

No. 2015/APP/ATN/List of points 2013-14

New Delhi, dated 28-09-2015

**General Managers/Chief Administrative Officers,
CR, ER, ECoR, NR, NWR, SR, SER, SCR, SECR, SWR, WR, WC, ICF, DMW &
C.O.R.E.**

Sub: -Examination of the subject (i) 'Grants/ Appropriations with Excess Disbursements (2013 -14) and (ii) Persistent Excess in Grants' based on Para Nos. 3.4 and 3.5 of C&AG's Report No. 1 of 2015.

PAC while examining the Indian Railway's Appropriation Accounts for financial year 2013-14 has made following observations on instances of misclassification and excess expenditure incurred due to materialization of more decretal payments, than anticipated:-

- (i) *What are the specific reasons for misclassification under such a large number of cases operated by the Ministry of Railways? Please elaborate on the steps taken to overcome systemic lacunae/loopholes for elimination of misclassification syndrome in future.*
- (ii) *Has any responsibility been fixed against the responsible officers for such glaring mistakes? If so, provide details thereof? If not, why?*
- (iii) *The Committee note that under Revenue (Charged) portion of Appropriation No. 3, 4, 5, 6, 7, 8, 9, 10, 11, 13 and Capital (Charged) portion of Appropriation No. 16, the excess expenditure was incurred by the Ministry of Railways due to materialization of more decretal payments, than anticipated. Please specify, when was such court judgments received and why were adequate supplementary grants not made so as to avoid excess expenditure?"*

The details of excess of expenditure over sanctioned appropriation on your Railway are as under:-

(Figure in thousands)

Rlys	Appropriation No.	Sanctioned provision	Actual expenditure	Excess
C.R.	16	190000	299938	109938
E.R.	16	13050	43399	30349
E.CO.	4	233	943	710
E.CO.	9	0	99	99
N.R.	16	321275	415461	94186
N.W.	3	0	76	76
S.R	4	72	20862	20790
S.R	9	362	15170	14808
S.R	10	0	176759	176759
S.R	11	0	123	123
S.R.	3	2098	2130	32
S.R.	8	426	3668	3242
S.C	4	11	269	258
S.C	13	131	567	436
S.C.	3	0	635	635

S.E	13	5176	5333	157
S.E	5	0	477	477
S.E	6	200	871	671
S.E.C.	3	2933	2933	0
S.E.C.	9	0	15500	15500
S.E.C.	13	0	47	47
S.W.	4	0	190	190
S.W.	16	305400	472844	167444
SW	8	0	755	755
W.R.	7	61	61	0
W.R	9	0	13	13
W.R	13	0	1122	1122
W.R.	3	0	11	11
W.C.	3	0	3092	3092
W.C.	4	150	1177	1027
W.C.	11	0	275	275
ICF	16	500	9500	9000
DMW	13	0	8	8
DMW	16	200	812	612
C.O.R.E.	16	30000	124696	94696

It is requested to give your comments on item no. (i) and (ii) of PAC's observations under reference, besides explaining the position in respect of item no. (iii) in the following format by 30.09.2015, so that the position could be apprised to PAC:-.

(Figure in thousands)

S. No.	App. No.	Case No. of decretal payment	Actual date of decretal payment	Amt.	Reason why it could not be projected at Budget/Revised estimate stage

Further, you may also ensure a comprehensive review of the individual items appearing in Annexure 'J' - 2013-14 and send an Action Taken Report in the prescribed format to Board's office urgently.

1-28/9
(B. N. Mohapatra)
Adviser (Accounts)
Railway Board

9/c