

A steam locomotive is pulling a freight train across a bridge over a valley. The locomotive is emitting a large plume of dark smoke. The train consists of several brown freight cars and a blue locomotive. The bridge is made of metal and spans across a deep valley. The surrounding landscape is rugged and mountainous, with green vegetation on the slopes. The sky is blue with some clouds.

**PRESENTATION BY**  
**ACCOUNTS DEPARTMENT**

# Budget and Expenditure Management

## Expenditure Management (2014-15)

### Item

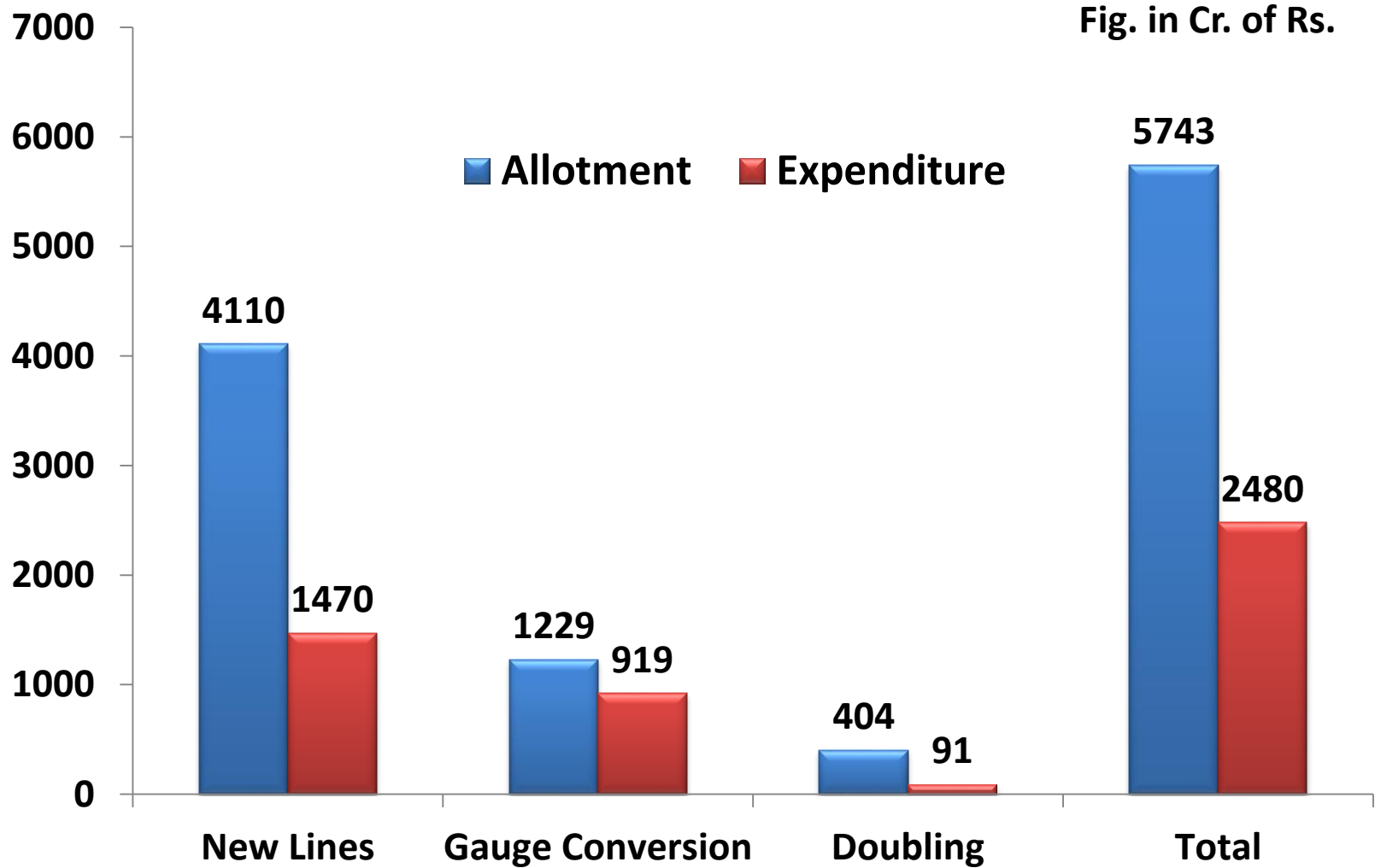
Progress of works to be facilitated through efficient expenditure management, within the allotment given for the year. Timely and realistic requirement of funds to be projected at various budgetary review stages (August Review, Revised estimate & Final modification).

### Present Status

Plan head	Budget Allotment 2014-15	Approx. to end 13-11-2014 (in cr)	%age of booking over Budget Allotment
New Lines	4110.0 (3380.0)	1516.3 (1199.0)	36.9% (35.5%)
Gauge Conversion	1228.5 (1120.0)	955.0 (907.2)	77.7% (81.0%)
Doubling	404.1	91.3	22.6%
Total	5742.6 (4500.0)	2562.6 (2106.2)	44.6% (46.8%)

Figures in bracket represent corresponding figures for National Projects.

# Graphic Presentation of Expenditure vis-a-vis Budget Grant during Financial year 2014-15 to end of Oct 2014 (Approx.)



Comparative position of booking of expenditure during 2014-15 ending Oct. 2014 (approx.) with that of corresponding period during last financial year (2013-14) under three major plan heads (NL, GC &DL).

**Fig. in cr. of Rs.**

SN	Plan Head	B. A. 2014-15	Exp. ending Oct. 2014 (Approx.)	%age utilization [(Exp/BA)x100]
01	New Lines	4110	1470	36%
02	Gauge Conversion	1229	919	75%
03	Doubling	404	91	23%
<b>Total</b>		<b>5743</b>	<b>2480</b>	<b>43%</b>

SN	Plan Head	B. A. 2013-14	Exp. ending Oct. 2013 (Approx.)	%age utilization [(Exp/BA)x100]
01	New Lines	1555	922	59%
02	Gauge Conversion	1307	868	66%
03	Doubling	93	51	55%
<b>Total</b>		<b>2955</b>	<b>1841</b>	<b>62%</b>

Overall average booking of expenditure is short by 19% (i.e. Rs. 1091 cr. ) considering the volume of budget allotment to end of Oct'14 (approx.) during current financial year compared to corresponding period of last financial year. It is urged once again to gear up the machinery to ensure full utilisation of funds.

**Fund position of Survey Works to end of Oct 2014 (Approx)  
during Financial Year 2014-15**

---

<b>Budget Allotment</b>	<b>:</b>	<b>Rs. 1.2 cr.</b>
<b>Expenditure</b>	<b>:</b>	<b>Rs. 0.81cr.</b>
<b>Fund balance</b>	<b>:</b>	<b>Rs. 0.39cr.</b>
<b>%age utilization of fund</b>	<b>:</b>	<b>67.5%</b>

The above position includes payment of salary paid during 2014-15 to end of Oct. 2014 to officers and staff engaged for Survey Works.

[ 02 Officers against Bill Unit No. 04277 (Gaz) and 22 Nos. of staff against Bill Unit Nos. 04287 & 24287 (Non-Gaz.) ]

Additional funds under Demand-02 may be projected at Revised Estimates 2014-15, if required

# Budget Activities to be accomplished in Nov. 2014

## Revised Estimates 2014-15 and Budget Estimates 2015-16.

Ref: Railway Board vide their letter No.2014-B-200/RE&BE dated 31-10-2014

Activity	Target for submission to Railway Board	Internal Target fixed for receipt in Accounts/Cons.
Civil Demands for Grants	30-11-2014	24-11-2014
Demand-02(Survey)	05-12-2014	25-11-2014
Demand No.16 (Works Grant)		

P-Branch is requested to submit position of staff as well as costs thereon both for Revised Estimates 2014-15 and Budget Estimates 2015-16 as per format prescribed in the Railway Board's letter ibid as quoted above.

Computerization/Innovation



# Works Register

Action Plan for effective implementation

SN	Activity	Completion by
01	Project wise, source wise, detailed head wise and PU wise booking of expenditure for Hd. Qr./CN/MLG. (For the month, to end of month and cumulative)	01-11-2014 to 30-11-2014
02	Project wise, source wise, detailed head wise and PU wise booking of expenditure for Field Unit. (For the month, to end of month and cumulative)	
03	Project wise, source wise, detailed head wise, PU wise and Department wise booking of expenditure for HQ/CN Units. (For the month, to end of month and cumulative)	01-12-2014 to 31-12-2014
04	Project wise, source wise, detailed head wise, PU wise and Department wise booking of expenditure for Field Units. (For the month, to end of month and cumulative)	

**[Consolidation of requisite data being compiled. Concerned sections including field units are advised to expedite the work so as to adhere to the target fixed as above.]**

## **Consolidation of computerization initiatives taken in 2013-14**

- ❖ To achieve objectives brought out in the action plan document for 2014-15
- &
- ❖ To cater to the need for implementation of new works in the field of Accounts keeping like Daily Account Current, Daily submission of project-wise expenditure position etc.

EDPM/Con/MLG visited to the office of Dy. FA&CAO/Con/SCL where progress of computerisation was below expectation.

On site training from 02-11-2014 to 05-11-2014 imparted on preparation & printing of Co7, generation and printing of cheques through AFRES system.

Cheques are being generated and printed now. Daily Account Current is also being generated through system and sent to open line without any assistance from Hd. Qrs.

## **Initiatives taken for implementation of Project Management System of South Western Railway, Construction, Bangalore in N. F. Railway, Construction.**

FA&CAO/Con/MLG has visited South Western Rly, Construction, Bangalore accompanied with Dy. CE/Con/Tender/MLG on 28/10/2014 and 29/10/2014. Following are noted-

- Existing PMS module was tested with one contract case of NFR (Con). Result found consistent and satisfactory.
- However existing modules require customization. Necessary customization also identified.
- Hardware augmentation at South Western Railway may be necessary.
- Required connectivity will be provided by Railtel.
- Cost of customization etc. is communicated as Rs. 25.0 lakh.

Necessary road map on further steps to be taken is being made out in consultation with Dy. CE/Con/Tender. This will be put up in next ten days.

Periodical Financial & Managerial  
Information Reports through web

## **It is proposed to put the following information on web-site duly updating from time to time**

Information relating to Accounts working like position of expenditure in various projects, status of **disposal** of finance proposals received in Accounts, PF balance of employees, bill passing information, Audit, stock sheet position etc. is targeted to be available online by **31.12.2014**.

Designing of Accounts Web Portal is in advanced stage of completion. Till date following are constructed and made available online to view through Internet connectivity. It will be later connected to Construction main web portal-

- 1) Home page.
- 2) Organisational Chart
- 3) Uploading of information related to all sections of Accounts Department including field units.
- 4) Facilities module-Telephone Directories, **Bill Status**
- 5) Circular-In this section subject circulars could be uploaded. Circulars are searchable by subject wise or any key word.
- 6) Under finalisation-  
Project wise financial progress for all on going projects.

# Maintenance of E-Suspense and other Suspense heads

Suspense Heads	Clearance Target in OCT/2014		Achievement in OCT'2014	
	Posting	Reconciliation	Posting	Reconciliation
HOUSE BUILDING ADV.	<b>August.14</b>	July'14	<b>August.14</b>	July'14
MOTOR CAR ADVANCE	<b>August.14</b>	July'14	<b>August.14</b>	July'14
SCOOTER ADVANCE	<b>August.14</b>	July'14	<b>August.14</b>	July'14
COMPUTER ADVANCE	<b>August.14</b>	July'14	<b>August.14</b>	July'14
Work is current. Inefficient items are being scrutinized.				

## Maintenance of PF accounts

Item/Target	Status
a) Annual Reconciliation of PF A/C with G.B. figure for the year 2013-14.	a. Completed by 30 <sup>th</sup> Sept' 2014
b) Issue of updated PF pass book for 2013-14.	b. <b>1549 Nos.</b> of PF Pass book received till date and all are updated. <b>127 Nos.</b> PF passbooks are yet to received. Concerned controlling authorities are once again requested to expedite submission of balance PF pass books so that task of updating of the same could be done by 30.11.2014.



## Issue Related to NPS subscribers

- New Pension System is introduced w. e. f 01-01-2004.
- 536 nos. staff who have joined after 01-01-2004 under NPS scheme are drawing salary in this organization.
- Recovery is being made for 324 nos.
- 6 nos. of S-1 form sent to NSDL.
- 12 nos. of PRAN Kit received on Nov'14.
- **130 nos. S-1 form still to be submitted by the department concerned. List given to CE/Con-3 & Dy. CPO/Con for further action.**
- 53 nos. of staff are yet to get Temporary status.
- **For remaining 11 nos. no data is available.**
- Data uploading is current.

## Achievement of Finance Section for the period 1<sup>st</sup> April to 31<sup>st</sup> Oct' 2014

Type of Proposal	Target (No. of days)	Total No. of Proposals to be cleared (OB+ Accretion)	No. of cases disposed	Proposals cleared within time frame
Vetting of estimates	21	12	12	9
Tender schedule	10	215	212	203
Variations proposals	15	361	356	334
Contract agreements	5	81	81	78
Comparative statements	10	227	227	222
Miscellaneous proposals	10	1132	1129	1117
Purchase Order	7	36	33	30
<b>Total</b>		<b>2064</b>	<b>2050</b>	<b>1993</b>

Out of 2064 proposals (OB + Accretion) to be cleared , 80% (1652 nos.) was targeted to be cleared within time frame against which 1993 nos. have been cleared within time frame which is 120.64 % of the target. Last month's clearance was 120.56 %.

# *Closure Activities*

## Audit Objections for the month of Oct' 2014

SN.	Item	O/B. AS ON 01.04.2014			Accretion	Clearance up to the month			CB as on 31.10.2014		
		More than 5 yrs old	Less than 5 yrs old	Total		More than 5 yrs old	Less than 5 yrs old	Total	More than 5 yrs old	Less than 5 yrs old	Total
1.	Special letter	5	25	30	1	Nil	4	4	5	22	27
2.	Pt. I AIR	75	77	152	42	2	4	6	73	115	188
3.	Pt.I AN	10	43	53	19	Nil	13	13	10	49	59
	Total	90 *(30)	145 *(48)	235 *(78 )	62	2	21	23	88	186	274

### **Target for Clearance:**

1. Overall clearance target for 2014-15 : 78 nos. i.e. 33% of O/B as on 01.04.14
2. Clearance target during the month : 6
3. Clearance Target to the end of month : 43
4. Achievement during the month : 3
5. Achievement to end of month : 23

\* Represent clearance target

## Position of Provisional Para as on 31.10.2014.

SN	Year	Number of Provisional Para	No	Subject of Provisional Para	CE wise	Remarks
1	2	3	4	5	6	7
1	2012-13	C/1-1/DP(Theme)/2012-13/03dated:10.8.13	PP-87	Provisional Para No.16/2012-13 regarding material modification in Indian Railways.	CE/C-3	Complete set of PP received on 19.09.14 and sent to CE/C-3 on 22.09.14. Reminder issued to CE/C-3 on 21/10/2014. TDC given by CE/C-3 as 30-11-14.

## Position of Draft Paras on 31.10.2014.

SN	Year	Number of Draft Para	No	Subject of Draft Para	CE wise	Remarks
1	2	3	4	5	6	7
1	2013-14	C/DP/CON-NJP/2013-14/326 dt: 15-07-14.	DP-90	Draft Para regarding "Ideal investment of Rs.41.88 Cr for construction of only one bridge in a new line project " for inclusion in the C&AG's Report (Railways) for the year 2014-15.	CE/Con-3	Reply received on 26.09.14 and returned with observations to CE/C-3 to furnish suitable remarks on 24.10.14. TDC given by CE/C-3 as 21-11-14.
2	2013-14	C/DP/CON-NJP/2013-14/327 dt: 30-07-14.	DP-91	Draft Para regarding "Avoidable expenditure due to fore closure of Contract Agreement" for inclusion in C&AG's Report (Railways) for the year 2014-15.	CE/Con-3	Reply received on 26.09.14 but returned to CE/C-3 on 21.10.14 with observations to furnish suitable remarks. TDC given by CE/C-3 as 28-11-14.
3	2013-14	C/DP/CON/2013-14/329 dt: 31-07-14	DP-92	Draft Para regarding "Avoidable expenditure of Rs.13.42 crore due to consideration of Special Limited Tender instead of Open Tender" for inclusion in C&AG's Report (Railways) for the year 2014-15.	CE/Con-2	Reply received on 23.09.14 but returned with observations to CE/C-2 to furnish suitable remarks on 22.10.14 .
4	2013-14	C/1-1/dp/(Theme)13-14/04/2098 dt.16.9.14	DP-93	Draft Para(Theme) on "Provision and utilization of Direction and General (D&G)charges provided in works estimates of construction Organisation of N.F.Railway for inclusion in the comptroller and Auditor General of India's Audit Report (Railways) for the year 2014-2015	CE/Con-7	Draft Para has been received on 24.09.14 and sent to CE/C-7 on 29/9/14 to furnish the remarks. Reminder issued on 30-10-2014 to furnish remarks by 10-11-2014. TDC given by CE/C-7 on 30-11-14
5	13-14	No. C/1-1/DP(Theme)/13-14/08/4545 dtd. 22/10/2014		Draft paragraph (Theme) on contract management ( Works contract) in NFR for inclusion in the C&AG of India's Audit report(Rly's) for the year 2014-15	CE/C-7	Draft Para received from PDA on 31-10-14 & sent to CE/C-7 on 31-10-14 to furnish suitable remarks. TDC given by CE/7-2 as 30-11-14

## Position of Stock Sheet as on 19.11.2014

Item	O/B as on 01.04.14	Accretion	Clearance to end of Nov' 2014	Balance as on 31.10.2014
Outstanding Stock verification Sheets.	112 (06 CBI/Court Cases)	1	23	90

### Target for Clearance:

1. Overall clearance target for 2014-15 : 35 nos.i.e. 33% of O/B as on 01.04.14
2. Clearance target during the month : 3
3. Clearance target to the end of month : 24
4. Achievement during the month : 5
5. Achievement to the end of month : 23

Contd.....

## Position of Stock Sheet contd..

Outstanding Stock Verification Sheet	Dy. HOD-wise break up	Remark
<p><b>O/S as on 01-04-2014 : 112</b>  <b>O/S as on 19-11-2014 : 90</b></p> <p>CBI:           03  Court:         03  Recovery:     74</p> <p>Under <b>correspondence</b> : 8  Under write off sanction by Board : <b>2</b></p>	<p>Under <b>correspondence</b> :-8</p> <p><b>1=DY.CE/C-2/DBRT(CE/C-1)</b>  <b>1= Dy. CE/C-1/SCL(CE/C-4)</b>  <b>6=Dy. CSTE/C/MLG(CSTE/C-1)</b>  1No. Stock sheet bearing No. SSE/Con/Sig/PNO/1 to 167 dt. 05.09.14 against Shri Ashis Kr. Sarkar, SSE/Con/Sig/PNO has been issued on completion of stock adjustment on 31.10.14.</p>	<p><b>Recovery in progress: (74 Nos.)</b></p> <p>Out of 74 nos. of stock sheets, 68 Nos. pertain to Shri G. D. Dutta, EX-DMS/CON/JPZ and remaining 6 Nos. pertain to :</p> <p><b>2nos.</b> against DY. CE/C/APDJ(CE/C-5)  <b>2nos.</b> against DY. CE/C/NLP  <b>2nos.</b> against DY. CE/C/NJP(CE/C-3)</p> <p><b><u>Write off : ( 2 No.)</u></b></p> <p><b>2 no.</b> Write off case under sanction of Rly. Board.</p>



## Outstanding Completion Reports to the end of OCT ' 2014.

Item	OB as on 01.04.2014	Clearance Target	Achievements	Remarks
Outstandi ng Completi on Reports	<p style="text-align: center;"><b>75</b></p> <p style="text-align: center;"><b><u>Update</u></b></p> <p>Detailed reconciliation has been conducted with Executive, the no of Completion Reports comes to <b>60 not 75</b></p>	1. 1 <sup>st</sup> Quarter i.e April /14 to June /14. Target = 3 cases to be cleared	3 cases vetted	
		2. 2 <sup>nd</sup> Quarter i.e July /14 to Sept/ 14 Target = 9 cases to be cleared.	7 nos. vetted in 2 <sup>nd</sup> Qr.(July to Sept'14)	7 Nos of cases were returned with observations which are not yet submitted.
		3. 3 <sup>rd</sup> Quarter i.e. October/14 to Decmber/14 Target = 8 cases to be cleared.	2 nos. vetted to end of October/14	i) Out of 7 cases returned in 2 <sup>nd</sup> Qr., 4 cases have been resubmitted in 3 <sup>rd</sup> Qr., out of of which 2 cases have been vetted, 2 cases again returned with observations and 3 cases are not yet submitted.  ii) 4 fresh cases received during the month of Oct'14 which are returned with observations.  <b>Total=9</b> cases returned with observations to end of Oct'2014 which yet to be resubmitted.

1. Overall clearance targe for 2014-15 : 25 nos. i.e. 33% of O/B as on 01.04.14
2. Clearance target to the end of month : **14**
3. Achievement to the end of month : 12
4. Achievement during the month : 2

## Regularization of Unsanctioned Expenditure

Item	OB as on 01.04.2014	Clearance Target	Achievements
Unsanctioned Expenditure (Rs. 48.58 cr) <b><u>Update</u></b> After reconciliation with Executive the total amount of unsanctioned expenditure comes to Rs.57.32cr.	Rs 16 cr. to be regularized by March 2015	1. 1 <sup>st</sup> Quarter i.e April /14 to June /14. Target = Rs 4 cr.	Out of Rs. 48.58 cr, items covering Rs 19.89 cr sent to Railway Board for sanction which is pending at Rly. Board.
		2. 2 <sup>nd</sup> Quarter i.e. July /14 to Sept/ 14 Target = Rs 4 cr	<b><u>Update</u></b> Out of Rs. 57.32 Cr, items covering Rs. 27.62 cr sent to Railway Board for sanction.

**Remarks** - In this connection Sr. AFA/XP/Con met Dy. Director (Works) Rly. Board on 16-09-2014 and submitted all previous correspondence papers for early sanction.

***Work done for other  
departments***

## SBI-EZZ Card for Cash Imprest

Nature of works	Target	Present Status																		
Opening of Current Account with SBI for recoupment of Imprest through RTGS/NEFT by Imprest holders with Hd. Qrs. Accounts.	30 <sup>th</sup> June' 14	Total no. of active Imprest Holders: 39 Current Account opened: 39																		
Issue of Cash Imprest through SBI Imprest cards to Imprest holders with Hd. Qrs. Accounts.	Target = 39 30 <sup>th</sup> June' 14 Revised target= 31.07.14.	At Hd. Qr. unit, total nos. of 39 nos. of Current A/C have been opened in SBI/MLG for recoupment of imprest through RTGS-NEFT by the imprest holder. Out of 39 imprest holders imprest ATM card have been received for 35 nos. of Imprest holder and for remaining 4 ATM card has yet to be received by SBI/MLG from their Mumbai Hq. office. A letter is already been issued on 15-10-2014 asking status of remaining 4 nos. of ATM cards. The Bank official has intimated on 14-11-2014 that server problem has been solved and ATM card will be activated as and when they received cheque against ATM card holders. Remaining 4 nos of ATM cards have not yet been received from Mumbai.																		
Implementation in Field Units	Target = 44 31.07.14.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">FIELD UNIT</th> <th style="text-align: left;">NO. OF IMPRESTS</th> <th style="text-align: left;">STATUS</th> </tr> </thead> <tbody> <tr> <td>LMG</td> <td>08</td> <td>ATM Card for all imprest holders are activated.</td> </tr> <tr> <td>DBRT</td> <td>09</td> <td>Current Account opened. ATM card issued for all. Recoupment done through ATM Card now.</td> </tr> <tr> <td>NJP</td> <td>08</td> <td>Current Account opened for all 8 Imprest Card holders ATM Cards issued for all. Recoupment now through ATM Card.</td> </tr> <tr> <td>JPZ</td> <td>06</td> <td>Current Account opened. ATM Card issued for all. Recoupment started through Imprest Card.</td> </tr> <tr> <td>SCL</td> <td>13</td> <td>All the 13 imprest cards have been issued.</td> </tr> </tbody> </table>	FIELD UNIT	NO. OF IMPRESTS	STATUS	LMG	08	ATM Card for all imprest holders are activated.	DBRT	09	Current Account opened. ATM card issued for all. Recoupment done through ATM Card now.	NJP	08	Current Account opened for all 8 Imprest Card holders ATM Cards issued for all. Recoupment now through ATM Card.	JPZ	06	Current Account opened. ATM Card issued for all. Recoupment started through Imprest Card.	SCL	13	All the 13 imprest cards have been issued.
FIELD UNIT	NO. OF IMPRESTS	STATUS																		
LMG	08	ATM Card for all imprest holders are activated.																		
DBRT	09	Current Account opened. ATM card issued for all. Recoupment done through ATM Card now.																		
NJP	08	Current Account opened for all 8 Imprest Card holders ATM Cards issued for all. Recoupment now through ATM Card.																		
JPZ	06	Current Account opened. ATM Card issued for all. Recoupment started through Imprest Card.																		
SCL	13	All the 13 imprest cards have been issued.																		

# Provision of Improved Furniture (Modular Furniture/storage system)

<b>Sl No</b>	<b>Items</b>	<b>Activity till the month of August/2014</b>	<b>Achievement</b>
1.	Provision of Improved furniture/ Storage system	1. Formation of survey committee 2. Report of the Survey committee regarding assessment of the furniture- Given within target time.	1. Formed within 15.04.2014 as per target 2. Requirement given to Dy. CE/Con/G-1 for further action as centralized procurement is being processed. Committee recommendations submitted to CE/Con-2 3. Requisition for Furniture is vetted.

## **Cleanliness Drive:-**

- ❖ Sustained efforts continued .
- ❖ Regular inspection by officers being done.
- ❖ FA&CAO/Con inspected the premises on 13-11-2014.

## Assistance Required

- Due to enhanced outlay and resultant increase in workload staff strength of Accounts is found severely inadequate.
  
- **Rly. Board has been approached for:**
  - Creation/filling up 1 SAG Posts
  - Filling up of 3 JAG Post.
  - 40 Sr. SOs & Sr. DAs to be made available through special recruitment through RRB or permission for hiring of CAs/Cost Accountants.

*Thank You!*