

**Appendix-1**  
**Status of Railway Funds**  
**(Refer Para 1.10)**

Fund	Description
<b>Depreciation Reserve Fund</b>	The opening balance in this fund account as on 1 April 2016 was ₹ 32.78 crore. Appropriation to this fund is met out of the revenues earned by IR. This fund receives interest at the rate of dividend payable to general revenues. However, no interest was provided under this fund during the year. This fund is meant for replacement and renewal of over-aged assets. An amount of ₹ 5,400 crore (including ₹ 200 crore for Production Units) was appropriated to this fund. The fund closed at ₹ 450.50 crore at the end of 2016-17 by expending an amount of ₹ 4,982.01 crore on replacement and renewal of assets. Appropriation to DRF was more than budgeted provision by 62.50 per cent.
<b>Pension Fund</b>	The opening balance in this fund account as on 1 April 2016 was ₹ 5,657.30 crore. Appropriation to this fund is also met out of the revenues earned by IR. The fund receives interest at the rate of dividend payable to general revenues. However, no interest was provided under this fund during the year. Appropriation to the fund during 2016-17 was less than the withdrawals. The available balance under the fund at the close of the year was ₹ 594.76 crore as on 31 March 2017. Appropriation to Pension Fund was less than budgeted provision by 17.48 per cent.
<b>Development Fund</b>	The fund account as on April 1, 2016 stood at ₹ 390.39 crore. Appropriation to this fund is met as a first charge on revenue surplus available with IR after meeting out the total working expenditure. In 2016-17, revenue surplus to the tune of ₹ 2,515 crore was appropriated to this fund. Capital expenditure amounting to ₹ 2,497.83 crore was incurred out of this fund during 2016-17. The fund closed at ₹ 402.63 crore at the end of 2016-17. Appropriation to Development Fund was as per budgeted provision.
<b>Capital Fund</b>	The fund account as on April 1, 2016 stood at ₹ 907.43 crore. Appropriation to this fund is also met from revenue surplus available with IR after meeting out the total working expenditure. In 2016-17, revenue surplus to the tune of ₹ 2,398 crore was appropriated to this fund. Capital expenditure amounting to ₹ 3,000 crore was incurred out of this fund during 2016-17. The fund closed at ₹ 305.43 crore at the end of 2016-17. Appropriation to Capital fund was less than budgeted provision by 58.30 per cent.
<b>Railway Safety Fund</b>	The opening balance in this fund account as on April 1, 2016 was ₹ 15.52 crore. An amount of ₹ 10,732.03 crore was utilized in 2016-17 as against the same amount credited to this fund. The fund account closed at ₹ 23.26 crore at the end of 2016-17.
<b>Debt Service Fund</b>	The fund was opened in year 2013-14 for making repayment of loans and debt servicing i.e. loans taken by the Ministry of Railways from World Bank and other multilateral agencies, supplement payment of pay and allowances and pension due to implementation of recommendations of Pay Commission. The opening balance in this fund account as on April 1, 2016 was ₹ 3,803.26 crore. No amount was appropriated to this fund in 2016-17. Expenditure amounting to ₹ 3,003.03 crore was incurred from this fund during the year 2016-17. The fund closed at ₹ 800.23 crore as on 31 March 2017.

Source–Indian Railways Appropriation Accounts-Part-II-Detailed Appropriation Accounts

**Appendix-2- Appropriation Accounts 2016-17**  
(Reference Paragraph No.2.1)

(In units of ₹)

Number and name of the Grant/ Appropriation	Original Grant/ Appropriation	Supplementary	Final Grant/ Appropriation	Actual Expenditure	Excess (+)/ Savings (-)	
<b>1</b>	<b>Revenue – Railway Board</b>					
	<b>Voted</b>	<b>4000100000</b>	<b>0</b>	<b>4000100000</b>	<b>3490124395</b>	<b>-509975605</b>
<b>2</b>	<b>Revenue – Miscellaneous Expenditure (General)</b>					
	<i>Charged</i>	<i>21100000</i>	<i>0</i>	<i>21100000</i>	<i>21100000</i>	<i>0</i>
	<b>Voted</b>	<b>12978900000</b>	<b>0</b>	<b>12978900000</b>	<b>9921094442</b>	<b>-3057805558</b>
<b>3</b>	<b>Revenue – Working Expenses – General Superintendence and Services</b>					
	<i>Charged</i>	<i>13160000</i>	<i>0</i>	<i>13160000</i>	<i>11939914</i>	<i>-1220086</i>
	<b>Voted</b>	<b>83605268000</b>	<b>0</b>	<b>83605268000</b>	<b>75593006398</b>	<b>-8012261602</b>
<b>4</b>	<b>Revenue – Working Expenses – Repairs and Maintenance of Permanent Way and Works</b>					
	<i>Charged</i>	<i>15007000</i>	<i>2154000</i>	<i>17161000</i>	<i>17938229</i>	<i>777229</i>
	<b>Voted</b>	<b>137106786000</b>	<b>0</b>	<b>137106786000</b>	<b>128619226679</b>	<b>-8487559321</b>
<b>5</b>	<b>Revenue – Working Expenses – Repairs and Maintenance of Motive Power</b>					
	<i>Charged</i>	<i>2000000</i>	<i>0</i>	<i>2000000</i>	<i>377241</i>	<i>-1622759</i>
	<b>Voted</b>	<b>63175964000</b>	<b>0</b>	<b>63175964000</b>	<b>60286945100</b>	<b>-2889018900</b>
<b>6</b>	<b>Revenue - Working Expenses – Repairs and Maintenance of Carriages and Wagons</b>					
	<i>Charged</i>	<i>2000000</i>	<i>0</i>	<i>2000000</i>	<i>833508</i>	<i>-1166492</i>
	<b>Voted</b>	<b>143113229000</b>	<b>0</b>	<b>143113229000</b>	<b>140270273155</b>	<b>-2842955845</b>
<b>7</b>	<b>Revenue - Working Expenses – Repairs and Maintenance of Plant and Equipment</b>					
	<i>Charged</i>	<i>5000000</i>	<i>2145000</i>	<i>7145000</i>	<i>7197739</i>	<i>52739</i>
	<b>Voted</b>	<b>81119068000</b>	<b>0</b>	<b>81119068000</b>	<b>73711490352</b>	<b>-7407577648</b>
<b>8</b>	<b>Revenue - Working Expenses – Operating Expenses – Rolling Stock and Equipment</b>					
	<i>Charged</i>	<i>5000000</i>	<i>0</i>	<i>5000000</i>	<i>93684</i>	<i>-4906316</i>
	<b>Voted</b>	<b>127516286000</b>	<b>0</b>	<b>127516286000</b>	<b>116818167704</b>	<b>-10698118296</b>
<b>9</b>	<b>Revenue - Working Expenses – Operating Expenses – Traffic</b>					

	<i>Charged</i>	20004000	0	20004000	4040452	-15963548
	<b>Voted</b>	263080126000	0	263080126000	240070197574	-23009928426
<b>10</b>	<b>Revenue - Working Expenses – Operating Expenses - Fuel</b>					
	<i>Charged</i>	100000	0	100000	0	-100000
	<b>Voted</b>	234172325000	30500000000	264672325000	264272637177	-399687823
<b>11</b>	<b>Revenue – Working Expenses – Staff Welfare and Amenities</b>					
	<i>Charged</i>	5510000	0	5510000	137896	-5372104
	<b>Voted</b>	66220468000	0	66220468000	59511325790	-6709142210
<b>12</b>	<b>Revenue - Working Expenses – Miscellaneous Working Expenses</b>					
	<i>Charged</i>	1391967000	118026000	1509993000	1315288793	-194704207
	<b>Voted</b>	68186020000	0	68186020000	60298787417	-7887232583
<b>13</b>	<b>Revenue - Working Expenses – Provident Fund, Pension and Other Retirement Benefits</b>					
	<i>Charged</i>	10045000	0	10045000	9325951	-719049
	<b>Voted</b>	471697550000	0	471697550000	422531118257	-49166431743
<b>14</b>	<b>Revenue - Appropriation to Funds – Depreciation Reserve Fund, Development Fund, Pension Fund, Capital Fund, Debt Service Fund</b>					
	<b>Voted</b>	542793500000	0	542793500000	452129993666	-90663506334
<b>15</b>	<b>Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortisation of Over-Capitalisation</b>					
	<b>Voted</b>	97312900000	0	97312900000	0	-97312900000
<b>16</b>	<b>Assets – Acquisition, Construction and Replacement - Other Expenditure – Capital</b>					
	<i>Charged</i>	491700000	1708343000	2200043000	2280518428	80475428
	<b>Voted</b>	900703500000	15194525000	915898025000	901866257675	-14031767325
	<b>Assets – Acquisition, Construction and Replacement – Other Expenditure – Railway Safety Fund</b>					
	<i>Charged</i>	0	170872000	170872000	192285542	21413542
	<b>Voted</b>	107803000000	0	107803000000	108027229844	224229844
	<b>Assets – Acquisition, Construction and Replacement - Other Expenditure – Railway Funds</b>					
	<i>Charged</i>	130800000	75955000	206755000	211154326	4399326

	<b>Voted</b>	<b>166630565000</b>	<b>0</b>	<b>166630565000</b>	<b>121068744811</b>	<b>-45561820189</b>
	<b>Grand Total</b>					
	<b>Charged</b>	<b>2113393000</b>	<b>2077495000</b>	<b>4190888000</b>	<b>4072231703</b>	<b>-118656297</b>
	<b>Voted</b>	<b>3571215555000</b>	<b>45694525000</b>	<b>3616910080000</b>	<b>3238486620437</b>	<b>-378423459563</b>
	<b>Grand Total</b>	<b>3573328948000</b>	<b>47772020000</b>	<b>3621100968000</b>	<b>3242558852140</b>	<b>-378542115860</b>