

APPENDIX XI

(See para 325)

.....Railway

REVENUE ACCOUNT CURRENT MONTH OF.....

No.....

the..... 20.....

Submitted to the..... with the following schedules showing:

1. 1001: Miscellaneous Receipts.
2. 1002: Revenue Receipts (Commercial Lines).
3. 1003: Revenue Receipts (Strategic Lines).
4. Summary of transactions under Major heads 1002 and 1003 Revenue Receipts (Commercial Lines and Strategic Lines).
5. 3001 : Policy formulation, Direction, Research and other Miscellaneous Organisations-Commercial.
3001 : Policy formulation, Direction, Research and other Miscellaneous Organisations— Strategic.
- 6.
7. 3002: Working Expenses (Commercial Lines).
8. 3003: Working Expenses (Strategic Lines).
9. Summary of transactions under Major heads 3002 and 3003 Working Expenses (Commercial Lines and Strategic Lines).
10. 3004 : Open Line Works—A Commercial Lines—Revenue Works.
11. 3004: Open Line Works—B. Commercial Lines —Development Fund Works.
(Details of Expenditure on various categories of Passenger amenities and other Railway Users Amenities and Amenities for Staff (Works) to be furnished).
12. 3004: Open Line Works—C. Commercial Lines—Safety and Passenger Amenity Works.
3004: Open Line Works—D. Commercial Lines—Replacement and Renewal Works.
- 13.

14. 3004: Open Line Works—E. Strategic Lines—Revenue Works.
15. 3004: Open Line Works—F. Strategic Lines—Development Fund Works.
(Details of expenditure on various categories of Passenger amenities and other Railway Users Amenities and Amenities for Staff (Works) to be furnished).
16. 3004: Open Line Works—G. (Strategic Lines),
17. 3004: Open Line Works—H. (Strategic Lines). Replacement and Revenue Works.
18. Debits and Credits to Transfer Railways.
19. 8675: Deposits with Reserve Bank.
20. Transactions under—F. Loans and Advances. (Transactions relating to Audit Staff to be shown separately).
21. Statement showing details of Audit Expenditure.
22. 8658—Additional D.A. Deposits Suspense Account and Additional Wages Deposits Suspense Account.
23. Statement showing details of Transfer Traffic' Transactions adjusted under Transfer Railways.
24. Statement showing details of closing cash balance.
25. Statement of Proforma Supplement to Accounts Current Grant No. 10 (Fuel).
26. Statement of Contingent Expenditure.
27. Statement showing Actual Expenditure by 'Gross', 'Credit' and 'Net'
28. Statement showing break up of Traffic Account Suspense.
29. Statement showing freight and other outstanding under Traffic Suspense.

Memorandum of schedules not submitted with the account there being no transactions pertain-.g to those schedules for the month noted above.

Schedule.....

Schedule etc.

.....
for General Manager

.....
for Divisional Superintendent

.....Division

APPENDIX XI—contd.

.....Railway

STATEMENT OF RECEIPTS AND OUT GOING REVENUE ACCOUNT FOR THE (MONTH OF..... 20

(Figures in Units of Rupees)

	Reference to Schedule	For the month	To end of the month		Reference to Schedule	For the month	To end of the month
1	2	3	4	5	6	7	8
Receipts				Outgoings/Charges			
PART I. Consolidated —Revenue —B-Non tax Revenue III Economic Services. To Revenue To 1001 Indian railway-Miscellaneous Receipts. A <i>Commercial Lines</i> Government share of surplus profits from subsidized Companies Sale of Land-Subsidized Companies. Miscellaneous receipts Special surcharge on passenger Fares (towards accident compensation)				PART I—Consolidated Fund C—Economic Services (f) Railway 1. By <i>Expenditure</i> By 3001-Indian railway-Policy For mulation. Direction. Research and other Miscellaneous Organisations. —Commercial —Strategic Deduct amount met from railway Pension Fund. —Commercial —Strategic Appropriation to Accident Compensation, Safety and Passenger Amenities fund Passenger Amenities fund.			

1	2	3	4	5	6	7	8
etc.)				—Commercial —Strategic			
Subsidy from Central Government towards dividend reliefs and other concessions . B— <i>Strategic Lines</i> Same minor heads as under commercial lines. To 1002—Indian Railway—Commercial lines. Revenue Receipts. To 1003—Indian Railways—Strategic lines Revenue Receipts Total Revenue Heads Consolidated Fund—Loans F— <i>Loans and advances</i> To 6425—Loans for Co-operation Consumer Co-operatives				By 3002—Indian Railways—Commercial Lines Working Expenses K —Deduct amount met from Accident Compensation., Safety and Passenger Amenities Fund for Accident compensation. L— Deduct amount met form Pension Fund. By 3003—Indian Railways—Strategic Lines Working Expenses. K—Deduct amount met from Accident Compensation, Safety and Passenger Amenities fund L— Deduct amount met form Pension Fund By 3004—Indian Railways—Open Lines Works. A—Commercial Lines—Revenue Works			

1	2	3	4	5	6	7	8
<p>To 7610—Loans to Government Servants (i) House Building Advances (ii) Advance for Purchase of Motor Cars (iii) Advances for Purchase of other Motor Conveyances (iv) Advances for Purchase of other Conveyances (v) Festival Advance (vi) Other Advances</p> <p>Total—7610 Loans to Government Servants</p> <p>To 7615—Miscellaneous Loans— Miscellaneous Loans Total--7615—Miscellaneous Loans— Miscellaneous Loans</p>				<p>B—Commercial Lines—Development Fund Works. C—Commercial Lines—Safety and Passenger Amenity Works. D—Commercial Lines—Replacement and Renewal Works. Deduct—B— amount met form Pension Fund C— amount met from Accident Compensation, Safety and Passenger Amenities fund. D—Amount met from Depreciation Reserve Fund E—Strategic Lines—Development fund Works. F—Strategic Lines—Development Fund works. G—Strategic Lines—Safety and Passenger Amenity Works. H—Strategic Lines—Replacement and renewal Works.</p>			
<p>Total F—Loans and Advances Total Part I—Consolidated Fund</p> <p>PART II—Contingency fund</p> <p>To 8000—Contingency fund</p> <p>PART III—Public Account</p> <p>I—Small Savings, Provident Funds etc. (b) Provident Funds</p> <p>To 8005—State Provident Funds</p> <p>A—Civil</p> <p>General Provident Fund</p>				<p>Defduct—F—Amount met from Railway Development fund. G—Amount met from Accident Compensation Safety and Passenger Amenities fund H—Amount met from Depreciation Reserve Fund</p> <p>By 3005—Payments to General Revenue s Dividend to General Revenues (a) Current Dividend (b) Deferred Dividend in respect of the period from 1978-79 onward.</p> <p>Contribution to General Revenue for Grants to State in lieu of Passenger fare tax.</p>			

1	2	3	4	5	6	7	8
<p>C—Railways</p> <p>(i) State Railway Provident Fund</p> <p>-- State Railway Provident Fund (Contributory)</p> <p>-- State Railway Provident Fund (Non-Contributory)</p> <p>(ii) Transferred Railway Personnel Provident Fund</p> <p>-- Transferred Railway Personnel Provident Fund (Contributory).</p> <p>-- Transferred Railway Personnel Provident Fund (Non-Contributory)</p>				<p>Contribution to General Revenue for assisting the States for financing safety works</p> <p>Deduct—Amount recouped from Revenue Reserve Fund for payment of Dividend.</p> <p>By 3006—Appropriation from Surplus</p> <p>Appropriation to Railway revenue Reserve fund</p> <p>Appropriation to Railway Development fund</p> <p>By 3007—Repayment of loans taken from General Revenues.</p> <p>Repayment of loans – Development Funds.</p> <p>Interest on loans – Development Funds.</p> <p>Deduct – Amount met from Railway development Fund.</p>			
<p><i>By –Other Provident Funds</i></p> <p><i>Other Miscellaneous Provident Funds</i></p> <p><i>Total I—Small Savings. Provident Funds etc.</i></p> <p><i>J—Reserve Funds</i></p> <p><i>(a) Reserve Funds bearing interest</i></p>				<p>Repayment of Loans—Railway Revenue Reserve Fund.</p> <p>Interest on Loans—Railway Revenue Reserve Fund.</p> <p>Deduct – Amount met from Railway Revenue Reserve Fund.</p> <p>Repayment of loans taken from General Revenues—Payment of Deferred Dividend Liability period to 1978-79</p>			

1	2	3	4	5	6	7	8
<p>To 8115—Depreciation/Renewal Reserve funds</p> <p>Depreciation Reserve fund Railways</p> <p>(a) Commercial Lines</p> <p>(i) Appropriation From revenue Account</p> <p>(ii) Interest on Fund Balances</p> <p>(b) Strategic Lines</p> <p>(i) Appropriation From revenue Account</p> <p>(ii) Interest on Fund Balances</p>				<p>By 3025—Payment towards amortisation of over capitalization</p> <p>Deduct—Amount met from Railway Revenue Reserve Fund.</p> <p>By 2016—Audit Railway Audit Offices</p> <p>Deduct—Establishment Charges recovered from the other Government Departments.</p> <p>Total Revenue Expenditure.</p>			

1	2	3	4	5	6	7	8
<p>To 8116—Revenue Reserved Funds</p> <p>(a) Railway Revenue Reserve Funds</p> <p>(i) Appropriation from Surplus</p> <p>(ii) Loans from General Revenues</p> <p>(iii) Interest on Fund Balances</p> <p>(iv) Interest on loans to Branch Line Companies</p> <p>(v) Dividend on Investments</p> <p>(vi) Gain on sale of securities</p> <p>(b) Railway Revenue Reserve Fund Investment Account Sale of Securities</p> <p>(c) Loans to Branch Line Companies refund of loans to Branch Line Companies</p> <p>To 8117—Development Funds</p> <p>Railway Development Fund</p> <p>(i) Appropriation from Surplus</p> <p>(ii) Loans from General Revenues</p> <p>(iii) Interest on Fund Balances</p>				<p>F—Loans Advances</p> <p>By 6425—Loans for co-operation—Consumer Co-operatives</p> <p>By Loans—Loans to Government Servants</p> <p>(i) House Building Advances</p> <p>(ii) Advance for Purchase of Motor Cars</p> <p>(iii) Advances for Purchase of other Motor Conveyances</p> <p>(iv) Advances for Purchase of other Conveyances</p> <p>(v) Festival Advance</p> <p>(vi) Other Advances</p> <p>Total—7610 Loans to Government Servants</p> <p>By 7615—Miscellaneous Loans—Miscellaneous Loans</p> <p>Miscellaneous Loans</p> <p>Total--7615—Miscellaneous Loans—Miscellaneous Loans</p> <p>Total F—Loans and Advances</p> <p>Total Part I—Consolidated Fund</p>			

1	2	3	4	5	6	7	8
<p>To 8121—<i>General and other Reserve Funds</i></p> <p>Railway Pension Fund</p> <p>(a) Commercial Lines</p> <p>(i) Appropriation from Revenue Account</p> <p>(ii) Transfer from Contributory Provident Funds</p> <p>(iii) Interest on Fund Balances</p> <p>(b) <i>Strategic Lines</i></p> <p>(i) Appropriation from Revenue Accounts</p> <p>(ii) Transfer from Contributory Provident Funds</p> <p>(iii) Interest on Fund Balances</p> <p>Accident Compensation, Safety and Passenger Amenities Fund</p> <p>(a) <i>Commercial Lines</i></p> <p>(i) Surcharge Collection—Transfer from Major head 345</p> <p>(ii) Interest on Fund Balances</p> <p>(b) <i>Strategic Lines</i> (Same heads as under Commercial Lines</p>				<p>PART II—Contingency fund</p> <p>By 8000—<i>Contingency fund</i></p> <p>(Some Minor Heads as in Part I Consolidated Fund)</p> <p>PART III—<i>Public Account</i></p> <p>I—Small Savings, Provident Funds etc.</p> <p>(b) Provident Funds</p> <p>By 8005—State Provident Funds</p> <p>A—Civil</p> <p>General Provident Fund</p> <p>C—Railways</p> <p>(i) State Railway Provident Fund</p> <p>-- State Railway Provident Fund (Contributory)</p> <p>-- State Railway Provident Fund (Non-Contributory Provident Fund</p> <p>-- Transferred Railway Personnel Provident Fund (Contributory).</p> <p>-- Transferred Railway Personnel Provident Fund (Non-Contributory)</p>			

1	2	3	4	5	6	7	8
<p><i>Staff Benefit Fund (Railways)</i></p> <p>---Staff Benefit Fund (Railways) --- Staff Benefit Fund (Railways) Investment Account</p> <p>Total 8121-General and other Reserve funds.</p> <p>Total J---Reserve Funds.</p> <p>K—Deposits and Advances</p> <p>(a) Deposits bearing interest</p> <p>To 8337—Deposits of Railways</p> <p> Indian Railway Deposits</p> <ul style="list-style-type: none"> ■ Indian Railway Conference Association Employees Provident fund. ■ Contributory I.R.C.A. Employees Provident Fund. ■ Non-Contributory I.R.C.A. Employees Provident Fund Investment Account. ■ Contributory I.R.C.A. Employees Provident Fund Investment Account. ■ Non-Contributory I.R.C.A. Employees Provident Fund Investment Account. <p>Total 8337—Deposits of Railways</p>				<p><i>D—Other Provident Funds</i> Other Miscellaneous Provident Funds.</p> <p>Total I Small Savings Provident Funds.</p> <p><i>J—Reserve Funds.</i></p> <p>By 8115—Depreciation/ Renewal reserve Funds.</p> <p>Depreciation Reserve fund Railway.</p> <p>(a) Commercial Lines—Replacements and Renewals. (b) Strategic Lines—Replacements and Renewals.</p> <p>By 8116—Revenue reserve Funds.</p> <p>A—Railway Revenue reserve Fund</p> <p>(i) Transfers to Revenue (ii) Loss on sale of securities</p> <p>B—Revenue Reserve Fund Investment Account Purchase of securities.</p>			

1	2	3	4	5	6	7	8
<p>(b) Deposits not bearing interest</p> <p>To 8445—Railway Deposits</p> <p style="padding-left: 20px;">Indian Railway Deposits</p> <p style="padding-left: 20px;">Deposits of Branch Line Companies</p> <p style="padding-left: 20px;">Unclaimed Provident Fund Deposits.</p> <p style="padding-left: 20px;">Trust Interest Account</p> <p style="padding-left: 20px;">Other Deposits</p> <p style="padding-left: 20px;">Total 8445—Railway Deposits</p> <p>(c) Advances</p> <p>To 8552—Railway advances</p> <p style="padding-left: 20px;">Departmental Advances</p> <p style="padding-left: 20px;">Total K.—Deposits and Advancees</p> <p style="padding-left: 20px;">L—Suspense and Miscellaneous</p> <p>(b)Suspense Accounts</p> <p>To 8658 – Suspense Accounts</p> <p style="padding-left: 20px;">(i) Suspense Account (Railways)</p> <p style="padding-left: 40px;">Reserve Bank Suspense re</p> <p style="padding-left: 40px;">Remittance into Banks</p> <p style="padding-left: 40px;">Cheques and Bills</p>				<p>C—Loans to Branch Line Companies</p> <p>Withdrawals for amortisation of over capitalisation.</p> <p>(i) Under Payments</p> <p>(ii) Dividend equalisation</p> <p>(iii) Repayment of loans from General Revenues</p> <p>(iv) Interest on Loans</p> <p><i>By 8117—Development Funds</i></p> <p><i>Railway Development Funds</i></p> <p>(i) Open Line Works</p> <p style="padding-left: 20px;">■ Commercial Lines</p> <p style="padding-left: 20px;">■ Strategic Lines</p> <p>(ii) Repayment of Loans from General Revenues</p> <p style="padding-left: 40px;">(a) Princiapal</p> <p style="padding-left: 40px;">(b) Interest on Loans</p> <p><i>By 8121—General and Other Reserve Funds</i></p> <p>Railway Pension Funds</p> <p>Commercial—</p> <p>Pension and other Retirement benefits</p>			

1	2	3	4	5	6	7	8
<p>P.A.O. Suspense</p> <ul style="list-style-type: none"> ■ World Bank Loan for the Railway Projects ■ Loans from International Development Association. ■ Other Transaction <p>(ii) Transactions on behalf of Reserve Bank.</p> <ul style="list-style-type: none"> ■ cost of freight in connection with Remittance of Treasure. <p>(iii) Addl. (DA) Deposit Suspense Account (Old).</p> <p>(iv) Addl. (DA) Deposit Suspense Account (New).</p> <p>(v) Addl. (Wages) Deposits Suspense Account.</p> <p>(vi) Adjustment in debt settlement with Pakistan</p> <ul style="list-style-type: none"> ■ Fines, Foreitures in respect of contractors gone to Pakistan. ■ Payment on account of SRPF in advance of cash credits to be received from Pakistan. ■ Payment on account of Pension in advance of cash credits to be received from Pakistan. 				<p>Strategic—</p> <p>Pension and other retirement benefits.</p> <p>Accident Compensation, Safety and Passenger Amenities fund</p> <p>-- Commercial Lines</p> <p>(i) Accident Compensation</p> <p>(ii) Safety works</p> <p>(iii) Passenger Amenity Works</p> <p>Strategic—</p> <p>(i) Accident Compensation</p> <p>(ii) Safety works</p> <p>(iv) Passenger Amenity Works</p> <p>Staff Benefit fund—Railways</p> <p>Investment Account</p> <p>Staff Benefit Fund (Railways)</p> <p>Total 8121—General and other Reserve Funds.</p> <p>Total J—Reserve Funds</p> <p>K—Deposites and Advances</p> <p>(a) Deposits bearing interest</p>			

1	2	3	4	5	6	7	8
<p>■ Payment on account General Provident Fund in advance of cash credits to be received from Pakistan.</p> <p>(viii) Loss or gain in conversion to decimal coinage.</p> <p>(ix) Payment on behalf of Central Claims Organisations—Pension and Provident funds.</p> <p>Total 8658 Suspense Accounts</p> <p><i>(c) Other Accounts</i></p> <p><i>To 8675—Deposits with Reserve Bank</i></p> <p>Deposits with Reserve Bank</p> <p>(d) <i>Accounts with—Governments of Foreign Countries</i></p> <p><i>To 8679—Accounts with governments of other countries.</i></p> <p>Pakistan—Railways --Civil</p> <p>Burma—Railways</p> <p>Bangladesh --Railways</p> <p>Total 8679—Accounts with Governments of foreign Countries.</p>				<p>By 8337 -- Deposits of Railways</p> <p>Indian railway Deposits</p> <ul style="list-style-type: none"> ■ Indian Railway Conference Association Employees Provident fund. ■ Contributory I.R.C.A. Employees Provident Fund. ■ Non-Contributory I.R.C.A. Employees Provident Fund Investment Account. <p>Contributory I.R.C.A. Employees Provident Fund Investment Account.</p> <p>Non-Contributory I.R.C.A. Employees Provident Fund Investment Account.</p> <p>Total 8337—Deposits of Railways</p> <p>(b) Deposits not bearing interest</p> <p>By 8445—Railway Deposits</p> <p>Indian Railway Deposits</p> <p>Deposits of Branch Line Companies Unclaimed Provident Fund Deposits.</p> <p>Trust Interest Account</p>			

1	2	3	4	5	6	7	8
<p>(e) Miscellaneous</p> <p>To 8680—Miscellaneous Government Account.</p> <p>Ledger Balance Adjustment Account.</p> <p>Write off from heads of Accounts closing to Balance.</p> <p>Total 8680—Miscellaneous Government Account.</p> <p>Total L Suspense and Miscellaneous. (b)+(c) +(d)+(e)</p> <p>M—Remittance</p> <p>(a) Money Orders Remittances and adjustments between Officers rendering accounts to the same Accountant General and other Remittance.</p> <p>To 8782—Cash Remittance and adjustments between Officers rendering accounts to the same Accountant General /Accounts Officer.</p> <p>Transfer with in the same Railway.</p> <p>(b) Inter Government Adjustment Accounts</p>				<p>Other Deposits</p> <p>Total 84455—Railway Deposits</p> <p>(c) Advances</p> <p>By 8552—Railway advances—Railway Advances.</p> <p>Railway Advances— Department Advances</p> <p>Total K.—Deposits and Advances</p> <p>L—Suspense and Miscellaneous</p> <p>(b)Suspense</p> <p>By 8658 – Suspense Accounts</p> <p>(i) Suspense Account (Railways)</p> <p>---Reserve Bank Suspense re</p> <p>---Remittance into Banks</p> <p>---Cheques and Bills</p> <p>---P.A.O. Suspense</p> <p>---World Bank Loan for the Railway Projects</p> <p>---Loans from International Development Association.</p> <p>---Other Transaction</p>			

1	2	3	4	5	6	7	8
<p>To 8788—Adjusting Account with Posts & Telegraphs.</p> <p>To 8789—Adjusting Account with Defence.</p> <p>To 8790—Accounts with States etc. (Railways)</p> <p>Total – Inter Government Adjustment Account.</p> <p>(c) Exchange Accounts</p> <p>To 8797—Exchange Account—</p> <p>c—Accounts between Railways</p> <p>Total M—remittances</p> <p>(a)+(b)+(c)</p> <p>Total Part III Public Account</p> <p>Total receipts</p> <p>L—Suspense and Miscellaneous</p> <p>(c) Other Accounts</p> <p>To 8671—Departmental Balances/Railways</p> <p>To 8672—Permanent Cash Imprest/Railways</p> <p>Grand Total</p>				<p>P.A.O. Suspense</p> <ul style="list-style-type: none"> ■ World Bank Loan for the Railway Projects ■ Loans from International Development Association. ■ Other Transaction <p>(ii) Transactions on behalf of Reserve Bank.</p> <p>(iii) Repayment of Additional (DA) Deposit Suspense Account (Old)</p> <p>(iv) Repayment of Additional (DA) Deposit Suspense Account (New).</p> <p>(v) Repayment of Addition (wages) Deposit Suspense Account.</p> <p>(vi) Transactions relating to Bangladesh.</p> <p>(vii) Adjustment in debt settlement with Pakistan--</p> <ul style="list-style-type: none"> ■ Fines, Foreitures in respect of contractors gone to Pakistan. ■ Payment on account of State Railway Provident Fund in advance of cash credits to be received from Pakistan. ■ Payment on account of Pension in advance of cash credits to be received from Pakistan. 			

1	2	3	4	5	6	7	8
				<p>■ Payment on account General Provident Fund in advance of cash credits to be received from Pakistan.</p> <p>(vii) Loss or gain in conversion to decimal coinage.</p> <p>(ix) Payment on behalf of Central Claims Organisations—Pension and Provident funds.</p> <p>Total 8658 Suspense Accounts</p> <p><i>(c) Other Accounts</i></p> <p><i>By 8675—Deposits with Reserve Bank</i></p> <p>Deposits with Reserve Bank</p> <p><i>(d) Accounts with—Governments of Foreign Countries</i></p> <p><i>By 8679—Accounts with governments of other countries.</i></p> <p>Pakistan—Railways --Civil</p> <p>Burma—Railways</p> <p>Bangladesh --Railways</p> <p>Total 8679—Accounts with Governments of foreign Countries.</p>			

1	2	3	4	5	6	7	8
				<p>(e) Miscellaneous</p> <p>By 8680—Miscellaneous Government Account.</p> <p>Ledger Balance Adjustment Account.</p> <p>Write off from heads of Accounts closing to Balance.</p> <p>Total L Suspense and Miscellaneous.</p> <p>(b)+(c) +(d)+(e)</p> <p>M—Remittance</p> <p>(a) Money Orders Remittances and adjustments between Officers rendering accounts to the same Accountant General and other Remittance.</p> <p>By 8782—Cash Remittance and adjustments between Officers rendering accounts to the same Accountant General /Accounts Officer.</p> <p>Transfer with in the same Railway.</p> <p><i>(b) Inter Government Adjustment Accounts</i></p>			

1	2	3	4	5	6	7	8
				<p>To 8788—Adjusting Account with P & T.</p> <p>To 8789—Adjusting Account with Defence.</p> <p>To 8790—Accounts with States etc. (Railways)</p> <p>Total – Inter Government Adjustment Account.</p> <p>(c) <i>Exchange Accounts</i></p> <p>To 8797—Exchange Account—</p> <p>c—Accounts between Railways</p> <p style="padding-left: 40px;">Total M—remittances</p> <p style="padding-left: 40px;">(a)+(b)+(c)</p> <p style="padding-left: 40px;">Total Part III Public Account</p> <p style="padding-left: 40px;">Total Charges</p> <p style="padding-left: 40px;">L—Suspense and Miscellaneous</p> <p>(c) Other Accounts</p> <p>To 8671—Departmental Balances (Railways)</p> <p>To 8672—Permanent Cash Imprest (Railways)</p> <p style="padding-left: 40px;">Grand Total</p>			
