CON	JHS-CON	JPC			KOTA-CON
BSL-WS	ASN CON	JUD WS		MLGC	ERNc		DHD	WTPTY	HRK-WS		CSP	JUC			
MMR-WS		DLIC		SCLC	TPJC		PRTN-WS	CNSC			AGC-CON	BKNC			
CSTM-CON		UMB		NJPC	MDUC		BVP-WS	CNBZA				AIIC			
DDR-CON		NDLS TA		JPZC	PTJWS		MUMBAI-CON	CNTPTY							
NGP-CON		JATC			TVC		RTM-CON	CNNED							
PUNE-CON		LKOC					ADI-CON								
DC-AC CONV.							WR-TA								
							NAIR								

Note:- Cheque Reconciliation will be taken up in Sep 2016 and RIB Reconciliation after implementation of Cash Module

Method of Stores Bill Passing in 16 Zonal Railways				
Zone	Method 1: Passed in MMIS and Data is ported into IPAS for Account Current	Method 2: PO Master is entered in IPAS and Stores Bill is passed through IPAS	Method 3 (Desired Method) : PO Master resides on IMMIS. Bill is passed through IPAS. PO details are fetched from IMMIS	Method 4 : Passed in MMIS and after bill passing, data is automatically pushed to IPAS
CR			√	
ER		√		
NR		√		
NER		√		
NFR			√	
SR			√	
SER			√	
WR	√			
SCR	√			
ECR		√		
ECoR				√
NCR	√			
NWR		√		
SECR			√	
SWR	√			
WCR	√			

Schedule of remaining modules of IPAS which are yet to be implemented

Module	Target	Remarks
Cheque Reconciliation	Sep-Oct 2016	Format for sending Cheque scroll data (by Banks) to be standardised
Suspense	Sep-Oct 2016	Training imparted in few zones.
Cash & Pay	Sep-Oct 2016	Training will be imparted in Delhi in Sep 2016
Budget	Sep-Oct 2016	Training will be imparted in Delhi in Sep 2016
RIB Reconciliation	Sep-Oct 2016	Training will be imparted in Delhi in Sep 2016

Schedule of Value Added Services to be implemented

Functionality	Target	Remarks
Employee Portal	Oct 2016	For Displaying Salary, Income Tax, PF, LAP/LHAP Balances etc.
Vendor Portal	Oct 2016	To display status of the bills
Audit Trail to be visible to Administrators/Users	Oct 2016	

Issues raised for which Policy Decision require Railway Board's approval

Rly.	Module	
SR	Salary	The facility of claiming staff cost of staff working in private sidings through separate bill unit in AFRES/PRIME is not available in IPAS.
		TA Advance taken by the employee to be recovered in the following month
		As per extant rules, only one PF withdrawal for a same reason per month is allowed. This validation is not available in IPAS.
		TA entry for dual grade pay needs to be introduced in IPAS .
		A limit of Maximum one supplementary bill per employee in a month may be kept.
		Date of Increment should not be displayed for employees retiring on superannuation /Voluntary retirement before July. As per rules VPF contribution should not exceed Pay + GP. A validation may be introduced for this.
		In the executive Bill passing the party type should not include Employee as the executive department does not deal with the employee related payments.
SER	PF	Withdrawals, Advances & settlement payment as passed by the clerk are to be checked and authenticated at Section Officer level before preparation of CO7.
	Settle ment	Should have 3 tier checking levels.
		Authorization for modification of data should not be given to the staff below tier 2 (i.e not below supervisory level).
	Books	JV Preparation – Capital JV is not generated in case of transaction involving Revenue & Capital . Separate entry is required for Capital JV.
		Cancellation of JV facility is not available.
	Contra ctor's Bill	No scope to write observation during bill return. No report can be generated in this regard.
WR	Genera l	In IPAS linking of executive and accounts has not been implemented which will result in controlling of estimates and working out throw-forward liability.
	Payroll	In OT payments, Multi roster should be made available in IPAS.

Issues raised for which Policy Decision require Railway Board's approval

Rly.	Module	
WR	Payroll	Provision of generating more than one Form 16 if an employee remains in different accounting unit in same financial year should be provided.
		LHAP is taken as assumed for rest of the days if Employee is on LHAP on Muster closing dates. This needs to be rectified.
		Provision for data to be freezed on date of processing of Form 16 should be provided.
		In Children Education Allowance Form there should be a field for total amount and another field for Admissible Amount. Presently the amount is manually calculated and entered.
		There should be provision to check that no professional tax is deducted from Handicapped person.
		OT Master editing permission to be given to Divisional/Zonal ADMIN.
		Recovery/Uploaded entry are not editable . It should be made editable through Divis./Zonal Admn. ID
	Settleme nt	All the settlement bills should be combined as one bill as in ARPAN.
		Status column should be shown for beneficiary in Final settlement sheet.
		Reason for DCRG withheld should be indicated in Settlement sheet.
PF Final settlement amount too should be printed in Settlement calculation sheet		
WC R	Books	Difference in Capital Transfer-This needs to be linked in Account Current.
		Allocation head –Depositing residual/dept. value of laptop/notebook which is not provided in IPAS needs to be updated in IPAS.
		Allocations under MH 0071-NPS. The head used in IPAS has been closed by Board. Further, using four types of transactions in two heads of account will mix up the transaction and may reflect incorrect report in case of wrong booking.(Debit instead of minus credit and vice versa). It is suggested that four different allocations for four different types of transactions may be used.
		Non clubbing of JV booked under same head of allocation. When JV is prepared , the amount booked under the same head of allocation are clubbed in IPAS .The JV as prepared by the user should not be clubbed .

IPAS Issues raised by Railways- Already addressed by CRIS

Rly.	Module	Problem faced/Suggestions
SR	Salary	Demand wise overtime statement, presently generated in AFRES/PRIME is not available in IPAS which may be included .
SER	PF	In settlement cases , a report is required showing details of PF Balance alongwith interest accrued upto the date of retirement.
	Settlement	Address of link nbranch of CPPC should be made available in IPAS.
		Option of returning settlement cases to executive department for certain modifications is required.
		Save and Print option in following reports is not available.
		(a) Forwarding letter to CPPC (b) PPO
	Books	EBR expenditure booking starts with "84" not appearing in Account Current. It should appear as "Deposit Work" under head "8445IRD". Summary page is OK but not reflected in IRD.
		Daily Account Current is not generated . Instead it shows monthly Account Curent.
		Transfer Division and NPS not appearing in the Trial Balance/A/c Curent.
	Commo n issues	Reports of EBR works in internal check menu under Work Register is not functioning. As a result of which expenditure under EBR works is not monitored regularly.
		ALL CONSTRUCTION TAB is not functioning at all in various reports of Internal Check Module. Expenditure-D-16 statement needs customized immediately so that data of monthly work wise expenditure may be fetched
		WORK INDEX REGISTER REPORT under Internal Check Report is also not functioning properly which may be rectified.
		Estimate entry should be made compulsory in respect of capital allocation.
WR	Payroll	Part payments for Death/Fresh entrants required in IPAS.
		In IPAS Employee number is generated by the system from Largees trainee, Apprentice ,Trainee etc. There is no provision to generate new number for them after confirmation. This needs to be provided.

IPAS Issues raised by Railways- Already addressed by CRIS

Rly.	Module	Problem faced/Suggestions
WR	Stores	Central MMIS server and Local MMIS linking. IPAS should be linked central server to access Stock item and Non stock PO details.
		Facility for Centralized CO6 of Bills by One staff and Distribution of Bills to Bill passing staff by SR.SO should be provided.
		Medical Bill, CMD Supply orders of CMS & CMD for part payment should be made available in IPAS.
	Settlement	Facility for linking of CPPC Bank and Payee Bank
	Books and Budget	Zonal Approximate Schedule Reports-not available in IPAS. This needs to be provided.
		Monthly Closing should be made available for Approximate Account Current.
Internal Check	D-16 PU wise and allocation wise expenditure details.	
	Insert fields like Excise Duty, Service Tax, VAT, Education Cess, Swachh Bharat Tax, Krishi Kalyan Tax etc. so that data could be extracted from system after passing the bills.	
NCR	Stores	Stock item bills for which data is on MMIS is yet to be taken over in IPAS.
WCR	Books	Allocations required under MH 00044 in respect of Basic Service Tax, Education Cess, Higher Education Cess and Swachh Bharat Cess towards Passenger, other coaching, Goods and Sundry/others, Krishi Kalyan Cess etc. needs to be updated in IPAS.
		Allocation head-EBR IF HQ-New heads of allocations introduced by Railway Board may be incorporated in IPAS. These allocations shall be used by bill passing units for credit received and payments made under EBR IF
		Summary of allocation wise booking under various heads in Revenue Journal with horizontal alignment needs to be provided in vertical alignment as being provided in Trial Balance or Cash Book Summary, so that the same could be conveniently checked and may be used for other purposes.
		Continuity of JV Number needs to be ensured in IPAS.
		Error in uploading e-recon data. Some of the JVs of E-recon are found to be duplicated in IPAS.

Issues raised which are not part of IPAS Design or Additional Functionalities

Issues Highlighted		Solution Category
Rly	Module	
SR	Salary	Fuel Bills given by Oil companies in Excel Sheet is loaded into AFRES using an upload form. This needs to be made available in IPAS to check duplication and allow only fresh bills.
		The rate of HSD oil has to split into four components viz. basic price(Allocated to Demand No.16 (Stores Suspens), Excise Duty,Sales Tax and Transportation charges. This is fed into AFRES depot wise once as and when the rate changes. Based on this the rate is captured automatically while passing the bills according to the date of Invoice and amount is worked out and allocated.In IPAS this, Railway has to feed this data manually which increases the work load.
		Reports for quantity wise, month wise , depot wise consumption of HSD oil needs to be retrieved. .For this the data needs to be captured while bill registration. This was done automatically while uploading the excel file in AFRES.
		In IPAS, only a cumulative value of the agreement is available In AFRES, the individual items ,rate, quantity under the agreement was captured and bills were generated based on the items in the agreement and while passing the bills a check was made by the system. Similar capturing of items in Agreement/Estimate may be made in IPAS and a system check may be introduced as per extant rules.
		Reports for comprehensive review of each agreement with quantities operated in each bill ,cumulative value and item wise quantities and rates and the same has to be compared with cumulative agreement value and warning flag/limiting the passing of bill to be enabled in case of any excess. All SOR & LAR items are to be provided in IPAS in order to check bill items.
		The professional tax in SR is to be paid to different local bodies. In IPAS, there is a provision to prepare a consolidated cheque for the entire accounting unit. Since professional tax varies between the local bodies, a separate module needs to be developed for Professional Tax to take care of local issues.
	Salary	Leave details can be posted only till the muster closing period even though the entire sanction period is known. In AFRES entire sanctioned leave period can be entered. Similar provision should be made available in IPAS.

Issues raised which are not part of IPAS Design or Additional Functionalities

Issues Highlighted			Solution Category
Rly	Module		
SR	Salary	In AFRES/PRIME Data Entry Recoveries related to Co-operative stores/Institutes is being done by the respective co-operative stores/Institutes. Similar provision for data entry only for a specific EDCODE for authorized bill units needs to be made available in IPAS and upload of data through excel sheet.	Can not be allowed
		Without a valid Performance Guarantee the executives shall not be enabled to make bill entry in IPAS.	Additional Functionality
		Party name in MCR entry should be free text except except for employee related ,SD,EMD and other refundable payments.	-do-
		To provide earlier payment details, option under bill passing screen itself to avoid excess payment and double payment.	-do-
		Change data made by the user between two dates should be taken out as a report to verify that only authorized changes have been made by the user.	-do-
		Similarly, Bio data changes made between two dates to be made available Bill Unit wise to ensure that only authorized changes have taken place.	-do-
SCR	Others	To make necessary provision in the relevant module of IPAS to incorporate web-registration number and provision for uploading the status of payment to Vendors on official website in compliance with the instructions of SDGM/Vigilance/SCR/SC.	Value addition and Standardisation
SER	Salary	Viewing facility to employees in respect of their personal details to be made available	-do-
	Books	Monthly 24G file should be generated from IPAS for uploading to NSDL for Income Tax purpose	-do-
	Internal Check	Provision for generation of quarterly 24Q and 26Q file from IPAS for submission to NSDL is required urgently.	-do-
		Employee self service portal link provided on AIMS portal is not functioning.	-do-
		SMS alert provision for employees, suppliers and Contractors is also required.	-do-
WR	Payroll	Auto generated SMS for employees, vendor and direct access of position/status of bills/payment through individual password or OTP to be provided.	-do-
		Stop of increment due to DAR should be made available in IPAS.	Not part of IPAS

Issues raised which are not part of IPAS Design or Additional Functionalities

Issues Highlighted			Solution Category
Rly	Module		
WR	Settlement	Non-qualifying Service calculation should be automatic.	Not part of IPAS
	Internal check	Siding Bills preparation module is not available in IPAS.	Not part of IPAS
	Traffic Costing	Statement 12-Actual Revenue Expenses for Statement of Capital & Revenue needs to be provided.	Not part of IPAS
		Statement 30 -Analysis of working expenses BG,MG,NG.	
		Statement 15-Analysis of Operational result, coaching and goods traffic needs to be provided.	
NCR		Day- to- day information to employees, Contractors and suppliers bills updated through email and SMS is yet to be implemented by CRIS.	Value Addition and Standardisation
		Bills daily position/updating on NCR website is yet to be implemented.	-do-
WCR	Books	Allocations under MH 8675- Interest on various funds. Different allocations required to book interest on various funds separately to transfer various interests to MH 8675 in March Account every year.The same should be reflected separately in the schedule for MH 8675.	Standardisation issue

Issues raised which requires Standardisation

Issues Highlighted	
Rly	Module
SCR	E-Recon Figures not tallying with Account Current
	Total of sum of the Sequence head are not tallying with Schedule Total. CRIS has ben advised.
	When data is ported from e-Rcon to IPAS, spending units are not being ported.
SER	Primary unit validation required
	Corresponding e-recon JV No to be arranged and shown alongwith converted IPAS JV Number
	Recovery register has to be maintained for noting and effecting recoveries from Firm's bill as per recovery advice
	FDR is also submitted as SD in place of BG. Provision to be made in IPAS
	Important information in the form of Report are required in day to day work related to maintenance of BG
	BG intimation letter to the executive concerned for validity extension required
	Encashment/Stop encashment letter and BG enhancement letter to be issued needs to be generated.
	Provision to me made for release of BG on fulfillment of contract

Issues raised which needs clarification

Rly.	Module	Problem faced/Suggestions
SR	Books	No sanction memorandum is getting generated.
		The numbering system for CO7 may be linked to the section passing CO7.
SCR	E-Recon	Transactions allocating to Traffic Final Head (Sundry Earnings)through Cash /MCR JVs by Divisions/HQs are figuring in Account Current directly without intervention (journalization) of Traffic Accounts. This issue needs to be resolved.
		For Traffic Accounts, there is no Trial Balance. Provision for Trial Balance or similar document to be made available.
		Exception Report should be made available for TC/TD reconciliation in IPAS to ensure that Intra Railway Transactions are 'Nil' before generation of Account Curent.
		The data exhibited in response to a 'query' is not the same as the 'Printed data' through reports.
		In Stores Accounts, differentiation between heads of 7160 only is being picked up. Labour Suspense under 7200 is getting accounted twice.
		Validation at the CO7 preparation stage to be put in place and concept of Exception Report to be introduced. Allocation filters need to be incorporated.
SER	E-Recon	Detailed allocations as per IPAS are not being accepted in E-recon at the time of preparation of JVs resulting in error in allocation. There is no report showing auto and non-auto portion of JVs separately.
	Stores	Excise duty clearance certificate number field is to be provided in the bank mandate updation form to capture ECC number.
	PF	Problems encountered while transferring PF from one BU to another Provision for report of unposted and ineffective ledger account for customized period is required.
	Others	Department wise expenditure in the report ,EBR expenditure is shown under Plan Head-84, but 84 is designated as Source of Fund for ERR works instead of Plan Head.
WR	Stores and Settlement	Segregation of Bill Types at CO6 generation time for Stock items .
		Incorporation of Excise Control Code (ECC) registration for CENVET Report for claiming Service Tax Credit should be provided.
	Books and Budget	Ageing Analysis Bill type wise required. In settlement module PAN should be fetched from Biodata
	Books and Budget	All Reports should be CO7 wise which is not available in IPAS. While passing of JV through IPAS the same does not have the option of Gauge selection for booking(-) debit received towards CHPC and also for outward IRFA debits for MG portion.
WCR	Books	It is suggested that only one JV should be generated in IPAS once data is saved.
		Non Accountal of one JV-HQ WCR Capital JV No. 360141600000 prepared and confirmed in IPAS on 26.05.2016 .
		Preparation of Daily Account Current-For preparing the daily Account Current, Daily Cash Book of MMIS and daily earnings of WCR needs to be incorporated in IPAS.

End of IPAS related issues

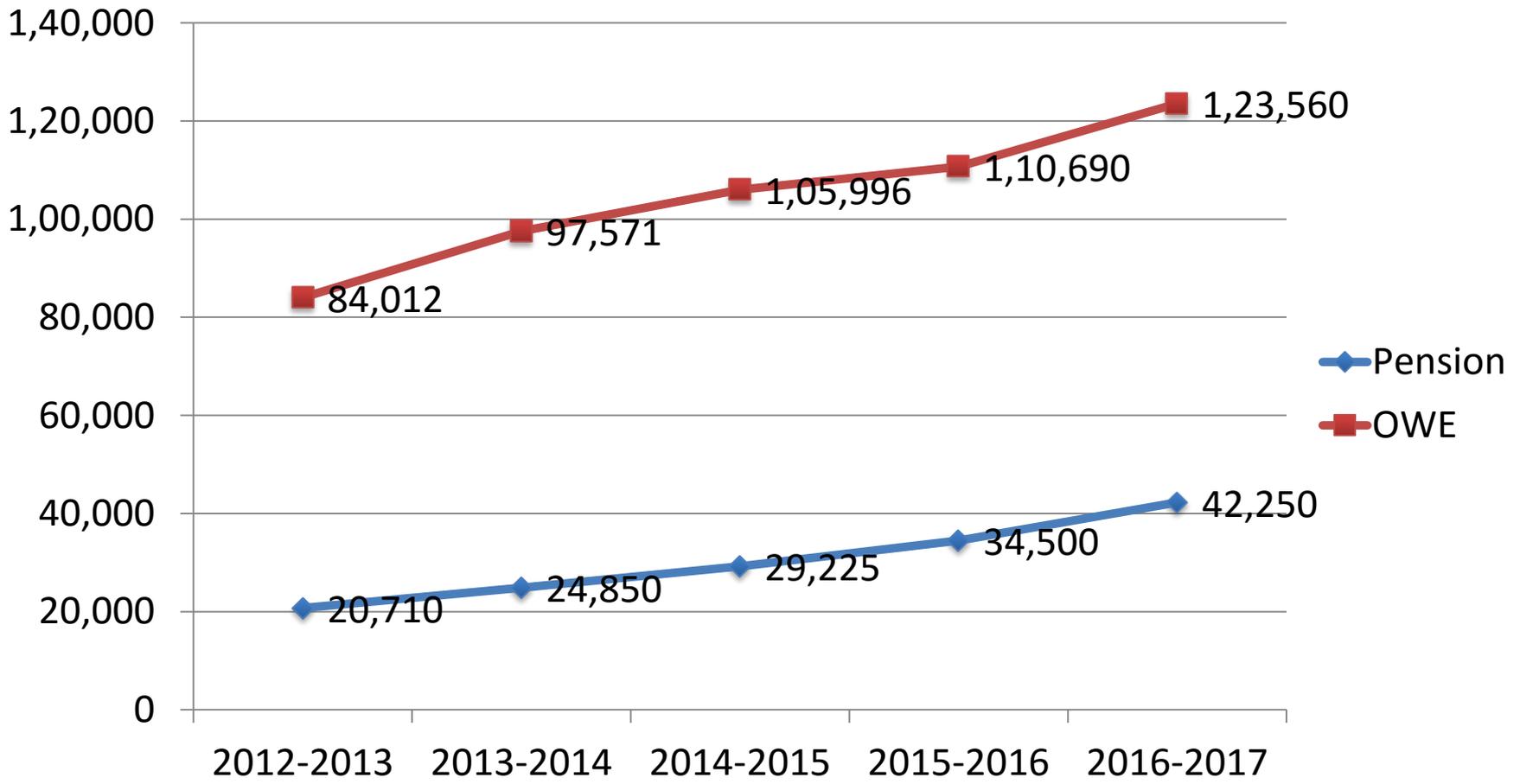
Pension Management

The Indian Railway Story

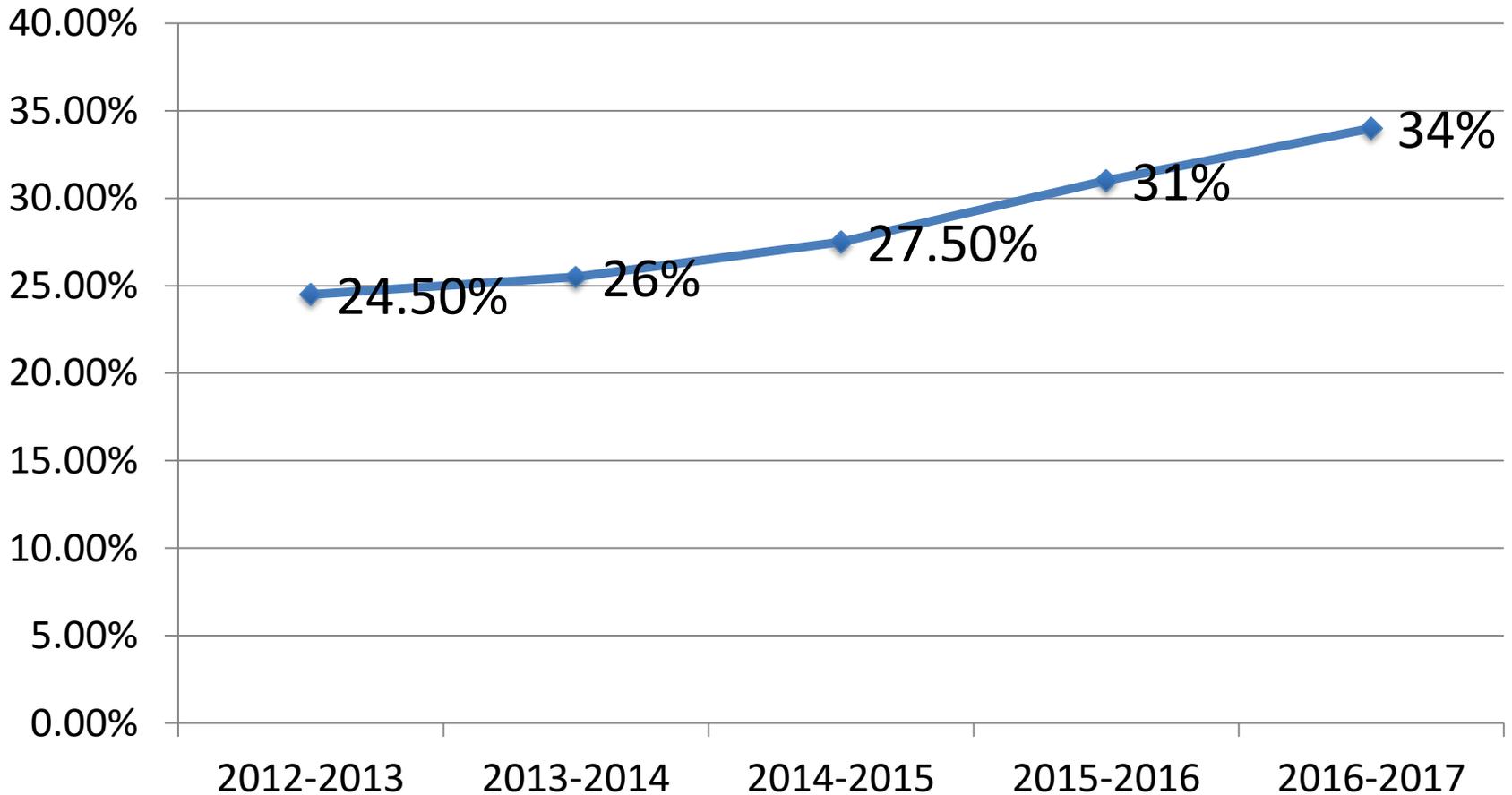
Facts and Figures

- Number of pensioners: 14,34,000 (as on 01-04-2016)
- drawing pension from 26 Nationalised Banks
 - Pension disbursed through- Banks (95%), State Treasuries (1%), Post Offices (4%).
 - 16 zones nominated to accept/ settle pension debits received from Banks as per regional jurisdiction

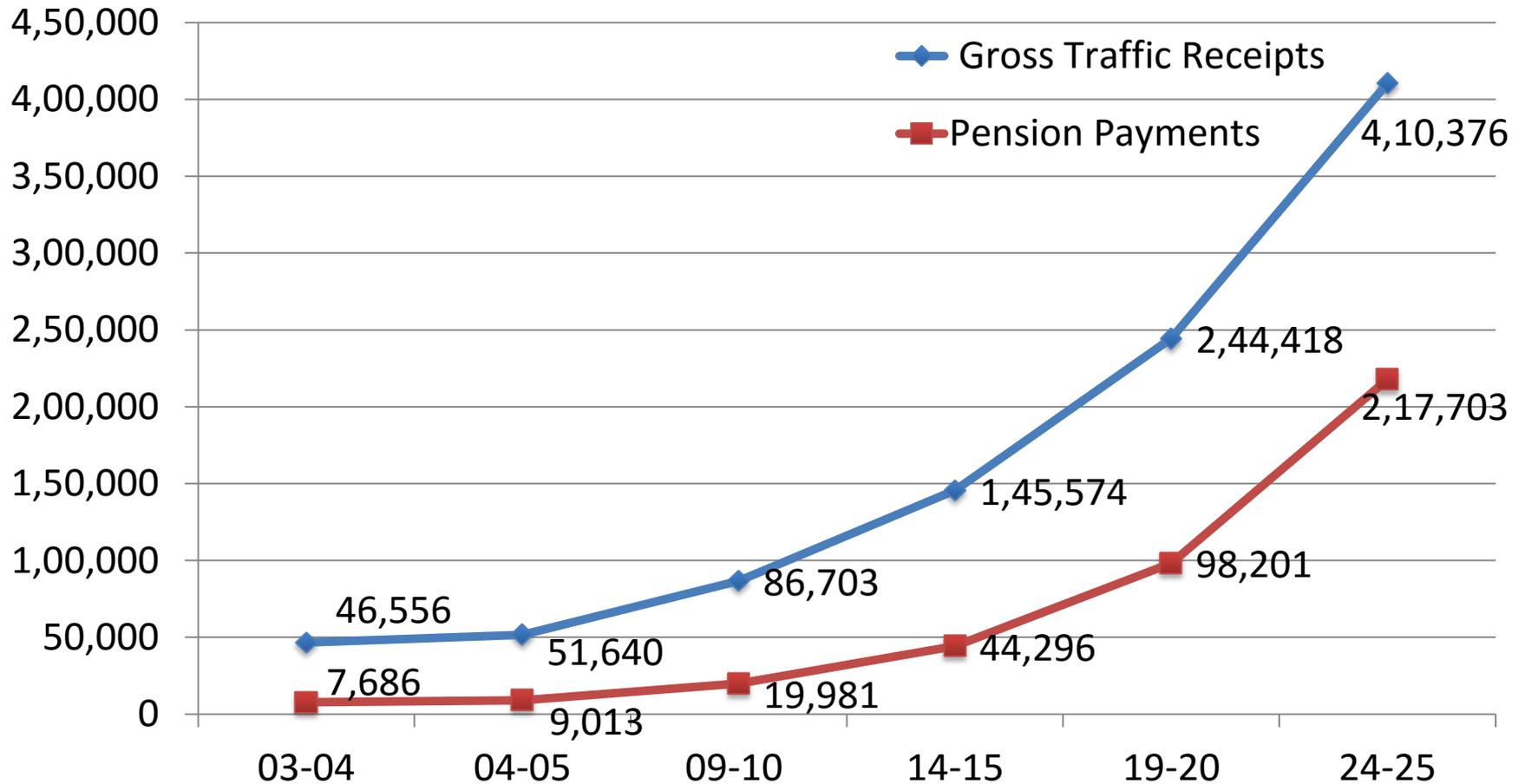
OWE and Pension Expenditure



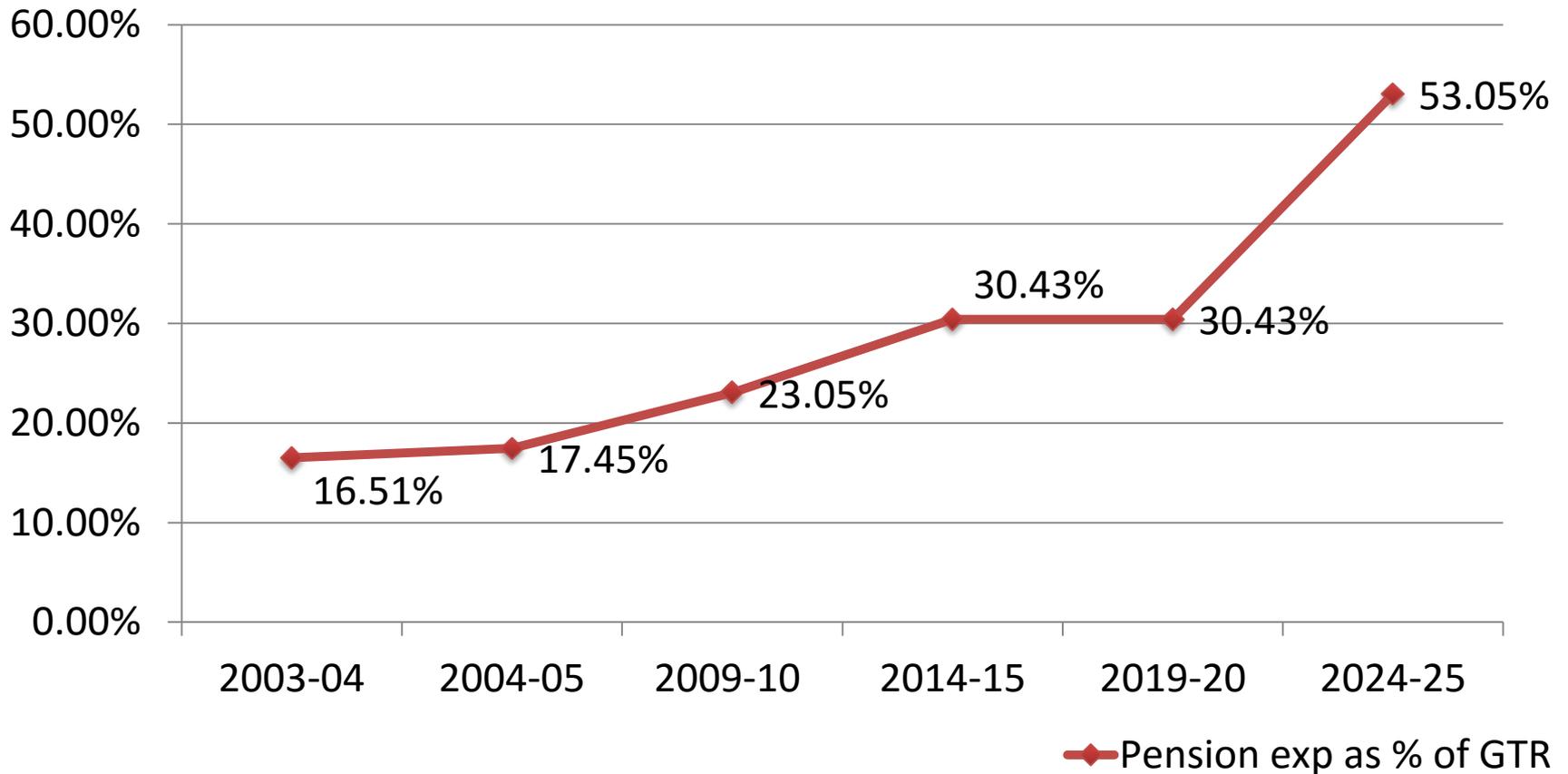
Expenditure on Pension as % of OWE



Pension Exp Vs Gross Traffic Receipts



Pension Exp Vs Gross Traffic Receipts



PENSION LIABILITY

- GTR is growing at a rate of 10.92 % p.a whereas pension expenses are increasing annually at a rate of 17.26%. Rlys will spend about 1/4th of its earnings on Pension by the end of this decade, & by 2024-25, IR may have to spend more than half of earnings as pensions.
- Longevity is increasing.
 - Increase in additional pension liability for 80 plus pensioners
- Out of 13.25 Lakh working strength, 10 Lakh employees majority in age group of 50-59 years are still governed under old Pension scheme which will get added to the present pensioners list @ 55000(4%) each year.
- By considering deceased pensioners accounts, net increase in number of pensioners will be about 30,000 (2.5%) per annum.

Challenges

- Ineffective reconciliation process
 - Problem of watching recovery of overpayments
- Challenge of accurate budgeting
- Challenge of frequent revisions and revisions due to pay commissions.
- Grievance redressal mechanism.
 - Delays in start of pension disbursement.
- Postal and treasury pensioners (53,204+4,409)

RECONCILIATION – MATCHING OF DEBIT SCROLL

(UPDATED AS ON 17-08-2016)

SL	BANK PROVIDING E-SCROLLS	e_Scroll in ARPAN Format	e_Scroll in other Format	Total Pensioners data (e-format)	Matched PPOs	Match PPO (%)	Mismatched PPOs
1	ALLAHABAD BANK	55390		55390	36035	65%	19355
2	ANDHRA BANK		22972	22972	12450	54%	10522
3	BANK OF BARODA	62458		62458	48865	78%	13593
4	BANK OF INDIA	0	73321	73321	33120	45%	40201
5	BANK OF MAHARASHTRA	40716		40716	25593	63%	15123
6	CANARA BANK	0	44669	44669	20085	45%	24584
7	CENTRAL BANK OF INDIA	92300		92300	49000	53%	43300
8	INDIAN BANK	35467		35467	21277	60%	14190
9	ORIENTAL BANK OF COMMERCE	0	3340	3340	2290	69%	1050
10	PUNJAB NATIONAL BANK	115235		115235	65785	57%	49450
11	STATE BANK OF INDIA	532750		532750	408344	77%	124406
12	STATE BANK OF HYDERABAD	23350		23350	14810	63%	8540
13	STATE BANK OF BIKANER& JAIPUR	35104		35104	20194	58%	14910
14	STATE BANK OF PATIALA	10600		10600	5616	53%	4984
15	STATE BANK OF TRAVANCORE	8560		8560	5015	59%	3545
16	UNION BANK OF INDIA	37464		37464	15064	40%	22400
17	VIJAYA BANK	4200		4200	2720	65%	1480
	TOTAL	10,53,594	1,44,302	11,97,896	7,86,263	66%	4,11,633

Status: Matching of Scroll Data with ARPAN master

Bank	Total number of Pensioners	Matched records as on	%	Matched records as on	%	Un-Matched records as on	Un-Matched records as on	Target date
		31-05-2016		31-07-2016		31-07-2016	17-08-2016	
SBI	532750	334000	63%	398000	75%	134750	124406	30-06-2016
PNB	115235	55693	48%	65785	57%	49450	49450	31-07-2016
BOB	62458	38482	62%	48865	78%	13593	13593	31-08-2016
BOM	40716	25214	62%	25593	63%	15123	15123	31-08-2016
Total	754159	453389	60%	532756	71%	212916	202572	

PPO-ZONE-WISE MIS-MATCHED SBI DATA

SL	PPO_ZONE	Mismatched data	Mismatched data	Updated status
		as on 31-05-2016	as on 31-07-2016	as on 17-08-2016
1	CR	11790	7911	7911
2	ER	15439	5349	5349
3	ECR	15457	4896	4896
4	ECOR	10491	6872	6872
5	NR	17980	17980	17980
6	NCR	9676	8567	2875
7	NER	15557	15346	15346
8	NEFR	6658	2905	2905
9	NWR	5510	4825	3411
10	SR	9927	1924	1914
11	SCR	9659	8976	7341
12	SER	15610	10095	8576
13	SECR	8515	3250	3250
14	SWR	2023	1629	1627
15	WR	4961	2813	1606
16	WCR	8544	6518	5971
17	DLW	3921	3921	3921
18	CLW	5560	5560	5560
	Mismatched data	177278	119337	107311
	Unclassified PPO	17095	17095	17095
	Total mismatched	198750	136432	124406
	Total Matched (out of 5,32,750)	334000	396318	408344
	Matching %	62%	74%	77%

DATA received & U/Process : CR: 7679, NWR : 596, SCR: 2942, SER : 1119, SR: 1345

PNB : PPO-ZONE-WISE MIS-MATCHED DATA

SL	PPO_ZONE	Mismatched data	Mismatched data
		as on	as on
		17-08-2016	22-08-2016
1	CR	5225	4560
2	ER	1476	986
3	ECR	6102	5573
4	ECOR	131	112
5	NR	7465	13543
6	NCR	4241	1028
7	NER	8701	7936
8	NEFR	591	402
9	NWR	5883	4758
10	SR	144	2
11	SCR	59	52
12	SER	3071	2625
13	SECR	1528	1627
14	SWR	10	0
15	WR	828	302
16	WCR	3520	2893
17	CLW	187	171
18	DLW	144	134
19	DMW	144	60
	Mismatched data	49450	46764

DATA received & U/Process : CR: 796, ER : 401, NER: 5804, NWR: 396, SECR : 611.

Reconciliation

- Challenges

- Slow response of banks in providing debit data in digital form-Gap of almost 3 lacs.Help sought from FA's in holding meetings with Bank CMD'S
- Difficulty in matching debit data with master
 - Errors in PPO number as provided by banks
 - Absence of updated Bank account numbers in Pension Master
 - All zones followed non uniform PPO and there are no common identifier of PPO with e-debit scrolls

Way Forward

- Debit scroll data has been forwarded to all zones for matching. Target set for completion of this exercise not achieved by most of the Railways
- Remaining banks are being impressed upon to adopt e-Debit scroll.
- Banks have been asked to share AADHAR Nos of pensioners which will be validated through UIDAI database before porting on AADHAR .
- Revision for 7th CPC based on application with Aadhar as a mandatory field

Age-wise analysis based on scroll data

Age group	Pension	% of Total Pensioners	Family Pension	% of Total Pensioner	Total
60 Years and Less	65,000	4	1,01,500	7	1,66,500
60 and < 70	3,78,500	26	2,04,000	14	5,82,500
70 and < 80	3,19,500	22	2,30,000	17	5,49,500
80 and < 90	1,04,000	7	25,000	2	1,29,000
90 Years and above	4,000	0.28	2,500	0.17	6,500
Total	8,71,000	60	5,63,000	40	14,34,000

7th CPC Pension Revision

- As per the notification dated 16.08.16 issued by Central Pension Accounting Office Of Department Of Expenditure, MOF Pension Disbursing Authority i.e Banks have been instructed to pay revised pension and arrears to pensioners/family pensioners by 31.08.16.
- Since Pension/Family Pension paid under 6th CPC will provide the basis for 7th CPC Revision, responsibility will be with the bank to ensure correctness as per authorised pension.
- After paying revised pension/family pension and arrears, banks have to flag the revised cases in a separate format of e-debit scroll to railways to identify revised cases

7thCPC–Pension Revision

Contd...

- For retirement of August,2016,CRIS has already modified the software in settlement module of IPAS . This may be tested and checked before finalising the settlement dues and on new scales this being the first month.
- Timely uploading of IPAS data into ARPAN at least within a week's time after issue of PPO in IPAS should be ensured by all the FA&CAO's.
- For units which are still not covered under IPAS like Metro Railway and production units ,ARPAN has also modified their settlement module as per new scales. They should also test and check before passing settlement.

7thCPC–Pension Revision Contd...

- Revision of pensioners retired between January to July 2016 will be done by Zonal Railways through ARPAN for which software development is in progress on Western Railway.
- For all cases of retirement prior to January 2016, immediate payment of revised pension and arrears is being made by Banks by 31.08.16. For processing their actual revision ARPAN's team of Western Railway will coordinate with Railway Board for issuing suitable instructions to all Zonal Railways .We can even seek even on line application .

THANK YOU

St. 7C-

ON CARRIED ROUTE

A Western Railway Presentation

23-08-2016

Background

- Generation of St. 7C on Booked Route successfully implemented over IR from April-2016 as per the target set by Board.
- St. 7C on Booked Route is now being generated on 4th of the following month instead of by end of the month earlier.
- The next and final step to complete apportionment process was to include apportionment of diverted traffic concurrently.
- Board set a target for completing this process by August-2016.

Methodology

- Process of preparation of St. 7C on Carried Route basis was started in May-2016.
- CRIS was requested to furnish Carried Route data for the first 10 days of May-2016 for all the Zones.
- RR Wise Carried Route Data for May 1st -10th was circulated to all Zones for verification of the Routes.
- The Zones were advised to obtain confirmation from respective Operating Departments. WR, ER, SR, CR, NFR, SECR, SER issued clear confirmation regarding the correctness of the routes indicated by CRIS.
- Other Zones also confirmed correctness of routes subsequently.
- However, certain errors were highlighted.

Errors Highlighted.

- I. Difference in distance for same O-D pair and route in some cases.
- II. Repetitive wasteful operational movement of rakes within a Zone in some cases.
- III. For around 350 pairs of adjoining stations RBS is showing widely varying distances.

Process of Rectification

Error	Action Taken
I. Difference in distance between RMS and RBS for same O-D pair and route. (Examples shown in the next two slides)	Integration of RMS and RBS distance completed by CRIS.

I. Examples for difference in distance for same O-D pair and route.

Zone From	RR No.	RR Date	Station		Booked Via	Booked Dist FOIS	Load Id	Train Id	Carried Via	Carried Dist as shown by CRIS	Diff	Remarks
			FROM	TO								
WR	4120 0374 7	10.05. 2016	WPA	VSTP	AI-GIMB-SIOB-MALB-DHG-JN-CLDY-SBT-ADI-ND-KBRV-ANND-GDA-RTM-NAD-UJN-MKC-BPL-NSZ-BINA-NKJ-MHDA-KRLR-VSTP	1713.7	WPA VSTP1 005201 619390 0	WPA DHG 100516202 823	AI-GIMB-SIOB-MALB-DHG-JN-CLDY-SBT-ADI-ND-KBRV-ANND-GDA-RTM-NAD-UJN-MKC-BPL-NSZ-BINA-NKJ-MHDA-KRLR-VSTP	2018.31	304.61	Even though the Booked & Carried routes are same, different distance are being shown by system
SR	4610 0372 5	04.05. 2016	KIKP	MCSI	TVR-TJ-GOC-TPJ-TP-KRR-SA-MGSJ-OML-MCSI	328	KIKP MCSI0 405201 615030 3	KIKPTPG Y04051615 0331	TVR-TJ-GOC-TPJ-TP-KRR-SA-MGSJ-OML-MCSI	296.93	-31.07	
SR	4610 0111 6	05.05. 2016	AIPS	TEMP	KOK-VPY-AJJ-MLPM-KPD-JTJ-KPPR-TEMP	392.71	AIPST EMP0 505201 605411 9	AIPSJTJ 050516174 858	KOK-VPY-AJJ-MLPM-KPD-JTJ-KPPR-TEMP	430.79	38.08	

Process of Rectification (Contd.)

Error	Action Taken
<p>II. Repetitive wasteful operational movement of rakes within a Zone. (Example shown in the next slide)</p>	<ul style="list-style-type: none">▪ For the month of July 2016 out of around 50000 RRs such movements were found in around 7000 cases (14%).▪ It was stated by CRIS that this is due to incorrect data entry by field staff.▪ CRIS has resolved this problem by using appropriate software logic.

II. Examples of Repetitive Wasteful Operational movement of rakes within a Zone.

RR Number	RR date	STN From	STN To	Booked Via	Booked dist. FOIS (in Kms)	Carried via	Carried Dist as shown by CRIS (in Kms)	Wasteful movement (in Kms)	Remarks
212003679	18.06.2016	DAUND JN.	JASIDIH JN.	PUNTAMBA-ANKAI-KIUL Jn.-JHAJHA	1905	DAUND Jn.-AGASOD- BABINA-BIJAULI-BIJAULI- BABINA-BABINA- MOHASA-MOHASA- BABINA -JHANSI-JASIDIH JN.	2802.17	236 (NCR)	BABINA TO BIJAULI- 16.87 KMS. (NCR) , BIJAULI TO BABINA - 16.87 KMS. (NCR) , BABINA TO MOHASA- 101.25 KMS. (NCR) , MOHASA TO BABINA- 101.25 KMS. (NCR) .
262055554	17.07.2016	JVSL/PJST SDG SERVED BY TNGL	PFT M/S HIND TERMINAL PVT LTD S/BY PALWAL	TORANGALL U-BELLARI CANT-BHUTESHWAR-PALWAL	2067	JVSL/PJST SDG SERVED BY TNGL-AMLA & AIR FORCE SIDING- BURSALEE-AMLA & AIR FORCE SIDING-AMLA & AIR FORCE SIDING-BURSALEE -BUTI BORI-PFT M/S HIND TERMINAL PVT LTD S/BY PALWAL	2242.54	20 (NCR)	BURSALEE TO AMLA- 9.80 KMS. (CR) AMLA TO BURSALEE- 9.80 KMS. (CR)
162000034	01.06.2016	GHUGUS	U.P.S.E.B. SDG.-PARICHA	MAJRI Jn.-WARDHA-AGASOD-JHANSI	903	GHUGUS - AGASOD - BIJAULI - LALITPUR - LALITPUR - BIJAULI - JHANSI - JHANSI - U.P.S.E.B. SDG.-PARICHA	1066.10	163 (NCR)	BIJAULI TO LALITPUR- 81.45 Kms. (NCR) , LALITPUR TO BIJAULI - 81.43 Kms. (NCR)
212002954	04.07.2016	BARAN	KOTTYAM	RUTHIYAI-GUNA-IDAPALLI-ERNAKULAM TOWN	2551	BARAN - SUNDLAK - SUNDLAK - BARAN - GUNA - KOTTYAM	2562.48	13 (WCR)	BARAN TO SUNDLAK-6.41 KMS. (WCR) , SUNDLAK TO BARAN -6.41 KMS. (WCR)

Process of Rectification (Contd.)

Error	Action Taken
<p>III. Around 350 pairs of adjoining stations were showing widely varying distance as illustrated in the next slide.</p> <p>— Difference now reduced to 90 pairs due to action taken by CRIS.</p>	<p>CRIS has rectified some errors in some pairs. Balance rectification to be carried out by Zones / CRIS by 30.09.2016.</p>

III. Examples of pairs of adjoining stations showing widely varying distance.

ZONE FROM	DVSN	SECTION	SECTIONAL DISTANCE AS PER RBS	Distance of adjoining station (illustrations)				Difference
				STTN FROM	STTN TO	As per RBS (Shortest Path)	Distance obtain by RBS in sectional details- (Interstations) Correct distance	
1	2	3	4	5	6	7	8	9(8-7)
NC	ALD	CNB-RPO	432.05	CPA - KANPUR ANWERGANJ	CNB - KANPUR CENTRAL JN.	436.48	2.36	-434.12
WR	RJT	RJT-OKHA	252.19	OKHA	MTHP- MITHAPUR	171.86	9.90	-161.96
NW	AII	AII-CNA	178.28	RPI-RUPAHELI	GBP- GULABPURA	134.99	9.45	-125.54
CR	BB	CLA-VDLR	7.28	VLDR-VALADAR (HALT)	MM-MAHIM	145.90	3.36	-142.54

Actual distance from CPA –(Kanpur Anwerganj) to CNB – (Kanpur Central) Jn. is 2.36 kms; however, Inter-stations distance between the adjoining stations i.e. CPA – CNB is also shown as 436.48 kms.

Apportionment Matrix For the Month of July-2016

Carried Route

OUT ZONE	Total	CR	EC	ECO	ER	NC	NE	NF	NR	NW	SC	SE	SEC	SR	SW	WC	WR	KR
CR	279.70	154.10	2.22	0.62	1.33	9.80	0.74	2.28	4.33	0.27	23.98	3.66	12.02	1.39	5.65	25.17	29.45	2.71
EC	788.95	0.54	306.58	0.51	25.20	206.72	2.86	1.91	153.59	9.67	0.38	19.14	1.16	0.24	0.02	59.71	0.71	0.00
ECO	1172.54	21.43	17.90	710.68	16.88	28.32	1.16	3.94	12.05	0.32	116.31	145.43	64.06	10.87	2.72	19.43	0.93	0.10
ER	357.05	0.25	86.83	15.28	134.01	35.70	3.00	32.64	16.85	1.42	0.29	26.66	3.42	0.19	0.00	0.32	0.21	0.00
NC	104.52	4.01	5.10	0.00	0.61	31.08	8.10	0.46	10.30	4.76	2.21	0.33	1.16	0.74	0.45	17.17	17.13	0.92
NE	16.26	0.77	1.75	0.61	0.00	1.20	4.48	0.95	2.22	0.31	1.08	0.00	0.81	0.66	0.14	0.86	0.22	0.21
NF	83.41	0.47	8.24	2.58	13.28	1.41	3.89	41.44	1.87	0.03	2.98	5.21	0.59	0.80	0.33	0.27	0.00	0.00
NR	639.88	34.54	45.31	2.97	9.69	87.01	35.53	30.96	175.49	71.35	18.39	4.38	5.52	4.43	5.54	40.09	61.57	7.09
NW	168.16	7.47	7.31	0.02	1.99	20.66	4.17	1.49	13.83	66.17	4.17	1.45	4.80	2.32	0.34	10.16	18.90	2.91
SC	559.91	59.97	1.38	37.68	5.94	3.32	0.37	1.81	1.23	0.00	363.28	11.53	11.50	32.68	24.93	3.65	0.57	0.07
SE	777.21	6.82	72.25	83.75	38.29	63.34	2.41	8.30	16.69	0.85	28.65	380.65	56.39	2.13	1.41	7.73	7.57	0.00
SEC	1279.18	77.94	22.88	103.43	13.80	117.24	2.23	1.54	43.94	25.55	16.88	139.10	526.37	2.79	0.46	130.21	54.63	0.20
SR	191.58	2.11	0.06	1.81	0.45	1.69	0.00	0.82	0.25	0.04	38.28	0.71	0.01	113.27	26.28	0.88	0.16	4.76
SW	256.03	19.87	0.86	3.52	0.60	9.49	0.08	0.27	2.26	0.79	48.07	2.29	0.84	10.46	140.15	7.36	3.30	5.80
WC	223.18	9.21	15.50	0.81	2.01	54.53	17.56	0.94	17.47	1.88	7.79	1.60	11.67	3.10	0.76	72.99	4.03	1.32
WR	826.81	43.09	11.10	0.87	2.82	37.95	11.41	4.37	33.39	195.36	11.61	1.30	9.45	0.93	4.47	86.31	369.44	2.94
KR	6.38	0.43	0.00	0.00	0.00	0.05	0.00	0.00	0.22	0.00	0.00	0.00	0.00	0.95	2.53	0.45	0.40	1.35
Total	7730.77	443.02	605.28	965.15	266.92	709.50	98.00	134.12	505.98	378.78	684.35	743.43	709.78	187.96	216.18	482.76	569.17	30.38

Apportionment Matrix For the Month of July-2016

Booked Route

OUT ZONE	Total	CR	EC	ECO	ER	NC	NE	NF	NR	NW	SC	SE	SEC	SR	SW	WC	WR	KR
CR	279.70	157.06	2.92	0.66	0.32	7.26	0.19	2.38	4.33	8.48	23.61	3.55	12.42	1.32	6.44	19.52	28.67	0.56
EC	788.95	0.58	303.93	0.49	24.64	185.06	3.77	1.84	178.99	5.65	0.40	18.90	1.36	0.25	0.02	62.87	0.19	0.00
ECO	1172.54	14.41	13.05	734.97	7.44	29.67	1.43	4.00	12.07	0.24	110.03	129.80	80.41	10.24	2.86	21.27	0.52	0.10
ER	357.05	0.38	82.68	15.74	144.22	28.02	3.25	26.87	23.24	1.82	0.41	25.92	4.04	0.22	0.00	0.04	0.22	0.00
NC	104.52	6.01	5.61	0.00	0.23	33.38	7.56	0.55	9.84	15.15	3.19	0.25	1.32	0.72	0.43	8.41	11.87	0.00
NE	16.26	0.83	1.45	0.65	0.00	0.98	5.10	0.98	2.14	0.24	1.31	0.00	0.88	0.63	0.12	0.84	0.11	0.00
NF	83.41	0.67	8.13	2.03	12.76	0.28	3.58	42.00	2.87	0.02	2.69	5.49	1.23	0.82	0.31	0.53	0.00	0.00
NR	639.88	38.64	41.11	3.35	7.26	64.68	45.81	31.36	196.83	91.31	20.29	3.53	6.44	4.08	7.17	23.92	53.28	0.82
NW	168.16	6.90	7.88	0.08	1.78	22.90	3.45	1.55	14.82	64.31	4.93	1.48	6.11	2.00	1.34	10.82	17.30	0.52
SC	559.91	60.23	1.52	33.79	4.28	2.90	0.32	1.85	1.24	0.00	367.21	12.71	12.03	30.52	27.39	3.25	0.60	0.07
SE	777.21	7.77	67.55	108.30	32.95	50.69	2.99	8.73	19.31	0.38	30.90	374.44	55.51	1.99	1.63	6.18	7.88	0.00
SEC	1279.18	54.94	7.68	120.26	12.24	123.83	1.84	1.64	44.60	29.28	17.07	118.56	544.26	2.47	0.56	150.41	49.35	0.20
SR	191.58	2.17	0.18	1.70	0.31	1.74	0.00	0.79	0.25	0.04	38.17	0.84	0.00	112.12	27.49	0.78	0.15	4.83
SW	256.03	21.54	0.90	4.16	0.29	10.21	0.00	0.29	2.02	1.60	44.00	2.29	0.52	8.47	145.43	5.93	3.06	5.31
WC	223.18	9.77	19.07	0.79	1.20	52.01	12.45	1.02	17.80	1.87	7.72	1.61	12.10	2.80	1.10	77.19	4.33	0.36
WR	826.81	43.02	11.28	0.86	1.84	37.88	9.26	4.54	43.34	204.77	12.65	2.21	10.46	0.66	4.98	64.62	374.43	0.00
KR	6.38	0.55	0.00	0.00	0.00	0.02	0.00	0.00	0.20	0.26	0.00	0.00	0.00	0.95	2.69	0.25	0.38	1.07
Total	7730.77	425.45	574.96	1027.83	251.76	651.50	101.01	130.39	573.90	425.44	684.59	701.58	749.11	180.26	229.98	456.85	552.34	13.83

Apportionment Matrix For the Month of July-2016

Difference between Carried Route & Booked Route

OUT ZONE	Total	CR	EC	ECO	ER	NC	NE	NF	NR	NW	SC	SE	SEC	SR	SW	WC	WR	KR
CR	0.00	-2.95	-0.70	-0.04	1.01	2.54	0.55	-0.10	-0.01	-8.21	0.36	0.11	-0.40	0.07	-0.79	5.65	0.78	2.15
EC	0.00	-0.04	2.65	0.02	0.57	21.66	-0.91	0.07	-25.41	4.01	-0.02	0.24	-0.20	-0.01	0.00	-3.16	0.52	0.00
ECO	0.00	7.03	4.85	-24.29	9.44	-1.35	-0.27	-0.06	-0.03	0.08	6.28	15.62	-16.35	0.63	-0.14	-1.84	0.40	0.00
ER	0.00	-0.13	4.15	-0.47	-10.20	7.68	-0.25	5.77	-6.39	-0.41	-0.12	0.74	-0.62	-0.03	0.00	0.28	-0.01	0.00
NC	0.00	-1.99	-0.51	0.00	0.38	-2.31	0.53	-0.09	0.45	-10.39	-0.98	0.08	-0.16	0.02	0.02	8.76	5.26	0.92
NE	0.00	-0.06	0.30	-0.04	0.00	0.22	-0.62	-0.03	0.08	0.07	-0.23	0.00	-0.07	0.04	0.02	0.01	0.11	0.21
NF	0.00	-0.20	0.11	0.55	0.53	1.13	0.31	-0.56	-1.00	0.01	0.30	-0.29	-0.63	-0.02	0.02	-0.26	0.00	0.00
NR	0.00	-4.10	4.20	-0.37	2.43	22.34	-10.27	-0.39	-21.33	-19.96	-1.91	0.85	-0.92	0.35	-1.64	16.16	8.29	6.27
NW	0.00	0.57	-0.56	-0.05	0.21	-2.24	0.71	-0.06	-0.99	1.86	-0.76	-0.03	-1.31	0.32	-1.00	-0.66	1.60	2.38
SC	0.00	-0.26	-0.14	3.90	1.66	0.42	0.05	-0.04	-0.01	0.00	-3.94	-1.18	-0.53	2.15	-2.46	0.40	-0.03	0.00
SE	0.00	-0.95	4.70	-24.55	5.34	12.66	-0.58	-0.44	-2.62	0.47	-2.25	6.21	0.88	0.14	-0.23	1.54	-0.32	0.00
SEC	0.00	23.00	15.20	-16.83	1.56	-6.59	0.40	-0.11	-0.66	-3.73	-0.19	20.55	-17.89	0.33	-0.10	-20.21	5.28	0.00
SR	0.00	-0.06	-0.12	0.11	0.14	-0.05	0.00	0.03	0.00	0.00	0.11	-0.13	0.01	1.15	-1.21	0.09	0.00	-0.06
SW	0.00	-1.66	-0.04	-0.64	0.31	-0.72	0.08	-0.02	0.25	-0.81	4.07	0.00	0.33	1.99	-5.29	1.43	0.24	0.49
WC	0.00	-0.56	-3.57	0.03	0.82	2.52	5.11	-0.08	-0.33	0.01	0.07	-0.01	-0.43	0.29	-0.34	-4.20	-0.30	0.96
WR	0.00	0.07	-0.19	0.01	0.98	0.07	2.15	-0.17	-9.96	-9.41	-1.04	-0.91	-1.01	0.27	-0.51	21.70	-4.99	2.94
KR	0.00	-0.13	0.00	0.00	0.00	0.03	0.00	0.00	0.02	-0.26	0.00	0.00	0.00	0.00	-0.16	0.20	0.02	0.29
Total	0.00	17.57	30.32	-62.68	15.16	58.00	-3.01	3.73	-67.93	-46.66	-0.24	41.85	-39.33	7.70	-13.79	25.91	16.84	16.55

Conclusion

- System generated apportionment including earnings of diverted traffic for the month of July-16 is ready for adoption on provisional basis by all Zones.

The Way Forward

- WR will obtain list of adjoining stations with mismatched distances from CRIS and share with all Zones by 31.08.2016.
- 100% sanitization of RBS distance data to be completed by Zonal Railways by 30-09-2016. CRIS may use a single distance table for RBS thereafter for apportionment.
- Adoption of Apportioned Earnings including diverted traffic can be commenced w.e.f. August-2016 by all Zones.
- Catering to transit time of rakes booked in the last days of the month, 7C generation to be **permitted on the 10th of the following month. (?)**
- Zones may compare manual results with system generated results till Dec-2016 for diverted traffic and advise problems if any to WR.

The Way Forward (Contd.)

- Analysis of rake movement by CRIS indicates back and forth movement of rakes mainly in NCR. It has been seen that this is due to incorrect data feeding by field units resulting in incorrect reporting of NTKMs. This issue needs to be addressed by the concerned Zone / Traffic Directorate.
- The RE projections of Zones to be based on CRIS generated results for budgetary adjustment in the RG.
- CRIS may generate MIS for analysis of Outward, Inward and Carried Traffic as per WR report format (already advised to CRIS) for all Zones.

The Way Forward (Contd.)

- This is a significant step in the accounting reform process besides enabling prompt and accurate accountal, has also freed considerable manpower and cumbersome manual processes.

The Exercise of System Generation of
St. 7C was completed by **Western
Railway** with the dedicated
involvement of **CRIS**

Thank You

**REVIEW
of
INTERNAL AUDIT**

**FA&CAO's Conference
23.8.2016**

THEMATIC SYSTEM STUDIES ON INDIAN RAILWAYS

- **FC's communication dt. 20.10.2015.**
 - Initiated the process of strengthening of the Internal Audit Cells.
 - Structural improvement in the present system of Internal Audit.
 - Each Railway and Production Units to form a specialized Internal Audit Cell.
 - Carry out “Theme Based System Audits” by selecting two subject areas.
 - Submit the report as per the Performa advised by Railway Board.

OUTCOME OF INTERNAL AUDIT IN 2015-16

- 50 incisive Internal Audit Reports received. The best 34 compiled in **“Compendium of Theme Based Internal Audit Reports of Indian Railways, 2015-16”**.
- This was first of its kind Internal Auditing Report on Indian Railways.
- Compendium sent to:
 - All the Board Members, Railways/PU etc.
- GM’s requested to replicate the studies collated in the compendium through the concerned PHODs.
- AGM of Railway to monitor this exercise.
- This exercise may be completed by 31.12.2016
- A compliance report sent to Board along with a summary of the outcomes achieved for each theme based audit report.

Progress of the Internal Audit Studies for 2016-17

PROGRESS OF INTERNAL AUDIT IN 2016-17

- Topics selected by Board and all units advised on 07.04.2016.
- Study to be completed and submit Internal Audit Reports to Board by 31.07.2016 with the approval of GM.
- As per information, Entry and Exit conference completed in all units except ICF.
- Out of total 53 topics selected for studies for the year 16-17
 - 15 Internal Audit Reports have been received in Board's office so far.
 - ER, NER, SECR, RCF and DLW have submitted both their reports.
 - COFMOW had to do one study and report has been submitted.
 - ECR, WCR, CORE, RDSO have submitted one report each
 - 38 reports are still outstanding.

S.No.	Units	Subjects/Areas for Special Studies	Date of Report Submission
1	CR	<ol style="list-style-type: none"> 1. Productivity review of high value track machines. 2. Review of abandoned goods sheds and their alternate utilization. 	<p style="text-align: center;">-</p> <p style="text-align: center;">-</p>
2	ECR	<ol style="list-style-type: none"> 1. Analysis of arbitration cases-reason & appointment of arbitrator by high court and financial implications thereof. 2. Study of crew management and utilization of crew. 	<p style="text-align: center;">05.08.16</p> <p style="text-align: center;">-</p>
3	ER	<ol style="list-style-type: none"> 1. Study of trip cards of diesel loco regarding utilization of HSD oil. 2. Review of profitability of 3AC coaches with special reference to average cost of maintenance per coach km. 	<p style="text-align: center;">03.08.16</p> <p style="text-align: center;">19.08.16</p>
4	ECOR	<ol style="list-style-type: none"> 1. Study on utilization of different classes of Diesel locomotives over ECOR. 2. Impact of mechanization in right sizing of man power and improvement in efficiency in diesel/electric sheds. 	<p style="text-align: center;">-</p> <p style="text-align: center;">-</p>
5	NR	<ol style="list-style-type: none"> 1. The implication and alternative utilization of non-safety non-operational category staff intake 2. Analysis of arbitration cases-reason & appointment of arbitrator by high court and financial implications thereof. 	<p style="text-align: center;">-</p> <p style="text-align: center;">-</p>
6	NCR	<ol style="list-style-type: none"> 1. Utilization of traffic block for maintenance purposes and financial implications. 2. Utilization of locomotives including analysis of rake links 	<p style="text-align: center;">-</p> <p style="text-align: center;">-</p>

7	NER	<ol style="list-style-type: none"> 1. Division wise specific diesel fuel consumption per 1000 GTKM(SFC) of diesel Locos on NER. 2. Review of utilization of Branch lines & study to explore their utilization as alternative routes. 	03.08.16 03.08.16
8	NFR	<ol style="list-style-type: none"> 1. Costing and economic of mechanized laundries at Maligaon/Kamkhya & NJP laundry – financial viability study. 2. Audit of DHR with a view to make it a profitable section and improvement of operating ratio. 	- -
9	NWR	<ol style="list-style-type: none"> 1. Division-wise specific fuel consumption per 1000 GTKM (SFC) of Diesel locos (separately for DEMU & DHMU services.) 2. Productivity of expensive medical equipment in railway hospitals. 	- -
10	SR	<ol style="list-style-type: none"> 1. Planning, Procurement, Utilization and accountal of rails through FBW/AJJ against various sanctioned Projects/Track renewals works 2. Utilization of high value machinery and plant costing more than Rs.2 crore each commissioned in workshops during the last 3 years. 	- -
11	SER	<ol style="list-style-type: none"> 1. Effective utilization of high value machines and equipments in Railway Hospitals. 2. Review of the contracts of OBHS, CTS & conservancy activities and surrender of man power released on account of these contracts. 	- -

12	SCR	<ol style="list-style-type: none"> 1. Track Materials – Procurement accountal (MAS account)/ Stocking/Utilization. 2. Freight Loading- Causes for Unmet Demand in wagon allotment and their solution 	- -
13	SECR	<ol style="list-style-type: none"> 1. Terminal capacity utilization and suggestions for improvement of the same. 2. Utilization and productivity of Track machines. 	25.07.16 25.07.16
14	SWR	<ol style="list-style-type: none"> 1. Wagon turnaround and impact on earnings. 2. Earning potential through commercial publicity. 	- -
15	WR	<ol style="list-style-type: none"> 1. Division-wise utilization of LHB coaches in Zonal Railways. 2. Utilization of traffic block for maintenance purposes and financial implication thereof. 	- -
16	WCR	<ol style="list-style-type: none"> 1. Review of the contracts of OBHS, CTS & conservancy activities and surrender of man power released on account of these contracts. 2. Under utilization and down time analysis of electric locomotives . 	- 16.08.16
17	Metro/ Kol.	<p>Non fare box revenue potential, its realization and suggestions for enhancement of the same.</p> <p>Study of crew management and utilization of crew.</p>	- -
18	ICF	<ol style="list-style-type: none"> 1. Review of attendance system, analysis of GA card and availability of labour during the entire shift and causes for mismatch between the two. 2. Machine capacity utilization including down time analysis of M&P and also utilization of all features of CNC machines 	- -

19	DMW	<ol style="list-style-type: none"> 1. Machine capacity utilization including down time analysis of M&P and also utilization of all features of CNC machines. 2. Comparative analysis of outsourcing vis-a-vis in house activities. 	- -
20	DLW	<ol style="list-style-type: none"> 1. Actual capacity utilization of M&P items costing more than Rs. 2 crore vis-à-vis rated capacity. 2. Review of shop floor inventory - raw material & finished components. 	03.08.16 03.08.16
21	RCF	<ol style="list-style-type: none"> 1. Review of stock & non-stock items based on consumption pattern & depot study. 2. Impact of modernization on Incentive Scheme and labour productivity. 	19.08.16 19.08.16
22	CLW	<ol style="list-style-type: none"> 1. Comparative analysis of outsourcing vis-a-vis in house activities. 2. Utilisation of manpower released due to stoppage of production of conventional locos. 	- -
23	RWF	<ol style="list-style-type: none"> 1. Actual capacity utilization of M&P items costing more than Rs. 2 crore vis-à-vis rated capacity. 2. Energy consumption in workshop and suggestion for reduction. 	- -
24	MCF	<ol style="list-style-type: none"> 1. Energy consumption in workshop and suggestion for reduction. 2. Water consumption in the entire railway premises under MCF RBL and suggestion for reduction of the same. 	- -

25	COFMOW	Review of stores contract procedure for improvement including inspection clause, claim, etc.	29.07.16
26	CORE	<ol style="list-style-type: none"> 1. Project office wise analysis & benchmarking of staff deployment, administrative expenses of RE projects. 2. Operation of PV clause in RE contracts – cost overrun and its impact on ROR. 	29.07.16 -
27	RDSO	<ol style="list-style-type: none"> 1. Cost benefit/utilization analysis of Track Recording Cars (TRCs) of RDSO. 2. Capacity utilization of Test Bed-1 of ED Directorates of RDSO for EMD Locos. 	03.08.16 -

THANK YOU

THANK YOU

Revision of
Accounts Code
Part-2

Why Revision?

- The present code was:
 - Provisionally issued in 1971.
 - Final code published in 1985
 - Correction slips issued up to 2009.
- In the last 30 years:
 - Many systems have been computerised.
 - Systems rationalised.
 - New Products introduced.
 - Some systems have become redundant.
- FA&CAOT's conference at Mumbai in 2015
 - Issue discussed and decision taken to revise the code

Revision Process

Extensive collaboration, Intensive scrutiny

- **Initially :**
 - it was decided that WR will pilot the project.
- **Subsequently :**
 - it was decided to use the services of a consultant.
- **Finally :**
 - it was decided to do it in house. F(C) Dte. made nodal in-charge.
- **1st level of revision.**
 - Chapters allocated to Railways.
- **2nd level of revision.**
 - Suggestions received vetted by F(C) Dte. and given to 4 Railways.
- **3rd level of revision**
 - Policy issues discussed with Adv./A, FA&CAO/T/NR and FA&CAO/G/CR
- **4th level of revision**
 - Inputs from Accounts Directorate.
- **Finally**
 - Clearance from AM/F and approval of FC.

Parawise Revision of the Code - In A Nutshell

Chapter No.	Topic	present	Modified	Deleted	Added	New
XX	Check of Traffic Earnings	09	04	00	00	09
XXI	Passenger Traffic	60	18	01	00	59
XXII	Other Coaching	57	08	27	01	31
XXIII	Goods Traffic	52	24	14	01	39
XXIV	Refund	14	04	03	00	11
XXV	Out Agency	06	03	00	01	07
XXVI	Terminal Tax	08	00	00	00	08
XXVII	Station Balance Sheet	57	07	03	00	54
XXVIII	Accounts Office Debits	15	03	00	00	15
XXIX	AOB	36	02	01	00	35
XXX	Handling Bills	07	01	00	00	07
XXXI	Worked Lines	13	01	00	00	13
XXXII	Traffic Books	38	05	00	00	38
XXXIII	TIA Inspection	14	08	00	00	14
XXXIV	RMC	20	04	00	00	17
Total		406	92	52	03	357

Salient Changes

- **Standardization and codification**
 - of systems and procedures in the computerized environment.
- **New Checks included and widen the ambit of checks-
Check of Indents and returns of:**
 - UTS.
 - PRS.
 - System driven Internal Check of computerised RRs
 - P-Way bills, Lease parcels,
 - E-tickets, etc.
- **Centralized Apportionment of Earnings**
 - Codified and included at relevant places.
 - Clarity in apportionment of PCT, BPT, EFT, etc. earnings.
- **System of MPA modified.**

Salient Changes.....*contd*

- **Master Data maintained by CRIS**
 - Provision of vetting by Central Traffic Cell.
 - Annual vetting by Zonal Railways.
- **Recognition of new entities such as:**
 - PFT, CONCOR, Railways under SPV, JV, etc.
 - apportionment of earnings and expenditure mentioned more explicitly.
- **Checks to be done by TIA's**
 - amplified
 - system and data checks included.
- **Redundant provisions deleted**
 - telegraphic earnings,
 - manual internal checks of RR, coding of RR, role of EDP, etc.
 - to-pay P-way bills,

Thank You