



भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)



RBA NO. 24/2025

2025/ACII/20/21/e3499632

New Delhi, dated: 17.07.2025

Principal Financial Advisers,
All Zonal Railways/PUs.

**Sub: Minutes of Principal Financial Adviser's Conference held
on 26.06.2025 in Railway Board.**

The minutes of Principal Financial Adviser's Conference of all Zonal Railways & Production Units held on 26.06.2025 in Railway Board along with Annexure 'A' and Annexure 'B' are enclosed herewith for information and necessary action.

DA: As Above

Digitally signed by
Rajat Agarwal
Date: 17-07-2025
15:57:59

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1. PPS to MF, PPS to AM/B, PPS to AM/R
2. PED/A, EDF/C, EDF/E, EDF/X, EDF/S, EDF/B and EDF/RM&PPP
3. DF/CRIS, Chanakyapuri , New Delhi

MINUTES OF PFA CONFERENCE JUNE 2025

Date: 26.06.2025 & Venue: Railway Board

Chair: Member Finance

Participants: AM/Revenue, AM/Budget and PFAs from Zonal Railways and PUs

(details at Annexure A)

The PFA conference held on 26th June 2025 included the address from Chairman and CEO/RB, Member(Finance)/Railway Board, Additional Member(Revenue)/RB and Additional Member(Budget)/RB. A presentation (As annexed at Annexure B) highlighting key concerns related to the Zonal Railways/PUs was given by the Board team. Some of the key actionable items identified during PFA conference are:

A. Budget Review (including issues raised by Additional Member/Budget in her address):

Sr. No.	Item	Action By
1	Resource Gap: A significant shortfall was noted. Revenue growth in the year was below the target, necessitating urgent review.	All PFAs
2	Controllable PUs: Full checks and not just test checks should be carried out for controllable PUs such as TA, OTA, and KMA. There needs to be detailed data analysis with respect to the various items of expenditure.	All PFAs
3	Emphasis on improving liability management and reducing forward liabilities. It was emphasized that the financial discipline needs to be exercised at the incurrence of liability rather than at bill passing stage	All PFAs
4	Non-progressing works need review. All works should be monitored down to the Pink Book level	All PFAs
5	ORDINARY WORKING EXPENSES: i. Financial position of Indian Railway was discussed during the conference and trends of earnings and expenditure were reviewed. Railways were advised that expenditure need to be regulated within the Spending Limit communicated by the Board. It was made clear during the conference that there is no likelihood of supporting any additional demand for funds under OWE. Further, Railways were advised to prioritize essential maintenance expenditure and also to identify areas	All PFAs

	<p>of saving.</p> <p>ii. Railways were also advised to monitor/regulate incurrence of liability under controllable Primary Units like NDA, OTA, Travelling Expenses, Re-imburement of Medical Expenses, Material Direct Purchase, Contractual Payment and Fuel other than traction.</p> <p>iii. All the zonal railways were advised to review expenditure under Primary Units 35 & 64 considering the scope and provisions under sanctioned RSP items.</p> <p>iv. All zonal railways were advised that budgeting of PUs 32 & 49 should be done in integrated manner and commensurate reduction under PU32 should be reflected in RE.</p> <p>v. PFAs were also advised to ensure that GST component of IRFC Lease Charges is correctly accounted for and it should be done in the same month in which debits are received.</p>	
6	<p>Revenue Receipts:</p> <p>i. All zones were advised to make efforts towards maximizing Sundry earnings and Other Coaching earnings. All earnings contract on IREPS portal need to be reviewed on regular basis for finalization/renewal/retendering.</p> <p>vii. Zones were also asked to get action plan for Sundry/Other Coaching prepared upto divisional level to achieve the targets.</p> <p>ii. Zones were also advised to maintain special emphasis on heads like Parcel and penalties for irregular travelling as under these heads growth has been stagnant during last three years.</p> <p>iii. It was also emphasized during the conference targets for Sundry and Other Coaching Earnings need to be revised upwards.</p>	All PFAs
7	<p>Capex:</p> <p>i. It was brought to the notice of PFAs that inventory must be monitored on monthly basis. Raising of inventory debits on concerned railways and realization of suitable credits on monthly basis needs to be ensured.</p> <p>ii. Board's letter No. 2025-B-110/Misc. dated 06.05.2025 prescribes issuance of distribution orders for Umbrella works (costing below Rs.50 cr) at zonal level through IPAS. Railways should ensure its compliance.</p> <p>iii. Monitoring the pace of expenditure w.r.t available grant for optimum utilization of funds. Any likely savings to be utilized to cater to additional requirement arising during course of the year.</p> <p>iv. Redistribution cases at zonal level need to be carried out</p>	All PFAs

	through IPAS module only and not by any other means outside the module.	
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B. Inspection, Audit Paras & Unit Cost Issues (including issues raised by AM/R in his address)

Sr. No.	Item	Action By
1	Housekeeping items (Health of Railway) to be addressed to avoid fraud	All PFAs
2	Optimal use of IT systems to improve efficiency. It is imperative that the IT tools must serve as inputs to improve the efficiency of internal check. They should not however replace the manual checks required to be done.	All PFAs
3	Inspection Feedback: Inter-Railway Accounts Office Inspection yielded very good observations that should be highlighted and implemented.	All PFAs
4	Training: Immediate training for new incumbents was stressed	All PFAs
5	Pending Audit Paras: Zones instructed to initiate closure actions.	All PFAs
6	Units which was pending for Inter zonal accounts office inspection must be completed immediately. Arrears of inspection must be liquidated. ECR was directed to complete the inspection of pending units of NFR pertaining to 2024. All ZRs were directed to complete their respective units assigned for the year 2025 timely.	All PFAs PFA/ECR
7	NR/CR/WR/NER: Outturn figures require verification and reconciliation	PFA/NR, PFA/CR, PFA/WR, PFA/NER
8	Issues in labor booking (Ajmer, Jodhpur) need attention	PFA/NWR
9	There is huge variation of the unit cost which may be due to the differing maintenance schedule. This needs to be reviewed.	All PFAs
10	WAMS: Implementation issues should be monitored and different practices to be advised to CRIS for further action	All PFAs, DF/CRIS
11	Wide Cost Variations: <ul style="list-style-type: none">• Example cases: PFA/ICF, PFA/RCF & PFA/MCF.	All PFAs

	<ul style="list-style-type: none"> • Root causes to be analyzed and documented 	
12	The analysis of Targets of multiple activities and the output achieved by Workshops was done and it was directed by MF to all PFAs to conduct a comprehensive review of the areas where there has been a shortfall.	All PFAs

C. Receipts/Accountal of Railway Earnings

Sr. No.	Item	Action By
1	The compliance on the Directive of Railway Board regarding Misappropriation of Miscellaneous Railway Receipts and action thereon dated 02.04.2025 was done and ZRs were directed to ensure 100% compliance of the same.	All PFAs
2	Zonal Railway must monitor the assets registered and auctioned on the e-auction portal. Sr. DFMs may be sensitized to monitor the progress of the assets to maximize earnings potential	All PFAs
3	SER flagged that a PoS machine needs to be installed at hospital. In this regard: <ol style="list-style-type: none"> All Zonal Railways to undertake a review of any unlinked PoS machine i.e. not linked to any user application A drive must be carried out to ensure that the earnings from all PoS machines installed in the Zonal Railways are being accounted for. 	All PFAs
4	The entry of CR notes must be ensured in IPAS. The cash offices must be strengthened to exercise due diligence and internal check with respect to the data of CR and TR notes	All PFAs

D. Unsanctioned Expenditure and Half yearly reports

Sr. No.	Item	Action By
1	Unsanctioned Expenditure position has deteriorated hugely over the last years. The need for close monitoring and clearance of the items by taking up with appropriate authorities for regularization was emphasized upon. Zonal Railways should prepare a detailed breakup of the sanctioned vs Pending items at ZR and at Board level. The	All PFAs

	report must be submitted to Board(FX dte.) for monitoring of sanction at Board level.	
2	It must be ensured that the revised estimates are sent when the expenditure reach 80% of the sanctioned cost.	
3	Half-yearly reports being submitted by ZRs/PUs are not in the standard format and therefore it was requested that the reports may be submitted as per the format re-circulated to all ZRs/PUs.	All PFAs

E. RIB Reconciliation

Sr. No.	Item	Action By
1	South Eastern Railway had the highest overall pendency in terms of unreconciled TR notes(manual and digital). SER stated that the same is because of historical reasons where the reconciliation is being done in a de-centralized manner. It was directed to take action to clear the pending arrears of RIB reconciliation.	PFA/SER
2	It was brought out that action as suggested by the committee on RIB reconciliation needs to be taken urgently. In this regard, letters were written to Zonal Railways, CAO/T&R and CRIS to undertaken specific action identified by the committee. The same needs to be ensured	All PFAs CAO/T&R DF/CRIS
3	Zones must share the details of cash pickup arrangements and agreements. Standardized agreements with best practices needs to be prepared by CAO(T&R) for circulation and adaptation by zonal Railways	All PFAs CAO(T&R)
4	Special emphasis was raised with respect to the digital transactions and their reconciliation. CAO/T&R flagged that the same needs to be reviewed with respect to the time they are credited in the pooling account.	All PFAs

F. Productivity Test

Sr. No.	Item	Action By
1	1. Several discrepancies in the reports submitted by Railways were highlighted including non submission of the report as per the prescribed format issued by Board	All PFAs

	<p>letter no.2022/FX(II)/PD/1 dated 13.12.2023.</p> <ol style="list-style-type: none"> 2. Submission of reports without approval of General Manager (GM). 3. Absence of basic project information in the reports. 4. Non-consideration of cost of rolling stock and cost of replacement of asset while calculating FIRR. 5. No corrective actions advised by PFAs to concerned departments. 6. It was mentioned that only 05 Railways (WCR, SR, SECR, ER & NCR) have submitted clarifications in response to Board's observations. 7. As the Productivity Test report data is to be shared with NITI Aayog and PIB, Railways were advised to expedite the matter and submit revised reports within three months, duly addressing the issues raised in Board's letter No. 2022/FXII/PD/1 dated 18.02.2025. 	
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G. Issues with CRIS

Sr. No.	Item	Action By
1	<p>It was directed that Micro-Teams need to be formed between CRIS and Zonal Railways to identify various business process and functional issues.</p> <p>The CR requests raised thereupon must be addressed by CRIS immediately to improve internal check.</p>	All PFAs
2	CAO(T&R) raised the issue for expeditious development of the CIRS module including integration with banks for transmission of e-TR data	DF/CRIS

H. Stores, POH booking and raising of scrap debit

Sr. No.	Item	Action By
1	The sanctioned RSP on 'Rehabilitation /Replacement of high value items during major attention' - focus drawn towards completion of distributed outturn for FY 2024-25 and monitor right booking for FY 2025-26	All PFAs
2	Effective use of 'UDM' of IRePS as communicated vide Railway Board letter dated 23.03.2025 to be monitored	All PFAs
3	ICF option clause regarding +- 30% to be re-examined	EDFS

4	Delegation of Power with respect to Sr. Scale Officer to be re-examined	EDFS
5	Scrap debits (of almost 240 crores) is not being raised by the zonal railways to RWF. This includes CR- 31 crores, NR- 39 crores, NFR – 28 crores, WR- 20 crores, NWR- 29 crore, WCR- 21 crore etc. All ZR must take necessary action	All PFAs PFA/ RWF

I. ADDRESS BY CRB AND CEO/RAILWAY BOARD

Sr. No.	Item	Action By
1	The sanction of estimates and its follow up to the end must be pursued by the accounts officers in order to ensure timely execution of work, monitoring the physical and financial progress, timely submission of revised estimates and project closure reports along with completion reports	All PFAs
2	The case of short remittance of cash needs to be examined by the PFAs of ECR, NR and NWR. A detailed report regarding specific action and enquiry related to the instances of misappropriation to be submitted. Clear responsibility to be established	PFA/ECR PFA/NWR PFA/NR
3	Voucher wise reconciliation must be done. All vouchers where reconciliation have not been done must be carefully kept.	All PFAs
4	A detailed study must be undertaken for reviewing the arrangement of cash pickup, process of reconciliation and accountal ECR to be nodal for undertaking this activity	PFA/ECR
5	Capex Monitoring is being done well by the zonal railways. Cases of re-appropriation to be processed expeditiously	All PFAs
6	Efforts should be made to enhance revenue. SLR leasing, parcel leasing etc. to be undertaken. Data of GST department may be used for mapping and finding opportunities for transportation of goods	All PFAs
7	Field visit must be more frequent and random. Night inspections are required.	All PFAs
8	PFA/NCR and PFA/SWR must undertake a study to review the issues related to OBHS. Operational solutions to enhance cleanliness must be studies	PFA/NCR PFA/SWR
9	South Central Railways (SCR) to undertake a study on how to improve the quality of food items	PFA/SCR

J. Concluding Remarks by MF

Member(Finance) re-emphasized the importance of house-keeping items and their continuous monitoring. It was told that pro-active measures should be taken in all areas of accounts working to prevent any occurrence of misappropriation and frauds.

Meeting concluded with an emphasis on proactive follow-up of flagged issues and collaboration between zones and CRIS for resolution.

ANNEXURE 'A'**LIST OF PARTICIPANTS: PFA Conference at Railway Board on 26.06.2025**

RAILWAY BOARD		ZONAL RAILWAYS			PRODUCTION UNIT		
S.No.	Name & Designation	S.No.	Railway/ Office	Name & Designation	S.No.	Railway/ Office	Name & Designation
1	Usha Venugopal, Member(Finance)	1	CR	Sanjay Upreti, PFA	1	CLW	Krishna Kant Goyal, PFA
2	Nawal K. Srivastava, AM/R	2	ECR	Neeraj Verma, PFA	2	BLW	Muktesh Mittal, PFA
3	Manjusha Jain, AM/Budget	3	ECOR	Sumana Mohanty, PFA	3	PLW	Keshav Kaplush, Dy FA&CAO
4	Basant K. Singh, PED/Accounts	4	ER	Sharat Bhatia, PFA	4	ICF	R. Lalith Mohan, PFA
5	Rabindra Nath Mishra, EDFC	5	NCR	Amar Kumar Sinha	5	MCF	B.L. Meena, PFA
6	Anurag Kapil, EDFX	6	NER	Sanjeev Jain, PFA	6	RCF	K.S. Asla, PFA
7	Randhir Sahay, EDFS	7	NWR	Giriraj Kumar Meena FA&CAO/G	7	RWF	Shivshankar Murmu, PFA
8	Abheejit Kumar Sinha, EDF(E)	8	NFR	David Lalmalsawma	8	RDSO	Vineet Dwivedi ED/Fin
9	T.D. Diwivedi, EDF/Gati Shakti	9	NR	Chhavi Jha, CAO/IT			
10	Abhishek Kumar EDF/Budget	10	NR	Dr. Pudi. Hari Prasad, CAO/T&R			
11	Rahul Kapoor, EDF/RM & PPP	11	SCR	T. Hema Suneetha			
12	Dr.Deepak Sharma, Dir./Budget	12	SECR	Md. Jawed Mazhar			
13	Aparajita Rai, Dir.F./Stores	13	SER	Narendra, PFA			
14	Sanjeet Kumar, DFX	14	SWR	Kusuma Hari Prasad			
15	Megha Agrawal, Director Accounts	15	SR	Malabika Ghosh Mohan			
16	Ashutosh Yadav, JDF/PPP	16	WCR	Manjeet Kaur, PFA			
	Neelanshu						

17	Shekhar, JDF/Gati Shakti	17	WR	Shalini Darbari, PFA
18	Rajat Agarwal, JDF/CCA	18	Metro	Ambika Jain, PFA
19	Prashant Arora, JDF/C	CRIS		
20	Sanjeev Vig, JDF/A	1	CRIS	Vikas K Sinha, DF/CRIS

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रेलवे बोर्ड (Railway Board)

आरबीए सं. 24/2025

2025/एसीII/20/21/ई3499632

नई दिल्ली, दिनांक: 17.07.2025

प्रधान वित्त सलाहकार,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां

विषय: रेलवे बोर्ड में दिनांक 26.06.2025 को आयोजित प्रधान वित्त सलाहकारों के
सम्मेलन का कार्यवृत्त

रेलवे बोर्ड में दिनांक 26.06.2025 को आयोजित सभी क्षेत्रीय रेलों एवं उत्पादन इकाइयों
के प्रधान वित्त सलाहकारों के सम्मेलन के कार्यवृत्त, अनुलग्नक 'क' और अनुलग्नक 'ख' के
साथ सूचनार्थ एवं आवश्यक कार्यवाही हेतु संलग्न है।

संलग्नक : यथोक्त



(रजत अग्रवाल)

संयुक्त निदेशक वित्त (सीसीए)

रेलवे बोर्ड

दूरभाष सं. 011-23047018

ईमेल आईडी : rajat.agarwal91@gov.in

सूचनार्थ प्रतिलिपि प्रेषित :

1. प्रधान निजी सचिव/सदस्य (वित्त), प्रधान निजी सचिव/अपर सदस्य (बजट), प्रधान निजी सचिव/अपर सदस्य (राजस्व)
2. प्रधान कार्यपालक निदेशक (लेखा), कार्यपालक निदेशक/वित्त (वाणिज्य), कार्यपालक निदेशक/वित्त (स्थापना), कार्यपालक निदेशक/वित्त (व्यय), कार्यपालक निदेशक/वित्त

(भंडार), कार्यपालक निदेशक/वित्त (बजट) एवं कार्यपालक निदेशक/वित्त (संसाधन संग्रहण एवं सार्वजनिक निजी भागीदारी)

3. निदेशक (वित्त)/क्रिस, चाणक्यपुरी, नई दिल्ली

जून, 2025 के प्रधान वित्त सलाहकार सम्मेलन के कार्यवृत्त

दिनांक 26.06.2025, स्थान रेलवे बोर्ड

अध्यक्ष: सदस्य, वित्त

प्रतिभागी: अपर सदस्य/राजस्व, अपर सदस्य/बजट एवं सभी क्षेत्रीय रेलों एवं उत्पादन

इकाइयों के प्रधान वित्त सलाहकार

(अनुलग्नक 'क' में विवरण संलग्न)

26 जून, 2025 को आयोजित प्रधान वित्त सलाहकार सम्मेलन में अध्यक्ष एवं मुख्य कार्यकारी अधिकारी, रेलवे बोर्ड, सदस्य (वित्त)/रेलवे बोर्ड, अपर सदस्य (राजस्व)/रेलवे बोर्ड एवं अपर सदस्य (बजट)/रेलवे बोर्ड ने उपस्थित सभी प्रतिभागियों को संबोधित किया। बोर्ड टीम के द्वारा क्षेत्रीय रेलों/उत्पादन इकाइयों से संबंधित मुख्य चिंताओं को दर्शाता हुआ एक प्रस्तुतीकरण (अनुलग्नक 'ख' में संलग्न) दिया गया। पीएफए सम्मेलन के दौरान चिह्नित की गई कुछ मुख्य कार्रवाई योग्य मदें निम्नानुसार हैं:

क. बजट समीक्षा (अपर सदस्य/बजट के द्वारा अपने संबोधन में उठाए गए मुद्दे सहित) :

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	संसाधन की कमी : संसाधनों की एक महत्वपूर्ण कमी पाई गई। वर्तमान वर्ष में राजस्व वृद्धि लक्ष्य से कम रहा, इसकी अविलंब समीक्षा की आवश्यकता है।	सभी पीएफए
2	नियंत्रित उत्पादन इकाइयां: नियंत्रित उत्पादन इकाइयों के लिए केवल परीक्षण जांच नहीं बल्कि यात्रा भत्ता, समयोपरि भत्ता एवं किलोमीटर भत्ता आदि की सम्पूर्ण जांच होनी चाहिए। व्यय की विभिन्न मदों के संबंध में विस्तृत डेटा विश्लेषण की आवश्यकता है।	सभी पीएफए
3	देयता प्रबंधन में सुधार और अग्रिम देयता को कम करने पर जोर। इस बात पर जोर दिया गया कि वित्तीय अनुशासन का प्रयोग बिल पारित होने के चरण के बजाय देयता निर्धारण के समय किया जाना चाहिए।	सभी पीएफए

4	अप्रगतिशील कार्यों की समीक्षा की आवश्यकता है। सभी कार्यों की निगरानी 'पिंक बुक' स्तर तक की जानी चाहिए।	सभी पीएफए
5	<p>सामान्य कार्य व्यय:</p> <p>i. सम्मेलन के दौरान भारतीय रेलवे की वित्तीय स्थिति पर चर्चा की गई और आय और व्यय के रुझानों की समीक्षा की गई। रेलवे को सलाह दी गई कि व्यय को बोर्ड द्वारा सूचित व्यय सीमा के भीतर विनियमित करने की आवश्यकता है। सम्मेलन के दौरान यह स्पष्ट किया गया था कि ओडब्ल्यूई के तहत धन की किसी भी अतिरिक्त मांग का समर्थन नहीं किया जाएगा। इसके अलावा, रेलवे को आवश्यक रखरखाव व्यय को प्राथमिकता देने और बचत के पहलुओं की भी पहचान करने की सलाह दी गई।</p> <p>ii. रेलों को एनडीए, ओटीए, यात्रा व्यय, चिकित्सा व्यय की प्रतिपूर्ति, सामग्री प्रत्यक्ष खरीद, संविदात्मक भुगतान और ट्रेक्शन के अलावा ईंधन जैसी नियंत्रणीय प्राथमिक इकाइयों के तहत उत्पन्न देयता की निगरानी/विनियमन करने की भी सलाह दी गई।</p> <p>iii. सभी क्षेत्रीय रेलों को स्वीकृत आरएसपी मदों में उल्लिखित दायरों और प्रावधानों को ध्यान में रखते हुए प्राथमिक इकाइयों 35 और 64 के तहत होने वाले व्यय की समीक्षा करने की सलाह दी गई।</p> <p>iv. सभी क्षेत्रीय रेलों को सलाह दी गई कि पीयू 32 और 49 का बजट एकीकृत तरीके से तैयार किया जाना चाहिए और पीयू 32 के अन्तर्गत तुलनात्मक कमी को संशोधित अनुमान (RE) में परिलक्षित किया जाना चाहिए।</p> <p>v. सभी पीएफए को यह भी सुनिश्चित करने की सलाह दी गई कि आईआरएफसी लीज प्रभार के जीएसटी घटक का सही लेखांकन किया जाए, और यह उसी महीने में किया जाना चाहिए जिसमें डेबिट प्राप्त होते हैं।</p>	सभी पीएफए
6	<p>राजस्व प्राप्तियां:</p> <p>i. सभी क्षेत्रीय रेलों को विविध आय और अन्य कोचिंग आय को अधिकतम करने की दिशा में प्रयास करने की सलाह दी गई। अंतिम रूप देने/नवीनीकरण/पुनःनिविदा के लिए आईआरईपीएस</p>	सभी पीएफए

	<p>पोर्टल पर उपलब्ध सभी आय संविदाओं की नियमित अंतराल पर समीक्षा की जानी चाहिए।</p> <p>ii. सभी क्षेत्रीय रेलों को यह भी निर्देश दिया गया कि लक्ष्यों प्राप्त के लिए विविध /अन्य कोचिंग आय के संबंध में मंडल स्तर तक की एक कार्य योजना तैयार करवाएं।</p> <p>iii. सभी क्षेत्रीय रेलों को यह भी सलाह दी गई कि वे पार्सल तथा अनियमित यात्रा पर लगने वाले जुर्माने जैसे मदों पर विशेष ध्यान दें, क्योंकि इन मदों में पिछले तीन वर्षों से वृद्धि स्थिर रही है।</p> <p>iv. सम्मेलन के दौरान इस बात पर भी जोर दिया गया कि विविध और अन्य कोचिंग आय के लक्ष्यों को ऊर्ध्वगामी रूप से संशोधित किए जाने की आवश्यकता है।</p>	
7	<p>कैपेक्स:</p> <p>i. सभी पीएफए के संज्ञान में यह लाया गया कि इन्वेंट्री की मासिक अंतराल पर जांच की जानी चाहिए। संबंधित रेलवे पर इन्वेंट्री डेबिट जुटाए जाने और उपयुक्त क्रेडिट की मासिक आधार पर वसूली सुनिश्चित किए जाने की आवश्यकता है।</p> <p>ii. बोर्ड के दिनांक 06.05.2025 के पत्र सं. 2025-बी-110/मिस. में अम्ब्रेला कार्यों (50 करोड़ रुपये से कम लागत वाले कार्य) के लिए वितरण आदेश का निर्गमन क्षेत्रीय स्तर पर आईपास के माध्यम से किए जाने का प्रावधान है। रेलों को इसके अनुपालन को सुनिश्चित करना चाहिए।</p> <p>iii. उपलब्ध अनुदान की दृष्टि से व्यय की गति की निगरानी करना ताकि निधियों का इष्टतम उपयोग सुनिश्चित किया जा सके। किसी भी संभावित बचत का उपयोग वर्ष के दौरान उत्पन्न होने वाली अतिरिक्त आवश्यकताओं की पूर्ति हेतु किया जाना चाहिए।</p> <p>iv. क्षेत्रीय स्तर पर पुनर्वितरण मामलों को केवल आईपास मॉड्यूल के माध्यम से किया जाना चाहिए, न कि मॉड्यूल के बाहर किसी अन्य माध्यम से।</p>	सभी पीएफए

ख. निरीक्षण, ऑडिट पैरा एवं प्रति इकाई लागत से संबंधित मुद्दे (अपर सदस्य/राजस्व द्वारा अपने संबोधन में उठाए गए मुद्दों सहित)

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	धोखाधड़ी से बचने के लिए हाउसकीपिंग से संबंधित मदों (रेलवे के लिए स्वास्थ्य) का समाधान किया जाना चाहिए	सभी पीएफए
2	दक्षता में सुधार के लिए आईटी प्रणालियों का अधिकतम उपयोग। आंतरिक जांच की दक्षता में सुधार के लिए इनपुट के रूप में आईटी उपकरणों को उपयोग किया जाना अनिवार्य है। बहरहाल, ये उपकरण आवश्यक मैनुअल जांच का स्थान नहीं ले सकते।	सभी पीएफए
3	निरीक्षण फीडबैक: इंटर-रेलवे लेखा कार्यालय निरीक्षण में अत्यंत उपयोगी टिप्पणियाँ प्राप्त हुईं, जिनपर गौर किया जाना चाहिए एवं कार्यान्वित किया जाना चाहिए।	सभी पीएफए
4	प्रशिक्षण: नए पदधारियों के लिए तत्काल प्रशिक्षण पर जोर दिया गया।	सभी पीएफए
5	लंबित लेखापरीक्षा पैरा: क्षेत्रीय रेलों को समापन कार्रवाई शुरू करने का निर्देश दिया गया।	सभी पीएफए
6	जिन इकाइयों का इंटर-जोनल लेखा कार्यालय निरीक्षण लंबित है उन्हें तुरंत पूरा किया जाना चाहिए। बकाया निरीक्षणों को तुरंत पूरा किया जाना चाहिए। पूतरे को यह निर्देश दिया गया कि वह पूर्वी सीमा रेलवे की वर्ष 2024 से संबंधित लंबित इकाइयों का निरीक्षण पूरा करे। सभी क्षेत्रीय रेलों को निर्देश दिया गया कि वे वर्ष 2025 के लिए आवंटित अपनी-अपनी इकाइयों का निरीक्षण समय पर पूरा करें।	सभी पीएफए पीएफए/पूतरे
7	उरे/मरे/परे/उपूरे: उत्पादन आंकड़ों का सत्यापन और मिलान किया जाना आवश्यक है।	पीएफए/उरे पीएफए/मरे पीएफए/परे पीएफए/उपूरे
8	श्रमिक बुकिंग (अजमेर, जोधपुर) से संबंधित समस्याओं पर ध्यान देना आवश्यक है।	पीएफए/उपरे
9	प्रति इकाई लागत में अत्यधिक अंतर पाया गया है, जो संभवतः रखरखाव अनुसूची में भिन्नता के कारण हो सकता है। इसकी पुनः	सभी पीएफए

	समीक्षा की जानी आवश्यक है।	
10	डब्ल्यूएएमएस: कार्यान्वयन संबंधी मामलों की निगरानी की जानी चाहिए और आगे की कार्रवाई के लिए क्रिस को विभिन्न प्रक्रियाओं की सलाह दी जानी चाहिए।	सभी पीएफए निदेशक/वित्त/क्रिस
11	लागत में व्यापक अंतर: <ul style="list-style-type: none"> उदाहरणात्मक मामले: पीएफए/आईसीएफ, पीएफए/आरसीएफ और पीएफए/एमसीएफ। मूल कारणों का विश्लेषण कर उन्हें दस्तावेजीकृत किया जाना चाहिए। 	सभी पीएफए
12	विभिन्न गतिविधियों एवं कारखानों के उत्पादन के लक्ष्यों का विश्लेषण किया गया, और सदस्य/वित्त द्वारा सभी पीएफए को निर्देश दिया गया कि जिन क्षेत्रों में कमी रही है, उनकी व्यापक समीक्षा की जाए।	सभी पीएफए

ग. रेलवे आय की प्राप्ति/लेखांकन

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	विविध रेलवे प्राप्तियों के गबन से संबंधित रेलवे बोर्ड के दिनांक 02.04.2025 के निर्देशों का अनुपालन किया गया, तथा सभी क्षेत्रीय रेलों को इसके 100% अनुपालन को सुनिश्चित करने के निर्देश दिए गए।	सभी पीएफए
2	ई-नीलामी पोर्टल पर पंजीकृत एवं नीलाम की गई संपत्तियों की निगरानी क्षेत्रीय रेलों द्वारा किया जाना चाहिए। परिसंपत्तियों से संबंधित कार्यवाहियों की निगरानी की जिम्मेदारी वरिष्ठ मंडल वित्त प्रबंधकों को दी जा सकती है, ताकि अधिकतम आय की संभावनाओं को तलाशा जा सके।	सभी पीएफए
3	दपूरे ने संकेत दिया कि अस्पताल में एक पीओएस मशीन स्थापित करने की आवश्यकता है। इस संदर्भ में: क सभी क्षेत्रीय रेलों को यह समीक्षा करनी होगी कि कोई भी	सभी पीएफए

	<p>पीओएस मशीन ऐसी तो नहीं है जो किसी उपयोगकर्ता एप्लिकेशन से लिंक नहीं है।</p> <p>ख यह सुनिश्चित करने के लिए एक विशेष अभियान चलाया जाना चाहिए कि क्षेत्रीय रेलों में स्थापित सभी पीओएस मशीनों से प्राप्त आय का विधिवत लेखांकन किया जा रहा है।</p>	
4	<p>आईपास में सीआर नोट्स की प्रविष्टि सुनिश्चित की जानी चाहिए। रोकड़ अधिकारियों को सशक्त किया जाना चाहिए ताकि वे सीआर और टीआर नोट्स से संबंधित आंकड़ों के प्रति समुचित सतर्कता एवं आंतरिक जांच सुनिश्चित कर सकें।</p>	सभी पीएफए

घ. अस्वीकृत व्यय एवं छ:माही रिपोर्ट

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	<p>अस्वीकृत व्यय की स्थिति पिछले वर्षों में अत्यंत रूप से बिगड़ी है। इस पर कड़ी निगरानी रखने तथा उपयुक्त प्राधिकरणों से नियमितीकरण के लिए समन्वय कर लंबित मदों को स्वीकृत कराने की आवश्यकता पर बल दिया गया।</p> <p>क्षेत्रीय रेलों द्वारा क्षेत्रीय रेलों एवं बोर्ड स्तर पर स्वीकृत एवं लंबित मदों का विस्तृत विवरण तैयार किया जाना चाहिए। इस रिपोर्ट को बोर्ड (वित्त/व्यय निदेशालय) को प्रस्तुत की जानी चाहिए ताकि बोर्ड स्तर पर स्वीकृति की निगरानी की जा सके।</p>	सभी पीएफए
2	यह सुनिश्चित किया जाना चाहिए कि व्यय के स्वीकृत लागत के 80% पहुँचने पर संशोधित अनुमान भेज दिए जाएँ।	
3	क्षेत्रीय रेलों/उत्पादन इकाइयों द्वारा प्रस्तुत की जा रही अर्धवार्षिक रिपोर्टें मानक प्रारूप में नहीं हैं, अतः सभी क्षेत्रीय रेलों/उत्पादन इकाइयों को पुनः प्रसारित किए गए प्रारूप के अनुसार ही रिपोर्टें प्रस्तुत करने का अनुरोध किया गया।	सभी पीएफए

ड. आरआईबी मिलान

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	<p>दक्षिण पूर्व रेलवे में असंगत टीआर नोट्स (मैनुअल एवं डिजिटल) के संदर्भ में कुल लंबित मामलों की संख्या सर्वाधिक पाई गई। दपूरे ने बताया कि यह स्थिति ऐतिहासिक कारणों से उत्पन्न हुई है, जहाँ मिलान विकेन्द्रीकृत तरीके से किया जा रहा है।</p> <p>लंबित आरआईबी मिलान को पूरा करने हेतु कार्रवाई करने के निर्देश दिए गए।</p>	पीएफए/दपूरे
2	<p>यह उल्लेख किया गया कि आरआईबी मिलान पर समिति द्वारा सुझाए गए कार्यवाहियों को तत्काल रूप से क्रियान्वित किया जाना आवश्यक है।</p> <p>इस संबंध में समिति द्वारा सुझाई गई विशेष कार्रवाइयाँ करने हेतु क्षेत्रीय रेलों के मुख्य प्रशासनिक अधिकारी/टीएंडआर तथा क्रिस को पत्र भेजे गए। उक्त निर्देशों का अनुपालन सुनिश्चित किया जाना चाहिए।</p>	सभी पीएफए मुख्य प्रशासनिक अधिकारी/टीएंडआर निदेशक/वित्त/क्रिस
3	<p>क्षेत्रीय रेलों को रोकड़ संग्रह की व्यवस्थाओं एवं समझौतों का विवरण साझा करना आवश्यक है।</p> <p>मुख्य प्रशासनिक अधिकारी (टीएंडआर) द्वारा सर्वश्रेष्ठ प्रथाओं के साथ एक मानकीकृत समझौता प्रारूप तैयार किया जाना चाहिए, जिसे सभी क्षेत्रीय रेलों के बीच प्रसारित किया जा सके एवं रेलों द्वारा अपनाया जा सके।</p>	सभी पीएफए मुख्य प्रशासनिक अधिकारी/टीएंडआर
4	<p>डिजिटल लेन-देन और उनके मिलान के संबंध में विशेष जोर दिया गया। मुख्य प्रशासनिक अधिकारी (टीएंडआर) ने इस मुद्दे को उठाया कि इन लेन-देन की समीक्षा इस आधार की जानी चाहिए कि वे पूलिंग खाता (pooling account) में किस समय पर जमा हो रहे हैं।</p>	सभी पीएफए

च. उत्पादकता जांच

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	<p>1. रेलों द्वारा प्रस्तुत की गई रिपोर्टों में कई विसंगतियाँ पाई गई, जिनमें बोर्ड के दिनांक 13.12.2023 के पत्र संख्या 2022/एफएक्स (II)/पीडी/1 के तहत जारी निर्धारित प्रारूप के अनुसार रिपोर्ट प्रस्तुत न किया जाना भी शामिल है।</p> <p>2. महाप्रबंधक के अनुमोदन के बिना रिपोर्ट प्रस्तुत करना।</p> <p>3. रिपोर्टों में बुनियादी परियोजना सूचना का अभाव।</p> <p>4. एफआईआरआर की गणना करते समय चल स्टॉक की लागत और परिसंपत्ति के प्रतिस्थापन की लागत पर विचार न करना।</p> <p>5. पीएफए द्वारा संबंधित विभाग को सुधारात्मक कार्यवाही की सलाह नहीं दी गई।</p> <p>6. यह उल्लेख किया गया था कि बोर्ड के निरीक्षण की प्रतिक्रिया पर केवल 05 रेलों (पश्चिम मध्य रेलवे, दक्षिण रेलवे, दक्षिण पूर्व मध्य रेलवे, पूर्व रेलवे तथा उत्तर मध्य रेलवे) ने स्पष्टीकरण प्रस्तुत किया है।</p> <p>7. चूंकि उत्पादकता परीक्षण रिपोर्ट के आंकड़े नीति आयोग व पत्र सूचना कार्यालय के साथ साझा किए जाने हैं, इसलिए रेलवे को सलाह दी गई कि दिनांक 18.02.2025 के बोर्ड के पत्र सं. 2022/एफएक्स II/पीडी/1 में उठाए गए मुद्दे के विधिवत समाधान के मामले पर शीघ्र कार्रवाई करे तथा तीन महीने के भीतर संशोधित रिपोर्ट प्रस्तुत करे।</p>	सभी पीएफए

छ. क्रिस से संबंधित मुद्दे

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	<p>यह निर्देशित किया गया कि विभिन्न व्यवसायिक प्रक्रिया व कार्यात्मक मुद्दों की पहचान के लिए क्रिस तथा क्षेत्रीय रेलों के बीच छोटी-छोटी टीमों के गठन की आवश्यकता है।</p> <p>आंतरिक जांच में सुधार के लिए मध्य रेलवे के अनुरोधों पर क्रिस</p>	सभी पीएफए

	द्वारा तुरंत संबोधित किया जाना चाहिए।	
2	मुख्य प्रशासनिक अधिकारी (कर्षण एवं चल स्टॉक) ने ई-टीआर डाटा के संचरण के लिए बैंकों के साथ एकीकरण सहित क्रिस मॉड्यूल के शीघ्र विकास का मुद्दा उठाया है।	डीएफ/क्रिस निदेशक/वित्त

ज. भण्डार, पीओएच बुकिंग तथा स्क्रेप डेबिट की प्रविष्टि

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	गहन निरीक्षण के दौरान उच्च मूल्य की वस्तुओं के पुनर्वास/प्रतिस्थापन पर स्वीकृत आरएसपी - वित्त वर्ष 2024-25 के लिए वितरित उत्पादन को पूरा करने और वित्त वर्ष 2025-26 के लिए सही बुकिंग की निगरानी करने पर ध्यान केंद्रित किया गया।	सभी पीएफए
2	रेलवे बोर्ड के दिनांक 23.03.2025 के पत्र के अनुसार भारतीय रेलवे ई-खरीद प्रणाली के 'यूडीएम' के प्रभावी उपयोग की निगरानी की जाएगी।	सभी पीएफए
3	±30% आईसीएफ विकल्प प्रावधान की पुनः समीक्षा की जाए।	कार्यपालक निदेशक, वित्त (भंडार)
4	वरिष्ठ स्तरीय अधिकारी के संबंध में शक्ति के प्रत्यायोजन पर पुनः परीक्षण किया जाएगा।	कार्यपालक निदेशक, वित्त (भंडार)
5	क्षेत्रीय रेलों द्वारा आरडब्ल्यूएफ को स्क्रेप डेबिट (लगभग 240 करोड़ रु.) नहीं दिया जा रहा है। इसमें मध्य रेलवे - 31 करोड़, उत्तर रेलवे- 39 करोड़, पूर्वोत्तर सीमा रेलवे - 28 करोड़, पश्चिम रेलवे- 20 करोड़, उत्तर पश्चिम रेलवे- 29 करोड़, पश्चिम मध्य रेलवे- 31 करोड़ आदि शामिल हैं। सभी क्षेत्रीय रेलों को आवश्यक कार्रवाई करनी चाहिए।	सभी पीएफए पीएफए/आरडब्ल्यू एफ

झ. अध्यक्ष एवं मुख्य कार्यकारी अधिकारी/रेलवे बोर्ड का संबोधन

क्र. सं.	मद	जिसके द्वारा कार्रवाई अपेक्षित
1	लेखा अधिकारियों द्वारा अनुमानों की स्वीकृति और अंत तक उसका अनुवर्तन किया जाना चाहिए ताकि कार्य का समय पर निष्पादन भौतिक और वित्तीय प्रगति की निगरानी सुनिश्चित की जा सके, संशोधित अनुमानों और परियोजना समापन रिपोर्टों के साथ-साथ समापन रिपोर्ट को समय पर प्रस्तुत किया जा सके।	सभी पीएफए
2	पूर्व मध्य रेलवे, उत्तर रेलवे, उत्तर पश्चिम रेलवे के पीएफए द्वारा नगदी के कम प्रेषण के मामले की जांच की जानी चाहिए। दुर्विनियोजन से संबंधित जांच तथा विशिष्ट कार्रवाई के संबंध में एक विस्तृत रिपोर्ट प्रस्तुत की जानी चाहिए। स्पष्ट जिम्मेदारी सुनिश्चित की जानी चाहिए।	पीएफए/पूमरे पीएफए/उपरे पीएफए/उरे
3	वाउचरवार मिलान किया जाना चाहिए। जिन वाउचरों का मिलान नहीं किया गया है, उन्हें सावधानीपूर्वक रखा जाना चाहिए।	सभी पीएफए
4	नकदी प्राप्ति की व्यवस्था, समाधान और लेखाकरण की प्रक्रिया की समीक्षा के लिए विस्तृत अध्ययन किया जाना चाहिए। इस गतिविधि को करने के लिए पूर्वी मध्य रेलवे नोडल होगा।	पीएफए/पूतरे
5	क्षेत्रीय रेलों द्वारा कैपेक्स निगरानी अच्छी तरह से की जा रही है। पुनर्विनियोजन के मामलों का शीघ्रता से निपटान किया जाना चाहिए।	सभी पीएफए
6	राजस्व बढ़ाने के लिए प्रयास किए जाने चाहिए। एसएलआर लीजिंग, पार्सल लीजिंग आदि को अपनाया जाना चाहिए। माल यातायात के अवसरों का पता लगाने तथा मैपिंग के लिए जीएसटी विभाग के आंकड़ों का उपयोग किया जा सकता है।	सभी पीएफए
7	क्षेत्रीय दौरा बार-बार तथा आकस्मिक होना चाहिए। रात्रि निरीक्षण आवश्यक है।	सभी पीएफए
8	पीएफए/उमरे तथा पीएफए/दपरे को ओबीएचएस से संबंधित मामलों की समीक्षा के लिए एक अध्ययन करना चाहिए। स्वच्छता बढ़ाने के लिए परिचालन समाधानों का अध्ययन किया जाना जाना चाहिए।	पीएफए/उमरे पीएफए/दपरे

9	दक्षिण मध्य रेलवे (एससीआर) खाद्य पदार्थों की गुणवत्ता में सुधार लाने के लिए अध्ययन करे।	पीएफए/उमरे
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ज. सदस्य, वित्त द्वारा समापन टिप्पणी

सदस्य (वित्त) ने हाउस-कीपिंग मदों के महत्व और उनकी निरंतर निगरानी पर पुनः जोर दिया। यह निर्देशित किया गया कि लेखा कार्य के सभी क्षेत्रों में किसी भी प्रकार के दुर्विनियोजन तथा धोखाधड़ी की संभावना को रोकने हेतु सक्रिय और पूर्व-नियोजित उपाय सुनिश्चित किए जाने चाहिए।

चिह्नित मुद्दों पर सक्रिय अनुवर्ती कार्रवाई तथा उनके समाधान के लिए क्षेत्रीय रेलों और क्रिस के बीच सहयोग पर जोर देने के साथ बैठक संपन्न हुई।

प्रतिभागियों की सूची: 26.06.2025 को रेलवे बोर्ड में आयोजित पीएफए सम्मेलन

रेलवे बोर्ड		क्षेत्रीय रेलवे			उत्पादन ईकाईयां		
क्र. सं.	नाम व पद	क्र. सं.	रेलवे/कार्यालय	नाम व पद	क्र. सं.	रेलवे/कार्यालय	नाम व पद
1	उषा वेणुगोपाल, सदस्य (वित्त)	1	मध्य रेलवे	संजय उप्रेती, प्रधान वित्तीय सलाहकार	1	चिरेका	कृष्ण कांत गोयल, प्रधान वित्तीय सलाहकार
2	नवल कुमार श्रीवास्तव, अपर सदस्य(आय)	2	पूर्व मध्य रेलवे	नीरज वर्मा, प्रधान वित्तीय सलाहकार	2	ब.रे.का.	मुक्तेश मिश्र, प्रधान वित्तीय सलाहकार
3	मंजूषा जैन, अपर सदस्य (बजट)	3	पूर्व तट रेलवे	सुमना मोहंती, प्रधान वित्तीय सलाहकार	3	पी.एल.डब्ल्यू	केशव कपलुस, उप वित्तीय सलाहकार एवं मुख्य लेखा अधिकारी
4	बसंत कुमार सिंह, प्रधान कार्यपालक निदेशक/लेखा	4	पूर्व रेलवे	शरत भाटिया, प्रधान वित्तीय सलाहकार	4	सवारी डिब्बा कारखाना	आर ललित मोहन, प्रधान वित्तीय सलाहकार
5	रवींद्र नाथ मिश्रा, कार्यपालक निदेशक वित्त (वाणिज्य)	5	उत्तर मध्य रेलवे	अमर कुमार सिन्हा	5	आधुनिक रेल डिब्बा कारखाना	बी.एल. मीणा, प्रधान वित्तीय सलाहकार
6	अनुराग कपिल, कार्यपालक निदेशक वित्त (व्यय)	6	पूर्वोत्तर रेलवे	संजीव जैन, प्रधान वित्तीय सलाहकार	6	रेल डिब्बा कारखाना	के.एस. आसला, प्रधान वित्तीय सलाहकार
7	रणधीर सहाय, कार्यपालक निदेशक वित्त (भंडार)	7	उत्तर पश्चिम रेलवे	गिरिराज कुमार मीना, वित्तीय सलाहकार और मुख्य लेखा अधिकारी/सामान्य	7	रेल पहिया कारखाना	शिवशंकर मूर्मू, प्रधान वित्तीय सलाहकार
8	अभिजीत कुमार सिन्हा, कार्यपालक निदेशक वित्त (स्थापना)	8	पूर्वोत्तर सीमा रेलवे	डेविड लालमलसावमा	8	अ.अ.मा.सं.	विनीत दविवेदी, कार्यपालक निदेशक/वित्त
9	टी.डी. दविवेदी, कार्यपालक निदेशक वित्त/गति शक्ति	9	उत्तर रेलवे	छवि झा, मुख्य प्रशासनिक अधिकारी/आईटी			

10	अभिषेक कुमार, कार्यपालक निदेशक वित्त/बजट	10	उत्तर रेलवे	डॉ. पूडी हरी प्रसाद, मुख्य प्रशासनिक अधिकारी/टी एंड आर
11	राहुल कपूर, कार्यपालक निदेशक वित्त/संसाधन संग्रहण एवं सार्वजनिक निजी भागीदारी	11	दक्षिण मध्य रेलवे	टी. हेमा सुनीता
12	डॉ. दीपक शर्मा, निदेशक/ बजट	12	दक्षिण पूर्व मध्य रेलवे	मोहम्मद जावेद मज़हर
13	अपराजिता राय, निदेशक वित्त/भंडार	13	दक्षिण पूर्व रेलवे	नरेन्द्र, प्रधान वित्तीय सलाहकार
14	संजीत कुमार, निदेशक वित्त व्यय	14	दक्षिण पश्चिम रेलवे	कुसुमा हरिप्रसाद
15	मेघा अग्रवाल, निदेशक लेखा	15	दक्षिण रेलवे	मालबिका घोष मोहन
16	आशुतोष यादव, संयुक्त निदेशक वित्त/ सार्वजनिक निजी भागीदारी	16	पश्चिम मध्य रेलवे	मनजीत कौर, प्रधान वित्तीय सलाहकार
17	नीलांशु शेखर, संयुक्त निदेशक वित्त/गति शक्ति	17	पश्चिम रेलवे	शालिनी दरबारी, प्रधान वित्तीय सलाहकार
18	रजत अग्रवाल, संयुक्त निदेशक वित्त/सीसीए	18	मेट्रो	अंबिका जैन, प्रधान वित्तीय सलाहकार
19	प्रशांत अरोड़ा, संयुक्त निदेशक वित्त/ वाणिज्य	क्रिस		
20	संजीव विग, संयुक्त निदेशक वित्त/लेखा	1	क्रिस	विकास कुमार सिन्हा, निदेशक वित्त/ क्रिस

ANNEXURE 'B'

MAIN PPT- PFA CONFERENCE JUNE ,2025



PFA CONFERENCE 2025

Railway Board
New Delhi

Unit Cost

Based on Data provided by Zonal Railways to RB
(offline and online vide 10.210.3.84/pufy)

Target Out-turn Not Achieved 2024-25

Rly	W/shop	Activity	Targets	Actual
CR	Parel	Coaches BG	120	100
		POH NMG	210	87
		Coaches NG	20	12
		Diesel loco (NG)	21	5
NWR	Ajmer	POH NMG	100	0
		LHB SS1/IOH N/AC	156	0
NR	Alambagh	LHB SS1/IOH N/AC	216	0
		LHB SS1/IOH AC	300	0
	Charbagh	EMU (GZB)	151	0
		Tower car	19	0
	Jagadhari	POH NMG	180	0

Rly	W/shop	Activity	Targets	Actual
WR	Bhavnagar	POH NMG	150	47
		LHB SS1/IOH N/AC	132	0
	Dahod	Tower car	14	6
	Lower Parel	POH NMG	50	9
WCR	Bhopal	Coaches LHB/MLR	50	0
		LHB SS1/IOH AC	372	241
NER	Gorakhpur	POH NMG	250	0
		LHB SS1/IOH N/AC	360	0
		LHB SS1/IOH AC	624	0
		EMU	100	0
	Izatnagar	LHB SS1/IOH AC	12	0
SR	Golden rock	Coaches MG	37	12
		EMU	49	32
	Perambur/CW	LHB SS1/IOH N/AC	192	0
		LHB SS1/IOH AC	180	0
	Perambur/LW	LHB SS1/IOH N/AC	108	0
		LHB SS1/IOH AC	120	0

Rly	W/shop	Activity	Targets	Actual
WR	Bhavnagar	POH NMG	150	47
		LHB SS1/IOH N/AC	132	0
	Dahod	Tower car	14	6
	Lower Parel	POH NMG	50	9
WCR	Bhopal	Coaches LHB/MLR	50	0
		LHB SS1/IOH AC	372	241
NER	Gorakhpur	POH NMG	250	0
		LHB SS1/IOH N/AC	360	0
		LHB SS1/IOH AC	624	0
		EMU	100	0
	Izzatnagar	LHB SS1/IOH AC	12	0

Unit Cost Comparison 2024-25

Lowest average POH Unit Cost			Highest average POH Unit Cost		
Activity	Rly/Workshop	POH Unit cost	Rly/Workshop	POH Unit cost	% age with lowest
Coaches /BG		(Fig. in 000 of Rs.)			
POH/PCV/Non AC	ECOR/MCS	1205	CR/Parel	3575	297%
POH cum corr. PCV-Non AC	CR/Matunga	1206	NR/JUDW	2640	219%
POH/PCV/AC	CR/Matunga	1591	SR/Golden Rock	3729	234%
POH cum corr. PCV-AC	NR/Charbagh	2255	SR/Golden Rock	3908	173%
POH/LHB-PCV/Non AC	NFR/Dibrugarh	1555	ECR/Harnaut	3106	200%
POH/LHB-PCV/AC	CR/Matunga	1583	SR/Golden Rock	4244	268%
POH cum corr. PCV-Non AC	SR/PER-CW	1593	ECR/Harnaut	3567	224%
POH cum corr. PCV-AC	ECOR/MCS	2746	SR/Golden Rock	4577	167%
DEMU					
DEMU/DPC/POH	SCR/LGD	1459	SR/Golden Rock	10410	714%
Locos					
Elect. Loco/ POH	NR/Charbagh	16155	CR/Bhusawal	27193	168%
EMU					
EMU/Motor car /POH	CR/Matunga	1069	SR/Golden Rock	5639	528%
Wagons					
Wagon BG/POH	SER/KGP	402	CR/Parel	968	241%
Wagon/POH cum corr.	ECOR/VDPD	487	SR/PER-CW	836	172%

POH unit cost- YoY Variation

(Fig. in 000 of Rs.)

Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
CR	PAREL	COACHES BG	POH/PCV NON AC	3575	2229	60%
ER	KANCHRAPARA			4297	2461	75%
	LILLUAH			2853	2179	31%
ECR	HARNAUT			1635	1123	46%
NFR	NEW BONGAIGAON			1468	999	47%
SWR	MYSORE			847	1611	-47%
WR	BHAVNAGAR			1278	1019	25%
NWR	AJMER(CARRIAGE & LOCO)			1449	2003	-28%

(Fig. in 000 of Rs.)						
Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
CR	MATUNGA	Coaches BG	POH CUM CORR/PCV- NON-AC	1206	2203	-45%
ECR	HARNAUT			1789	1237	45%
NER	GORAKHPUR			1376	1963	-30%
WR	LOWER PAREL			210	2164	-90%
NFR	DIBRUGARH			2048	1588	29%

Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
CR	MATUNGA	Coaches BG	POH/PCV-AC	1591	2268	-30%
ER	LILLUAH			3614	2759	31%
NFR	NEW BONGAIGAON			1692	1336	27%
NER	GORAKHPUR			1340	2313	-42%
SWR	MYSORE			768	2274	-66%
NR	JAGADHARI			2534	1862	36%

(Fig. in 000 of Rs.)

Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
ER	LILLUAH	COACHES BG	POH CUM CORR/PCV AC	3803	3028	26%
ECR	HARNAUT			3211	2384	35%
NER	GORAKHPUR			1419	2162	-34%
NFR	DIBRUGARH			2591	1044	148%
Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
ECOR	MANCHESWAR	COACHES LHB	POH/PCV NON AC	1640	2286	-28%
	LILLUAH			2669	2104	27%
ECR	HARNAUT			3106	2406	29%
NFR	NEW BONGAIGAON			1657	1157	43%
NER	IZATNAGAR			2888	1466	97%
NFR	DIBRUGARH			1555	988	57%
NWR	AJMER(CARRIAG E & LOCO)			2910	2329	25%
SCR	TIRUPATI			2407	1863	29%
WR	BHAVNAGAR			1551	1195	30%
	LOWER PAREL			486	1584	-69%
SECR	NAGPUR			2669	2058	30%
WCR	BHOPAL			2717	1805	51%

(Fig. in 000 of Rs.)

Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
ECR	HARNAUT	COACHES LHB	POH/PCV AC	3055	2445	25%
NER	IZATNAGAR			3653	2647	38%
NFR	NEW BONGAIGAON			1722	1257	37%
NWR	JODHPUR			2327	3353	-31%
WCR	BHOPAL			3138	2145	46%

Rly	W/shop	Rolling stock	Activity	2024-25	2023-24	% Variation
CR	PAREL	DEMU	DPC	5339	7225	-26%
ER	KANCHRAPARA			3865	2217	74%
NER	IZZATNAGAR			4986	3766	32%
NR	CHARBAGH			2037	718	184%
SR	PERAMBUR/LW			6477	4520	43%

Note- ER,SWR,WR & NER has not uploaded Year ending figures of 2024-25 on portal

Unit Cost- Comparisons between Workshops in the same Zone 2024-25

ZR	STOCK	Activity	Lower POH Unit Cost		Higher POH Unit Cost		Var.% age
			Workshop	POH Unit Cost	Workshop	POH Unit Cost	
				(Fig. in 000 of Rs.)			
CR	Coaches/BG	POH/PCV-Non-AC	1.Matunga	1775	2.Parel	3575	101%
NFR	Coaches/BG	POH/PCV-Non-AC	1.New Bongaigaon	1468	2.Dibrugarh	1741	19%
NFR	Coaches/BG	POH/PCV-AC	1.New Bongaigaon	1692	2.Dibrugarh	2248	33%
NR	Coaches/BG	POH/PCV-Non-AC	1.Alambagh	1226	2.Jagadhari	1815	48%
NR	Coaches/BG	POH cum Corr/PCV-Non-AC	1.Alambagh	1569	2.Jagadhari	2640	68%
NR	Coaches/LHB	POH/PCV-Non-AC	1.Jagadhari	1585	2.Alambagh	1830	15%
NR	Coaches/LHB	POH cum Corr/PCV-Non-AC	1.Alambagh	1865	2.Jagadhari	2407	29%
NR	Coaches/LHB	POH/PCV-AC	1.Alambagh	2619	2.Jagadhari	3006	15%

Unit Cost- Comparisons between Workshops in the same Zone 2024-25

ZR	STOCK	Activity	Lower POH Unit Cost		Higher POH Unit Cost		Var.% age
			Workshop	POH Unit Cost	Workshop	POH Unit Cost	
				(Fig. in 000 of Rs.)			
NWR	Coaches/BG	POH/PCV-Non-AC	1.Jodhpur	1230	2.Ajmer	1449	18%
NWR	Coaches/BG	POH/PCV-AC	1.Jodhpur	2188	2.Ajmer	3298	51%
NWR	Coaches/LHB	POH/PCV-Non AC	1.Jodhpur	2353	2.Ajmer	2910	24%
SCR	Coaches/BG	POH/PCV-Non-AC	1.Tirupati	1288	2.Lallaguda	1637	27%
SCR	Coaches/BG	POH cum Corr/PCV-Non-AC	1.Tirupati	1454	2.Lallaguda	2002	38%
SCR	Coaches/LHB	POH cum Corr/PCV-Non-AC	1.Lallaguda	2251	2.Tirupati	2599	15%

Unit Cost- Comparisons between Workshops in the same Zone 2024-25

ZR	STOCK	Activity	Lower POH Unit Cost		Higher POH Unit Cost		Var.% age
			Workshop	POH Unit Cost	Workshop	POH Unit Cost	
				(Fig. in 000 of Rs.)			
SR	Coaches/BG	POH/PCV-Non-AC	1.Perambur/CW	1333	2.Golden Rock	2048	54%
SR					3.Perambur/LW	1565	17%
SR	Coaches/BG	POH cum Corr/PCV-Non-AC	1.Perambur/CW	1657	3.Golden Rock	2356	42%
SR			2.Perambur/LW	1927			22%
SR	Coaches/LHB	POH/PCV-Non-AC	1.Perambur/CW	1563	2.Perambur/LW	2840	82%
					3.Golden Rock	2622	68%
SR	Coaches/LHB	POH cum Corr/PCV-Non-AC	1.Perambur/CW	1593	2.Golden Rock	3125	96%
SR	Coaches/LHB	POH/PCV-AC	1.Perambur/LW	2605	2.Perambur/CW	3368	29%
SR					3.Golden Rock	4244	63%
SR	DEMU/DPC	POH	1.Perambur/LW	6477	2.Golden Rock	10410	61%

Unit Cost- Comparisons between Workshops in the same Zone- Dec 2024

ZR	STOCK	Activity	Lower POH Unit Cost		Higher POH Unit Cost		Var.% age
			Workshop	POH Unit Cost	Workshop	POH Unit Cost	
				(Fig. in 000 of Rs.)			
NER	Coaches/BG	POH/PCV-Non-AC	1.Gorakpur	1906	2.Izatnagar	2233	17%
WR	Coaches/BG	POH/PCV-Non-AC	1.Bhavnagar	1096	2.Lower Parel	1920	75%
	Coaches/LHB	POH/PCV-Non-AC	1.Bhavnagar	1399	2.Lower Parel	2093	50%
	WAGON BG	POH	1.Pratapnagar	323	2.Dahod	440	36%
ER	WAGON BG	POH	1.Jamalpur	545	2.Lilluah	849	56%
	Coaches/BG	POH/PCV-Non-AC	1.Lilluah	2853	2.Kanchrapara	4297	51%
	Coaches/BG	POH cum Corr/PCV-Non-AC	1.Kanchrapara	2120	2.Lilluah	2989	41%
SWR	Coaches/BG	POH/PCV-Non-AC	1.Hubli	1444	2.Mysore	2006	39%
	Coaches/BG	POH/PCV-AC	1.Mysore	975	2.Hubli	2880	195%
	Coaches/LHB	POH cum Corr/PCV-AC	1.Mysore	712	2.Hubli	2623	268%

Inter-Zonal Inspection 2025

Circulated vide RV Letter N0.2024-25/Acs/Insp/annual_Prog dated
22.11.2024

Inter Zonal Inspection

Inspecting Zone	Zone and Units to be Inspected 2024	Zone and Units to be Inspected 2025
WCR	CR 13 units	CR 1. Construction CSMT 2. Construction Bhusaval
ER	ECR 7 Units	ECR SR.DFM-DNR
SER	ECoR 8 Units	ECoR SAO-CON-VSKP AFA-RE-BBS
NFR	ER 6 Units	ER No Unit
SECR	NCR 1 Unit	NCR 1. SRAFA-CON-JHS 2. SRAFA-CON-AGRA
NCR	NER 4 Units	NER 1. PFA-CON-GKP 2. SRAFA-W&S-IZN 3. SRAFA-W&S-GKP 4. FA-S&W-GKP-BG

Inter Zonal Inspection

Inspecting Zone	Zone and Units to be Inspected 2024	Zone and Units to be Inspected 2025
NR	NWR 1 Unit	NWR 1 Unit PFA-HQ-JP
ECR	NFR 5 Units Done 3 Units pending	NFR 1. SRDFM-Genl-NJP 2. Traffic-MLG 3. SRAFA-W&S-NBQ 4. SRAFA-RE-NJP
NWR	NR 11 Units	NR 1. PFA-HQ-NDLS 2. SRDFM-FZR 3. SRAFA-RE-UMB 4. SRAFA-RE-LKO
CR	SCR 10 Units	SCR 1. SRDFM-SC 2. AFA-W&S-Rayanpadu 3. SRAFA-RE-SC
NER	SECR 7 Units	SECR No Unit Allotted

Inter Zonal Inspection

Inspecting Zone	Zone and Units to be Inspected 2024	Zone and Units to be Inspected 2025
SCR	SR 11 Units	SR 1. Traffic-Chennai 2. SRAFA-RE-Chennai
SR	WR 11 Units	WR 1. SRDFM-ADI 2. SRDFM-RJT 3. PFA-CON-CCG
SWR	WCR 6 Units	WCR SRDFM-BPL SRAFA-RE-JBP
ECOR	SER 5 Units	SER 1. PFA-HQ-GRC 2. SRAFA-CON-RNC
WR	SWR 7 Units	SWR No Units

Inter Zonal Inspection

Inspecting Zone	Zone and Units to be Inspected	Zone and Units to be Inspected
BLW/BSB	N.A	CLW-Chitranjan
CLW/CHITRANJAN	N.A	DLW-BSB
ICF/CHENNAI	N.A	RWF-YNK-SBC
MCF/RBL	N.A	DMW-PTA
RWF/YNK/SBC	N.A	MTP-Chennai
RDSO	ICF Chennai	N.A
DMW/PTA	N.A	MCF-RBL

Green Marked: Done, Red Marked: Not Done

Pending Paras

ZONAL RAILWAY	PENDING PARAS	OLDEST PARA
CR	Part 1: 178 Part 2: 366	2013-14
ECR	Part 1: 83 Part 2: 185	2000-2010
ER	Part 1: 130 Part 2: 121	2019-20
ECoR	Part 1: 26 Part 2: 73	2022-23
NCR	Part 1: 104 Part 2: 140	2016-17
NER	Part 1: 106 Part 2: 316	2018-19
NWR	Part 1: 104 Part 2: 177	2011-12
NFR	Part 1: 83 Part 2: 205	2016-17

Pending Paras

ZONAL RAILWAY	PENDING PARAS	OLDEST PARA
NR	Part 1: 347 Part 2: 659	2000-2010
SCR	Part 1: 134 Part 2: 260	2016-17
SECR	Part 1: 63 Part 2: 89	2016-17
SER	Part 1: 90 Part 2: 219	2011-12
SWR	Part 1: 21 Part 2: 89	2015-16
SR	Part 1: 136 Part 2: 252	2015-16
WCR	Part 1: 82 Part 2: 116	2015-16
WR	Part 1: 90 Part 2: 130	2011-12

Pending Paras

ZONAL RAILWAY	PENDING PARAS	OLDEST PARA
CORE/Prayagraj	Part 1: 83 Part 2: 225	2000-2010
CLW/Chittranjan	Part 1: 0 Part 2: 50	2018-19
BLW/Banaras	Part 1: 2 Part 2: 0	2018-19
ICF/Perambur	Part 1: 0 Part 2: 0	-
RWF/Yelahanka	Part 1: 0 Part 2: 0	-
DMW/Patiala	Part 1: 0 Part 2: 0	-
RCF/Kapurthala	Part 1: 4 Part 2: 1	2021-22
RDSO/Lucknow	Part 1: 4 Part 2: 47	2023-24

Pending Paras

ZONAL RAILWAY	PENDING PARAS	OLDEST PARA
METRO/Kolkata	Part 1: 14 Part 2: 81	2015-16
MTP/Chennai	Part 1: 2 Part 2: 1	2018-19
MCF/Raibareli	Part 1: 0 Part 2: 0	-
RWP/BELA/Chhapra	Part 1: 28 Part 2: 32	2020-21

E Auction Status

ZONAL RAILWAYS	TOTAL REGISTERED ASSET	TOTAL LEASED ASSET	TOTAL IDLE ASSET
CR	2338	1064	1274
ECOR	1209	545	664
ECR	1882	1029	853
ER	2058	1275	783
METRO	445	185	260
NCR	1106	500	606
NER	1734	746	988
NFR	2266	775	1491
NR	3766	1288	2478

E Auction Status

ZONAL RAILWAYS	TOTAL REGISTERED ASSET	TOTAL LEASED ASSET	TOTAL IDLE ASSET
NWR	1681	1258	423
SCR	2975	1343	1632
SECR	1038	475	563
SER	1440	537	903
SR	2614	1795	819
SWR	1809	680	1129
WCR	1494	349	1145
WR	3179	2247	932
Total	33034	16091	16943

Red Marked: Where More than 50% of total Assets are Idle.

Compliance of MF and MOBD letter

- Letter on Misappropriation of Miscellaneous Railway Receipts and action thereon dated 02.04.2025
- **Tasks for Zones**
 - a) Data compilation w.r.t entry of Commercial assets on e-auction
 - b) Confirmation that all contracts must be awarded through e auction only
 - c) JPO for cash collection
 - d) Joint Drive to audit cash pick up arrangements
 - e) Responsibility Matrix
 - f) Cashless Receipts

COMPLIANCE

Zonal Railways	Entry on E Auction	Awards by E Auction	JPO Cash Collection	Audit Drive	Responsibility Matrix	Cashless Receipts
SWR	YES	Yes Except a few	NO	YES	YES	Partial
NWR	YES	YES Except a few	YES	YES	NO	YES
NR	YES	YES Except a few	NO	YES	YES	YES
SR	Partial	YES Except a few	NO	YES	NO	Partial
NFR	Partial	YES Except a few	NO	NO	NO	Partial
WR	YES	YES Except a few	YES	YES	YES	YES
NER	Partial	YES Except a few	NO	NO	NO	Partial
Metro	Partial	YES Except a few	YES	YES	NO	Partial

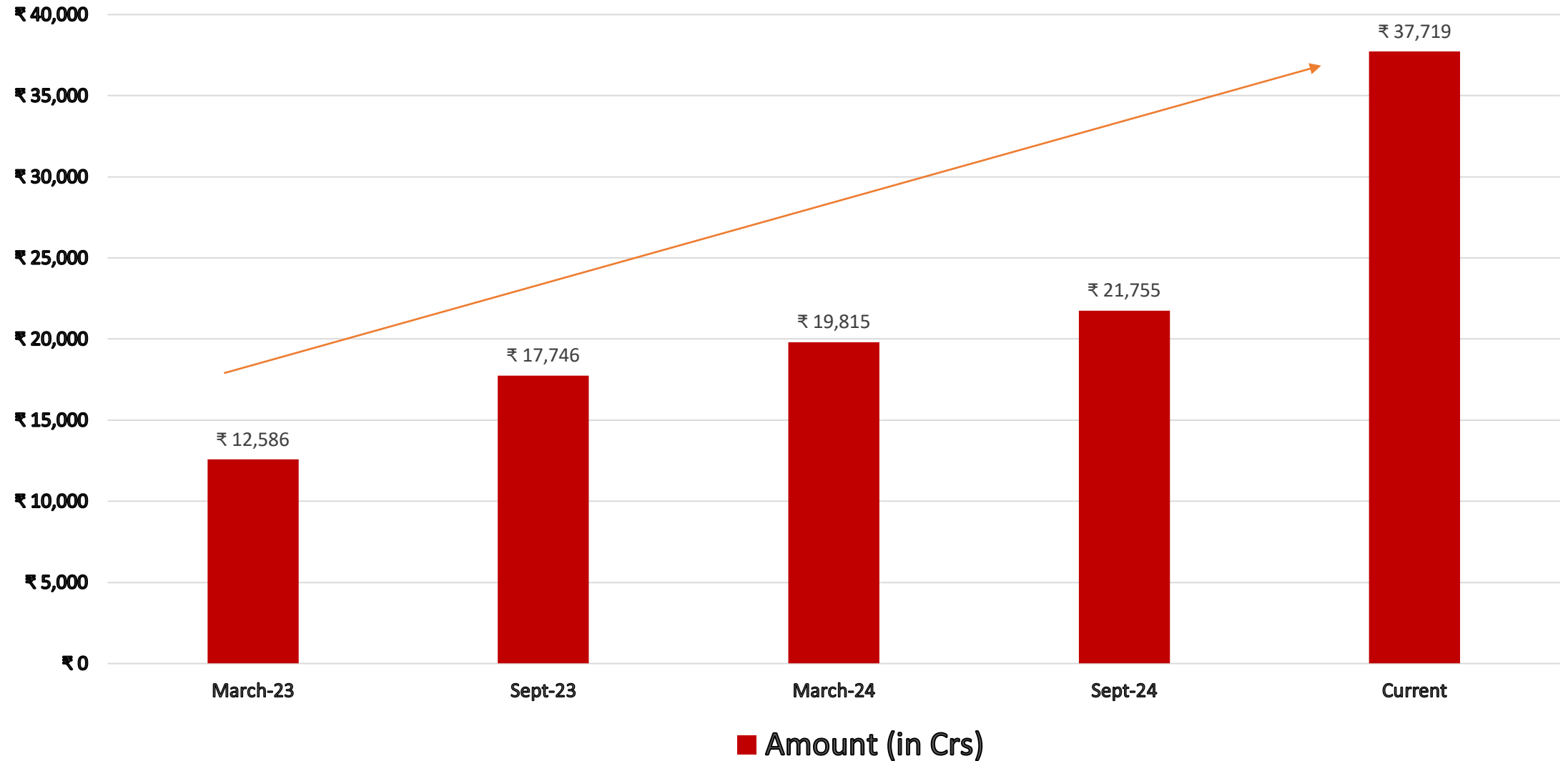
COMPLIANCE

Zonal Railways	Entry on E Auction	Awards by E Auction	JPO Cash Collection	Audit Drive	Responsibility Matrix	Cashless Receipts
SCR	Partial	Yes Except a few	NO	NO	NO	Partial
ECoR	Partial	YES Except a few	YES	NO	NO	YES
CR	YES	YES Except a few	YES	YES	YES	Partial
WCR	YES	YES Except a few	YES	YES	NO	Partial
ECR	Partial	YES Except a few	NO	YES	NO	Partial
ER	YES	YES Except a few	YES	YES	YES	Partial
SECR	YES	YES Except a few	NO	NO	NO	Partial
NCR	Partial	YES Except a few	NO	YES	NO	Partial

SER has not sent any compliance report yet.

UNSANCTIONED EXPENDITURE

Objectionable Items/Unsanctioned Expenditure(IR)



Unsanctioned Expenditure (Zone and PU)

(Figures in Rs.Crs)

ZONAL RAILWAY	POSITION AS ON (Sept 24)	CURRENT POSITION
NER	7015.18	8429.15
ECR	390.73	7162.18
CR	2341.01	6516.54
SR	6311.97	6449.9
SCR	3709.36	4783.91
NFR	0	1610.79
ECOR	0.8	851.05
SWR	688.2	615.2
WR	342.82	347.27
Metro	320.82	321.02

ZONAL RAILWAY	POSITION AS ON (Sept 24)	CURRENT POSITION
WCR	251.33	251.33
NR	130.81	153.75
NCR	82.61	82.61
SER	62.15	57.63
ER	43.18	43.18
ICF	28.6	27.71
NWR	15.1	15.1
RWF	19.92	0.63
SECR	0	0
TOTAL	21754.62	37718.95

Source: Current Position is as per the data shared by ZRs/PUs in their PPT. Sep 24 position as per Half Yearly Report

Category wise position for period ending Sept 24

(Figures in Rs. Crs)

ZONAL RAILWAY	WANT OF SANCTIONED ESTIMATE	EXCESS OVER ESTIMATE	MISCELLANEOUS IRREGULARITIES	TOTAL
NER	0.00	7015.18	0.00	7015.18
SR	24.31	6268.73	18.93	6311.97
SCR	3.29	1688.19	2017.89	3709.36
CR	0.00	2341.01	0.00	2341.01
SWR	0.00	688.19	0.01	688.20
ECR	0.00	383.59	7.15	390.73
WR	0.00	339.09	3.73	342.82
Metro	0.00	318.96	1.86	320.82
WCR	1.21	222.21	27.91	251.33
NR	3.04	102.44	25.32	130.81

Source: Half Yearly Unsanctioned Expenditure Report for period ending Sept 24

(Figures in Rs.Crs)

ZONAL RAILWAY	WANT OF SANCTIONED ESTIMATE	EXCESS OVER ESTIMATE	MISCELLANEOUS IRREGULARITIES	TOTAL
NCR	9.76	67.00	5.85	82.61
SER	0.00	60.62	1.53	62.15
ER	0.00	34.63	8.56	43.18
ICF	0.00	28.60	0.00	28.60
RWF	0.00	0.63	19.29	19.92
NWR	0.00	14.95	0.15	15.10
ECOR	0.00	0.00	0.80	0.80
NFR	0.00	0.00	0.00	0.00
SECR	0.00	0.00	0.00	0.00
TOTAL	41.61	19574.03	2138.99	21754.62

Source: Half Yearly Unsanctioned Expenditure Report for period ending Sept 24

Dues Recoverable Position (Zone-wise) in FY 2024-25

(Figures in Rs.Crs)

Zonal Railway	Opening Balance as on 01.04.24	Accretion	Clearance	Closing Balance as on 31.03.2025
NR	1393.73	1417.76	1174.84	1636.66
SWR	464.84	79.51	131.79	412.57
WR	200.97	595.72	598.43	198.26
SER	216.48	109.34	129.34	196.47
SR	168.64	440.64	423.39	185.89
ECR	93.05	47.41	51.39	89.06
SECR	57.35	156.92	137.85	76.42
SCR	67.00	240.78	232.08	75.71
ER	123.64	1916.03	1966.34	73.33

Source: Qtrly Dues Recoverable Position for Qtr ending March 2025

(Figures in Rs.Crs)

Zonal Railway	Opening Balance as on 01.04.24	Accretion	Clearance	Closing Balance as on 31.03.2025
ECoR	58.73	594.19	587.08	65.84
NWR	69.12	159.94	167.10	61.96
WCR	42.53	144.89	139.33	48.09
NCR	44.94	159.62	156.99	47.58
NFR	28.54	78.19	69.27	37.47
CR	37.50	278.06	285.51	30.05
NER	25.64	15.53	23.41	17.76
METRO	7.09	1.02	1.04	7.07
Total	3099.79	6435.56	6275.17	3260.18

Source: Qtrly Dues Recoverable Position submitted by ZRs for Qtr ending March 2025

Dues Recoverable-More than one year old items

(Figures in Rs.Crs)

Zonal Railway	over one year old as on 31.03.2024	over one year old as on 31.03.2025
NR	1258.31	1489.80
SWR	239.36	307.91
SER	216.47	196.47
WR	127.88	179.98
SR	115.56	111.76
ECR	50.63	67.73
NWR	47.77	47.04
SECR	34.64	45.20

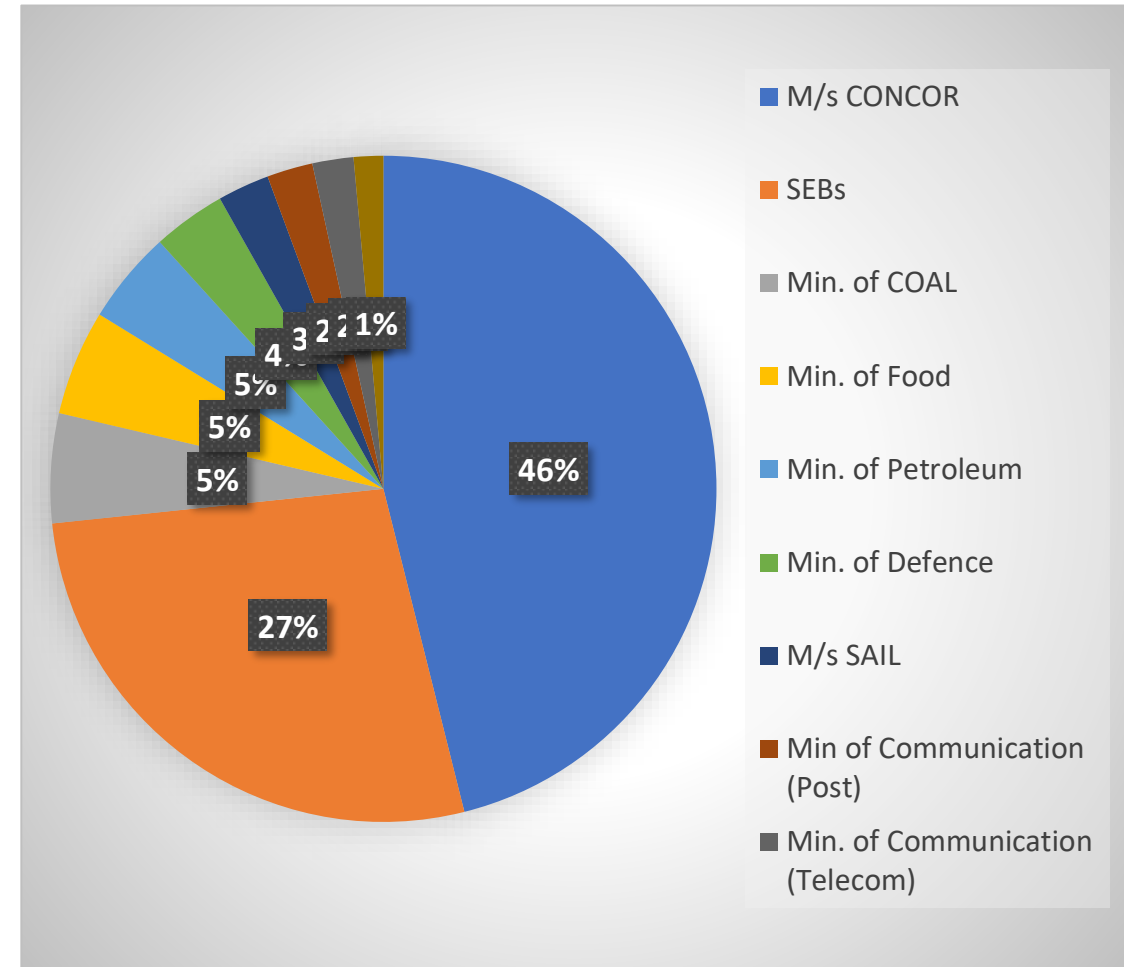
Zonal Railway	over one year old as on 31.03.2024	over one year old as on 31.03.2025
ER	380.64	43.44
SCR	30.66	40.62
WCR	34.49	38.00
ECoR	19.57	36.96
NFR	9.7	20.02
CR	33.23	17.85
NER	21.44	17.29
NCR	12.2	12.37
Total	2632.55	2672.44

Source: Qtrly Dues Recoverable Position for Qtr ending March 2025

Dues outstanding (Party-wise)

(Figures in Rs.Crs)

S.No.	PARTY NAME	OUTSTANDING DUES
1	M/s CONCOR	948.35
2	SEBs	560.72
3	Min. of COAL	109.29
4	Min. of Food	105.23
5	Min. of Petroleum	92.98
6	Min. of Defence	73.07
7	M/s SAIL	51.68
8	Min of Communication (Post)	45.81
9	Min. of Communication (Telecom)	41.05
10	M/s TISCO	29.45
	TOTAL OUTSTANDING	2057.63



Source: Qtrly Dues Recoverable Position for Qtr ending March 2025

Dues Recoverable Position (PU-wise) in FY 2024-25

(Figures in Rs.Crs)

PUs	Opening Balance as on 01.04.24	Accretion	Clearance	Closing Balance as on 31.03.2025
CLW	4.73	2.00	3.61	3.13
ICF	2.00	0.54	0.20	2.34
RCF	0.96	1.54	0.90	1.61
RDSO	0.99	0.65	0.54	1.10
RWF	0.36	0.00	0.00	0.36
MCF	0.11	0.61	0.52	0.20
PLW	0.03	0.00	0.00	0.03
BLW	0.00	90.69	90.69	0.00
RE	0.00	0.02	0.02	0.00
Total	9.19	96.05	96.47	8.77

Source: Qtrly Dues Recoverable Position submitted by PUs for Qtr ending March 2025

Pending Completion Reports(Zone-wise)

ZONAL RAILWAY	As per HYAR Dec-24	CURRENT POSITION
ER	118	6686
ECR	3901	3879
SR	782	1588
SCR	410	388
Metro	0	244
NWR	254	234
CR	11	147
NER	26	146
SWR	6	117

ZONAL RAILWAY	As per HYAR Dec-24	CURRENT POSITION
WR	75	85
NR	495	71
ECOR	55	61
SECR	0	19
SER	0	9
WCR	14	3
NFR	58	0
NCR	0	0
TOTAL	6205	13677

Source: Current Position is as per the data shared by ZRs/PUs in their PPT

Pending Completion Reports(PU-wise)

Production Unit	As per HYAR Dec-24	CURRENT POSITION
RWF	6	19
PLW	0	0
RCF	0	0
CLW	47	89
RDSO	0	04
MCF	0	0
ICF	55	24
BLW	0	Not Furnished

Source: Current Position is as per the data shared by ZRs/PUs in their PPT

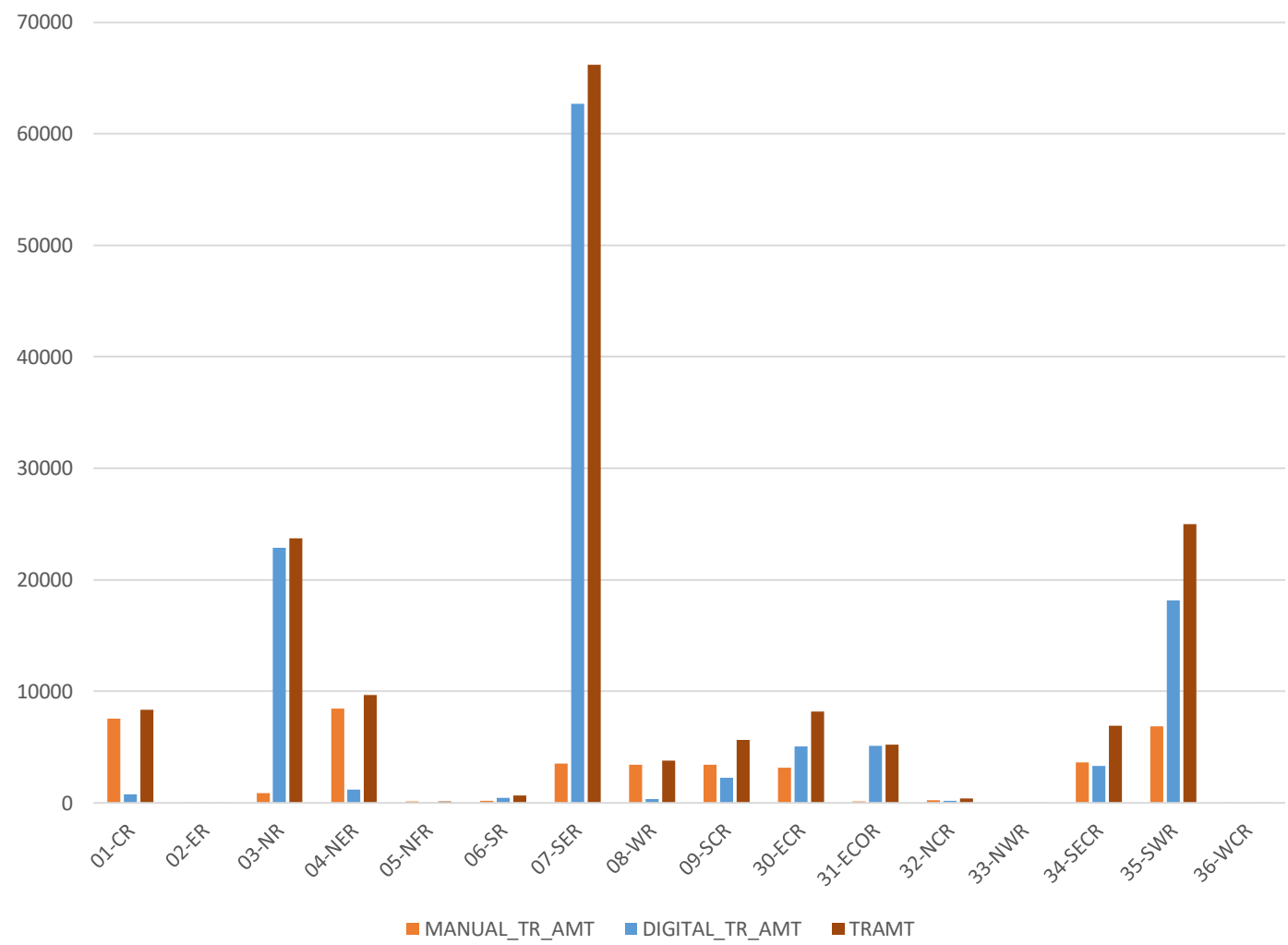
Discrepancies noticed in Dues Recoverable Position

(Figures in Rs. Crs)

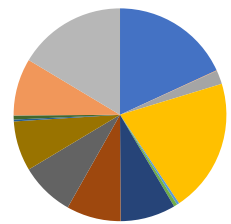
ZONAL RAILWAY	AS PER QUATERLY REPORT ENDING MAR-25			AS PER MARCH MCDO	MARCH POSITION AS PER PPT SHARED BY ZONES
	Excluding Traffic	Traffic	Total		
ECR	89.06	0	89.06	88.69	108.12
SCR	50.88	24.83	75.71	24.78	Not Furnished
ER	43.58	29.75	73.33	93.7	73.33
WCR	42.27	5.81	48.08	46.91	42.27
NFR	10.84	26.63	37.47	37.5	15.59
CR	8.3	21.75	30.05	49.41	30.05
METRO	7.07	0	7.07	6.96	6.98

RIB RECONCILIATION

RIB RECONCILIATION- TR notes

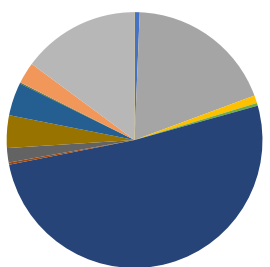


% of Manual TR



- 01-CR 02-ER 03-NR 04-NER
- 05-NFR 06-SR 07-SER 08-WR
- 09-SCR 30-ECR 31-ECOR 32-NCR
- 33-NWR 34-SECR 35-SWR 36-WCR

% of Digital TR



- 01-CR 02-ER 03-NR 04-NER
- 05-NFR 06-SR 07-SER 08-WR
- 09-SCR 30-ECR 31-ECOR 32-NCR
- 33-NWR 34-SECR 35-SWR 36-WCR

RIB RECONCILIATION – TR notes

UNRECONCILED TR POSITION AS ON 31st MARCH 2025										
RAILWAY	MANUAL TR COUNT	MANUAL TR AMOUNT	% of Total (for manual)	DIGITAL TR COUNT	DIGITAL TR AMT	% of Total	TOTAL COUNT	TR AMT	% of total	
01-CR	270247	7562	18%	3264	786.33	1%	273511	8347.86	5%	
02-ER	433	27	0%	384	9.78	0%	817	36.68	0%	
03-NR	52887	879	2%	121824	22868.78	19%	174711	23747.62	14%	
04-NER	625453	8477	20%	14618	1187.19	1%	640071	9664.57	6%	
05-NFR	16750	155	0%	7	2.63	0%	16757	157.26	0%	
06-SR	24921	213	1%	10122	428.31	0%	35043	641.07	0%	
07-SER	171078	3505	8%	105867	62670.54	51%	276945	66175.05	40%	
08-WR	138439	3445	8%	2304	326.58	0%	140743	3771.28	2%	
09-SCR	84241	3432	8%	6947	2230.78	2%	91188	5662.28	3%	
30-ECR	162867	3169	8%	16540	5039.27	4%	179407	8208.01	5%	
31-ECOR	7756	118	0%	20560	5095.29	4%	28316	5212.9	3%	
32-NCR	24907	251	1%	2446	163.92	0%	27353	414.63	0%	
33-NWR	767	7	0%	62	36.93	0%	829	43.6	0%	
34-SECR	100706	3624	9%	14292	3288.67	3%	114998	6913.07	4%	
35-SWR	439720	6842	16%	175129	18177.42	15%	614849	25019.21	15%	
36-WCR	197	2	0%	12	1.7	0%	209	3.78	0%	
TOTAL	2121369	41705	100%	494378	122314.12	100%	2615747	164018.88	100%	

ISSUES

UNRECONCILED TR POSITION AS ON 31st MARCH 2025

RAILWAY	% of total	Remarks of Railways
01-CR	5%	<ul style="list-style-type: none"> Pending reconciliation to be split into pendency due to – Splitting of TR notes, mismatch of TR and amount discrepancies Specific action taken w.r.t those where there is amount discrepancies
02-ER	0%	<ul style="list-style-type: none"> Only 9 crore of arrear is seen pending. So reconciliation of UPI and PoS can be assumed to be totally reconciled? Any arrears of reconciliation notices outside IPAS system (missing debit data etc.)
03-NR	14%	<ul style="list-style-type: none"> Does the pendency figures include the UPI/PoS transactions? If reconciliation of UPI/PoS done only on trial data, what is the total actual pending unreconciled RIB amount? Action plan for UPI/PoS transactions
04-NER	6%	<ul style="list-style-type: none"> Huge arrears are pending even for manual reconciliation for station cash Arrears w.r.t to UPI and PoS transaction needs to be brought out separately
05-NFR	0%	<ul style="list-style-type: none"> 100% reconciliation shown Has debit data for individual transactions has been obtained, methodology followed for reconciliation
06-SR	0%	<ul style="list-style-type: none"> It has been brought out that – “Bank scrolls containing POS and UPI transactions are reconciled using data downloaded from the PRIMES (Commercial) application by EDPM. The mismatch data (1245) are being scrutinised and have been rectified up to March’25”. Methodology for reconciliation may be brought out
07-SER	40%	<ul style="list-style-type: none"> Reconciliation figures shown as Zero for 2024-25 and FOIS reconciliation The pendency on IPAS is very high
08-WR	2%	<ul style="list-style-type: none"> A detailed scrutiny for stations of WR being mapped to other zones in FOIS/UTS/PRS to be reviewed.

ISSUES

UNRECONCILED TR POSITION AS ON 31st MARCH 2025

RAILWAY	% of total	Remarks of Railways
09-SCR	3%	<ul style="list-style-type: none"> PoS reconciliation shown as 100%- To be verified against the debit data from UTS/PRS.
30-ECR	5%	<ul style="list-style-type: none"> Action plan for recovery of amount detected Status of TR note reconciliation and status of e-TR implementation
31-ECOR	3%	<ul style="list-style-type: none"> No reconciliation done for PoS and UPI transactions What is the total quantam of these transaction (in Rs. Terms)? Action plan regarding the same?
32-NCR	0%	<ul style="list-style-type: none"> Break of the Transaction remaining unreconciled- PoS, UPI, cash, DD Action plan for reconciliation
33-NWR	0%	<ul style="list-style-type: none"> 100% reconciliation of PoS and UPI has been shown. Has the same been verified against debit data?
34-SECR	4%	<ul style="list-style-type: none"> The credit scroll have been received from SBI/CMP/HYD but there is no option available to upload/reconcile with the debits in RBI module of IPAS.
35-SWR	15%	<ul style="list-style-type: none"> Action plan for reconciliation What is the total volume of UPI/PoS transaction out of the total
36-WCR	0%	<ul style="list-style-type: none"> Discussed only about IRePS, MeRS and e-Freight. Examination of detailed issues for UPI/PoS and other other online payments needs to be seen

ACTION REQUIRED

- A system of CIRS is under development to facilitate automatic reconciliation. Specific issues in bank scrolls, debit data to be highlighted to CRIS and [office of CAO\(T&R\)](#)
- Exact Quantam in Rupees For transactions being done through Cash, DD, UPI, PoS, e-freight, online payment system to be ascertained.
- Detailed action plan to be developed to ensure 100% reconciliation.
 - Specific care to be taken to avoid any false reconciliation.

UPS IMPLEMENTATION

MIGRATION FROM NPS TO UPS	Requests pending at DDO	Pending at PAO level	PRANs Migrated
Central Organisation for Railway Electrification, Allahabad	12	0	3
Central Railway, Mumbai	93	5	85
Chittaranjan Locomotive Works, Burdwan	42	0	8
Diesel Loco Modernisation Works, Patiala	2	0	9
Diesel Locomotive Works, Varanasi	8	19	3
East Central Railway, Hajipur	223	7	52
East Coast Railway, Bhubaneswar	212	47	337
Eastern Railway, Kolkata	663	263	863
Integral Coach Factory, Chennai	0	46	25
Metro Railway, Kolkata	28	3	38
North Central Railway, Allahabad	216	5	12
North Eastern Railway, Gorakhpur	93	6	22
North Frontier Railway, Maligaon	277	63	106
North Western Railway, Jaipur	28	4	161
Northern Railway, New Delhi	306	41	165
Rail Coach Factory, Kapurthala	1	0	14
Rail Wheel Factory, Bangalore	5	0	4
South Central Railway, Secunderabad	467	95	622
South East Central Railway, Bilaspur	58	6	58
South Eastern Railway, Kolkata	217	25	166
South Western Railway, Hubli	174	24	27
Southern Railway, Chennai	601	138	295
Western Central Railway, Jabalpur	57	26	53
Western Railway, Mumbai	48	8	79
Rail Coach Factory (Rae Bareli Project), Kishan Ganj, Delhi	2	0	0
Grand Total	3833	831	3207

CLAIMS FOR PAST RETIREES	claims pending at DDO level	claims pending at PAO level
Central Organisation for Railway Electrification, Allahabad	0	0
Central Railway, Mumbai	14	11
Chittaranjan Locomotive Works, Burdwan	4	0
Diesel Loco Modernisation Works, Patiala	0	0
Diesel Locomotive Works, Varanasi	2	0
East Central Railway, Hajipur	26	0
East Coast Railway, Bhubaneswar	16	0
Eastern Railway, Kolkata	80	44
Integral Coach Factory, Chennai	7	1
Metro Railway, Kolkata	20	0
North Central Railway, Allahabad	27	1
North Eastern Railway, Gorakhpur	8	0
North Frontier Railway, Maligaon	6	0
North Western Railway, Jaipur	23	12
Northern Railway, New Delhi	169	74
Rail Coach Factory, Kapurthala	2	0
Rail Wheel Factory, Bangalore	0	0
South Central Railway, Secunderabad	32	0
South East Central Railway, Bilaspur	15	0
South Eastern Railway, Kolkata	19	0
South Western Railway, Hubli	13	1
Southern Railway, Chennai	55	5
Western Central Railway, Jabalpur	9	1
Western Railway, Mumbai	14	1
Rail Coach Factory (Rae Bareli Project), Kishan Ganj, Delhi	0	0
Grand Total	561	151

ACTION REQUIRED

- Awareness among employees
 - Facilitation of Group C staff
- Facilitation for submission of Manual forms (Through data entry operators etc.)
- Total past retirees under UPS – 18,000. Claim settlement procedure to be streamlined. 0 claims have been processed

PENSION ISSUE

	Unlinked Scroll Data	% of Total	Cases in Scroll where overpayment is seen	% of Total	REMARKS
CR	4216	8.2%	549	20%	<ul style="list-style-type: none"> Out of total cases checked for Additional quantum of pension, discrepancy in 10% case Exhaustive check +Action plan
ER	5692	11.0%	253	9%	<ul style="list-style-type: none"> Status of Unlinked PPO Matching System Action support from other zones? Action plan for cases of Overpayment
NR	4952	9.6%	76	3%	Action plan for unlinked PPO
NER	637	1.2%	4	0%	Presentation from zone shows 118, Data to be reconciled with ARPAN exception report module
NFR	2233	4.3%	6	0%	
SR	2132	4.1%	563	20%	<ul style="list-style-type: none"> 141 cases of overpayment shown in PPT. Figures to be reconciled with ARPAN Action plan for recovery
SER	2285	4.4%	78	3%	Issues in Linkage?
WR	443	0.9%	199	7%	Cases of Overpayment to be examined
SCR	2885	5.6%	209	7%	Cases of Overpayment to be examined
ECR	5336	10.3%	166	6%	<ul style="list-style-type: none"> The PPT reports that reconciliation is complete? How have the cases of unlinked scroll data address
ECOR	1923	3.7%	39	1%	
NCR	12096	23.4%	248	9%	Highest number of Unlinked PPOs
NWR	2438	4.7%	44	2%	Reconcillation has been shown between RBI debit and PSB debit scrolls. Reconciliation has to be undertaken with ARPAN data also
SECR	175	0.3%	17	1%	
SWR	1938	3.8%	73	3%	
WCR	2269	4.4%	269	10%	<ul style="list-style-type: none"> Figure of 1059 given by WCR- to be reconciled with ARPAN Overpayment to be examined
Total	51650	100%	2793	100%	

PENSION ISSUES

Railway	Total Cases	Revision Completed	Pending 7 CPC Revision
CR	125600	124384	558
ER	126231	125868	139
NR	175204	173869	94
NER	53653	52812	451
NFR	67398	66631	418
SR	118876	117206	674
SER	86913	85621	880
WR	113281	111028	1583
SCR	92905	92389	105
CLW	12225	12182	25
BLW	6250	6119	124
ICF	15516	15439	0
RWF	720	712	2
PLW	787	787	0
MCF	7	5	0
MTPK	2198	2194	3
RWP	2	2	0
RCF	1920	1912	1
ECR	73536	72868	427
ECOR	39843	39494	124
NCR	54315	53896	161
NWR	62568	61804	267
SECR	43123	43089	3
SWR	35032	34722	202
WCR	51161	50863	102
RB	2539	2497	36
RDSO	4003	3990	7
TOTAL	1365806	1352383	6386

Difference between ARPAN and actual

Zone	Total number of pensioners as per Zonal Railway	Total number of pensioners as per ARPAN data	Difference	No. pending as per the Railway	No. pending s per ARPAN	Difference
ER	126184	126231	-47	297	139	158
NCR	54290	54315	-25	563	161	402
NER	53724	53653	71	890	451	449
NWR	62614	62568	46	769	267	502
SCR	92901	92905	-4	118	105	13
SWR*	34633	35032	-399	55	202	-147
WCR	50955	51161	-206	96	102	-6
PLW	787	787	0	0	0	0
Metro /K	4050	2198	1852	5	3	2
RWF/YE LHANKA	720	720	0	0	0	0

Reports awaited: CR, ECR, ECoR, NR, NFR, SR, SER, SECR, WR, CLW, BLW, ICF,RCF/KPH, MCF/RBL, CWP/BELA

UPCOMING ISSUES

- DLC
 - 436287/1520634(29%) submitted Digital Life certificate in 2024
 - Target for DLC is 90% for 2025
 - Mobile number and details of pension who submitted DLC in 2024 will be shared by ZR. Mass campaign for targeted intervention of those pensioners

EXAMS

- New Format for Appendix II and IV has been issued – Objective examination and no viva-voce
- Nodal railway for Appendix II – Northern Railway for 2025
- Nodal Railway for Appendix IV – North Western Railway for 2025
- Conduct of examination in CBT mode
- Streamlining of examination procedure and conduct of exam through RRBs
- Appendix II and IV to be conducted twice in a year
- Withheld examination results to be declared
- RBA 19/2025 issued with detailed instruction

PRODUCTIVITY TEST

Productivity Test

- **Para 243 and 248 of Indian Railway Finance Code Vol-I**, works undertaken with the definite objective of increasing earnings or reducing expenditure or both are required to be subjected to Productivity Tests/Reviews, so as to determine whether or not the financial returns anticipated at the estimation stage have actually been realized at the operation stage.
- Various letters followed by reminders were issued to undertake Productivity Test of projects on regular basis, where it is due as per codal provisions.
- Productivity Test reports were submitted by the Zonal Railways. Reports were examined, and it was observed that no standard practice has been followed by Railways for calculation of FIRR while undertaking the Productivity Test.
- All Zonal Railways vide letter dated 13-12-2023, were advised to follow the standard format for calculation of FIRR while undertaking Productivity Tests in future.

Format for FIRR calculation prescribed vide letter dated 13-12-2023

[illegible]

Contd..

- Subsequent to issue of the standard format, Railways have submitted Productivity Test reports of few projects. The same were examined in Board's office and observation have been communicated to all Zonal Railways. However, some of them are highlighted below :
 - i. Few ZRs have submitted productivity test reports without obtaining approval of their General Managers.
 - ii. Further, it was noticed that **most of the Railways** are still not using the format issued vide Board's letter dated 13-12-2023, for calculation of FIRR.
 - iii. In some of the reports basic information like project cost, project completion period, source of the data, qualitative analysis etc. have not been provided.
 - iv. Cost of Rolling stock and cost of replacement of Asset have not been considered while calculating the FIRR. Reasons for the same have also not been indicated.
 - v. PFAs should advise the corrective actions to all concerned departments from the Productivity test

	Highlights of points noted in productivity test reports					
Zone	GM approval obtained	Prescribed format as per Bard's letter dated 13-12-2023 followed	Basic info (cost of project, completion period, source of data) given	Rolling Stock cost and cost of replacement of asset included	Corrective action suggested to all concerned dept. with project	Reports received in Board's office after issuance of letter dated 13-12-2023 (format).
(CR)	X	X	✓	X	X	1
(ECR)	X	X	✓	✓	X	1
(ECoR)	X	X	✓	X	X	3
(ER)	X	✓	✓	X	X	1+2(MCDO)
(NCR)	✓	X	X	✓	X	1
(NER)	X	X	✓	X	X	1
(NFR)	X	X	X	X	X	1
(NR)	X	X	X	X	X	1+1
(NWR)	X	X	X	X	X	4+1
(SCR)	X	X	✓	✓	X	2
(SECR)	✓	X	X	X	X	2
(SER)	✓	X	X	X	X	1
(SWR)	✓	X	X	X	X	2
(SR)	✓	✓	✓	✓	X	1
(WCR)	X	X	X	X	X	1
(WR)	✓	X	X	X	X	1
(Metro, kolkata)	Not submitted any report					

Contd.

- So far only 05 Railways i.e. WCR, SR, SECR, ER and NCR have submitted their clarifications which are under examination in Board' office.
- Report of Southern Railway is generally as per the Board's directives issued vide letter dated 13-12-2023 except for extrapolation of working expenses and revenue.
- It is reiterated that the productivity test has to be undertaken on regular basis for all those projects, where it is due, as per codal provisions.
- Productivity test reports undertaken by the Railways are to be shared with NITI Aayog & PIB. Therefore, Railways are advised to submit the same as per the standard format and guidelines issued vide Board's letter dated 13-12-2023.

BUDGET

Indian Railway Financial Position

(Rs. in crore)

S.No			Actual 2023-24	RE 2024-25	Actual 2024-25	% change over 2023-24	BE 2025-26	To end of May'25	% change end of May'25 over Coppy
	(a)	Passenger	70,693	80,000	75,368	6.61	92,800	12367	0.70/23
	(b)	Other Coaching	6,727	7,500	6,887	2.37	8,500	1177	1.10/23
	(c)	Goods	168,293	180,000	171,163	1.71	188,000	29336	2.2/9.8
	(d)	Sundry other revenue	9,652	11,000	11,586	20.03	12,000	1096	8.6/3.6
	Total Traffic Revenue		255,366	278,500	265,003	3.77	301,300	43975	1.9/13.7
	Traffic Suspense		-94	100	110		100	-889	
1	Gross Traffic Receipts		255,273	278,600	265,113	3.85	301,400	43086	
2	Miscellaneous Receipts		821	400	564	-31.28	700	74	
3	Total Receipts		256,093	279,000	265,677	3.74	302,100	43160	
4	Ordinary Working Expenses		191,094	208,000	200,467	4.91	226,256	50047	15.4/12.9
5	Appropriation to Pension Fund		59,000	66,359	59,500	0.85	68,603	13083	5.9/15.3
6	Appropriation to D.R.F.		800	800	800	0.00	1,500	149	4.3/87.5
7	Total Working Expenses		250,894	275,159	260,767	3.94	296,359	63278	13.3/13.6
8	Miscellaneous Expenditure		1,940	2,500	2,251	16.02	2,700	457	
9	Total Expenditure		252,834	277,659	263,018	4.03	299,059	63735	
10	Net Revenue		3,260	1,341	2,659	-18.42	3,041	-20574	
11	Operating Ratio		98.43%	98.90%	98.22%		98.43%	143.89%	

Total Traffic Revenue : Zone Wise

(Rs. in crore)

	Actual 2024-25	% change in 2024-25	BE 2025-26	To end of May'25	% of Target Achieved
CR	20039.52	2.44	23062.55	3399.51	14.74
ER	11049.56	6.56	12448.65	1796.79	14.43
ECR	20827.00	7.32	23107.76	3551.59	15.37
ECoR	23775.70	-1.89	26898.00	4066.29	15.12
NR	22145.64	2.82	26507.22	3451.07	13.02
NCR	23932.88	10.71	27085.18	3962.57	14.63
NER	4884.53	7.85	5750.27	803.55	13.97
NFR	8069.49	5.42	8926.18	1022.86	11.46
NWR	12131.84	8.32	13881.98	1868.44	13.46
SR	11594.94	3.02	13745.31	1938.72	14.10
SCR	23344.20	0.92	26387.25	4179.59	15.84
SER	19437.68	3.84	21600.98	3159.59	14.63
SECR	20950.10	5.36	22713.71	3600.51	15.85
SWR	7482.20	-2.46	8591.09	1347.58	15.69
WR	17664.51	3.04	20580.35	2848.83	13.84
WCR	17276.51	0.98	19547.83	2917.28	14.92
MR	396.66	16.32	465.69	60.01	12.89
IR	265002.94	3.77	301300.00	43974.79	14.60

Segment-Wise Traffic Revenue Shortfall in Compare to May 2024:Zone Wise

- Total traffic revenue end of May 2025 is short of BP by Rs. 4756 cr.
- Total revenue end of May 2025 grew only by **1.9%** against target of 13.7%.

Railway	Shortfall % over PY	
CR (0.9%)	Passenger	-3
	OCH	-15
	Freight	2.65
ER (1.9%)	Sundry	-30
ECR (3.6%)	Freight	2
ECoR (4.9%)	Passenger	2
	Sundry	1
NR (0%)	Passenger	-3
	Sundry	-12
NCR (3.5%)	Passenger	-3
NER (-2.3%)	Passenger	-3
	Goods	-4
	Sundry	-51
NFR (5.8%)	Passenger	1
	OCH	-7
	Sundry	-10
NWR (-2.4%)	Passenger	-4
	Freight	-3
	Sundry	-1

Railway	Shortfall % over PY	
SR (4.1%)	OCH	3
	Freight	2
	Sundry	0
SCR (2.6%)	Passenger	3
	OCH	-11
	Freight	2
SER (-0.6%)	Passenger	1
	OCH	-23
	Freight	-1
SECR (1%)	Passenger	-1
	OCH	-28
	Freight	1
	Sundry	0
SWR (10.6%)	Passenger	2
WR (-0.8%)	Passenger	2
	OCH	-5
	Freight	-4
WCR (0.7%)	Passenger	1
	Freight	0
Metro (4.3%)	Passenger	0

Freight revenue: Zone Wise

(Rs. in crore)

	Actual 2024-25	% change in 2024-25	BE 2025-26	To end of May'25	% of Target Achieved
CR	10878.65	2.31	11773.89	1900.84	16.14
ER	6790.92	3.38	7338.36	1144.22	15.59
ECR	16017.83	5.64	17384.86	2737.72	15.75
ECoR	20931.51	-3.16	23414.39	3609.88	15.42
NR	9487.32	-13.74	11652.78	1614.13	13.85
NCR	15883.10	11.83	17393.85	2715.78	15.61
NER	1893.94	6.68	2087.77	321.80	15.41
NFR	3021.30	0.60	3250.48	551.96	16.98
NWR	7667.42	9.16	8379.35	1215.81	14.51
SR	3588.17	-1.26	4007.28	604.00	15.07
SCR	14955.78	1.04	16071.50	2702.57	16.82
SER	16279.33	2.65	17761.05	2660.79	14.98
SECR	19141.01	5.49	20509.76	3304.45	16.11
SWR	4380.60	-3.79	4801.49	811.16	16.89
WR	8604.34	1.13	9504.82	1425.20	14.99
WCR	11641.93	-1.41	12668.37	2015.33	15.91
IR	171163.15	1.71	188000.00	29335.64	15.60

Passenger Revenue : Zone Wise

(Rs. in crore)

	Actual 2024-25	% change in 2024-25	BE 2025-26	To end of May'25	% of Target Achieved
CR	7704.51	3.89	9445.26	1264.37	13.39
ER	3253.97	9.10	3973.29	537.51	13.53
ECR	4139.52	13.35	4968.07	712.78	14.35
ECoR	2356.44	8.53	2937.10	392.80	13.37
NR	9238.88	9.10	11464.80	1467.28	12.80
NCR	7420.89	7.69	9045.78	1164.38	12.87
NER	2606.71	8.45	3190.01	437.42	13.71
NFR	2092.06	10.85	2593.51	352.08	13.58
NWR	3469.31	6.46	4451.75	548.00	12.31
SR	6667.94	6.29	8119.32	1136.54	14.00
SCR	7398.88	0.76	9082.17	1282.18	14.12
SER	2398.25	8.54	2958.54	382.00	12.91
SECR	1543.18	5.36	1864.71	252.62	13.55
SWR	2444.20	2.34	3019.28	422.22	13.98
WR	7185.80	7.38	8958.98	1142.01	12.75
WCR	5116.69	4.31	6323.45	820.70	12.98
MR	330.32	15.64	403.98	51.62	12.78
IR	75367.52	6.61	92800.00	12366.50	13.33

Other Coaching Revenue : Zone Wise

(Rs. in crore)

	Actual 2024-25	% change in 2024-25	BE 2025-26	To end of May'25	% of Target Achieved
CR	813.62	-0.39	1030.88	132.60	12.86
ER	376.13	8.24	510.46	58.48	11.46
ECR	330.32	2.13	412.42	57.53	13.95
ECoR	203.67	1.51	244.13	33.59	13.76
NR	1232.67	14.26	1461.69	228.50	15.63
NCR	237.15	5.86	282.60	43.27	15.31
NER	118.87	-27.12	199.29	17.55	8.81
NFR	396.68	12.60	464.21	69.13	14.89
NWR	315.90	5.97	355.97	55.82	15.68
SR	640.13	2.46	808.47	107.36	13.28
SCR	532.47	3.97	643.51	91.21	14.17
SER	270.43	3.52	380.26	41.20	10.83
SECR	110.71	-16.51	154.91	17.33	11.19
SWR	349.35	7.39	409.33	62.70	15.32
WR	775.28	-13.87	913.19	128.91	14.12
WCR	183.12	10.41	228.18	31.28	13.71
MR	0.27	-46.00	0.50	0.29	58.00
IR	6886.78	2.37	8500.00	1176.75	13.84

Other Coaching Revenue (Some important heads) : Zone Wise

(Rs. in crore)

	Parcel				Penalties levied for irregular travelling			
	2022-23	2023-24	2024-25	2025-26 BE	2022-23	2023-24	2024-25	2025-26 BE
CR	413.95	319.03	261.82	318.02	244.06	242.20	133.52	283.81
ER	93.71	108.64	121.66	152.14	98.94	100.21	80.71	105.00
ECR	23.10	25.64	32.23	44.57	57.01	179.22	205.25	252.60
ECoR	39.32	36.38	32.36	39.06	5.09	12.27	24.84	25.00
NR	377.36	474.39	547.26	656.52	106.88	101.39	83.95	135.53
NCR	27.82	26.05	27.01	32.44	59.41	48.63	6.04	25.00
NER	18.84	33.88	23.64	30.45	86.78	52.46	26.45	48.97
NFR	103.51	107.04	114.40	129.26	28.14	48.75	60.39	67.50
NWR	45.21	74.20	60.14	82.50	47.29	28.23	30.89	43.68
SR	144.19	154.70	145.22	184.20	53.50	51.63	61.09	67.50
SCR	120.66	121.28	134.37	147.67	49.50	64.93	71.90	80.50
SER	93.01	93.89	116.42	150.24	39.90	54.75	42.41	86.55
SECR	20.06	19.02	19.50	19.00	15.50	26.17	18.44	35.50
SWR	140.13	124.45	157.29	195.00	4.45	23.13	12.99	10.91
WR	287.69	268.25	246.47	279.57	145.42	128.98	87.30	125.00
WCR	26.55	22.47	25.03	28.05	58.04	48.64	46.69	70.50
MR	0.00	0.00	0.00	0.00	0.17	0.50	0.27	0.00
IR	1975.11	2009.31	2064.82	2488.69	1100.08	1212.09	993.13	1463.55

Sundry Revenue : Zone Wise

(Rs. in crore)

	Actual 2024-25	% change in 2024-25	BE 2025-26	To end of May'25	% of Target Achieved
CR	642.73	-7.56	812.52	101.71	12.52
ER	628.54	33.61	626.54	56.58	9.03
ECR	339.33	26.58	342.41	43.57	12.72
ECoR	284.08	14.90	302.38	30.01	9.92
NR	2186.78	120.32	1927.95	141.16	7.32
NCR	391.74	30.52	362.95	39.15	10.79
NER	265.01	41.78	273.20	26.79	9.81
NFR	2559.45	6.13	2617.98	49.69	1.90
NWR	679.21	9.68	694.91	48.81	7.02
SR	698.70	-3.28	810.24	90.83	11.21
SCR	457.07	-3.75	590.07	103.62	17.56
SER	489.67	25.75	501.13	75.59	15.08
SECR	155.20	8.46	184.33	26.10	14.16
SWR	308.05	-23.82	360.99	51.49	14.26
WR	1099.10	5.51	1203.36	152.71	12.69
WCR	334.78	45.39	327.83	49.97	15.24
MR	66.07	20.43	61.21	8.10	13.23
IR	11585.50	20.03	12000.00	1095.90	9.13

Sundry Revenue (Some important heads): Zone Wise

(Rs. in crore)

	Advertisement and publicity				Catering				Land Lease			
	2022-23	2023-24	2024-25	2025-26 BE	2022-23	2023-24	2024-25	2025-26 BE	2022-23	2023-24	2024-25	2025-26 BE
CR	90.19	114.21	136.17	137.30	87.64	85.87	154.24	144.87	79.20	64.14	59.82	78.98
ER	13.50	37.02	41.06	42.30	123.76	103.85	129.57	110.50	78.99	42.07	55.90	65.00
ECR	13.67	13.01	12.72	15.58	14.63	33.75	35.75	37.58	45.41	26.10	35.46	39.10
ECoR	10.49	25.04	21.26	25.00	78.77	93.86	107.53	135.67	21.48	21.13	72.37	27.39
NR	37.32	48.79	79.52	74.80	373.06	439.04	499.58	505.38	392.03	453.21	403.04	348.99
NCR	4.56	5.17	15.99	14.30	16.24	15.12	37.55	29.50	270.94	56.28	86.17	76.74
NER	4.46	2.14	3.25	13.56	9.02	31.77	15.69	6.82	5.55	30.86	70.31	36.00
NFR	3.12	4.19	3.84	12.00	53.37	55.63	119.01	31.25	104.45	56.05	44.24	69.18
NWR	9.90	11.73	14.67	15.00	14.30	17.33	21.95	21.74	18.25	36.99	23.88	30.42
SR	41.88	47.49	65.82	57.94	66.52	92.07	91.07	129.67	72.90	157.58	87.04	112.15
SCR	17.20	26.32	34.03	36.16	34.69	74.07	88.54	90.50	38.51	41.88	42.97	67.07
SER	6.49	6.17	15.88	20.00	78.03	73.86	116.81	130.00	41.24	41.43	53.72	87.62
SECR	7.13	12.10	22.03	21.12	7.09	11.68	3.73	15.50	5.68	5.26	12.47	9.18
SWR	11.78	17.12	22.25	20.00	37.65	66.05	70.73	115.00	193.81	206.99	131.09	25.00
WR	74.94	99.45	109.15	111.31	137.65	187.87	196.26	227.36	54.56	81.30	90.47	89.48
WCR	10.34	17.05	9.90	30.00	39.27	42.32	44.34	48.43	16.41	10.19	96.28	35.46
MR	36.14	45.58	43.97	51.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IR	393.11	532.59	651.52	697.37	1171.69	1424.11	1732.34	1779.77	1439.38	1331.44	1365.23	1197.76

Ordinary Working Expenses

Railway Wise details of OWE (Net Rs. in crore)

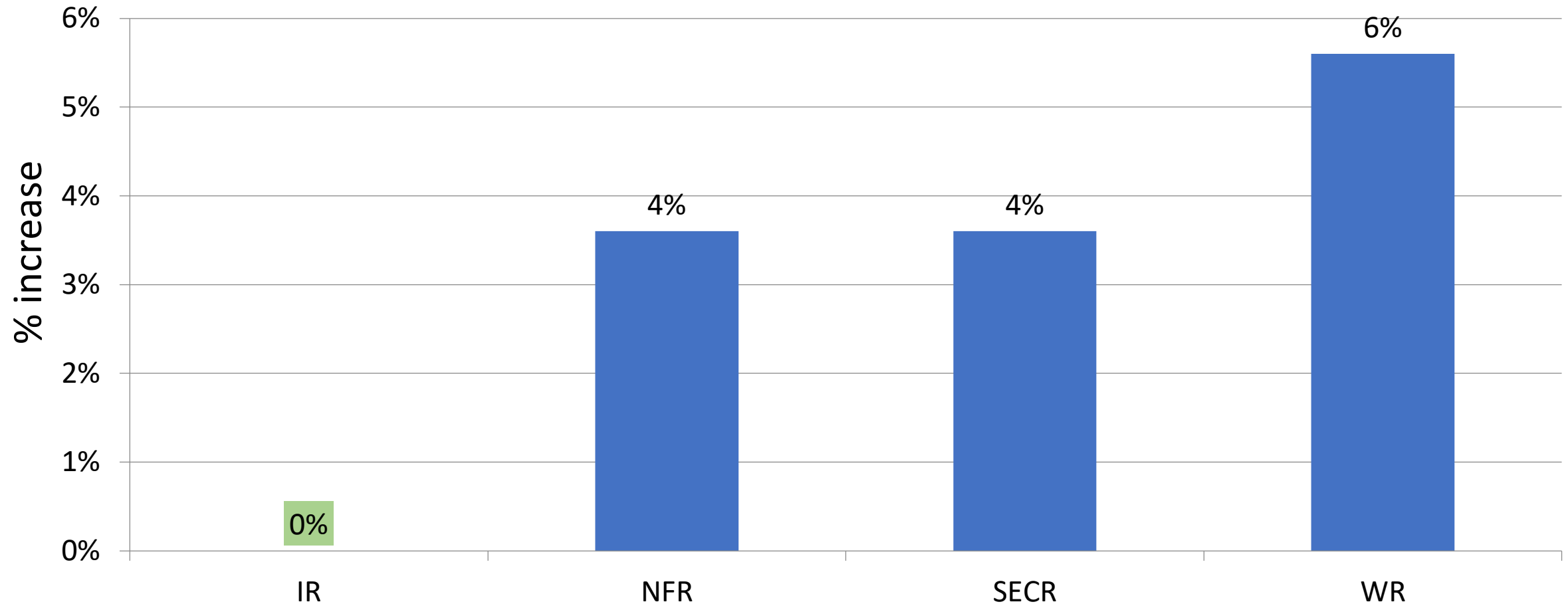
AU	2023-2024	2024-2025	% increase in FY 2024-25	BG_SL 2025-26	% increase over Act 2024- 25(SL)	Actual May'25	% increase over COPPY
WCR	8605	8664	1	9519	10	1870	17
SECR	8823	9193	4	9605	4	1847	15
SCR	15800	16620	5	17264	4	3502	14
SR	12300	13141	7	13591	3	3010	14
NR	22949	23028	0	24582	7	5025	12
ECOR	10726	11680	9	11504	-2	2141	11
ECR	15751	15282	-3	17558	15	2906	10
WR	13774	14147	3	15154	7	3205	9
NER	6846	7267	6	7787	7	1645	9
NCR	8884	12435	40	11509	-7	2456	7
MR	584	654	12	683	4	150	7
CR	15877	16750	5	16820	0	3616	6
NFR	8896	9265	4	9671	4	2067	5
IR	191094	200467	5	210200	5	41572	9
NWR	10469	10493	0	11305	8	1858	4
SER	10644	11358	7	11622	2	2500	3
ER	12296	12662	3	14358	13	2306	2
SWR	7869	7827	-1	7667	-2	1469	-4

* Actual May'24 and May'25 excludes Lease Charges & CHPC Charges.

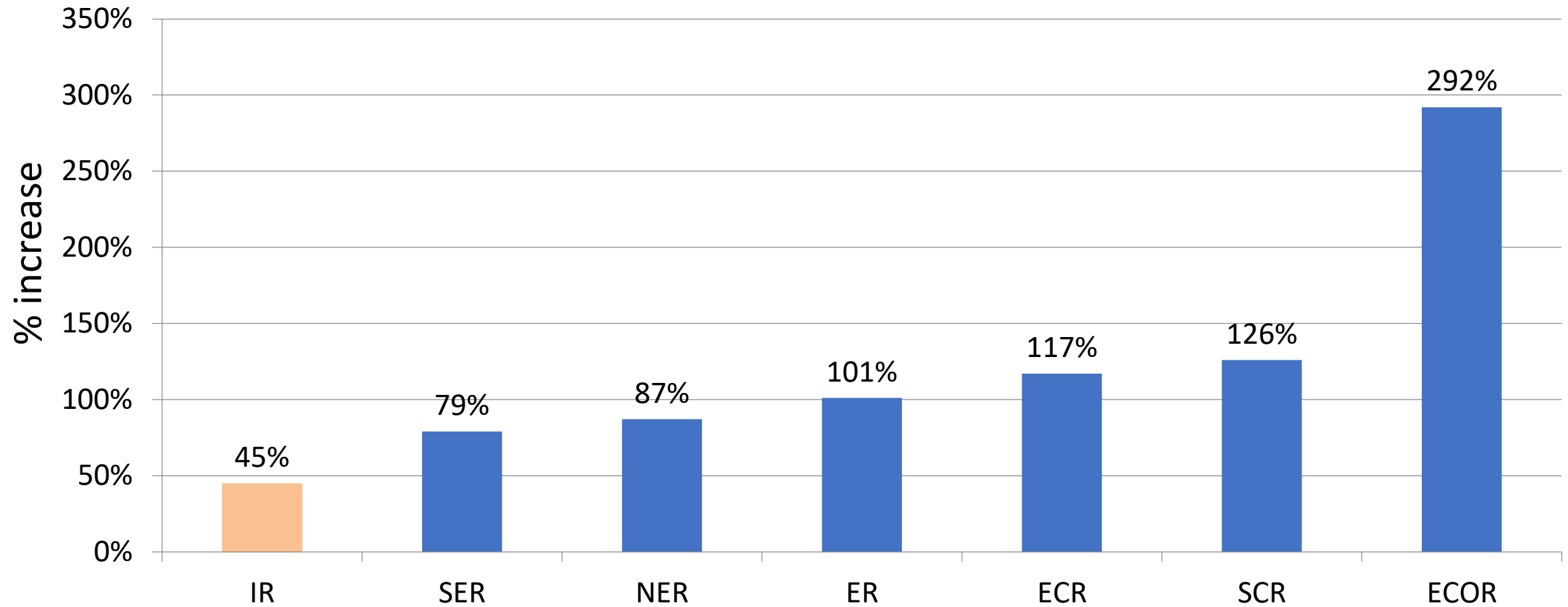
OWE Analysis

Segment/PU	IR average (%)	Zones expenditure (%)
Staff Cost	8.20	CR 11, SCR 12, WR 12.4, ECOR 15, NCR 11, NWR 10, WCR 10
Stores	10.30	CR 23, NER 16, NF 18.5, SR 30, SCR 31, ECR 33, SECR 35 SWR 33, WCR 19, MR 75
Diesel Traction	-22.50	ER -8, NR -5, SER -7, ECR 0.4, NCR -3
Contingent exp.	35.70	CR 79, NR SER 74, ECR 54
Fuel other than traction	-10	CR 9, SR 32, WR 19, ECR 120, WCR 24
Contractual Payment	36.10	SR 65, SCR 58, WR 65, ECOR 59, NWR 43, SECR 42, WCR 52

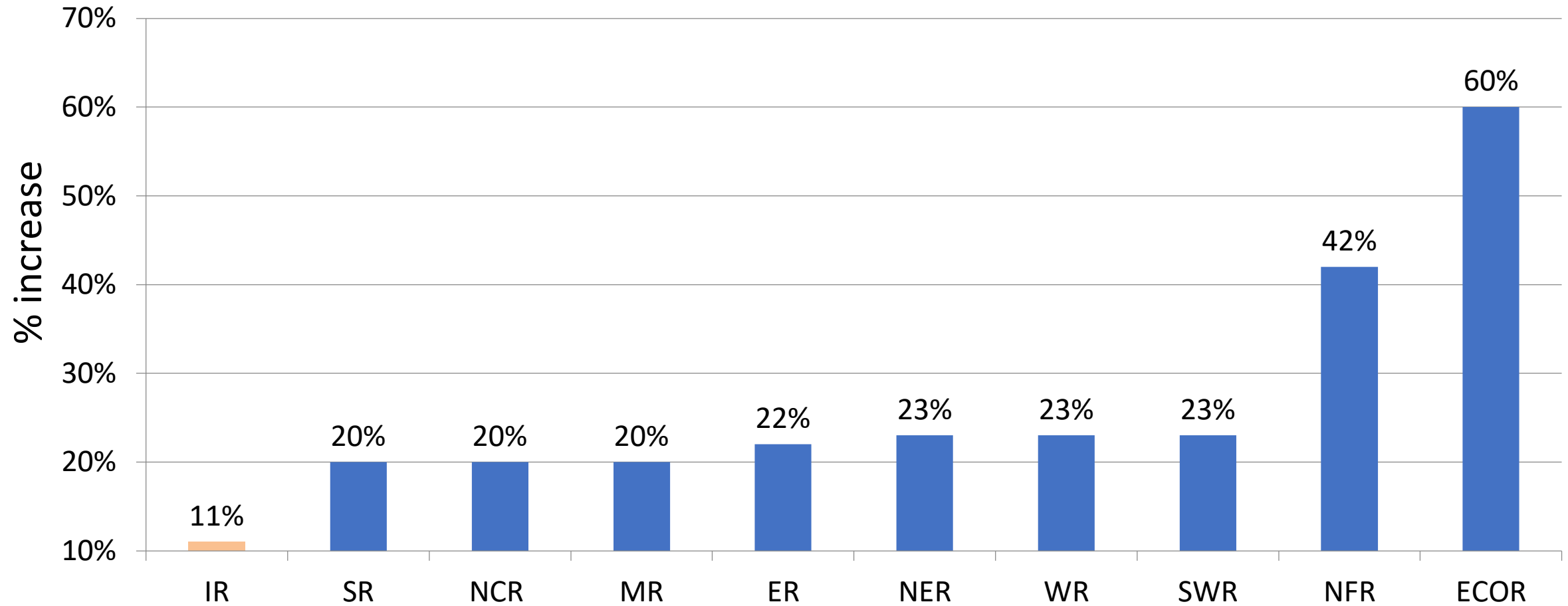
KMA (PU-10) position : Zonal vs IR's average in May'25 over May'24 (%)



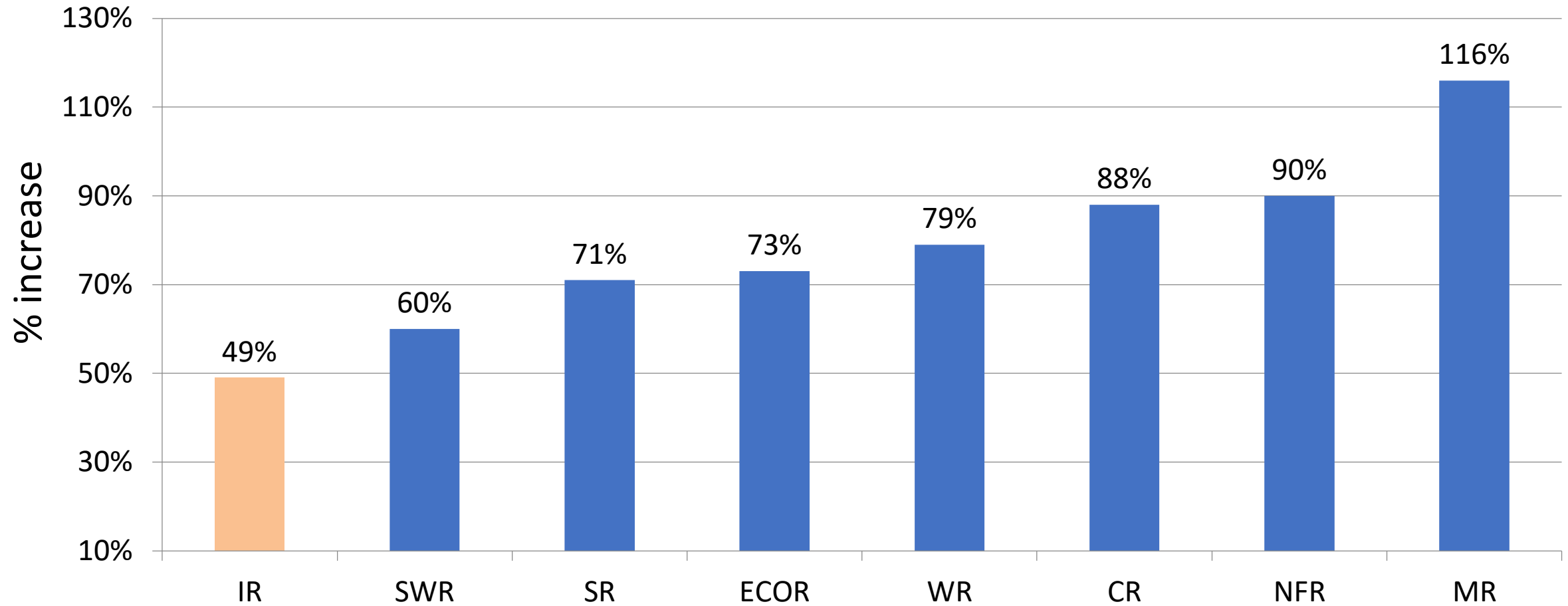
OTA (PU-11) position : Zonal vs IR's average in May'25 over May'24 (%)



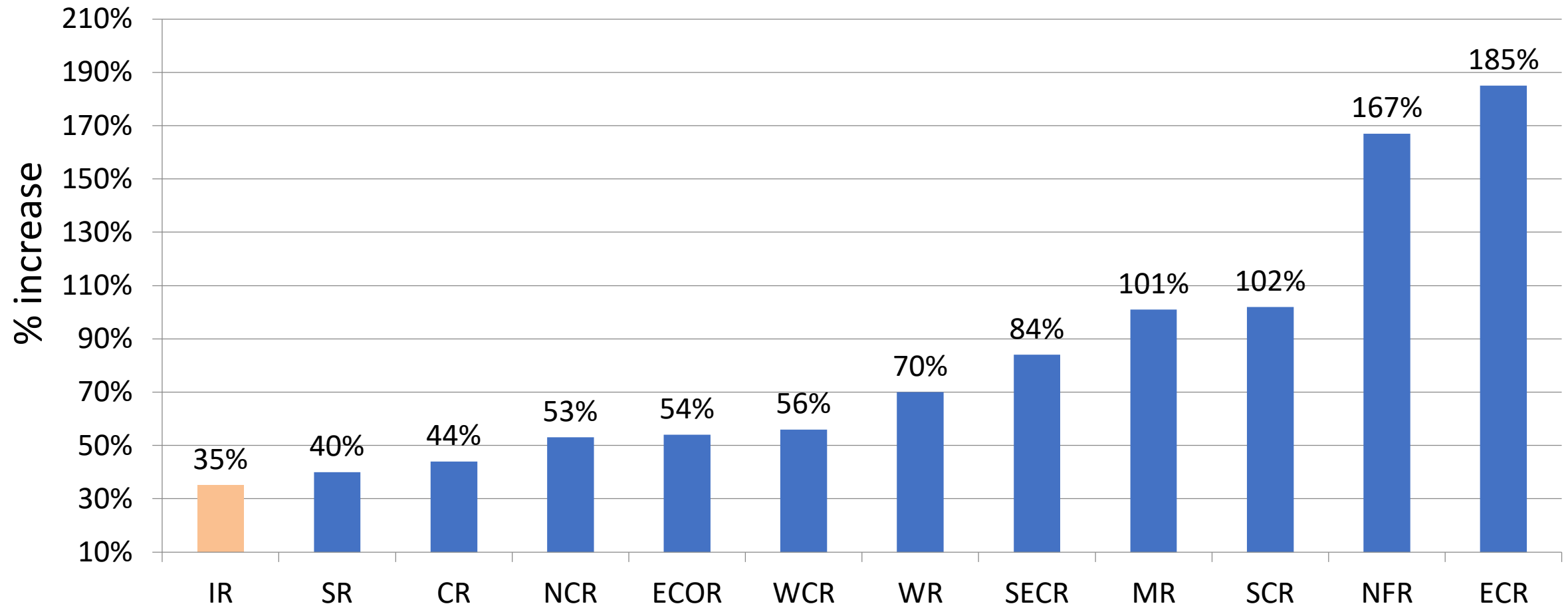
NDA (PU-12) position : Zonal vs IR's average in May'25 over May'24 (%)



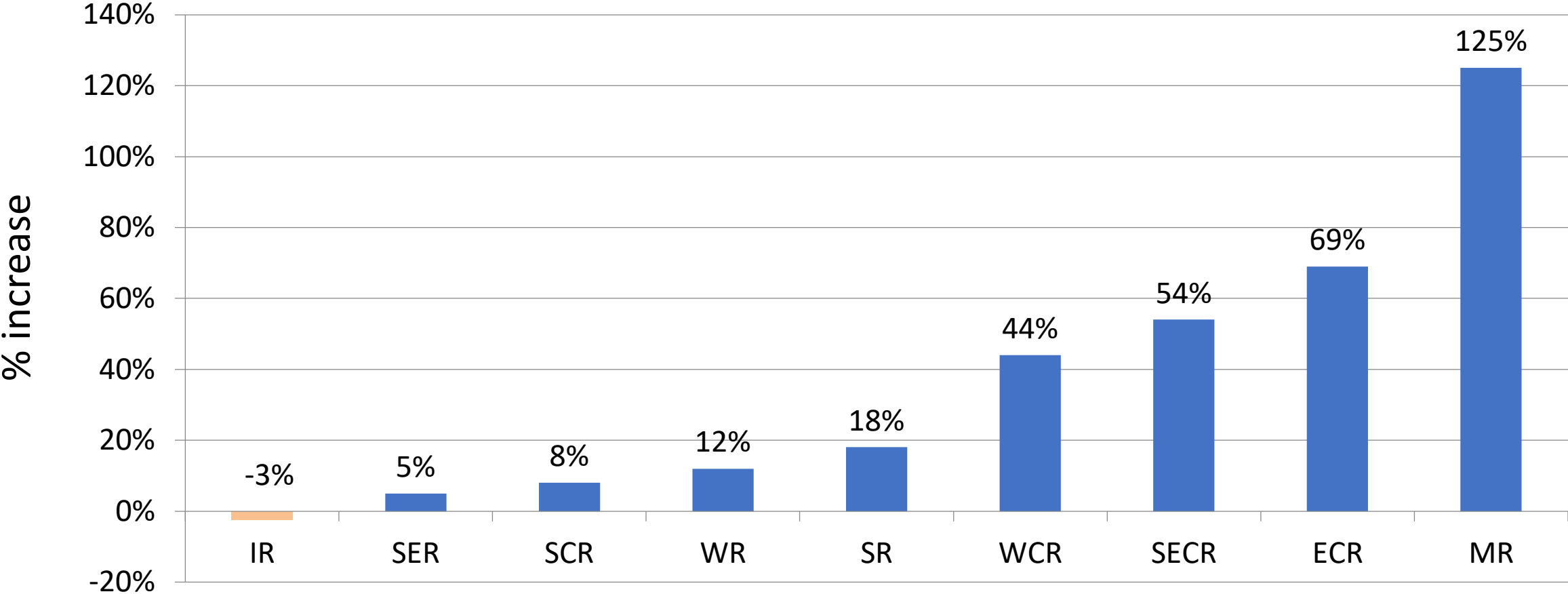
Traveling Expenses(TE) (PU-16) position : Zonal vs IR's average in May'25 over May'24 (%)



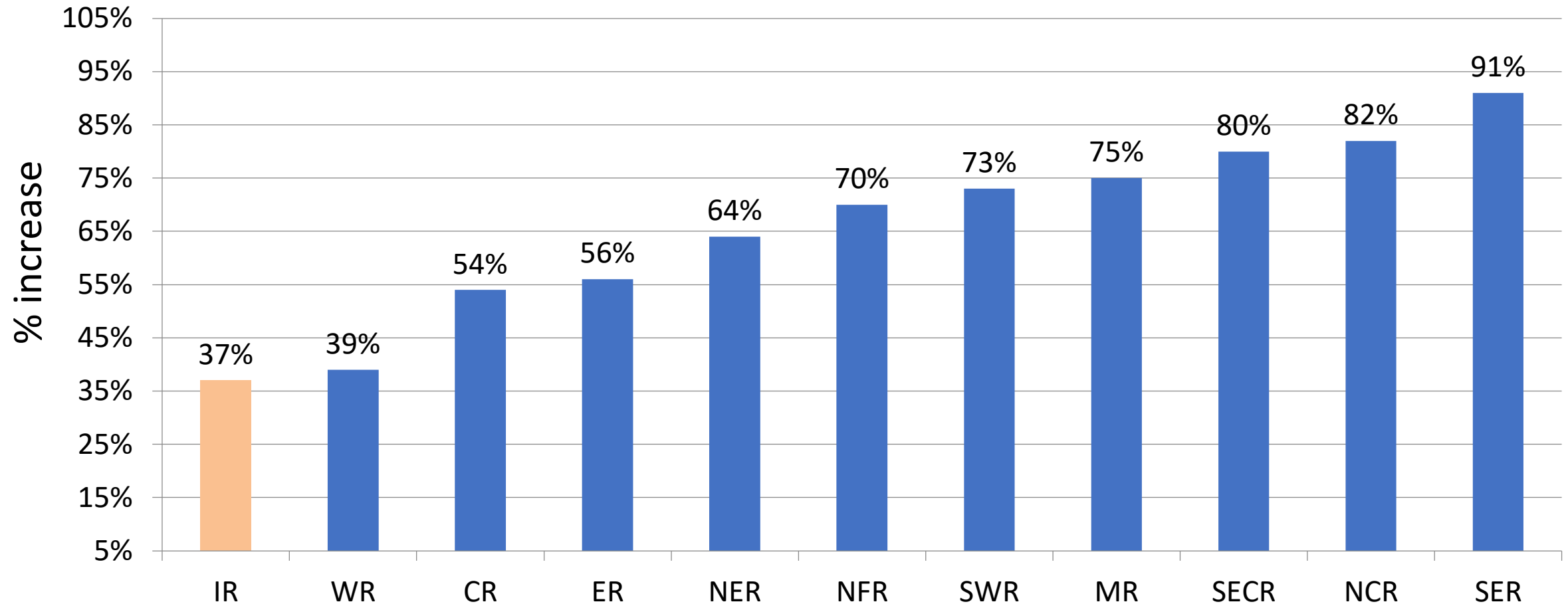
Reimbursement of Medical Expenses (PU-26) position : Zonal vs IR's average in May'25 over May'24 (%)



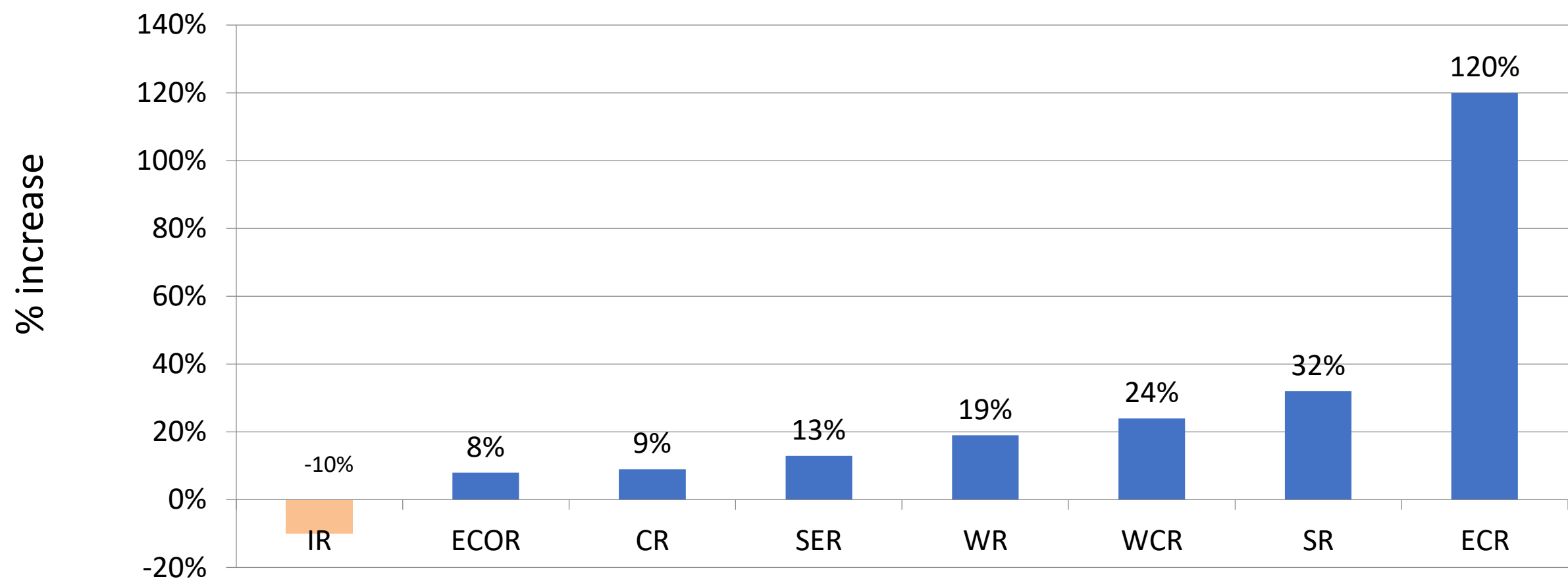
Material From Stock (PU-27) position : Zonal vs IR's average in May'25 over May'24 (%)



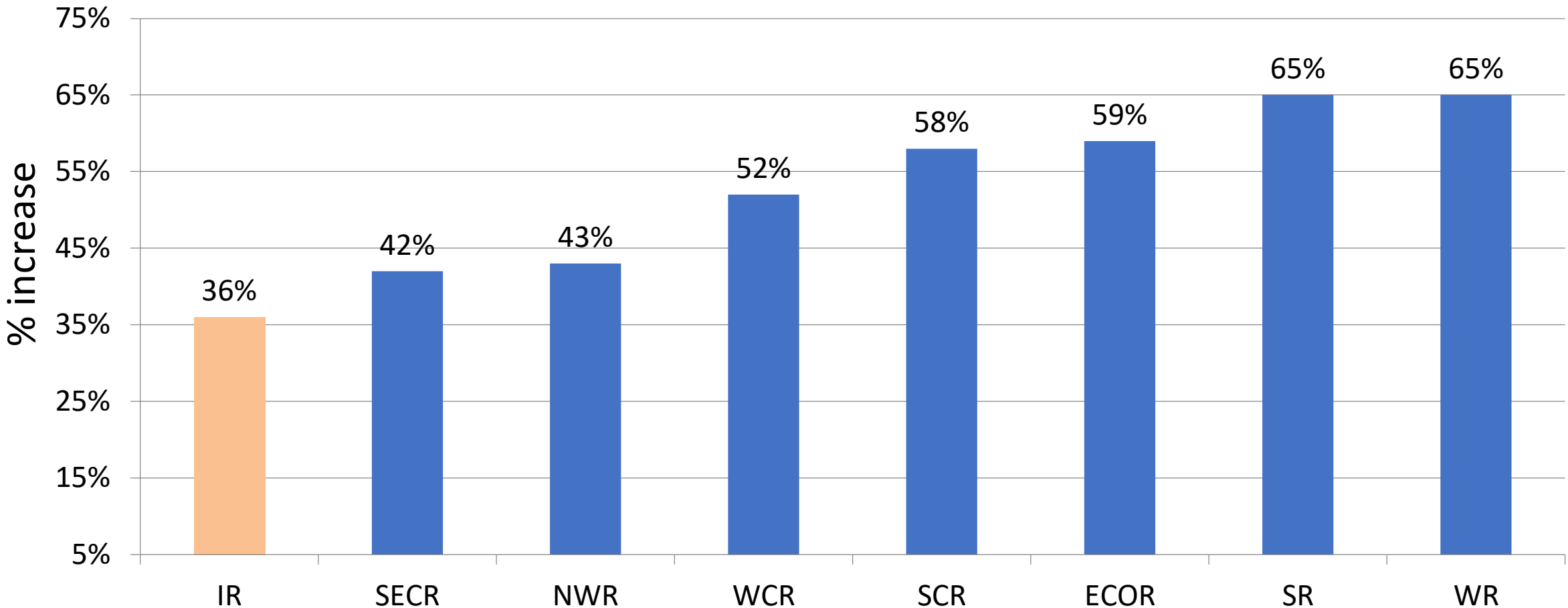
Material Direct Purchase (PU-28) position : Zonal vs IR's average in May'25 over May'24 (%)



Fuel Other Than Traction (PU-31) position : Zonal vs IR's average in May'25 over May'24 (%)



Contractual Payments (PU-32) position : Zonal vs IR's average in May'25 over May'24 (%)



Capex

Capex Utilisation 2025-26

(Rs. in crore)

Summary Position as on 22.06.2025			
	BG 2025-2026	Total Exp. to end of 22.06.2025	Utilisation % to end of 22.06.2025
GBS	252200	64803	26%
IEBR	3000	374	12%
EBR(PPP)	10000	586	6%
Total	265200	65763	25%

Net Capex Utilization - May 2025-26

(Rs in thousand crore)

Rlys	BG (Mod)	Exp. till date (As on 22.06.2025)	Util %
CR	10.96	2.36	21.55
ER	4.69	0.98	21.00
NR	16.58	3.71	22.35
NER	4.44	1.31	29.50
NFR	12.55	3.28	26.11
SR	8.83	1.27	14.35
SER	5.22	1.21	23.24
WR	11.18	2.78	24.87
SCR	10.17	2.38	23.35
MTPK	2.22	0.43	19.46
ECR	9.08	2.07	22.82
ECOR	9.44	1.44	15.21
NCR	9.53	2.42	25.43
NWR	6.33	1.42	22.38
SECR	4.24	1.16	27.23
SWR	6.65	1.09	16.45
WCR	6.91	1.49	21.51

Inventories (Net): 2024-25 & 2025-26

(Rs. in cr)

Rlys./ PUs	RE 2024-25	Actual 2024-25 (Prov.)	Var. over RE	BE 2025-26	Balance as on May'2024	Balance as on May'2025
CLW	-301.6	-108.99	192.61	52.74	-57.47	189.58
BLW	107.64	17.35	-90.29	23.05	286.89	164.42
ICF	-349	-460.89	-111.89	13	812.57	592.46
RWF	66.91	186.09	119.18	-28.77	96.16	131.67
PLW	18	12.33	-5.67	9.38	213.41	796.63
MCF	154.07	99.79	-54.28	10.84	540.76	304.29
RWP	47.36	-19.44	-66.8	14.3	-7.32	-21.99
RCF	58.25	82.18	23.93	44.41	458.39	473.71

* Inventories position to be monitored on monthly basis.

Inventories (Net): 2024-25 & 2025-26

(Rs. in cr)

Rlys./ PUs	RE 2024-25	Actual 2024-25 (Prov.)	Var. over RE	BE 2025-26	Balance as on May'2024	Balance as on May'2025
CR	45.48	260.41	214.93	-23.02	213.45	464.06
ER	74.62	103.15	28.53	5.54	133.77	379.12
NR	8.4	250.37	241.97	19.3	135.79	186.06
NER	16.18	45.78	29.6	18.49	91.63	112.01
NFR	57.6	47.64	-9.96	2.34	30.74	125.27
SR	2.91	-4.66	-7.57	24.99	206.43	367.39
SER	55.77	282.8	227.03	24.96	41.92	347.08
WR	25.22	96.84	71.62	-0.75	112.82	200.15
SCR	56.78	278.71	221.93	25.66	169.99	220.03
ECR	-5.14	77.99	83.13	23.91	27	7.07
ECOR	2.66	1.52	-1.14	6.18	18.6	26.9
NCR	-24.95	66.98	91.93	-79.5	74.86	136.45
NWR	29.01	16.13	-12.88	25.8	114.07	53.98
SECR	30.74	61.29	30.55	19.82	52.24	166.96
SWR	50.16	86.08	35.92	16.57	173.72	124.7
WCR	16.44	67.81	51.37	0.77	38.61	167.6
MTPK	6.5	212.2	205.7	0	-5.03	7.12
Grand Total	250	1759.47	1509.47	250	3973.99	5722.71

Challenges for 2025-26: Salient Action points for Zonal Railways

Revenue Expenditure:

- Adhering to Spending Limits;
- Enhancement in Grant not feasible
- Review of expenditure under Primary Units 35 & 64 considering sanctioned RSP items.
- Monitoring of pace of expenditure under Primary Units where expenditure is high.
- Budgeting of PUs 32 & 49 should be done in integrated manner.
- Areas of possible savings to be identified (Diesel Traction; Fuel other than Traction etc).
- Ensuring correct charge of GST components of IRFC Lease Charges.

Earnings:

- Sundry earnings target need to be revised upwards
- All earnings contract on IREPS portal to be reviewed for finalisation/retendering
- Earnings under Parcel and penalties for irregular travelling to be targeted
- Innovative measures like introduction of the Rail Coach Restaurant at major stations and Multi-level parking should be explored.

Capex:

- Inventory to be monitored on monthly basis.
- Board's letter No. 2025-B-110/Misc. dated 06.05.2025 to issue distribution orders for Umbrella works in case of works costing below Rs. 50 cr through IPAS is not being observed on the railways.

**Rehabilitation / replacement of
high value items during major
attention**

Rehabilitation / replacement of high value items during major attention- FY 2024-25

		(In INR cr.)	
S.No.	Rolling Stock	Target	Actuals
1	Coaches	1549	1270.33
2	Locos	116.76	33.2
3	Wagons	420	386.96
4	EMU/MEMU	193.2	154.98
	TOTAL	2278.96	1845.47

Rehabilitation / replacement of high value items during major attention- FY 24-25

COACHES									
				Value booked to RSP in FY 24-25					
S.No.	RSP Item No. 25-26	Type of Rolling Stock	Description	CR	ER	NR	NER	NFR	SR
1	332 (Supple Dec.2023 44/23-24, 323/24-25)	LHB	2600 LHB coaches @9 lakhs per coach	17.56	18.01	3.39	0.00	0.78	0.00
			Quantity allotted	400	200	300	40	180	180
			Actual qty booked	195	200	38	0	9	0
			Excess / Reduced booking	-205	0	-262	-40	-171	-180
2	355 (743/24-25)		7500 LHB coaches @9 lakhs per coach	31.89	29.94	74.79	53.82	28.97	47.70
			Quantity allotted	355	425	740	881	528	880
			Actual qty booked	354	333	831	598	322	530
			Excess / Reduced booking	-1	-92	91	-283	-206	-350
3	364 (752/24-25)	ICF	5000 ICF coaches @ 8 Lakh per coach	36.47	37.36	46.85	38.40	15.98	55.12
			Quantity allotted	437	466	435	320	195	757
			Actual qty booked	456	467	586	480	200	689
			Excess / Reduced booking	19	1	151	160	5	-68
4	381 (1/Suppl. March 2025/2024-25)		3000 ICF coaches @ Rs 8 lakh per coach	17.08	20.37	43.49	0.00	0.00	37.44
			Quantity allotted	250	255	260	160	100	400
			Actual qty booked	214	255	544	0	0	468
			Excess / Reduced booking	-37	0	284	-160	-100	68

Rehabilitation / replacement of high value items during major attention- FY 24-25

S.No.	RSP Item No. 25-26	Type of Rolling Stock	Description	SER	WR	SCR	ECR	ECOR	NCR
1	332 (Supple Dec.2023 44/23-24, 323/24-25)	LHB	2600 LHB coaches @9 lakhs per coach	0.00	0.00	0.00	8.10	9.00	2.25
			Quantity allotted	150	400	120	90	100	70
			Actual qty booked	0	0	0	90	100	25
			Excess / Reduced booking	-150	-400	-120	0	0	-45
2	355 (743/24-25)		7500 LHB coaches @9 lakhs per coach	35.28	44.46	37.26	27.45	26.11	6.49
			Quantity allotted	632	511	414	324	352	87
			Actual qty booked	392	494	414	305	290	72
			Excess / Reduced booking	-240	-17	0	-19	-62	-15
3	364 (752/24-25)	ICF	5000 ICF coaches @ 8 Lakh per coach	10.00	27.44	67.04	17.36	14.96	12.41
			Quantity allotted	250	343	463	137	185	154
			Actual qty booked	125	343	838	217	187	155
			Excess / Reduced booking	-125	0	375	80	2	1
4	381 (1/Suppl. March 2025/2024-25)		3000 ICF coaches @ Rs 8 lakh per coach	12.00	16.80	0.00	0.00	8.72	5.09
			Quantity allotted	150	210	375	80	100	60
			Actual qty booked	150	210	0	0	109	64
			Excess / Reduced booking	0	0	-375	-80	9	4

Rehabilitation / replacement of high value items during major attention- FY 24-25

S.No.	RSP Item No. 25-26	Type of Rolling Stock	Description	NWR	SECR	SWR	WCR	Target (in Rs. Crores)	Actuals (in Rs. Crores)
1	332 (Supple Dec.2023 44/23-24, 323/24-25)	LHB	2600 LHB coaches @9 lakhs per coach	0.00	0.00	0.00	0.00	234	66.79
			Quantity allotted	180	10	100	80		
			Actual qty booked	0	0	0	0		
			Excess / Reduced booking	-180	-10	-100	-80		
2	355 (743/24-25)	LHB	7500 LHB coaches @9 lakhs per coach	0.00	0.00	0.00	0.00	675	564.40
			Quantity allotted	364	55	507	445		
			Actual qty booked	0	0	0	0		
			Excess / Reduced booking	-364	-55	-507	-445		
3	364 (752/24-25)	ICF	5000 ICF coaches @ 8 Lakh per coach	0.00	0.00	0.00	0.00	400	447.84
			Quantity allotted	342	83	250	183		
			Actual qty booked	0	0	0	0		
			Excess / Reduced booking	-342	-83	-250	-183		
4	381 (1/Suppl. March 2025/2024-25)	ICF	3000 ICF coaches @ Rs 8 lakh per coach	0.00	0.00	0.00	0.00	240	191.31
			Quantity allotted	240	45	175	140		
			Actual qty booked	0	0	0	0		
			Excess / Reduced booking	-240	-45	-175	-140		
TOTAL								1549	1270.333

Rehabilitation / replacement of high value items during major attention- FY 2024-25

LOCOS										
			Value booked to RSP in FY 24-25						(in Rs. Crores)	
S.No.	RSP Item No. 25-26	Description	CR	ER	NR	SR	SER	WR	Target	Actuals
1	LAW Book 242 (WB Suppl/ Mar.25/1)	13 nos. three-phase electric locomotives @ Rs.1.0 Cr. per loco	0.00	0.00		0.00	2.00		13	2.00
		Quantity allotted	6	1		3	2			
		Actual qty booked	0	0		0	2			
		Excess / Reduced booking	-6	-1		-3	0			
2	LAW Book 243 (WB Suppl/ Mar.25/2)	22 Diesel Locomotives @ Rs. 1.48 cr per loco		0.00		0.00			32.56	0.00
		Quantity allotted		3		19				
		Actual qty booked		0.00		0.00				
		Excess / Reduced booking		-3.00		-19.00				
3	118 (4/Suppl March 2025/2024-25)	89 conventional electric locomotives @ Rs.0.8 cr per loco	0.00	3.20	0.00	8.80	14.40	4.80	71.2	31.20
		Quantity allotted	21	19	10	15	18	6		
		Actual qty booked	0	4	0	11	18	6		
		Excess / Reduced booking	-21	-15	-10	-4	0	0		
TOTAL									116.76	33.2

Wagons & EMU/MEMU/Kolkata Metro Cars									Value booked to RSP in FY 24-25	
RSP Item No. 25-26	Description - Wagons	CR	ER	NR	NER	NFR	SR	SER	WR	SCR
525 (2/Suppl. March 2025/2024-25)	20000 wagons @ Rs. 2.1 lakh per wagon	5.88	54.92	30.85	5.82	0.00	13.13	47.71	31.16	46.89
	Quantity allotted	384	3094	1937	277	496	1315	2272	1484	2233
	Actual qty booked	280	2615	1469	277	0	625	2272	1484	2233
	Excess / Reduced booking	-104	-479	-468	0	-496	-690	0	0	0
	Description - Wagons	ECR	ECOR	NCR	NWR	SECR	SWR	WCR	Target (in Rs. Crores)	Actuals (in Rs. Crores)
	20000 wagons @ Rs. 2.1 lakh per wagon	17.31	21.35	41.98	18.89	29.10		21.97	420	386.96
	Quantity allotted	0	949	1999	876	1638		1046.00		
	Actual qty booked	824	1017	1999	900	1386		1046.00		
	Excess / Reduced booking	824	68	0	24	-252		0.00		
RSP Item No. 25-26	Description - EMU/MEMU/Kolkata Metro Cars	CR	ER	NR	NER	NFR	SR	SER	WR	SCR
632 (3/Suppl.March 2025/2024-25)	2000 Nos of EMU/MEMU/Kolkata Metro Cars @ Rs. 9.66 lakh per car	30.74	43.48	0.00	3.28		20.48	15.65	29.66	10.23
	Quantity allotted	349	607	148	34		212	162	307	106
	Actual qty booked	318	450	0	34		212	162	307	106
	Excess / Reduced booking	-31	-157	-148	0		0	0	0	0
	Description - EMU/MEMU/Kolkata Metro Cars	ECR	ECOR	NCR	NWR	SECR	SWR	WCR	Target (in Rs. Crores)	Actuals (in Rs. Crores)
	2000 Nos of EMU/MEMU/Kolkata Metro Cars @ Rs. 9.66 lakh per car		0.70		0.00		0.00	0.76	193.2	154.98
	Quantity allotted		0		23		45	8		
	Actual qty booked		0		0		0	8		
	Excess / Reduced booking		0		-23		-45	0		

**Effective use of UDM by keeping
two months of AAC quantity as
buffer inventory stock.**

Effective use of 'UDM' of IRePS

❖ Railway Board's letter 04.04.2024 –

- UDM was launched to digitize all material management activities at user end , by enabling online visibility of consumption pattern & inventory to all stake holders.
- After 01.06.2024, stock available in UDM shall also be taken into consideration beside stock in stores depot, while taking procurement decisions for stock items.

❖ This lead to following discrepancies-

- If UDM stock data is not updated by the consignee, NPQ would reduce based on such incorrect position.
- There was no uniformity practiced by ZR in consideration of how much UDM stock data. Few ZRs were deducting the entire UDM stock, while some were partially deducting.

❖ Thus Railway Board's letter 23.03.2025 was issued to clarify-

- Stocks available up to 2 months AAC quantity may be considered as buffer inventory stock on UDM over & above the buffer in stock of Stores Depots, while taking procurement decisions for stock items.
- PCMM is competent to modify the above requirement, in consultation with PFA & PHOD as per local requirements.

Compliance from ZRs

S.No.	ZR/PU	Compliance	Remarks (if any)
Zonal Railways			
1	CR	YES	
2	ER	Not yet implemented	Safety category (A, B, C)- 3 months
			Must change items - 2 months
			Other than above - 1 month
3	ECR	PARTIALLY	Safety category - 2 months & Non Safety- 1 month.
4	ECoR	-	Safety & Vital items category (A, B) - 1 month & for others 2 months
			Policy may be dispensed away with 'A' category items being of high value as such their buffer inventory in UDM may lead to high inventory holding cost & blockage of capital.
5	NR	YES	
6	NCR	YES	
7	NER	YES	
8	NFR	YES	
9	NWR	YES	
10	SR	YES	

Compliance from ZRs

S.No.	ZR/PU	Compliance	Remarks (if any)
Zonal Railways			
11	SCR	Not being implemented	
12	SER	YES	
13	SECR	-	2 months buffer stock in UDM may be done away with, as it leads to blockage of capital and spares.
14	SWR	YES	
15	WR	Not yet implemented	Reassess the inclusion of full UDM buffer and consider capping the total buffer to a reasonable limit, especially for 'A' category items.
			Reasons:-
			High inventory holding cost
			Capital being locked in slow moving items
			Audit objection & inefficient stock utilisation
16	WCR	YES	
17	METRO	YES	
Production Units			
18	RWF	Not being implemented	The same is not implemented as it would disrupt production
19	PLW	YES	
20	CLW	YES	
21	MCF	-	
22	ICF	-	2 months buffer in Stores Depot + 2 months buffer in User Depot = 4 months of stock , which is unwarranted.

Delegation of Power on Stores matters vide R.B. letter dated 04.06.2024.

2. Composition of the Tender Committee (TC) at Senior Scale level and its accepting authority is amended as under:

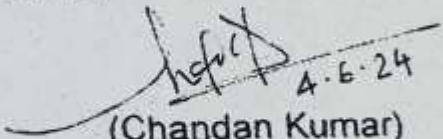
TC Level with Value Limit	Composition of TC	Accepting Authority
TC of Sr. Scale Limit: Above Rs. 50 lakh and up to Rs. 1 crore	Two Member TC: 1. Sr. Scale of Stores Dept.(Convener) 2. Sr. Scale level of Accounts Dept. (to be specified as Sr. AFA for HQ, DFM for Divisions & WAO for workshops) General Manager is competent to change the composition of TC Members to allow one or more members to be one level lower than that indicated. See Note (i) to (iv) below.	JAG/ SG level for of Stores Dept. Respective Dy. CMM for HQ. and Workshops; Sr. DMM for Divisions and Sheds.

Delegation of Power on Stores matters vide R.B. letter dated 04.06.2024.

Notes:

- (i) The change of nomination to one level below, by the General Manager, should only be in cases where officer of requisite level is either not available or the available officer cannot be delegated sensitive work of procurement. General Manager cannot further delegate this authority to change the composition of the tender committee.
- (ii) In case of change in composition of TC Members by GM, as provided for above, the level of Acceptance Authority shall not change.
- (iii) Every effort should be made to post Sr. Scale officer to ensure minimum TCs at the level of Jr. Scale officers.
- (iv) TC having Jr. Scale officer would cease to exist whenever eligible Sr. Scale officer reports for duty in the concerned organization.

3. This is issued with the approval of Railway Board (MTRS, MF and CRB & CEO).


(Chandan Kumar)
Director Railway Stores (IC)
Railway Board

2021/RS(G)/779/8/Pt.

New Delhi, dated: 04.06.2024

**Any other suggestions for
modifications of Stores Tender
value vis-à-vis level of officers.**



Issues related to Remittance into Bank (RIB), Cash pick up arrangement and Reconciliation

- -CAO/Treasury & Reconciliation & Team



Railway Board, via letter no. 2025/ACII/45/1/E-3484797 dated 09.01.2025, has formed a Committee to identify RIB reconciliation issues and recommend necessary changes to ensure timely accounting and reconciliation of Railway earnings

Committee Members

Shri Pudi Hari Prasad, CAO (Treasury and Reconciliation)-**Chairman.**

- Ms. Richa Khare, FA&CAO/Traffic & Capex Management/WR
- Shri Vikas Kumar Sinha, DF/CRIS
- Ms Amrita Darpan Jain, FA&CAO/T/HQ/NR
- Ms Pratima Tripathi, FA&CAO/B&B/NR (co-opted)
- Ms Nivedita Swain, Dy. FA&CAO/TA/BBS/ECOR
- Shri Arunkumar Nair, Dy. CAO/TA/CR
- Shri Shashank Bhatt, Dy. FA&CAO/B&B/NR (co-opted)



The Terms Of Reference Given By Railway Board:

- To study the **issues of RIB reconciliation** and any delay thereon due to missing debit/credit information from various user applications and banks (through scrolls)
- To **detail system of cash pickup** from various Zonal Railways and identify stations/units which are not getting covered under the door step banking. To identify the process of acknowledgement of TR and suggest changes with regard to acknowledgement of TR notes.
- To identify **gaps in ensuring 100% reconciliation in IPAS.**
- To identify gaps in the **system of reconciliation in digital modes** of transactions viz. PoS, UPI, Online payments etc.
- To suggest a methodology for development of a **Centralized Integrated Receipt System(C-IRS)**, with a system of transaction coming from various user application and its acknowledgement being received from Banks through digital integration.
- To identify actionable areas for effecting the suggestions made.



Key Challenges in Remittance into Bank Reconciliation

Manual Errors: Data entry mistakes(banks and railways), system integration gaps.

Bank Scroll Mismatches: Delays in acknowledgment, discrepancies in debit/credit records.

Non- Uniform credit scroll formats

System Limitations: Lack of real-time integration across all business applications of Railways

Recommendations:

Implement automation for real-time discrepancy flagging.

Pan-Railway implementation of e-TRs for no manual intervention

System Integration: FOIS, UTS, PRS, PMS, MERS, IREPS, TAMS, AIMS.

Standardization of Bank Scrolls: In collaboration with SBI-GAD.

Enhanced Monitoring: Dashboards, regular audits, and MIS reports.



Cash Pickup Arrangements - Challenges

- **Variation in conditions** of contract and mode of sourcing across Zones leads to inefficiencies.
- **Manual acknowledgment** increases financial risk.
- **Non-uniform agreements** across zonal railways.

Recommendations for Cash Pickup Management

- **Standardized agreements** with best practices.
- **Digital Acknowledgment:** on spot acknowledgment
- **Integration of Bank Agents:** Equivalent to banking correspondents.
- **Complete e-TR Rollout:** For goods earnings.
- **Real-time tracking & alerts** for cash/DD remittance.



IPAS Reconciliation - Challenges

- Incomplete debit records & manual interventions.
- Lack of real-time integration with railway IT applications.
- Inadequate provisions for NEFT/RTGS receipts.
- System Issues: Software based problems
- System issues with respect to entry of credit scroll, TR discrepancy report for cash office verification.

Recommendations for IPAS Reconciliation

- Strengthen digital data integration and automate reports.
- Digitization of Treasury Remittance (TR) Notes. Implementation of e-TR
- Tracking & Alerts via user applications.
- Penalty Enforcement for delayed/inaccurate bank scrolls.
- MIS Reports for improved monitoring.



Digital Transactions Reconciliation - Challenges

- Gaps in PoS, UPI & e-freight reconciliation.
- Incomplete debit data & inconsistent bank reporting.
- Lack of IT integration with banks unique identifiers and real-time validation.

Recommendations for Digital Transactions

- Unique reconciliation identifiers (through CPG) & centralized acknowledgment system.
- Standardized reporting mechanisms.
- CRIS to execute change requests (total 29, 8 pertaining specifically to Digital Transactions) concerning UTS,TAMS, FOIS,PMS, MERS IREPS and AIMS for better integration.(timeline- 30 June)
- Issues with regard to CMP Hyderabad software have been identified and rectified. Further point wise follow up between CMP Hyderabad and CRIS has to be ensured.



Centralized-Integrated Receipt System (C-IRS) - Challenges

- Fragmented reconciliation across revenue streams.
- Manual reconciliation efforts & errors.
- Lack of real-time monitoring tools.

C-IRS - Proposed Solution:

- Integrate all user applications (UTS, PRS, PMS, FOIS, MERS, IREPS) into a unified reconciliation framework.
- Ensure each payment mode is correctly mapped to its designated account (Focal Point Bank or CMP Hyderabad).
- Strengthen reconciliation by streamlining daily scrolls and monthly statements from banks.
- Automate sharing of unmatched data with relevant departments and banks for prompt resolution.
- To be implemented by CRIS in coordination with banks, in alignment with approved business practices.



To identify actionable areas for effecting the suggestions made

- **Change requests 29 submitted to CRIS** teams for different business applications of Railways. Monthly follow up meetings held. timeline for execution- CRIS has agreed to execute 30 June '25.
- **Integrated flow of debit side data** from all applications to IPAS for Streamlined Reconciliation
- **Pan Railway implementation of e-TR and integration with core banking services through API**
- **MOUs between Banks & Railways for standardized cash pickup practices.**
- **Standardization of credit scrolls formats for all business applications**



Railway Board's letter to CAO/T&R

Dated 17.3.2025

- **Key points:**
- A committee constituted by the board has submitted its report on RIB reconciliation.
- Actions identified for CAO/T&R include:
 - Standardization of bank scroll formats for all transaction types, in collaboration with CRIS.
 - Identification and inclusion of mandatory clauses in cash pickup agreements (with strong penalty clauses for delayed deposits).
 - Coordination with CRIS on implementing recommendations (details in annexure A).
- CAO/T&R is designated as the nodal officer for monitoring the implementation and is required to submit monthly progress reports.



RAILWAY BOARD'S LETTER TO MD/CRIS

Dated 17.3.2025

Key Points:

- Ensure real-time integration of earnings data from UTS, FOIS, PRS, IREPS, MERS to IPAS.
- Complete pending change requests and ensure seamless data flow from all user applications.
- Implement e-TR integration, automated TR note acknowledgment, and MIS reporting.
- Develop a new CIRS (Centralized Integrated Receipt System) to unify reconciliation across applications, with bank scroll-based acknowledgements and exception reporting.
- Enable PoS transaction-level reconciliation and explore voucher digitization and automated billing in TAMS



Progress on the directions of the Board/Recommendations and status

(subsequent to Board's approval of the first report and progress reports 1 and 2)

- **TRACING OF ONLINE TRANSACTIONS THROUGH CPG:**
- All online transactions must be routed and traceable through the **Common Payment Gateway application (CPG) maintained by CRIS**, which shall serve as the Debit side reference.
- This data shall be reconciled daily and monthly with credit data provided by SBI/CMP/Hyderabad for all online transactions. To achieve this, CRIS and SBI/CMP to conduct a **gap analysis of the existing systems**, identify solutions within three months for implementing a seamless daily reconciliation of all digital transactions.
- CRIS may ensure that **data pertaining to all modes of collection of Revenue** are provided to Zonal Railways viz. booking transactions data of PRAVAS (online Officers rest house booking portal), of PAYTM transactions done through ATVMs, e-cash transactions done through TTE-HHT and digital transactions done at National Rail Museum done through IRCTC payment gateway for ensuring reconciliation of revenue transactions.
- Different sources of data collection for the debit side as well as the credit side for reconciliation is as under:



Real-time data flow from FOIS, UTS, PRS, MERS, and IREPS to IPAS; detailed transaction sharing for automation:

S.No	Application ID	Mode of Receipt	Sub Mode	Bank
1	FOIS	E-payment	E-payment	Authorized bank as per latest tripartite agreement
		OPS/e- freight	OPS/e- freight	SBI CMP HYD
		POS	POS	SBI CMP HYD
		NEFT	NEFT	SBI CMP HYD
2	PRS	POS	POS	SBI CMP HYD
		UPI	UPI VPA	SBI CMP HYD
	YTSK/JTBS	MERS	UPI QR CODE	SBI CMP HYD
			MERS	SBI CMP HYD
3	UTS	POS	POS	SBI CMP HYD
		UPI	UPI VPA	SBI CMP HYD
	YTSK/JTBS	MERS	UPI QR CODE	SBI CMP HYD
			MERS	SBI CMP HYD
5	ATVM	UPI	UPI VPA	SBI CMP HYD
			UPI QR CODE	SBI CMP HYD
			UPI PAYTM	
			UPI Freecharge	
6	PMS	IREPS	IREPS	SBI CMP HYD
		PMS WEB	PMS WEB	SBI CMP HYD
		POS	POS	SBI CMP HYD
		UPI	UPI VPA	SBI CMP HYD
			UPI QR CODE	SBI CMP HYD
7	IREPS (e-Auction Leasing)	IREPS	IREPS	SBI CMP HYD
8	MERS	MERS	MERS	SBI CMP HYD
9	CEPS	MERS	MERS	SBI CMP HYD
10	Rail Bhoomi	MERS	MERS	SBI CMP HYD
11	HMIS	MERS	MERS	SBI CMP HYD
12	PRAVAS	UPI	UPI QR CODE	



CURRENT STATUS

Standardization of scrolls for various transactions (in coordination with CRIS):

In continuation with the agreed upon [standardised credit scroll](#), certain issues with regard to POS and UPI were identified jointly by CRIS and SBI. SBI will provide Work Breakdown Structure (WBS) for the same after resolving the issues in consultation with CRIS. A tentative timeline of 1st week of August has been decided in consultation with SBI and CRIS. A [standardised DMS format](#) has also been finalised.

Identification of mandatory clauses for inclusion in cash pickup agreements with Banks, including stringent penalty clauses for timely deposit of cash:

State Bank of India (SBI) has submitted a revised draft Memorandum of Understanding (MoU), incorporating changes from their point of view to the version earlier shared. SBI has to further revert with their comments from GAD team. The revised draft is presently under examination and review by the committee members.



API integration of E-TR

E-TR system aims to replace manual TR notes with a digital, standardized format to enhance accuracy and efficiency in remittance reconciliation. It covers earnings from UTS, FOIS, and other applications, with real-time integration through APIs with banks for seamless tracking. The goal is to enable system-driven acknowledgments, reduce delays, and provide automated MIS reports for effective monitoring and accountability.

30.07.2025 has been decided as the rollout for API integration with SBI. Detailed WBS is as under

Sr. No.	Activity	Estimated Time/date for completion of the Task	Dependency/Remarks
1	Development	03.07.2025	Railway Dept. (For Unit Testing)
2	System Testing	06.07.2025	Railway Dept. (For Integration Testing)
3	UAT	15.07.2025	Railway Dept. (For end to end testing) UAT & GAD
4	Security Review	27.07.2025	ISD
5	Pre-Prod	30.07.2025	UAT Dept
6	Production rollout	30.07.2025	NA



ASSISTANCE REQUIRED FROM ZONAL RAILWAYS

Review of Pooling Account Requirement:

The necessity of maintaining a pooling account with the banks for online transactions requires careful assessment and review, to ensure operational efficiency and streamlined reconciliation. It is recommended that the complete internal processing of bank digital transactions to be obtained vis-à-vis the process adopted at CRIS.

Formation of a Cross-Zonal Micro Team:

A dedicated micro team comprising representatives from Northern Railway (NR), Western Railway (WR), East Coast Railway (ECoR), and CRIS is to be constituted. This team will collaborate closely with SBI/CMP/Hyderabad to ensure coordinated follow-up on all agenda items and timely resolution of emerging issues.

Comments on standardization of MoU for Cash pickup

have been sought from all Zonal railways. May be submitted expeditiously.

Raising of Penalty Demand on SBI/CMP for digital transactions and other Focal Point Banks for non digital transactions. This will enable to improve the efficiency of banking channels to comply with prompt reconciliations. Copies of which may be marked to this office for consolidated review with the banks.



ASSISTANCE REQUIRED FROM BOARD

Implementation of e-TR

Discontinuation of manual TR notes

Rollout of e-TR for Goods earnings

Issuance of Master Circular by Railway Board:

The Railway Board is requested to collate and advise all concerned directorates dealing with different business applications across all digital platforms to formulate and issue a comprehensive Master Circular covering the procedures for digital transaction processing and reconciliation, to ensure uniformity and standardization across all zones. This will enable capturing of complete picture of the debit side of digital transactions. This will bring clarity with respect to role and structure of CPG application of CRIS.



Detailed status of issues

A **list of change requests** which are part of the accepted report have been responded to by CRIS regarding the reconciliation process. Details of which are annexed as **Annexure-1**.

The pending **issues with State Bank of India** (SBI) are detailed in the enclosed **Annexure-2**

CAO/T&R had attended a meeting with **CMP/HYD** with PFA/SCR on 06.06.25. Minutes of the same are enclosed as **Annexure-3**.

All the annexures are as on progress report sent to Railway Board for the month of May'25.



THANK YOU

