

**Report of the
Comptroller and Auditor General
of India**

For the year ended March 2018

Laid in Lok Sabha/Rajya Sabha on _____

Union Government (Railways)
Railways Finances
Report No. 10 of 2019

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PREFACE

This Report has been prepared for submission to the President of India under Article 151 of Constitution of India.

Chapter 1 of the Report contains audit observations on matters arising from examination of Finance Accounts of Indian Railways for the year ended 31 March 2018. It focuses on the financial health of the Railways based on various parameters.

Chapter 2 of the Report contains audit observations on the impact of the concessions allowed to passengers on Railways earnings and the effectiveness of the existing internal control mechanism to check misuse of concessions.

EXECUTIVE SUMMARY

Background

Indian Railways (IR) is a departmental commercial undertaking of the Government of India. Due to merger of Railway Budget with the Union Budget, the summary and comments on the Appropriation Accounts of IR are now included in the Report of the Comptroller and Auditor General of India on Union Government – Accounts of the Union Government (Financial Audit).

The report focuses on financial performance of Indian Railways with reference to the previous year, as well as the overall trends. It also contains the results of the analysis of the impact of concessions allowed to various categories of passengers.

Summary of conclusions

Since 2016-17, railways' revenue surplus has been falling which is indicative of failing financial health of Indian Railways. During the year 2017-18, the net revenue surplus decreased by 66.10 *per cent* from ₹ 4,913.00 crore in 2016-17 to ₹ 1,665.61 crore in 2017-18. The factors mainly attributable to meagre surplus were increase in working expenses (8.14 *per cent*) and negative growth rate of sundry earnings (16.20 *per cent*). Staff cost including pension payments constituted the bulk of working expenses.

The steadily declining performance of Indian Railways is reflected in the Operating Ratio (OR) of 98.44 *per cent* which was the worst in the last ten years. Indian Railways would, in fact, have ended up with a negative balance of ₹ 5,676.29 crore instead of surplus of ₹ 1,665.61 but for the advance received from NTPC and IRCON. Similarly, OR would have been 102.66 *per cent*.

The share of internal resources in total capital expenditure which was as high as 26.14 *per cent* in 2014-15 decreased to 3.01 *per cent* in 2017-18. Decline in generation of internal resources resulted in greater dependence on Gross Budgetary Support and Extra Budgetary Resources. With depleting surplus, the Indian Railways is leaning heavily on Government of India and on EBR for meeting its capital expenditure. An increased reliance on borrowings will further exacerbate the grave financial situation of Indian Railways.

Appropriation to Depreciation Reserve Fund (DRF) decreased significantly by 68 *per cent* in 2017-18. Under provisioning for depreciation resulted in piling up of 'throw forward' of works estimated at ₹ 1,01,194 crore.

In respect of concessions allowed to passengers in IR, Audit observed that 89.7 *per cent* of the revenue forgone towards concessions was on account of concession to

senior citizens and Privilege Pass/PTO holders. The response to ‘Give Up’ scheme from the senior citizen passengers was not encouraging.

Audit also observed that the annual rate of growth in terms of number of passengers travelling in AC classes in all the categories of concessions was higher than that of the non-AC classes. Several instances of misuse of passes and irregular grant of concessions on medical certificates were noticed. Passenger Reservation System lacks adequate validation controls to validate age of freedom fighters and to prevent irregular multiple booking on the same privilege pass.

Summary of Recommendations

- i. Railways needs to take steps to augment their internal revenues, so that dependence on gross and extra budgetary resources is contained.*
- ii. Railways may ensure that surplus and OR represent a true picture of its financial performance.*
- iii. Under provisioning for depreciation is resulting in piling up of throw forward of works concerning renewal of over aged assets. There is an urgent need to address this backlog and ensure timely replacement and renewal of old assets.*
- iv. Creating new funds without any justifiable reason and thereby projecting working expenses and surplus in a better light is not desirable and may be avoided.*
- v. The Privilege Pass/PTO facilities provided to their employees may be rationalised.*
- vi. Validation controls in the PRS needs to be provided to ensure grant of concessional benefit only to eligible beneficiaries and prevent misuse of privilege passes.*
- vii. Indian Railways may appropriately reflect the cost of privilege pass/PTO facilities in their accounts to correctly depict their revenue expenditure.*

Chapter 1 State of Finances

This chapter provides a broad perspective on the finances of the Indian Railways during 2017-18. It analyses critical changes in the major financial indicators with reference to the previous year, as well as the overall trends. The base data for this analysis is the Finance Accounts of the Indian Railways (IR). This document is compiled annually for incorporation in the Union Government Finance Accounts. In addition, data from government documents and reports¹ have also been used to analyse performance of Indian Railways during 2017-18.

1.1 Summary of Current Year's Fiscal Transactions

The following Tables present the summary of Indian Railways fiscal transactions during 2016-17 and 2017-18.

Summary of Capital and Revenue expenditure					
S. No	Details	Actual 2016-17	Budget Estimates 2017-18	Revised Estimates 2017-18	Actual 2017-18
1.	Capital Expenditure ²	1,08,290.14	1,31,000.00	1,20,100.00	1,01,985.47
2.	Revenue Expenditure	1,60,469.48	1,80,550.00	1,81,000.00	1,77,264.03
Summary of Revenue Receipts and Revenue Expenditure					
1	Passenger Earnings	46,280.46 (4.51)	50,125.00	50,125.00	48,643.14 (5.11)
2	Freight Earnings	1,04,338.54 (-4.46)	1,18,156.50	1,17,500.00	1,17,055.40 (12.19)
3	Other Coaching Earnings ³	4,312.00 (-1.36)	6,494.04	5,500.00	4,314.43 (0.06)
4	Sundry Earnings ⁴	10,368.04 (74.88)	14,122.83	14,000.00	8,688.18 (-16.20)
5	Suspense	-6.84	100.00	100.00	24.16
6	Gross Traffic Receipts ⁵ (Item No.1 to 5)	1,65,292.20 (0.58)	1,88,998.37	1,87,225.00	1,78,725.31 (8.13)
7	Net Ordinary Working Expenditure ⁶	1,18,829.61 (10.30)	1,29,750.00	1,30,200.00	1,28,496.51 (8.14)
8	Appropriation to				
	Depreciation Reserve Fund (DRF)	5,200.00 (-7.14)	5,000.00	5,000.00	1,540.00 (-70.38)
	Pension Fund	35,000.00 (1.45)	43,600.00	44,100.00	45,797.71 (30.85)

¹ Budget documents, Annual Statistical Statements of Indian Railways

² Gross Budgetary Support, Internal Resources and Extra Budgetary Resources

³ Earnings from transportation of parcels, luggage and post office mail etc.

⁴ Earnings from renting, leasing of building, catering services, advertisements, maintenance of sidings and level crossing, re-imburement of loss on strategic lines etc.

⁵ Operational receipts from freight, passenger, other coaching traffic and sundry earnings of IR.

⁶ Operating expenses of IR.

S. No	Details	Actual 2016-17	Budget Estimates 2017-18	Revised Estimates 2017-18	Actual 2017-18
9	Total Working Expenditure ⁷ (Item No.7 and Item No. 8)	1,59,029.61 (7.57)	1,78,350.00	1,79,300.00	1,75,834.22 (10.57)
10	Net Traffic Receipts (Item No.6 – Item No. 9)	6,262.59 (-62.04)	10,648.37	7,925.00	2,891.09 (-53.84)
11	Miscellaneous Receipts ⁸	90.29 (-97.77)	500.00	200.00	204.33 (126.31)
12	Miscellaneous Expenditure ⁹	1,439.88 (9.48)	2,200.00	1,700.00	1,429.81 (0.70)
13	Net Miscellaneous Receipt (Item No. 11 – Item No. 12)	-1,349.59	-1,700.00	-1,500.00	-1,225.48 (27.91)
14	Net Surplus (Item No.10 and Item No.13)	4,913.00 (-53.24)	8,948.37	6,425.00	1,665.61 (-66.10)
15	Surplus available for appropriation to				
	Development Fund (DF)	2,515.00 (106.19)	2,000.00	1,500.00	1,505.61 (59.87)
	Capital Fund (CF)	2,398.00 (-58.64)	5948.37	4,925.00	0
	Debt Service Fund (DSF)	0	0	0	0
	Rashtriya Rail Sanraksha Kosh (RRSK)	0	1000.00	0	0
	Railway Safety Fund (RSF)	0	0	0	160.00

Source: Railway Budget for 2016-17 and 2017-18 and Accounts for 2017-18

Note: Figures in brackets represent the increase/decrease in percentage over previous year.

As can be seen from the Table 1.1

1. Gross Traffic Receipts increased by 8.13 *per cent* during 2017-18 vis-à-vis 2016-17 as compared to 0.58 *per cent* growth in 2016-17. This was mainly due to increase in growth rate of freight earnings (by 12.19 *per cent*) and passenger earnings (by 5.11 *per cent*) as compared to the previous year. There was, however, shortfall in sundry earnings (by 16.20 *per cent*) as compared to previous year.

⁷Operating expenses and appropriation to DRF and Pension Fund

⁸Miscellaneous Receipts comprise of sale of tender documents, liquidated damages and receipts by Railway Recruitment Board etc.

⁹Miscellaneous Expenditure comprise of expenditure on Railway Board, Surveys, Research, Designs and Standards Organization, Other Miscellaneous Establishments of IR, Statutory Audit etc.

2. Net Ordinary Working Expenses increased by 8.14 *per cent* in 2017-18 as compared to growth rate of 10.30 *per cent* in 2016-17.
3. 'Net Surplus' generated after meeting all revenue liabilities, decreased by 66.10 *per cent* in the current year, even though no dividend was required to be paid by the Railways. Net Surplus which was ₹ 4,913.00 crore in 2016-17, decreased to ₹ 1,665.61 crore in 2017-18. It was also lower than the Budget Estimates (BE) by ₹ 8,948.37 crore (81.39 *per cent*). This was due to shortfall in Net Traffic Receipt¹⁰ (72.85 *per cent*) and 'Net Miscellaneous Receipt'¹¹ (27.91 *per cent*) as compared to the BE.
4. The Net Surplus of ₹ 1,665.61 crore was appropriated to Development Fund (₹ 1,505.61 crore) and Railway Safety Fund (₹ 160.00 crore). No funds were appropriated to Rashtriya Rail Sanraksha Kosh (RRSK) though an amount of ₹ 1,000.00 crore was envisaged in the BE.

1.2 Resources of IR

The main sources of receipts of IR are as follows:

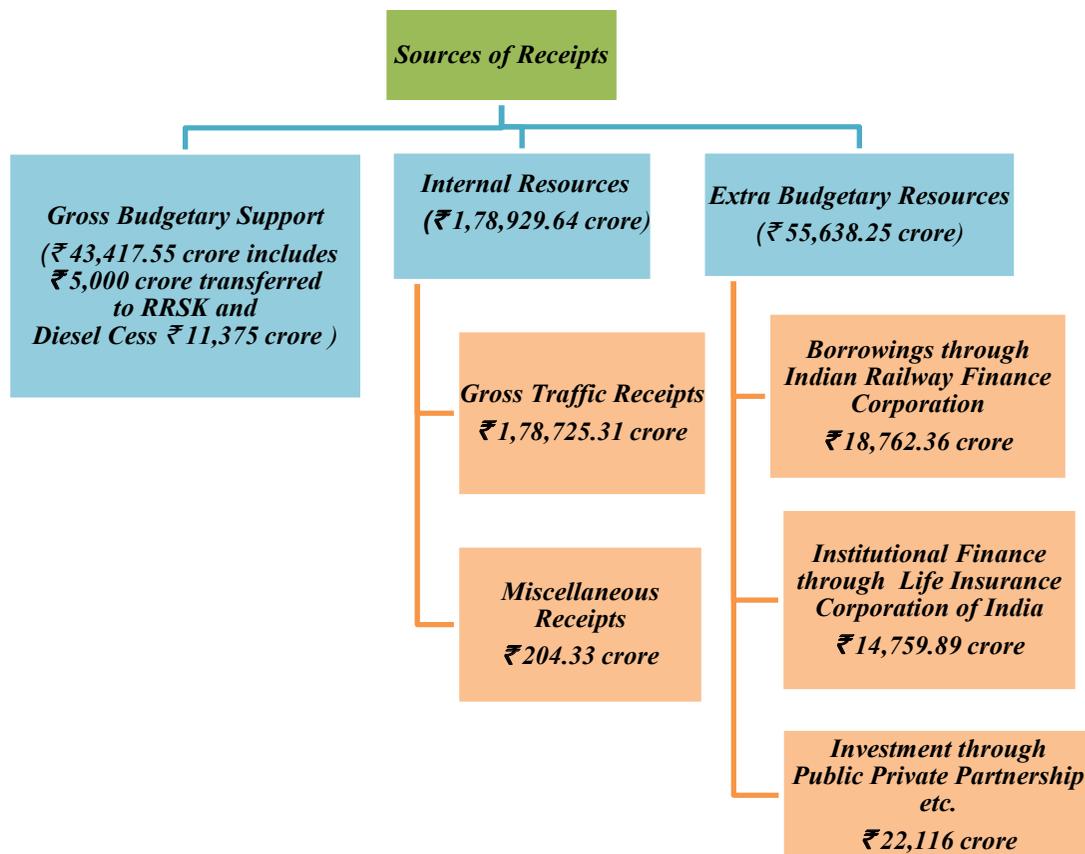


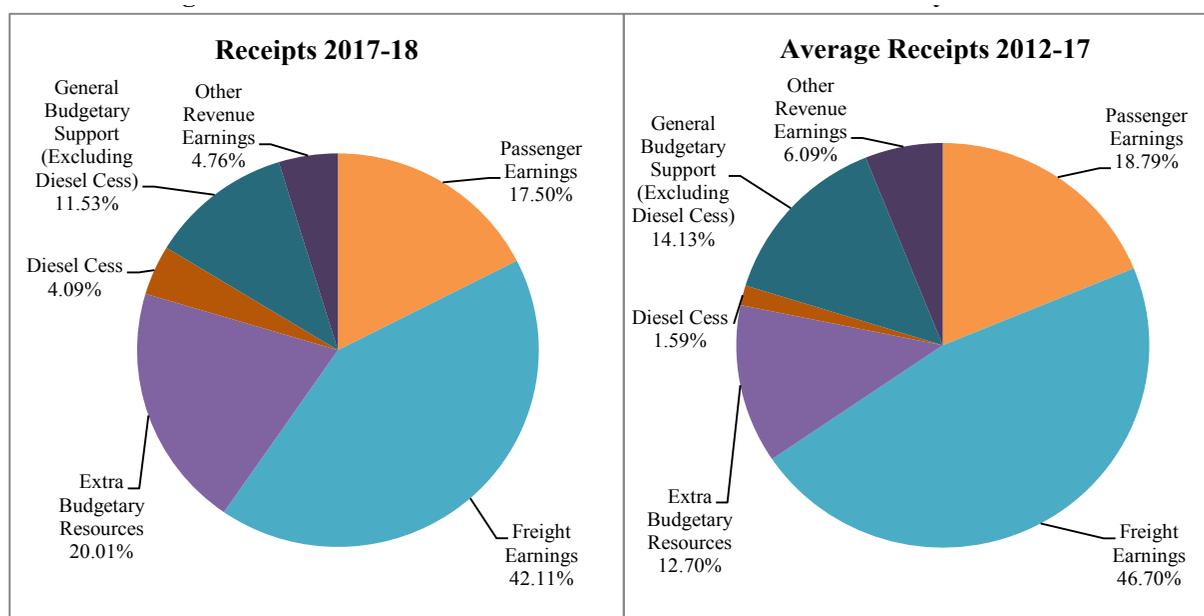
Figure 1.1: Sources of receipts

¹⁰Excess of Gross Traffic Receipt over Total Working Expenses.

¹¹Excess of Miscellaneous Receipts and Miscellaneous Expenditure.

The relative share of various resources available for IR during the past five years and in 2017-18 in particular can be seen from the following Graph:

Figure 1.2: Relative share of various resources of Indian Railways



The above data shows that the largest resource of IR are the freight earnings followed by extra budgetary resources and passenger earnings. The share of extra budgetary resources and diesel cess increased in 2017-18. Share of freight earnings, passenger earnings, GBS and other revenue earnings decreased in the current year vis-à-vis average receipts during 2012-17.

1.2.1 Gross Budgetary Support

Railways received ₹ 32,042.55 crore as Gross Budgetary Support (GBS) from GoI. GBS included ₹ 5,000 crore received as transfer to RRSK. With the merger of Railway Budget with Union Budget, Railways have been exempted from payment of dividend to general revenues from 2016-17 onwards, which reduces their revenue expenditure. Railways also received ₹ 11,375 crore from Central Road Fund (out of diesel cess) during the year, as a part of GBS.

1.2.2 Internally generated resources of Indian Railways

Railways internal resources include earnings from freight and passenger business. Sundry and other coaching earnings include earnings from luggage and parcel, renting, leasing of buildings, catering services, advertisements, maintenance of sidings and level crossings, re-imbursement of loss on strategic lines etc. During 2017-18, railways generated total internal resources of ₹ 1,78,929.64 crore. The internal resources are utilized for revenue expenditure and expenditure on replacement and renewal of fixed assets through Depreciation Reserve Fund (DRF) and RRSK.

The trend of total revenue receipts for the last five years showed that while there has been an increase in passenger and freight earnings, other earnings decreased marginally during 2017-18. Overall the total earnings of IR increased by 8.19 per cent during 2017-18 as against negative growth rate of 1.78 per cent in 2016-17.

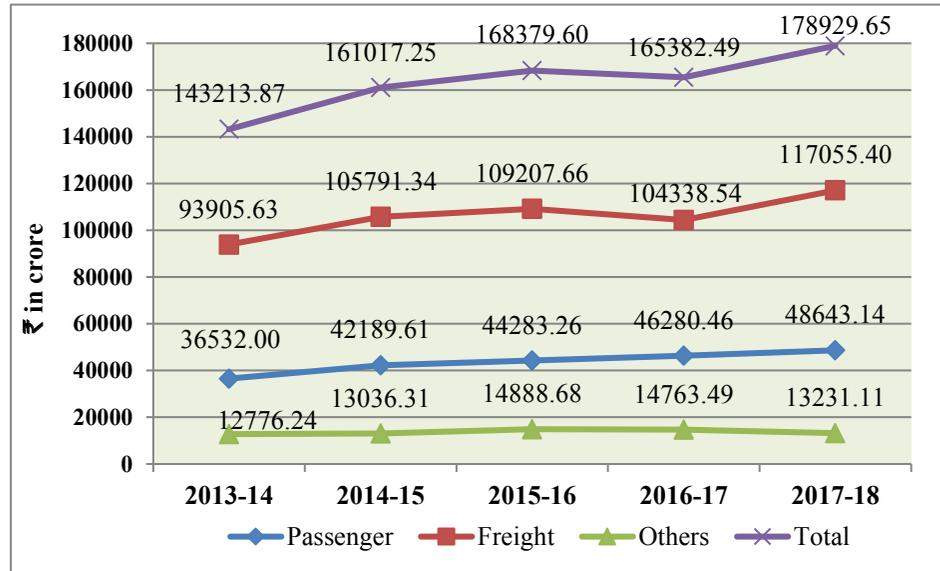


Figure 1.3: Revenue receipts during 2013-14 to 2017-18

The trend of growth rates of different segments of revenue receipts are discussed in the succeeding paragraphs.

a) Freight Earnings

As against the budget estimates of ₹ 1, 18,156.50 crore for freight earnings during 2017-18, the actual freight earnings were ₹ 1, 17,055.40 crore, short by one per cent. Rate of growth of freight loading, freight earnings, NTKM and rate per tonne per km of IR for the last five years ended 31 March 2018 are shown in Graph. As can be

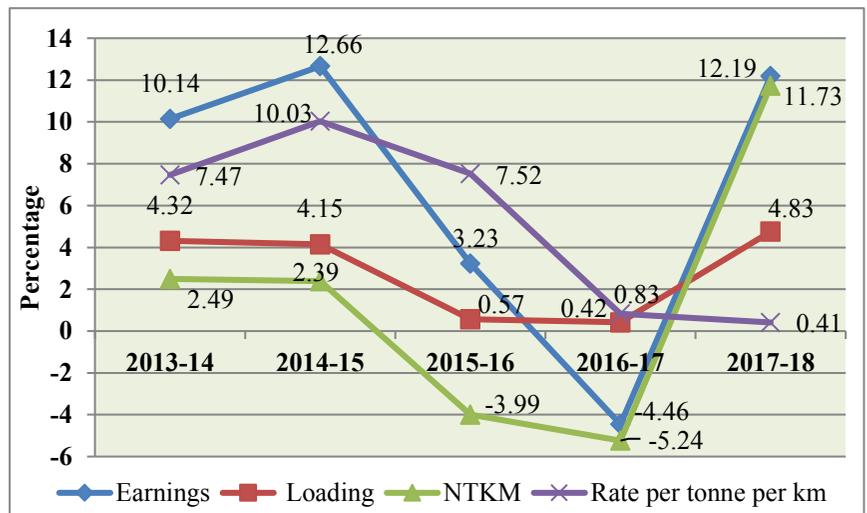


Figure 1.4: Annual Rate of Growth of Freight Earnings and Freight Loading

seen that there was an increase in freight loading by 4.83 per cent during 2017-18. This was the highest growth registered in the last five years. The growth in freight earnings has increased to 12.19 per cent as compared to previous years' negative growth rate of 4.46 per cent. The average lead (average haul of a ton of freight) which was 561 in 2016-17, as compared to 633 in 2013-14, increased marginally to 598 in 2017-18.

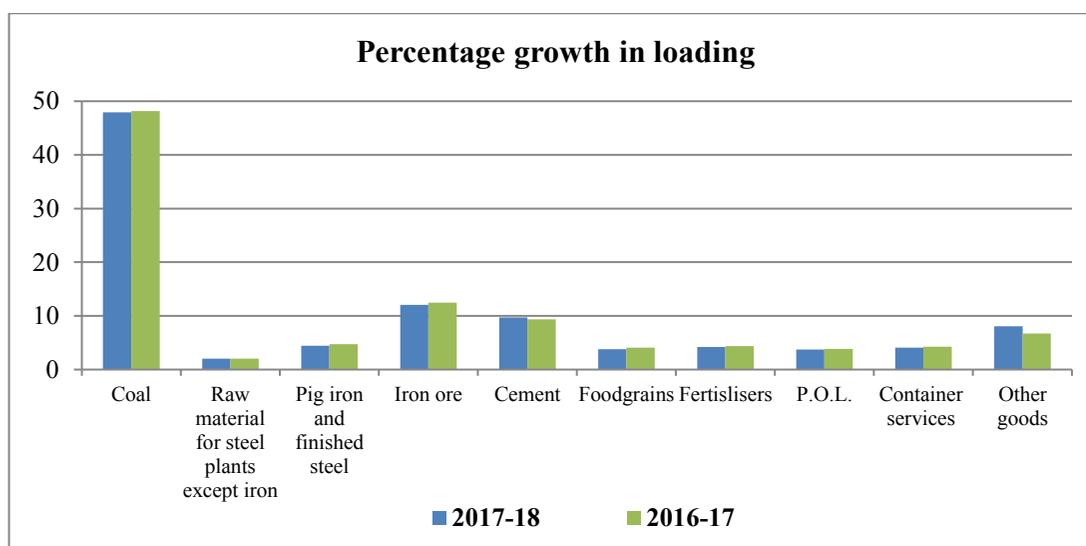
The statistics regarding various parameters of freight services during the past five years were as follows:

Year	Loading (Million Tonne)	NTKM¹² (in million) (Revenue Freight Traffic only)	Earnings (₹ in crore)	Average lead (in kilometre)	Rate per tonne per km (in paise)
2013-14	1051.64 (4.32)	665810 (2.49)	93,905.63 (10.14)	633	141.04 (7.46)
2014-15	1095.26 (4.15)	681696 (2.39)	1,05,791.34 (12.66)	622	155.19 (10.03)
2015-16	1101.51 (0.57)	654481 (-3.99)	1,09,207.66 (3.23)	594	166.86 (7.52)
2016-17	1106.15 (0.42)	620175 (-5.24)	1,04,338.54 (-4.46)	561	168.24 (0.83)
2017-18	1159.55 (4.83)	692916 (11.73)	1,17,055.40 (12.19)	598	168.93 (0.41)

*Note: (i) Figures in bracket represent percentage increase over previous year.
(ii) Figures of 2017-18 (except Earnings) are provisional.*

During 2017-18 the annual growth rate of NTKM was 11.73 per cent. The growth rate of 'Rate per tonne per kilometre' was 0.41 per cent against the growth rate of 0.83 per cent in 2016-17. Due to higher growth rate of loading and NTKM, the average lead improved from 561 km in 2016-17 to 598 km in 2017-18.

Major commodity wise growth in loading and earnings are given in the bar chart (Figure 1.5).



¹²NTKM-Net Tonne Kilometre-Unit of measure of freight traffic which represent the transport of one tonne goods (including the weight of any packing but excluding the weight of the vehicle used for transport) over a distance of one kilometre.

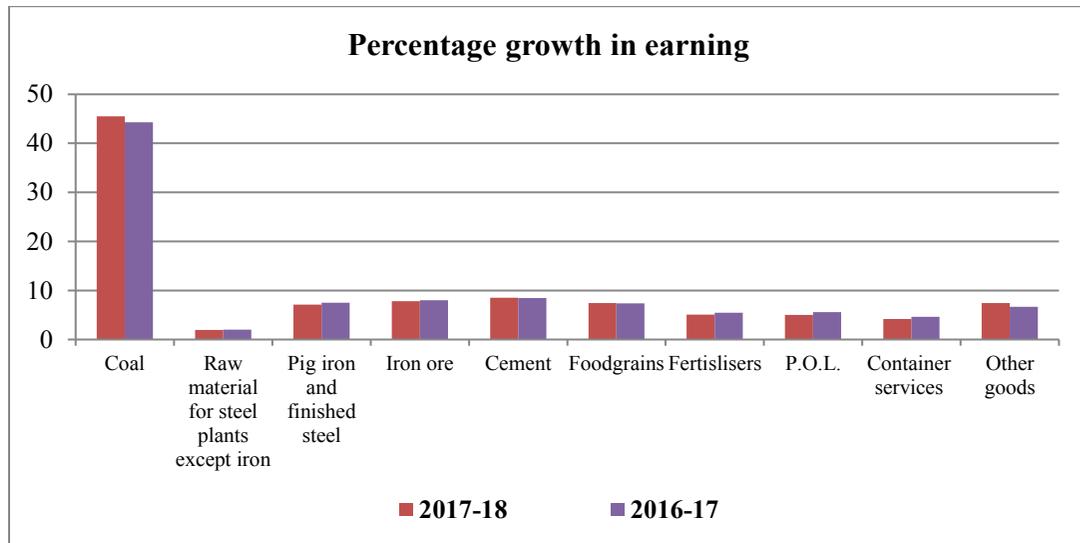


Figure 1.5: Major Commodity wise share of loading and earnings

The above major commodities (excluding Miscellaneous Goods Earnings) contributed to 93 *per cent* of the total freight earnings. Coal was the major component both in loading (47.88 per cent) and earnings (45.84 per cent). The loading in MT decreased in 2017-18 for Food Grains. However, the earnings had increased, which indicated that the NTKM as well as lead for this traffic had increased. Further, commodity-wise analysis shows that lead of all the commodities carried by the railways had increased in 2017-18 as compared to previous year.

i) Freight advance received from National Thermal Power Corporation (NTPC)

Audit further observed that IR had received freight advance of ₹ 5,000 crore (inclusive of GST of ₹ 238.10 crore) in March 2018 from NTPC. This was towards transport of coal during the financial year 2018-19. IR treated it as goods earning for the year 2017-18. The inclusion of the advance freight in the goods earning for the financial year 2017-18 was justified on the ground that Government Accounts are prepared on cash basis.

Indian Railways had received this freight advance for the services to be provided in the next financial year (2018-19). As already pointed out in Para 1.1 (4) of this report, the Net Surplus after meeting all revenue liabilities dipped to ₹ 1,665.61 crore in 2017-18 as against ₹ 4,913 crore in 2016-17. This was despite the Railways being exempted from the payment of dividend from 2016-17 onwards. In fact, the Railways would have ended up with a negative balance instead of surplus but for this arrangement of advance freight of ₹ 4,761.90 crore¹³ taken after signing of MoU with NTPC in March 2018.

¹³ Total Freight advance ₹ 5,000 crore less GST ₹ 238.10 crore

ii) Unrealized Earnings

Unrealized earnings on account of movement of traffic is classified as 'Traffic Suspense'. Outstanding amount towards rent/lease of building/land and maintenance charges of sidings etc. is 'Demand Recoverable'. Against the target for recovery of ₹ 100 crore under unrealized earnings, IR realized only ₹ 24.16 crore during 2017-18. The outstanding under unrealized earnings reduced from ₹ 1,672.26 crore in 2016-17 to ₹ 1,664.59 crore at the end of 2017-18. Of this, an amount of ₹ 1,345.63 crore was outstanding under Traffic Suspense and ₹ 318.96 crore under 'Demand Recoverable'. The major portion of outstanding under Traffic Suspense was on account of un-recovered freight and other charges from Power Houses and State Electricity Boards (SEBs). This amounted to ₹ 663.93¹⁴ crore, and constituted 49.34 per cent of the total Traffic Suspense. The Ministry of Railways needs to enhance its efforts to realize the old outstanding dues from SEB's.

b) Passenger Earnings

As against the budget estimates of ₹ 50,125 crore for passenger earnings during 2017-18, the actual passenger earnings were ₹ 48,643.14 crore. The growth rate for number of passengers, earnings, average lead and average earnings per passenger during the past five years were as follows:

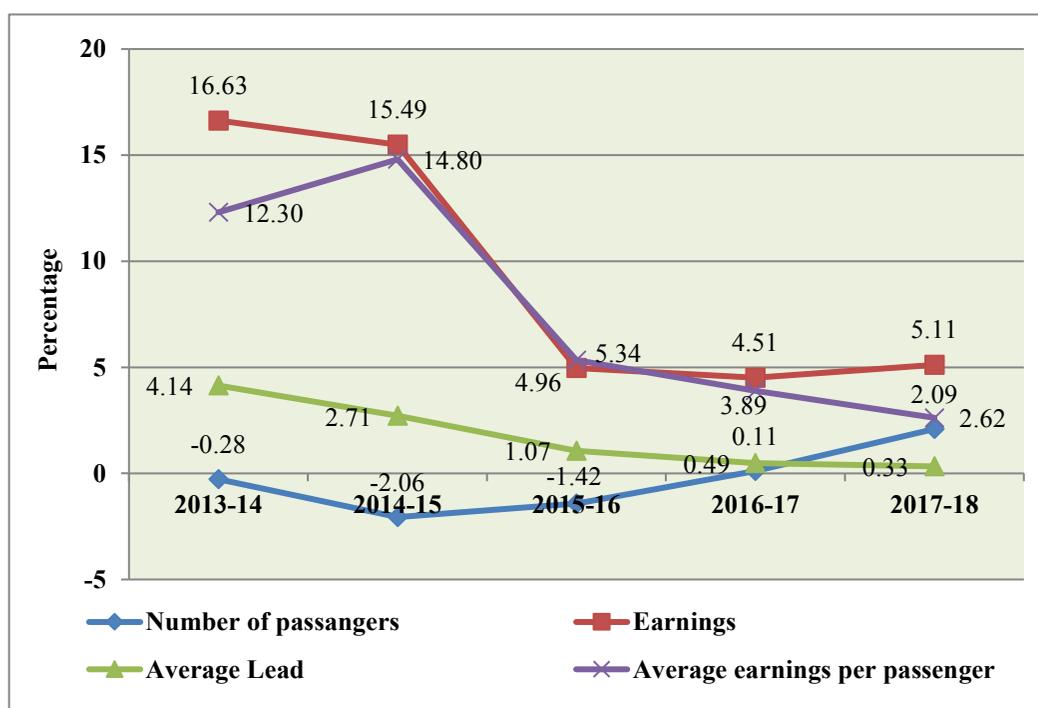


Figure 1.6: Growth rate for number of passengers, earnings, average lead and average earnings per passenger

¹⁴ Major defaulters are Punjab State Electricity Board ₹ 446.95 crore, Delhi Vidyut Board ₹ 114.28 crore, Rajasthan State Electricity Board ₹ 40.18 crore, Maharashtra State Electricity Board ₹ 32.97 crore, Uttar Pradesh State Electricity Board ₹ 18.69 crore and West Bengal State Electricity Board ₹ 5.77 crore.

During 2017-18, the annual growth rate of passenger originating improved by 2.09 *per cent* over the previous year. The growth was 2.17 *per cent* for Suburban segment and 1.99 *per cent* for Non Suburban segment. Despite such small increase in number of passengers in Non Suburban segment, the passenger earnings increased over 5 *per cent*.

Key performance indicators of passenger services are as follows:

Table 1.3 – Key passenger indicators					
Year	Number of Passenger (in millions)	Passenger Kilometre (in million)	Earnings (₹ in crore)	Average lead (in kilometre)	Average earnings per passenger per kilometre (in paise)
Suburban Passenger Traffic					
2013-14	4552.18 (1.69)	150259 (3.16)	2,260.66 (12.45)	33.01	15.05 (9.00)
2014-15	4505.03 (-1.04)	151775 (1.01)	2,493.22 (10.29)	33.69	16.43 (9.19)
2015-16	4458.86 (-1.02)	145253 (-4.30)	2,575.22 (3.29)	32.58	17.73 (7.93)
2016-17	4566.43 (2.41)	145417 (0.11)	2,689.44 (4.44)	31.84	18.49 (4.32)
2017-18	4665.34 (2.17)	149464 (2.78)	2,803.79 (4.25)	32.04	18.76 (1.43)
Non Suburban Passenger Traffic					
2013-14	3844.88 (-2.52)	990153 (3.96)	34,271.59 (16.92)	257.53	34.61 (12.47)
2014-15	3719.09 (-3.27)	995415 (0.53)	39,696.39 (15.83)	267.65	39.88 (15.22)
2015-16	3648.47 (-1.90)	997786 (0.24)	41,708.04 (5.07)	273.48	41.80 (4.82)
2016-17	3549.67 (-2.71)	1004418 (0.66)	43,591.02 (4.51)	282.96	43.40 (3.82)
2017-18	3620.43 (1.99)	1028235 (2.37)	45,839.35 (5.16)	284.01	44.58 (2.72)

Source-Indian Railways Annual Statistical Statements (Statement No.12-Passenger Revenue Statistics)

Note: (i) Figures in bracket represent percentage increase over previous year.

(ii) Figures for 2017-18 (except Earnings) are provisional.

As can be seen from the above data, the average earnings per passenger per kilometre increased only marginally by 1.43 *per cent* from i.e. 18.49 paise in 2016-17 to 18.76 paise in 2017-18 in Suburban sections. For Non Suburban sections the increase was only 2.72 *per cent* i.e. from 43.40 paise in 2016-17 to 44.58 paise in 2017-18.

c) Sundry Earnings and Other Coaching Earnings

As against the budget estimates of ₹ 20,616.87 crore for ‘Sundry and other coaching earnings’ during 2017-18, the actual earnings were only ₹ 13,002.61 crore. Sundry and other coaching earnings constituted 7.28 *per cent* of the Gross Traffic Receipts in the current year. It decreased by 11.43¹⁵ *per cent* in 2017-18 against the growth rate of 42.52 *per cent* recorded in 2016-17.

Audit analysis showed that the decrease was due to decrease in earnings from right of way leave facility, rent/leasing of land, interest and maintenance charges of saloons & level crossings, earnings from advertisements, receipt from catering department, other sundry receipts etc. Till 2016-17 the Railway PSUs were paying dividends to IR on the equity invested by the Railways. From 2017-18, it was decided that dividend payable by the Railway PSUs would flow into General Finances¹⁶. Receipts from reimbursement of operating loss on strategic lines ₹ 1,733.80 crore was also less than the previous year’s receipts of ₹ 3,512.03 crore.

The ‘Sundry Earnings’ also included an amount of ₹ 2,580 crore received from IRCON just before the end of financial year 2017-18, towards land sales/leasing which IRCON would undertake in future. The amount will be adjusted against the dues to the Railways, once IRCON raises funds through planned land sales/leasing out. The overall ‘Sundry Earnings’ have decreased as compared to previous years, despite receipt of this significant amount from IRCON.

1.2.3 Extra Budgetary Resources

In addition to GBS and their internally generated resources, IR also obtains funds through extra budgetary resources. This includes funds raised through Indian Railway Finance Corporation (IRFC) for procurement of rolling stock and for execution of projects of IR by Rail Vikas Nigam Limited (RVNL). Institutional Finance (EBR-IF) from LIC of India for funding capital projects and funds raised through implementing projects in PPP mode also form a part of EBR. During 2017-18, IR raised an amount of ₹ 55,638.25 crore through extra-budgetary resources.

Railways have been raising funds from market since inception of IRFC in 1987. The funds through institutional finance from Life Insurance Corporation of India are being raised only from 2015-16 onwards. A Memorandum of Understanding was signed between MoR and LIC of India in March 2015. LIC committed funding assistance for identified projects of ₹ 1.5 lakh crore over a five-year period starting from 2015-16. LIC funds are drawn initially by IRFC by issuing bonds, which is subscribed to LIC. The amount raised by IRFC through these bonds is provided to Indian Railways as pre-lease disbursement towards execution of identified

¹⁵ ₹ 10,300.03 crore in 2015-16, ₹ 14,680.04 crore in 2016-17, ₹ 13,002.61 crore in 2017-18.

¹⁶ Ministry of Finance, Department of Economic Affairs, Budget Division letter no.F.7(2)-B(AC)/2016 dated 29 September 2017

projects. In the past three years an amount of ₹ 37,359.89 crore has been raised through this mode, against which an expenditure of ₹ 35,927.41 crore has been incurred.

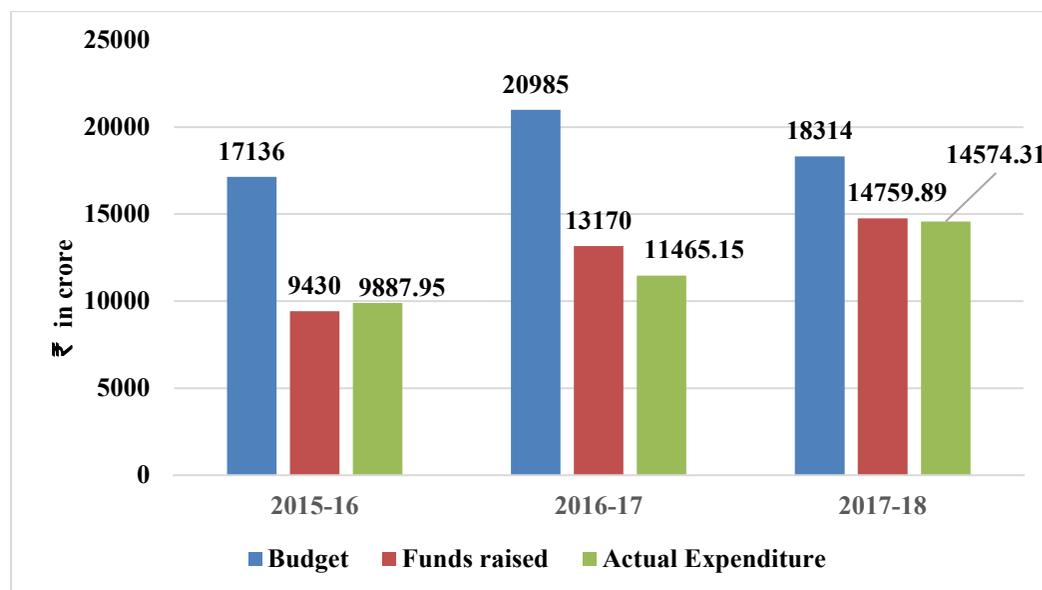


Figure 1.7: EBR-IF Budget estimates, funds raised and actual expenditure

Thus, against the financial assistance of ₹ 1.5 lakh crore targeted for the five-year period from 2015-2020, only ₹ 37,359.89 crore has been raised during the first three years (2015 to 2018). Audit observed that the amount raised has been less than the amount estimated in all the three years since 2015-16. Railways could not spend this amount fully during the past two years.

1.3 Cross-Subsidization of Passenger and other Coaching Services

IR was unable to meet its operational cost of passenger services and other coaching services. The latest available Report¹⁷ published by the IR indicates that there was cross subsidization from freight earnings to passenger and other coaching earnings. Loss incurred by passenger and other coaching services increased from ₹ 26,025.46 crore in 2012-13 to ₹ 37,936.84 crore¹⁸ in 2016-17. This loss has been steadily increasing over the years. On the other hand, the profit earned on freight operations during 2016-17 was ₹ 39,956.10 crore. Almost 95 per cent of this profit from freight traffic was utilized to compensate the loss of ₹ 37,936.84 crore on operation of passenger and other coaching services of IR. Railways have been able to retain only five per cent of the profit on freight earnings after subsidizing the loss on passenger services in 2016-17. Whereas such retention was 14.47 per cent in 2015-16, indicating deterioration in the operational profit.

¹⁷ Summary of End Results-Freight Services Unit Costs and Coaching Services Profitability/Unit Costs for the year 2016-17

¹⁸In respect of Broad Gauge and Metre Gauge Sections.

The operational losses of various classes of passenger services during 2012-13 to 2016-17 are given in table below:

Table 1.4 Operational losses of various Classes of Passenger Services					
(₹ in crore)					
Class of Passenger services	2012-13	2013-14	2014-15	2015-16	2016-17
AC-Ist class	(-) 40.86 (7.48)	(-) 47.39 (7.54)	(-) 127.49 (17.68)	(-) 175.79 (23.05)	(-) 139.39 (17.68)
Ist class	(-) 61.36 (61.26)	(-) 92.06 (75.82)	(-) 69.50 (74.71)	(-) 58.00 (81.03)	(-) 53.31 (80.27)
AC 2 Tier	(-) 348.09 (12.53)	(-) 497.28 (15.26)	(-) 495.59 (13.32)	(-) 463.11 (12.01)	(-) 559.27 (13.60)
AC 3 Tier	494.99 (10.29)	410.67 (6.84)	881.52 (12.57)	898.06 (11.69)	1,040.52 (12.43)
AC Chair car	(-) 38.12 (4.00)	(-) 148.47 (11.32)	(-) 142.26 (9.90)	(-) 5.58 (0.40)	117.83 (8.13)
Sleeper Class	(-) 6,852.72 (45.00)	(-) 8,407.85 (44.57)	(-) 8,510.06 (41.50)	(-) 8,301.15 (38.65)	(-) 9,313.27 (40.80)
Second class	(-) 5,167.53 (38.90)	(-) 7,134.42 (44.75)	(-) 7,642.13 (43.19)	(-) 8,569.77 (45.37)	(-) 10,024.88 (49.17)
Ordinary (All Class)	(-) 9,783.80 (67.78)	(-) 11,105.24 (67.08)	(-) 11,673.80 (65.58)	(-) 13,237.74 (69.14)	(-) 14,647.64 (70.19)
EMU suburban services	(-) 3,365.47 (61.70)	(-) 4,027.14 (62.98)	(-) 4,679.11 (63.98)	(-) 5,124.74 (65.19)	(-) 5,323.62 (64.74)

Source-Summary of the End Results Coaching Services Profitability/Unit Costs.

*Note: 1. Negative figures denote losses and positive figures denote profits on passenger services.
2. Figures in bracket represent percentage loss/profit.*

As can be seen from the data above, all classes of train services have incurred losses during 2016-17 except AC 3 Tier and AC Chair Car which could recover its operational cost and made profit. The subsidy provided to both ordinary class and suburban services increased almost continuously in the last five years with subsidy on Ordinary Class being the maximum. The percentage of loss in various classes of passenger services ranged from 13.60 per cent (AC 2) to 80.27 per cent (First Class). The loss on EMU Suburban train services was 64.74 per cent.

One of the contributing factors for non-recovering full cost from these classes is free and concessional fare passes/tickets to various beneficiaries in good numbers. During the past three years, 11.45 per cent of the reserved passengers travelling by railways have availed various types of concessions. IR had forgone about 8.42 per cent of reserved passenger earnings towards various concessions during the last three years. While 52.5 per cent of the amount of concession pertained to concession to senior citizens, 37.2 per cent was on account of concession to Privilege Pass/PTO holders. A detailed analysis on concessions given by the railways is given in Chapter 2 of this report.

1.4 Application of Resources

The two main components of expenditure in IR are 'Revenue Expenditure' and 'Capital Expenditure'. Revenue expenditure includes ordinary working expenditure and miscellaneous expenditure.

The total expenditure of IR grew from ₹ 2,68,759.62 crore in 2016-17 to ₹ 2,79,249.50 crore in 2017-18, registering an increase of 3.90 per cent. While capital expenditure decreased by 5.82 per cent, revenue¹⁹ expenditure increased by 10.47 per cent during the same period. The share of revenue expenditure to total expenditure increased from 60 per cent in 2016-17 to 63.5 per cent in 2017-18. Capital expenditure decreased from 40 per cent in 2016-17 to 36.5 per cent in 2017-18.

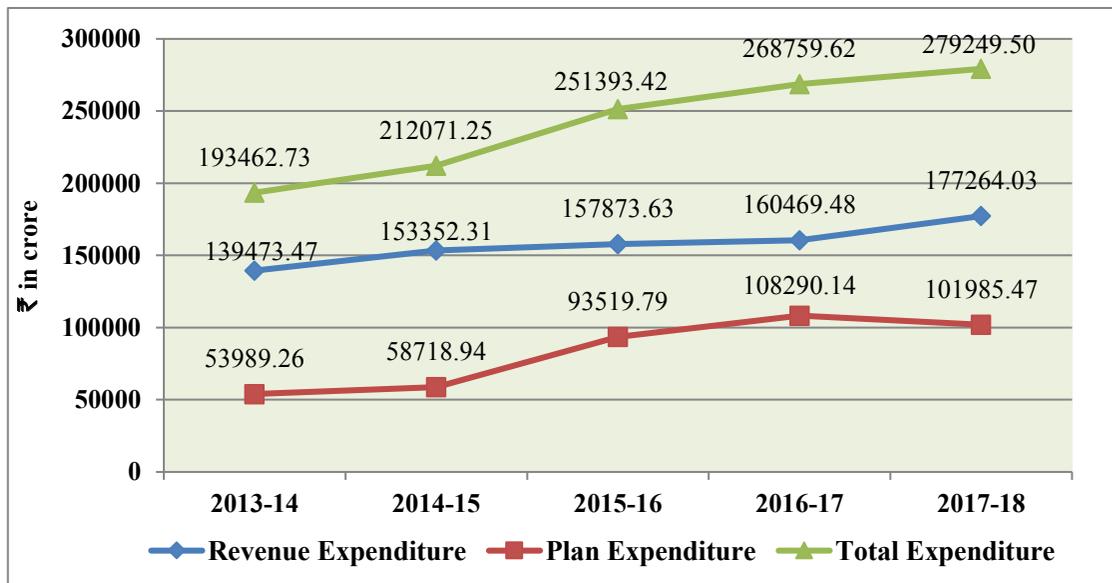


Figure 1.8: Plan and Revenue Expenditure in the last five years

¹⁹ Excluding amount of surplus appropriated to DF, CF, DSF and RRSK (2013-14 - ₹3,740.40 crore, 2014-15 - ₹7,664.94 crore, 2015-16 - ₹10,505.97 crore, 2016-17 ₹4,913.00 crore and 2017-18 ₹1,665.61 crore).

1.4.1 Revenue Expenditure

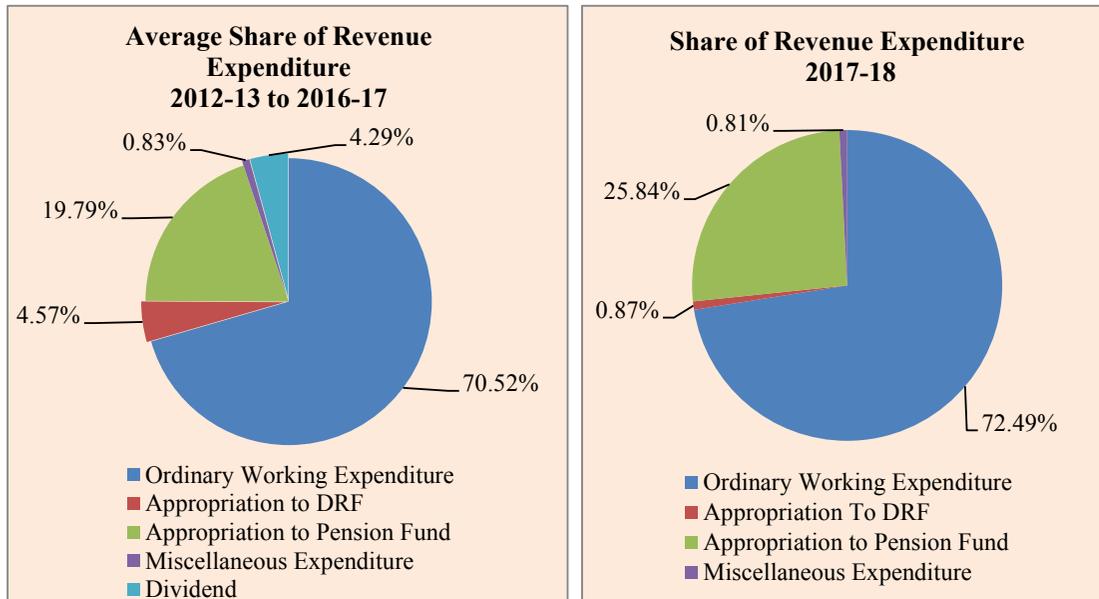


Figure 1.9: Share of Revenue Expenditure in last five years

Ordinary Working Expenditure (OWE) comprises expenditure on day-to-day maintenance and operations of IR. This includes expenditure on office administration, repairs and maintenance of track and bridges, locomotives, carriage and wagons, plant and equipment, operating expenses on crew, fuel, miscellaneous expenditure, pension liabilities²⁰ etc. During 2017-18, OWE increased to 72.49 per cent of the total revenue expenditure as compared to the average of 70.52 per cent during the past five years.

a) Appropriation to Depreciation Reserve Fund

Appropriation to DRF decreased significantly in 2017-18 as compared to the average appropriation during 2012-17. Against the budgeted amount of ₹ 5,000 crore for 2017-18, only ₹ 1,540 crore was appropriated to DRF. Of this, ₹ 1,100 crore was transferred to RRSK for undertaking critical safety works. As pointed out last year by Audit, under provisioning for depreciation is resulting in piling up of ‘throw forward’ of works relating to renewal of over aged assets.

b) Appropriation to Pension Fund

Appropriation to Pension Fund is the second largest component of revenue expenditure. It was 25.84 per cent of the total revenue expenditure in 2017-18, significantly higher than the average of 19.79 per cent during the past five years. Railways appropriated ₹ 45,797.71 crore to the Pension Fund in 2017-18, while

²⁰ Excluding pension payments in respect of Railway Production Units and Miscellaneous Organisations

only ₹ 35,000 crore was appropriated last year. The actual expenditure on pension was ₹ 44,757.15 crore (for Zonal Railways) against this appropriated amount in 2017-18.

Para No 339 of Indian Railway Financial Code Volume-I, interalia provides that estimate amount of appropriation to the Pension Fund is based on actuarial calculations to provide for liability arising from pensionable service rendered by railway employees for varying periods. Where such actuarial calculations are not completed, the appropriation is made on an adhoc basis to be suitably re-assessed subsequently.

Audit observed that neither the estimation of pension liability was based on actuarial calculations nor was it re-assessed subsequently. An audit comment in this regard was made in the Para No.3.3.4.2 of Report No.12 of 2013. MoR in their ATN stated that the appropriation to this fund was being made on need-cum-availability basis. The contention of MoR was not in line with the existing guidelines of estimation on actuarial basis.

c) Component-wise Revenue Expenditure

The break-up of working expenditure on IR under staff, fuel, lease charges, stores, others and pension outgo for the last five years is shown in Graph below:

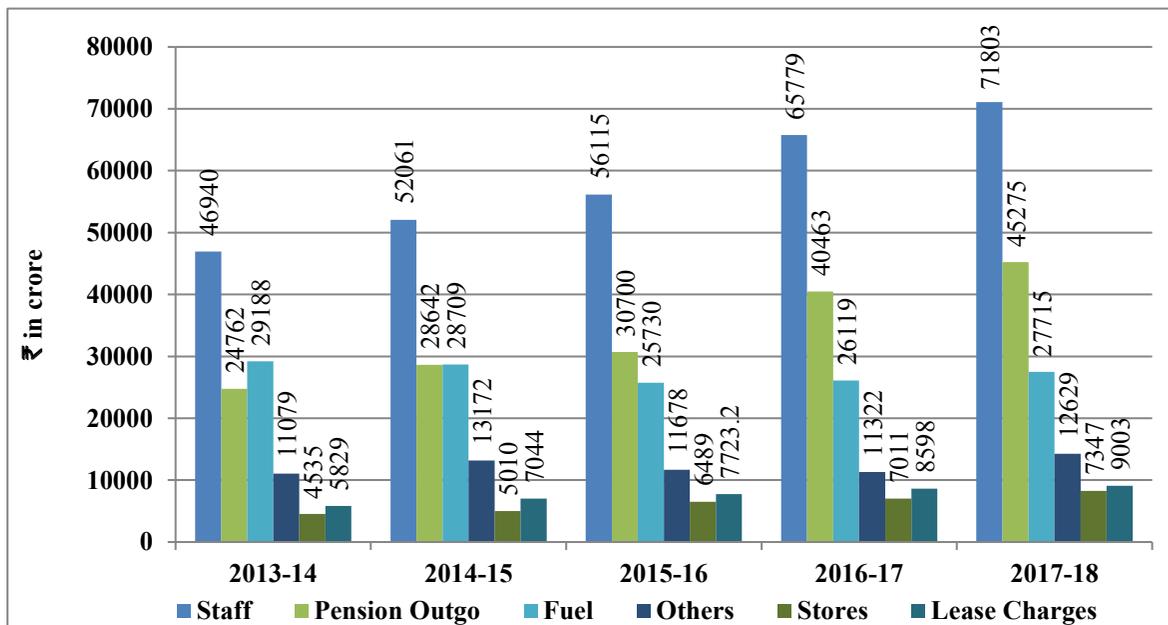


Figure 1.10: Component wise expenditure

Note-(i) Figures for 2016-17 are revised figures (based on actuals).

As can be seen from the above, Staff cost (including pension outgo) constituted around 67 per cent of the working expenses during the current year. There was spurt in the expenditure under staff and pension outgo due to implementation of Seventh Pay Commission.

The committed expenditure of the IR consisting of staff cost, pension payments and lease hire charges on rolling stock, was almost 72 per cent of the total working expenditure in 2017-18.

1.4.2 Capital Expenditure

IR is required to augment infrastructure for sustainable economic growth. To keep pace with the transport sector in general and to respond to the pressures of a buoyant economy, it is essential that its resources are used effectively. Creation of new assets, timely replacement and renewal of depleted assets etc. are carried out through capital expenditure.

a) Source-wise Capital Expenditure

The capital expenditure of IR is financed from three sources viz. GBS, internal resources²¹ and extra budgetary resources²². During the past five years, the contribution from various sources towards capital expenditure can be seen from the following table:

Source	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18	
					Budget Estimates	Actual
Gross Budgetary Support ²³	29,055.38 (53.82)	32,327.60 (55.05)	37,608.47 (40.21)	45,231.64 (41.77)	55,000.00 (41.98)	43,417.55 (42.57)
Internal Resources	9,709.00 (17.98)	15,347.24 (26.14)	16,845.31 (18.01)	10,479.84 (9.68)	14,000.00 (10.69)	3,069.77 (3.01)
<i>Total (GBS and Internal Resources)</i>	<i>38,764.38 (71.80)</i>	<i>47,674.84 (81.19)</i>	<i>54,453.78 (58.23)</i>	<i>55,711.48 (51.45)</i>	<i>69,000.00 (52.67)</i>	<i>46487.32 (45.58)</i>
Extra Budgetary Resources (IRFC, RVNL, EBR-IF, PPP)	15,224.88 (28.20)	11,044.10 (18.81)	39,066.01 (41.77)	52,578.66 (48.55)	62,000.00 (47.33)	55,498.15 (54.42)
Grand Total	53,989.26	58,718.94	93,519.79	1,08,290.14	131,000.00	1,01,985.47

The share of GBS to the total capital expenditure increased marginally from 41.77 per cent in 2016-17 to 42.57 per cent in 2017-18. Share of EBR increased from 48.55 per cent in 2016-17 to 54.42 per cent in current year. However, the share of internal resources in total capital expenditure, which was as high as 26.14 per cent in 2014-15, decreased to 3.01 per cent in 2017-18. Decline in generation of internal resources resulted in greater dependence on GBS and EBR. During 2017-18, Ministry of Railways obtained ₹ 18,669.86 crore from IRFC for Rolling Stock and ₹ 92.50 crore for Doubling projects being executed by RVNL. An amount of

²¹ Reserve Funds such as Depreciation Reserve Fund, Capital Fund, Development Fund

²² Market borrowing through IRFC Limited for rolling stock and new network links by RVNL

²³ Includes expenditure from Railway Safety Fund

₹ 14,759.89 crore was obtained through EBR-IF for New Lines (Construction), Gauge Conversion, Doubling, Railway Electrification Projects and Traffic Facilities and ₹ 22,116 crore through Public Private Partnership (PPP) mainly for expenditure on New Line Projects, Traffic Facilities and Road Safety Works etc. The actual expenditure through EBR-IF during 2017-18 was ₹ 14,574.31 crore. Thus, there was an unspent amount of ₹ 185.58 crore under EBR-IF.

b) Expenditure under various Plan Heads

Indian Railways undertakes capital expenditure under the following Plan heads:

Table 1.6 - Category-wise Capital Expenditure (₹ in crore)					
Plan Heads	2013-14	2014-15	2015-16	2016-17	2017-18
New Lines (Construction)	6,659.86 (12.34)	8,401.45 (14.31)	15,789.74 (20.13)	15,969.89 (19.61)	9,183.82 (11.50)
Gauge Conversion	2,873.71 (5.32)	3,520.12 (5.99)	3,615.65 (4.61)	3,769.92 (4.63)	2880.11 (3.61)
Doubling	3,400.99 (6.30)	4,132.32 (7.04)	10,472.35 (13.35)	9,093.23 (11.16)	11,240.34 (14.07)
Traffic Facilities & Yard Remodelling	655.50 (1.21)	780.74 (1.33)	983.00 (1.25)	910.67 (1.12)	12,24.84 (1.53)
Track Renewal	3,665.33 (6.79)	3,734.39 (6.36)	4,367.59 (5.57)	5,076.33 (6.23)	7,727.71 (9.68)
Bridge Work	377.48 (0.70)	413.11 (0.70)	517.20 (0.66)	474.52 (0.58)	448.73 (0.56)
Signalling and Telecommunication	899.47 (1.67)	1,002.49 (1.71)	892.89 (1.14)	951.56 (1.17)	1,255.64 (1.57)
Rolling Stock and Payment of Capital Component of Lease charges	22,267.49 (41.24)	21,723.98 (37.00)	24,240.71 (30.90)	26,610.98 (32.67)	28,119.11 (35.21)
Workshop and Production Units and Plant & Machinery	2,264.42 (4.19)	2,129.02 (3.63)	1,921.14 (2.45)	1,965.00 (2.41)	1,753.57 (2.20)
Investment in Government Undertakings	4,289.58 (7.95)	4,865.31 (8.29)	7,349.71 (9.37)	7,184.13 (8.82)	4,887.99 (6.12)
Others	6,635.43 (12.29)	8,016.01 (13.65)	8,288.81 (10.57)	9,449.82 (11.60)	11,147.61 (13.96)
Total	53,989.26	58,718.94	78,438.79	81,456.05	79,869.47

Source-Indian Railways Appropriation Accounts-Grant No.80 and Statement No.10-Statement of Expenditure on Capital Account.

Note 1: Figures in brackets represent percentage to the total plan expenditure.

Note 2: Others include Road Safety Works, Electrification Projects, Computerization, other Electric Works, Railway Research, Other Specified Works, Stores Suspense, Manufacturing Suspense, Miscellaneous Advance, Staff Quarters, Passenger Amenities, Metropolitan Projects.

In addition to the above, IR also undertook new line, traffic facility works, Rolling stock, Road Safety Works (Road Over/Under Bridge) etc. through PPP mode. The share of expenditure on track related works decreased from 44.50 per cent in 2016-17 to 42.52 per cent in 2017-18. Share of expenditure on 'Rolling Stock and Capital

Component of Lease charges increased from 32.67 *per cent* in 2016-17 to 35.21 *per cent* in 2017-18.

1.5 Revenue surplus

The 'Net revenue surplus' is the surplus available with the railways after meeting all expenditure of revenue nature such as staff cost including pension, operational expenses, repair and maintenance cost and appropriation to DRF and Pension Fund. This surplus is further allocated to various Railway Funds such as DF, CF, DSF, RSF and RRSK. The net revenue surplus during the years 2008-09 to 2017-18 can be seen in the Graph below:

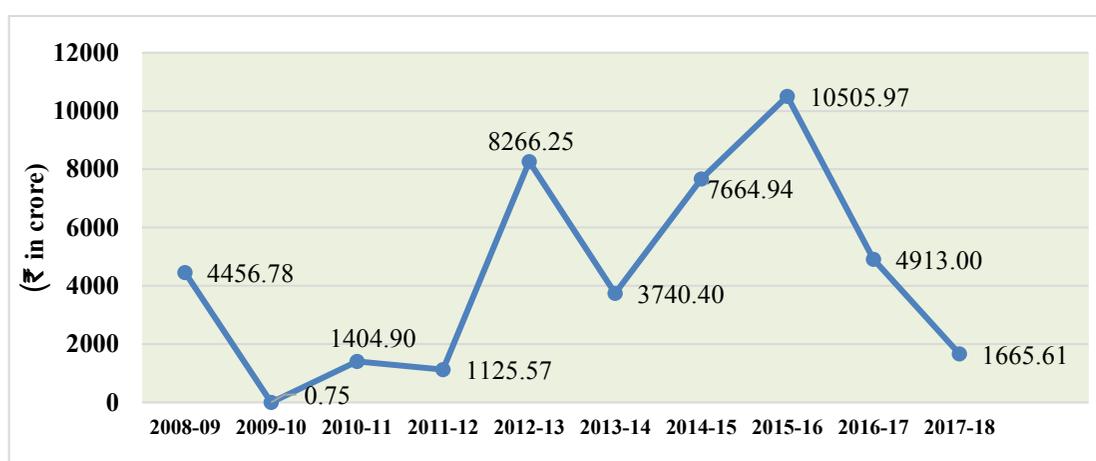


Figure 1.11 Revenue Surplus

The net surplus declined from ₹ 4,913.00 crore in 2016-17 to ₹ 1,665.61 crore in 2017-18. The decline during 2017-18 was mainly due to negative growth rate of sundry earnings (16.20 *per cent*) and increase in Total Working Expenses (10.57 *per cent*). Continuous decline of net surplus is indicative of failing financial health of IR. In fact IR would have ended with a negative balance of ₹ 5,676.29 crore but for receipt of advance of ₹ 4,761.90 crore from NTPC and ₹ 2,580 crore from IRCON.

1.6 Efficiency Indices

The financial performance and efficiency in operations of an enterprise can best be measured from its financial and performance ratios. The relevant ratios in this regard for IR were 'Operating Ratio', 'Capital-Output Ratio' and 'Staff Productivity', which are discussed below:

1.6.1 Operating Ratio

Operating Ratio (OR) represents the percentage of working expenses to traffic earnings. OR Ratio of IR has deteriorated steadily in the last two years and stood at 98.44 *per cent* in 2017-18, which meant that railways spent ₹ 98.44 to earn

₹ 100. This was primarily due to higher growth rate of working expenses (10.29 per cent) as compared to previous year (7.63 per cent). The OR of IR during the past ten years was as follows:

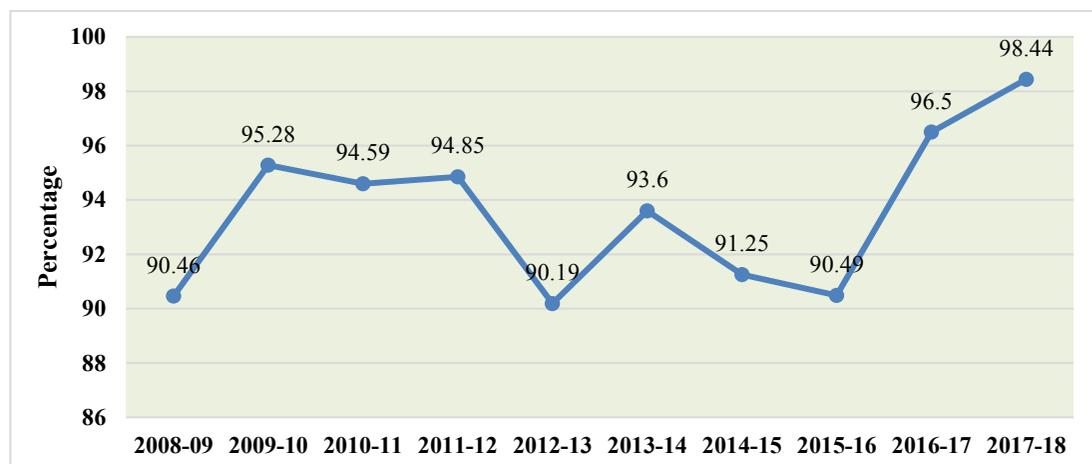


Figure 1.12: Operating Ratio of Indian Railways

As can be seen from the Graph above operating performance has been the worst in 2017-18. Further, if advance freight of ₹ 4,761.90 crore from NTPC (excluding GST of ₹ 238.10 crore) and advance of ₹ 2,580 crore from IRCON was not included in the earnings of 2017-18, OR would have been 102.66 per cent instead of 98.44 per cent.

1.6.2 Capital Output Ratio

Capital Output Ratio (COR) indicates the amount of capital employed to produce one unit of output. Total Traffic in terms of NTKMs and Passenger Kilometres (PKMs) is considered as the output in the case of IR. COR of IR during the last five years ended on 31 March 2018 was as follows:

As on	Total Capital including investment from Capital Fund (₹ in Million)	Goods Traffic (NTKM) (in Million) (Revenue Freight Traffic only)	Passenger Traffic		Total Traffic (in Million NTKMs)	Capital at charge (in Paise) per NTKM
			Passenger Kilometres (in Millions)	Million NTKMs		
31.03.2014	2,088,443	665,810	1,140,412	80,969	746,779	280
31.03.2015	2,421,170	681,696	1,147,190	81,450	763,146	317
31.03.2016	2,751,353	654,481	1,143,039	81,566	736,047	374
31.03.2017	3,024,578	620,175	1,149,835	81,638	701,813	431
31.03.2018	3,247,256	692,916	1,177,699	83,617	776,533	418

Source-Indian Railways Annual Statistical Statements

Note: Figures for the period as on 31 March 2017 are revised figures. Figures for 2017-18 except Capital including Investments from Capital Fund are provisional.

COR had increased from 280 paise in 2013-14 to 431 paise in 2016-17 indicating decrease in physical performance of the IR as compared to capital employed. COR, however, improved during 2017-18 as compared to the previous year.

1.6.3 Staff Productivity

In IR, the Staff productivity²⁴ is measured in terms of volume of traffic handled (in terms of NTKM in Million) per thousand employees. It increased by 9.18 *per cent* from 2013-14 (599) to 2017-18 (654) of Open Line staff of all Zonal Railways. Improvement in staff productivity in the last five years was due to increase in freight carried (tonnage) and passenger originating (total distance carried/travelled).

During 2017-18, highest Staff Productivity of 1704 Million NTKM was achieved by East Coast Railway. Staff Productivity of 234.40 Million NTKM of Eastern Railway was the lowest during the same period.

1.7 Railway Funds

The following funds are operated by Indian Railways, appropriation of which are made for specific purposes. These funds (except RSF and RRSK) also accrue interest at the rate fixed by the Ministry of Finance. The details of the funds are given below:

Name of Fund	Opening Balance	Accretion during the year	Withdrawal during the year	Closing Balance
Depreciation Reserve Fund (DRF)	450.50	1787.41	1525.82	712.09
Pension Fund	594.76	46654.26	45275.33	1973.69
Development Fund (DF)	402.63	1560.97	1380.51	583.09
Capital Fund (CF)	305.43	54.44	0.00	359.87
Railway Safety Fund (RSF)	23.26	11671.27	11547.70	146.83
Debt Service Fund (DSF)	800.23	163.80	771.02	193.01
RRSK	0	16100.00	16090.75	9.25
Total	2,576.81	77992.15	76591.13	3977.83

- Note-*
1. *Accretion includes financial adjustments, appropriation to fund and interest received on fund balances during the year.*
 2. *Accretion under DRF, DF and RSF includes financial adjustments of ₹ 0.63 crore, ₹ 4.42 crore and ₹ 136.27 crore respectively.*

²⁴Annual Statistical Statements of Indian Railways

1.7.1 Depreciation Reserve Fund

For replacement and renewal of assets, the Railways maintain DRF financed by transfer from revenue for Zonal Railways and by transfer from Workshop Manufacture Suspense (WMS) for Production Units. During 2017-18, ₹ 1,740 crore was appropriated against the BE of ₹ 5,200 crore²⁵ and ₹ 1,525.82 crore spent. The amount is insignificant as compared to the ‘throw forward’ for works to

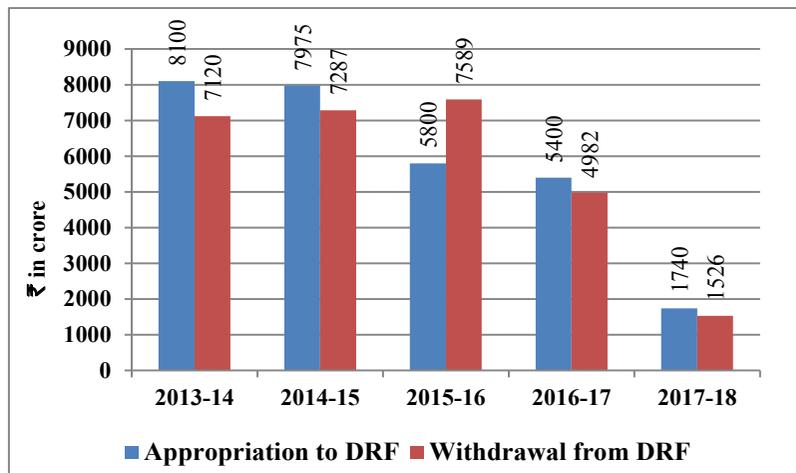


Figure 1.13: Appropriation to and withdrawal from DRF

be done under DRF. The ‘throw forward’ value of assets to be replaced from DRF (up to 2017-18) was estimated at ₹ 1,01,194 crore. This mainly included ₹ 32,975 crore on rolling stock, ₹ 61,551

crore on track renewals, ₹ 1,288 crore on bridge works, ₹ 1,758 crore on signaling and telecommunication works and ₹ 659 crore on machinery and plant. Thus, there is huge backlog of renewal and replacement of over aged assets, which needs to be replaced timely, for safe running of trains.

The IR is not following the formula as laid down in their Manual or any recognized formula for computation of depreciation. The contribution to DRF is not being made on the basis of historical cost, expected useful life and expected residual life of the asset. The Railways have their own methodology for computing the cost of renewal and replacement of assets. But even the provision based on this methodology is inadequate. It is dependent on the amount which the working expenses can bear, as is seen from the appropriation to DRF during the past five years. This has steadily decreased during this time and was insufficient to meet the requirements. Audit had flagged this issue in its earlier Report²⁶. There is every possibility and especially in the background of depleting surplus, that this could become a liability for the Government of India.

1.7.2 Pension Fund

The fund was created to cover the current pension payments as also to meet the accumulated liability on account of pension benefits earned in each year of service. The fund is financed by transfer from revenue in case of Zonal Railways and by

²⁵ ₹ 5000 crore from revenue and ₹ 200 crore from Capital

²⁶ Audit Report of Railways Finances (No. 37 of 2016)

transfer from WMS in case of Production Units. During 2017-18, ₹ 46,397.71 crore was appropriated and ₹ 45,275.33 crore spent.

1.7.3 Development Fund

The fund is financed by appropriation from 'Revenue Surplus'. It is utilised to meet expenditure for works relating to amenities for users of railway transport, labour welfare works, unremunerative operational improvement works and safety works. During 2017-18, ₹ 1,505.61 crore was appropriated against the BE of ₹ 2,000 crore and ₹ 1,380.51 crore spent.

1.7.4 Capital Fund

The fund has been created (from 1992-93) with the express purpose of financing part of the requirement for works of capital nature. The fund remained operative till 2001-02. Thereafter, due to the implementation of the Fifth Pay Commission's recommendations, Railways were not able to generate enough internal resources for being appropriated to this fund. Hence, the fund was not operative from 2002-03 to 2004-05 and was made operative from 2005-06. In 2017-18, though an amount of ₹ 5,948.37 crore was budgeted, no appropriation was made. In July 2017, Railway Board decided to charge the principal/capital component on IRFC lease charges to Capital (GBS), if adequate funds were not available in CF. However, CF shall remain the first charge for capital component of the lease charges. During 2017-18, IR spent ₹ 7,979.82 crore towards capital component of IRFC lease charges from GBS, as no appropriation was made to CF. This arrangement of repayment to IRFC from Capital (GBS) is not a healthy trend and would deprive the railways of additional investments that could have been made on capital works. Thus GBS was ultimately being used to repay the loan. In fact, if IRFC obligations have to be met by GoI, then the Government might as well borrow directly from the market, as the cost of borrowings would be lower.

1.7.5 Debt Service Fund

The fund has been created (from 2013-14) for future debt service obligations in respect of loans taken from Japan International Cooperation Agency (JICA), World Bank and for future implementation of Pay Commissions. The fund is financed by appropriation from 'Surplus' after meeting mandatory requirement of CF and DF. In 2017-18, neither any amount was budgeted nor appropriated in DSF. An amount of ₹ 771.02 crore has been paid towards part of staff cost on account of impact of 7th pay Commission. The Fund is being operated since 2013-14, but opening of head of account is yet to be done.

Audit observed that the fund account is being operated under Major Head 8116 by MoR. However, no formal concurrence for opening of Major Head and methodology for operating the head has yet been obtained.

1.7.6 Railway Safety Fund

This fund has been created (from April 2001) for financing works relating to conversion of unmanned level crossings and for construction of road over/under bridges. However, the scope of this fund has been enlarged in 2016-17 to include New Lines, Gauge Conversion, Electrification and Safety works. The fund is financed through transfer of fund by the Central Government from the Central Road Fund (CRF) (out of diesel cess). Apart from this, amount can also be appropriated out of revenue surplus. During 2017-18, Railways received ₹ 11,375 crore as transfer from CRF and ₹ 160 crore was appropriated to RSF from railways revenue surplus without any budget provision. From RSF, ₹ 10,000 crore was transferred to RRSK for financing critical safety works and ₹ 1,547.70 crore spent on works under RSF.

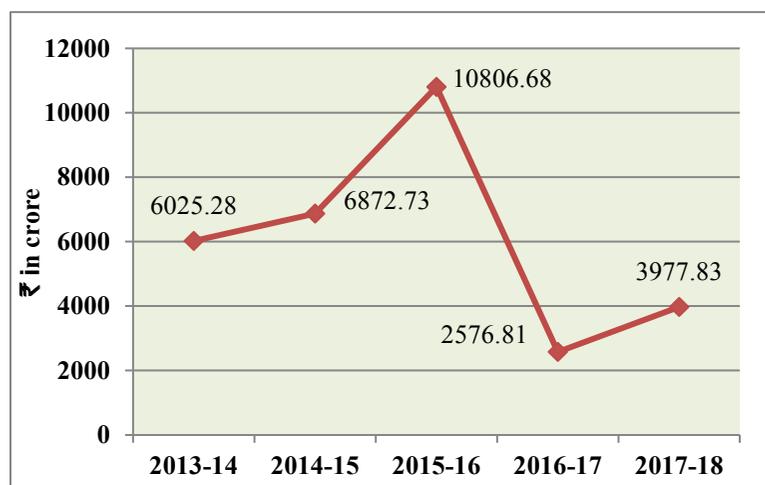
1.7.7 Rashtriya Rail Sanraksha Kosh

This is a new fund created with effect from 2017-18 for financing critical safety related works. This included Track Renewals, Bridge Works, Signalling and Telecommunication Works, Road Safety Works of Level Crossings and Road Over/Under Bridges, Rolling Stock, Traffic Facilities, Electrical Works, Machinery and Plant, Workshops, Passenger Amenities and Training/HRD. The fund would receive credits from GBS, RSF, DRF and Revenue Surplus. The Fund has a corpus of ₹ 1 lakh crore over a period of five years. The assured annual outlay is ₹ 20,000 crore with ₹ 15,000 crore as contribution from GBS and ₹ 5,000 crore from internal resources of Railways.

As against an amount of ₹ 5,000 crore, railways could appropriate only ₹ 1,100 crore from its internal resources to RRSK due to inadequate revenue surplus. An amount of ₹ 10,000 crore was transferred from RSF and ₹ 5,000 crore from GBS and an expenditure of ₹ 16,090.75 crore was incurred. Audit noticed that this is not actually a new Fund, but has been created by simply transferring funds from three existing sources. Audit further observed that Major Head 8230 which was allocated for SRSF under list of Major and Minor Head was used for accounting of RRSK.

MoR, however, stated (February 2019) that due to paucity of funds, not much appropriation to DRF was being made resulting in piling up of the overaged assets due for replacement. MoR further stated that the Government had decided to create the RRSK for addressing the issue in a time bound manner. In this context, it is pertinent to mention that the works of renewal, replacement and upgradation of critical safety assets are already being undertaken through the existing Funds namely DRF and RSF. Ministry's response did not address the audit observation regarding the rationale for creating a new fund, as expenditure for the same purpose, could have been met from GBS/RSF. Audit further observed that by funding replacement and renewal of assets through RRSK instead of DRF, railways

have reduced the appropriation to DRF, thereby presenting the working expenses and operating ratio in a better light.



The fund balances which showed an increasing trend up to 2015-16 sharply decreased in 2016-17, but improved marginally during the current year as can be seen from the Graph.

Figure 1.14: Trend of Fund Balances (2013-14 to 2017-18)

1.8 Conclusion

The total expenditure of Indian Railways grew from ₹ 2,68,759.62 crore in 2016-17 to ₹ 2,79,249.50 crore in 2017-18, registering an increase of 3.90 *per cent*. While the capital expenditure decreased by 5.82 *per cent*, the revenue expenditure increased by 10.47 *per cent* during the year. The committed expenditure of staff cost, pension payments and lease hire charges on rolling stock, was almost 72 *per cent* of the total working expenditure in 2017-18. The Net Ordinary Working Expenses increased by 8.14 *per cent* from ₹ 1,18,829.61 crore in 2016-17 to ₹ 1,28,496.51 crore in 2017-18.

Net surplus decreased by 66.10 *per cent* and was ₹ 1,665.61 crore in 2017-18, as compared to ₹ 4,913.00 crore in 2016-17. The OR of 98.44 *per cent* was the worst in the last ten years. Railways would in fact, have ended up with a negative balance of ₹ 5,676.29 crore instead of surplus of ₹ 1,665.61 crore and higher OR of 102.66 *per cent* but for accounting of advance received from NTPC and IRCON.

During 2017-18, the Gross Traffic Receipts increased by 8.13 *per cent* as compared to 2016-17. This was mainly due to increase in growth rate of freight earnings and passenger earnings. Passenger earnings increased by 5 *per cent* primarily due to flexi fare scheme in the premier trains. There was, however, a shortfall in growth rate of sundry earnings.

As per the Summary of End Results prepared by IR for 2016-17, the percentage of loss in various classes of passenger services ranged from 13.60 *per cent* in AC 2 Tier to 80.27 *per cent* in First Class. The loss on EMU Suburban train services was 64.74 *per cent*. Almost 95 *per cent* of profit from freight traffic was utilized to compensate the loss of ₹ 37,936.84 crore on operation of passenger and other

coaching services. One of the contributing factors for non-recovering full cost from these classes is free and concessional fare passes/tickets to various beneficiaries.

The largest resource of IR are the freight earnings followed by extra budgetary resources and passenger earnings. The share of extra budgetary resources and diesel cess increased in 2017-18. However, share of freight earnings, passenger earnings, GBS and other revenue earnings decreased in 2017-18 as compared to average figures of receipts during 2012-17.

The share of GBS to the total capital expenditure increased marginally in 2017-18. Share of EBR increased from 48.55 *per cent* in 2016-17 to 54.42 *per cent* in 2017-18. However, the share of internal resources in total capital expenditure which was as high as 26.14 *per cent* in 2014-15 decreased to 3.01 *per cent* in 2017-18. Decline in generation of internal resources resulted in greater dependence on GBS and EBR.

Against the financial assistance of ₹ 1.5 lakh crore targeted for the five-year period from 2015-2020, only ₹ 37,359.89 crore has been raised during the first three years (2015 to 2018). The amount raised has been less than the amount estimated in all the three years since 2015-16. Railways could not spend this amount fully during the past two years.

The Net Surplus of ₹ 1,665.61 crore was appropriated to Development Fund (₹ 1,505.61 crore) and Railway Safety Fund (₹ 160.00 crore). Appropriation to DRF decreased significantly in 2017-18 as compared to the average appropriation during the past five years. The 'throw forward' value of assets to be replaced from DRF (up to 2017-18) was estimated at ₹ 1,01,194 crore.

Rashtriya Rail Sanraksha Kosh (RRSK), is a new fund created in 2017-18 by simply transferring funds from three existing sources to this fund. As against an amount of ₹ 5,000 crore to be appropriated from internal resources, railways could appropriate only ₹ 1,100 crore to RRSK, due to inadequate revenue surplus. ₹ 10,000 crore was transferred from RSF and ₹ 5,000 crore from GBS and an expenditure of ₹ 16,090.75 crore was incurred. By funding replacement and renewal of assets through this Fund instead of DRF, railways have reduced the appropriation to DRF, thereby presenting the working expenses and operating ratio in a better light.

During the year, IR spent ₹ 7,979.82 crore towards capital component of IRFC lease charges from GBS, as no appropriation was made to CF. This arrangement of repayment to IRFC from Capital (GBS) is not a healthy trend and would deprive the railways of additional investments that could have been made on capital works.

1.9 Recommendations

- 1. Railways need to take steps to augment their internal revenues, so that dependence on gross and extra budgetary resources is contained.*
- 2. Railways may ensure that surplus and Operating Ratio represent a true picture of its financial performance.*
- 3. Under provisioning for depreciation is resulting in piling up of 'throw forward' of works concerning renewal of over aged assets. There is an urgent need to address this backlog and ensure timely replacement and renewal of old assets.*
- 4. There has been a reduction in capital expenditure incurred by Indian Railways during the current year. Railways also could not spend the funds raised under EBR-IF fully in the last two years. Railways may ensure that funds raised from the market are fully utilised.*
- 5. Creating new funds without any justifiable reason and thereby projecting working expenses and surplus in a better light is not desirable and may be avoided.*

Chapter 2 Concessions to passengers in Indian Railways

2.1 Introduction

Ministry of Railways allows concessions to various categories of passengers travelling on the Indian Railways. There are 53 major types of concessions provided by IR to the general public (*Appendix A*). These concessions vary for different categories of persons, such as (i) Senior Citizens (ii) Physically challenged persons (iii) Patients suffering from cancer, thalassemia, heart, kidney, tuberculosis and other serious diseases (iv) Recipients of gallantry awards (v) Shram awardees (vi) Teachers honoured with National awards (vii) War widows (viii) National Sports awards (ix) Participants in National and State sports tournaments (x) Students (xi) Youths (xii) Kisans (xiii) Press correspondents (xiv) Film technicians, etc. Indian Railways also provides concessions to railway employees towards Privilege passes, Complimentary passes and Privilege Ticket Orders (PTO). The detailed rules, procedures, extent of concessions, entitlement, purposes, etc. for grant of concession are contained in IRCA Coaching Tariff No.26, Part I (Volume II). Indian Railways earned ₹ 88063.93 crore²⁷ revenue from 189.99 crore reserved passengers during 2015-16 to 2017-18 and allowed concession of ₹ 7418.44 crore (8.42 per cent) to 21.75 crore (11.45 per cent) reserved passengers during the same period.

2.2 Background

In Chapter 1 of the Audit Report No. 9 of 2005 (Railways) regarding Performance Audit on 'Passenger Revenue Management in Indian Railways', Audit had highlighted that recommendations of Railway Fare and Freight Committee (RFFC) required early implementation. These recommendations included restricting the amount of concession to 50 per cent, withdrawing concessions granted to delegates of various profit earning organisations, charging for children above the age of three years, charging of 75 per cent fare in respect of children provided with berth and getting the Department of Parliamentary Affairs to bear the expenditure on account of concession given to ex-MPs. In the Action Taken Note (June 2015), the Railway Board stated that the Railways grant concession to passengers in a very limited number of cases, depending upon the need and merits.

The Niti Aayog Committee of Bibek Debroy and Kishore Desai that reviewed the impact of Social Service Obligations by Indian Railways, however, concluded (September 2016) that Indian Railways ends up treating its goods business as a tool to more than make up for its passenger business losses to manage overall financial situation.

²⁷ As per Annual Statistical Statement of Ministry of Railways

In this background, the present audit was focused on assessment of the quantum of concession borne by the Indian Railways and effectiveness of the internal control mechanism to check misuse of concessions.

2.3 Audit Objectives

The present audit has been undertaken to -

1. Assess the impact of the concessions allowed to passengers on Railways earnings;
2. Assess whether Railways have taken effective steps to contain the amount of concessions over the years and adequate internal controls are in place to check misuse of concessions?

2.4 Audit scope and methodology

The audit scope included review of concessions given to reserved passengers during 2015-16 to 2017-18. This included review of concessions given to Senior Citizens, Patients suffering from specified illness, Persons with disabilities, Students, Sports persons, press correspondents, Privilege Pass/PTO holders etc. Ministry of Railways stated that Privilege Passes/PTOs are not concessions but statutory conditions of service. This may be a fact, but in view of their financial implication and cost involved, the matter assumes significance. It has, therefore, been included in the scope of this review. For scrutiny of concessions granted on medical grounds, vouchers for the month of July 2018 were test checked at selected Passenger Reservation System (PRS) counters across Zonal Railways. Exit Conference to discuss the audit findings was held on 30 April 2019 and response of the Ministry of Railways have been factored in.

Audit analysed concession related reports of 'Reserved Passengers Data Warehouse'²⁸ of Indian Railways' and also data provided by the Centre for Railway Information System (CRIS) in this regard. On analysis, audit observed difference in number of reserved passengers carried and revenue earned during 2015-16 to 2017-18 between data downloaded from the Data Warehouse maintained by the CRIS and Ministry of Railways Accounts Directorate. The total number of reserved passengers carried during 2015-16 to 2017-18 and the corresponding earnings as per Ministry of Railways data exceeded the related figures downloaded from the Data Warehouse by 16.68 crore (9.62 per cent) and ₹ 12903.14 crore (17.17 per cent) respectively as shown in the **Appendix B**.

²⁸ *The Data Warehouse is maintained by the Centre for Railway Information Systems (CRIS), which stores all the data of Passenger Reservation System (PRS) of IR, analyses the data and generates reports for use by the Railways in decision making.*

The differences in the total number of reserved passengers carried and revenue earned during 2015-18 could not be reconciled from the records made available to audit. Audit, therefore, analysed and reviewed the system-generated data downloaded from the Data Warehouse to draw conclusion accordingly. During Exit Conference (April 2019), MoR stated that the mismatch between data downloaded from the Data Warehouse maintained by the CRIS and Ministry of Railways Accounts Directorate could be due to certain manual entries.

Audit also reviewed compliance of Railway Board's instructions/circulars issued from time to time and examined records related to various concessions at the Zonal Headquarters/ Divisions/ selected PRS counters.

2.5 Sample size

The following samples were selected:

Table 2.1 – Criteria for Sample Size

Sl.No.	Issue	Criteria	Sample Details
1.	For study of concessions allowed in new types of trains like Humsafar, Suvidha, Mahamana etc., introduced in the Zonal Railways during the review period	100 <i>per cent</i> of new type of trains - Humsafar, Suvidha etc., introduced in the Zonal Railways during 2015-18.	Total 86 trains were selected for test check <ul style="list-style-type: none"> • 48 Suvidha Special Trains • Four Mahanama Express Trains • Two Tejas Express Trains • 32 Humsafar Trains
2.	For study of implementation of the Senior citizen give up scheme and irregularities in concessional tickets issued against medical certificates	Five PRS counters of each Zonal Railway including one Yatri Seva Ticket Kendra (YTSK) / out agency	Total 69 PRS locations and 11 YTSKs were selected for test check

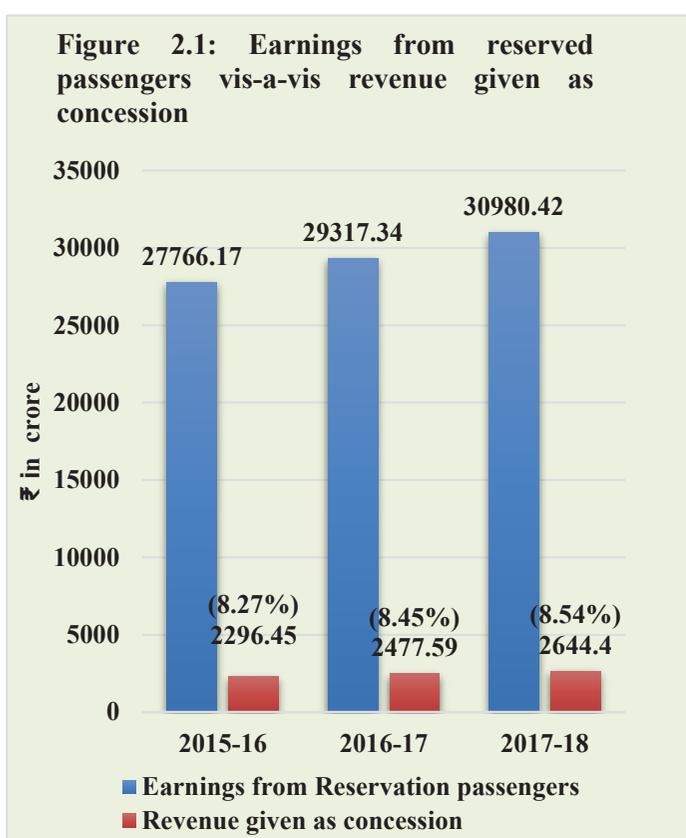
The details of the samples selected are given in *Appendix C*.

2.6 Audit findings

Audit objective 1: To assess the impact of the concession allowed to passengers on Railways earnings.

2.6.1 Share of revenue given as concession to the earnings from reserved passengers

The amount of concessions given to passengers was analysed to assess its burden on passenger earnings of Indian Railways. Audit observed that during the past three years, on an average 8.42 per cent of the reserved passenger earnings were allowed as concessions under various categories, as can be seen from *Figure 2.1*. In terms of number of passengers, the total number of passengers availing concession of any type, was almost 11.45 per cent (21.75 crore) of the total reserved passengers travelled during the past three years.



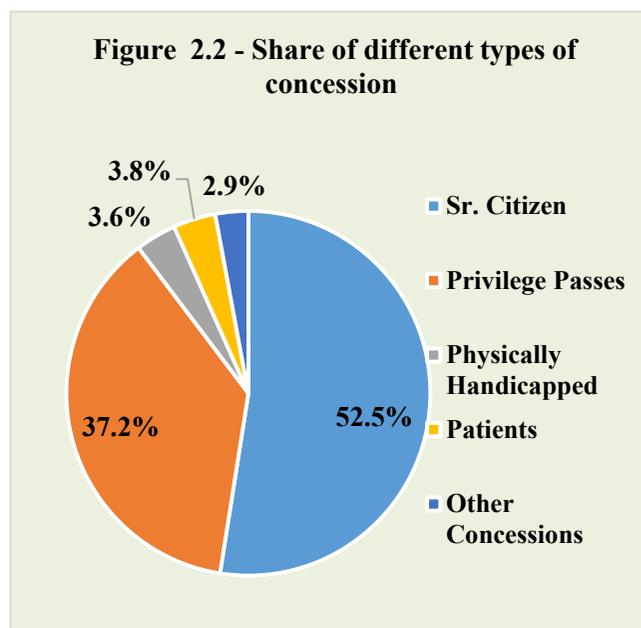
Source: Report No.98 of Data warehouse of IR

Annexure 1 and Annexure 1.1

Thus, 11.45 per cent to the total reserved passengers availed of concession of one or the other type and Indian Railways had to forgo a significant share (8.42 per cent) of reserved passenger earnings towards providing concession to the travelling passengers in the past three years.

2.6.2 Category-wise analysis of concession

The total amount of concession given under various categories during the past three years was ₹ 7418.44 crore. The category wise analysis of amount of concession



given during 2015-16 to 2017-18 showed that senior citizen concession accounted for the highest share (52.5 per cent) of concessions followed by concession allowed to privilege pass holders (37.2 per cent) as can be seen from **Figure 2.2**. Other concessions allowed for Divyang, patients, press correspondents etc. formed the remaining 10.3 per cent of the total concession. In terms of absolute amount, the amount of concession to

senior citizens was ₹ 3894.32 crore and towards privilege pass and PTOs to employees was ₹ 2759.25 crore during the past three years.

Annexure 1.1

Thus, 89.7 per cent of the earnings forgone towards concessions was on account of senior citizen concession and concession to Privilege Pass/PTO holders.

2.6.3 Rate of growth of concessions over the years

Analysis of rate of growth of the number of concessional passengers during 2015-16 to 2017-2018 revealed that the number of reserved passengers availing concession had grown at a rate of 6.3 per cent per year. In 2017-18, the category of Divyang passengers registered the highest increase of 10.6 per cent followed by 8.5 per cent for Senior Citizen passengers. Steady growth was registered in all major categories of concessions except the 'Other concessions' category, where sharp reduction in number of passengers was noticed as can be seen from **Figure 2.3(a) and 2.3 (b)** below.

Figure - 2.3. (a) - Rate of increase/decrease in number of passengers who availed concession

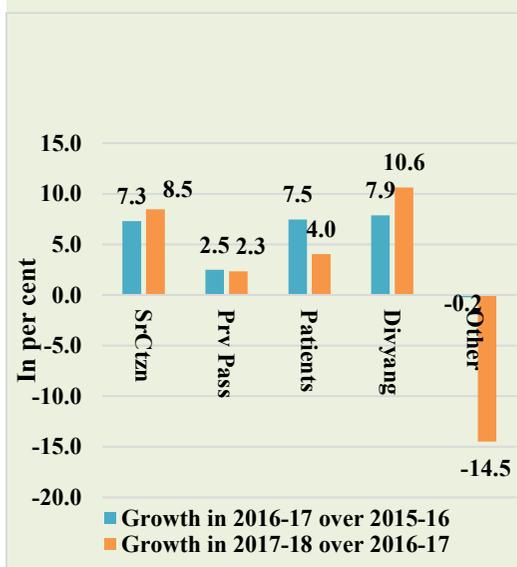


Figure 2.3 (b) - Average annual rate of increase/decrease in number of concessional passengers in AC and Non-AC Classes



Source: Report 71 (b) of CRIS Data warehouse

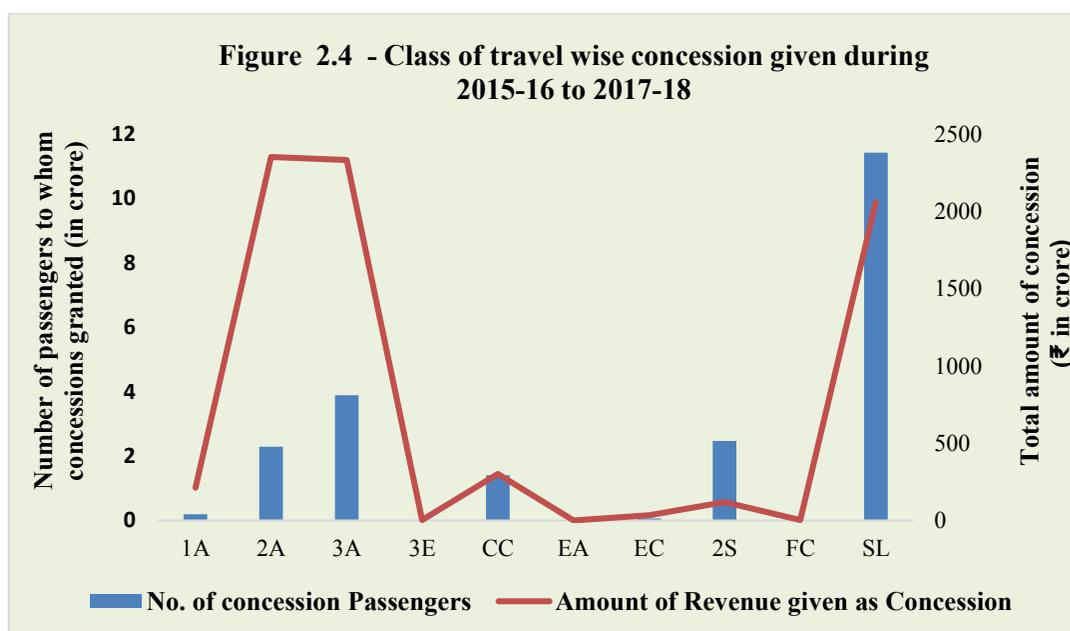
Also, the rate of growth of concession in AC Classes was higher than that of the non-AC Classes in all the categories of concessions. **Annexure 2**

Thus, there is a steady growth in the number of passengers availing concessions in almost all categories except a few. The annual rate of growth in terms of number of passengers travelling in AC classes in all the categories of concession are higher than that of the non-AC classes. The present trend of growth rate will inevitably result in additional burden on the passenger earnings of Indian Railways in the years ahead.

During Exit Conference (April 2019), MoR stated that Privilege Passes /PTOs are not ‘concession’ but statutory conditions of service as framed by the President while framing Railway Servant (Pass) Rules. However, the fact remains that IR had forgone average annual revenue of ₹ 919.75 crore during 2015-18.

2.6.4 Analysis of class-wise concessions given to passengers

Class of travel-wise analysis of total number of passengers availing concession and total amount of revenue given as concessions during the period 2015-16 to 2017-18 revealed that the passengers travelling in 2AC had been benefited with maximum amount of concession whereas highest number of passengers travelling by Sleeper class availed concession as shown in the *Figure 2.4* below.



Data Source: Report 71 (b) of CRIS Data warehouse

From the above Figure, it is seen that during the period of review

- Number of passengers travelling on various concessions in all the AC classes was 7.85 crore (36.08 per cent). These 36.08 per cent passengers availed a concession of ₹ 5235.44 crore (70.57 per cent). On the other hand, in all Non-AC Classes, 13.91 crore passengers (63.92 per cent) availed concession of ₹ 2183 crore (29.43 per cent).
- Out of the Non-AC Classes, in Sleeper Class, 11.42 crore passengers had availed concession amount of ₹ 2059.89 crore whereas in 2AC and 3AC classes, total 6.18 crore passengers had availed of concession of ₹ 4685.06 crore.
- The per capita concession element availed by the concessional passengers of AC classes was ₹ 667 while that of Non-AC classes was ₹ 157. **Annexure 3**

Thus, although the majority of the concessional passengers travelled in the Non-AC Class, the AC classes have the maximum impact on the reserved passenger earnings of IR. The share of the amount of concession in Non-AC Class passengers was far less than the concession availed by the AC passengers which is indicative of lack of equitable distribution of the element of concession.

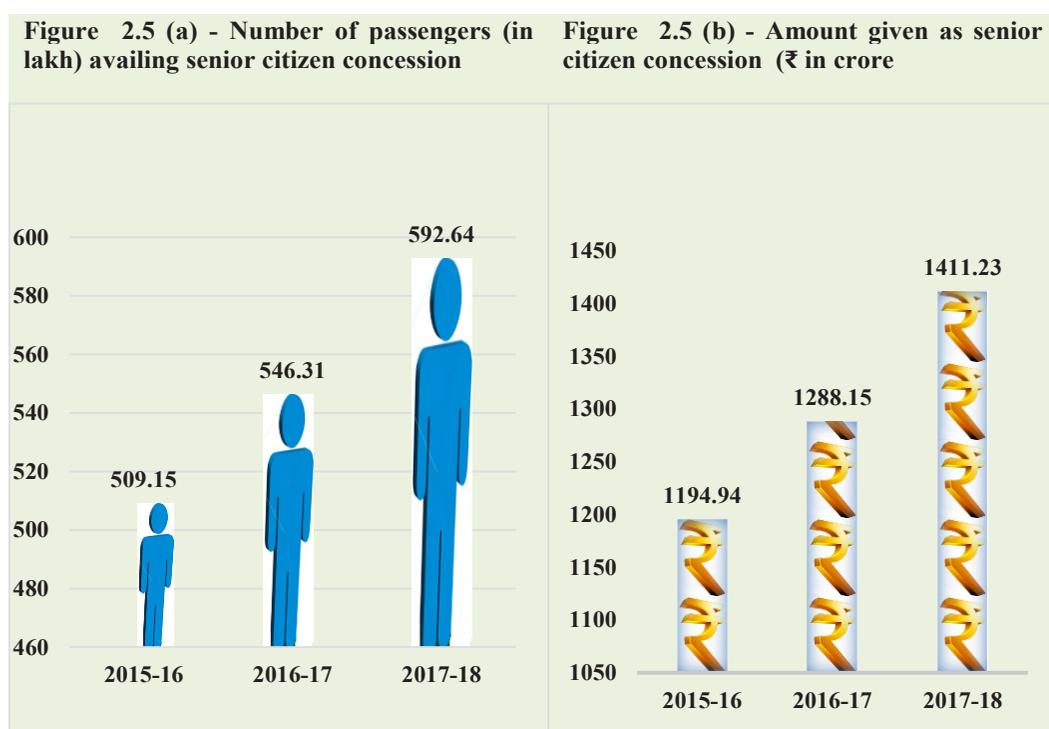
2.6.5 Analysis of concessions allowed by Indian Railways under various categories

Audit analysed the data from Report No. 71(b) of the Data warehouse of Indian Railways. Concession category specific audit analysis is given below:

2.6.5.1 Concessions to Senior Citizens

Women passengers who have completed 58 years of age are allowed 50 *per cent* concession in fare and 40 *per cent* concession for men who have completed 60 years of age in all classes of trains, except Garib Rath and certain other trains like Gatiman Express, Suvidha and Humsafar trains. In July 2017, a voluntary give-up scheme of 50 *per cent* or 100 *per cent* concession element was introduced for senior citizens.

During the review period from 2015-16 to 2017-18, a total ₹ 3894.32 crore was given as concession to 16.48 crore senior citizen passengers. The number of senior citizen passengers had grown from 5.09 crore in 2015-16 to 5.92 crore in 2017-18 with the corresponding increase in the amount of concession from ₹ 1194.94 crore to ₹ 1411.23 crore as shown below:



Data Source: Report 71 (b) of Data warehouse

Analysis of the concession extended to senior citizens, which accounts for the largest share of concession, was carried out for the period 2015-18 from the PRS Data Warehouse Report No.71 (b), Report No.52²⁹ and the Train Master Data obtained from Integrated Coaching Management System. Audit observed that:

- I. The number of female senior citizen passengers availing concession had increased by 7.23 *per cent* (2016-17) and 8.40 *per cent* (2017-18) as compared to respective previous years.

²⁹ Train-wise Class-wise Passengers Earning and Concession

- II. The number of male senior citizen passengers also registered a growth of 7.35 per cent (2016-17) and 8.54 per cent (2017-18) as compared to respective previous years.
- III. The amount of revenue given as concession to female and male senior citizens registered a growth of 9.3 per cent and 9.8 per cent respectively in the year 2017-18 as compared to the previous year in terms of amounts allowed for concession.

Figure 2.6 (a) Class-wise Percentage of Senior Citizen concession passengers during 2015-18

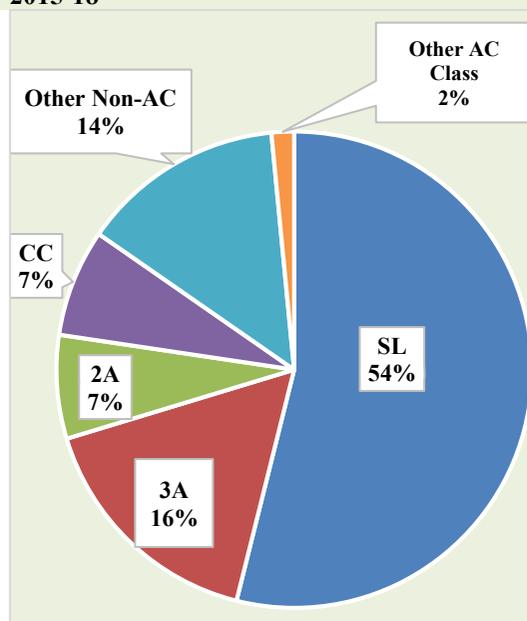
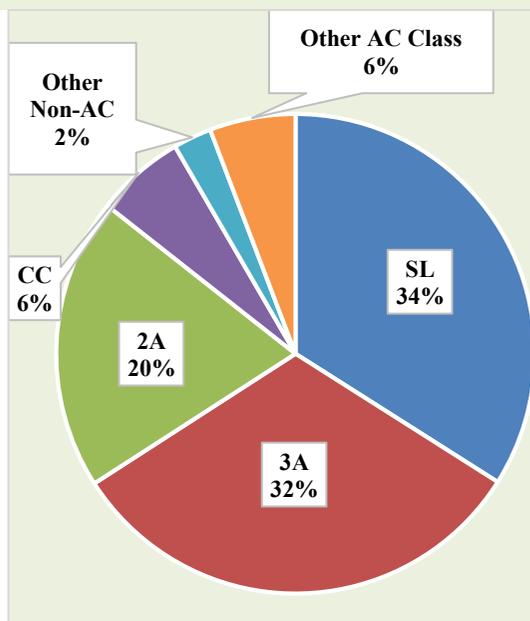


Figure 2.6 (b) Class of travel wise percentage of amount of Senior Citizen Concession



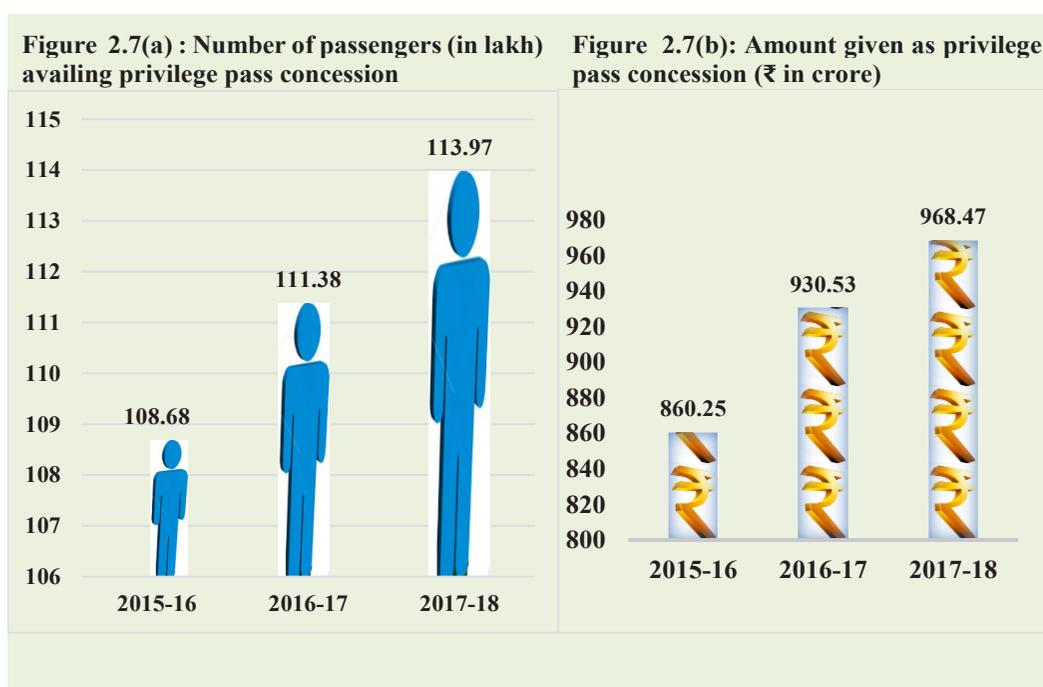
- IV. The majority of senior citizen passengers travelled in the Mail/Express trains (45.01 per cent) and Super-fast trains (42.95 per cent) during 2015-16 to 2017-18. 54 per cent senior citizen passengers travelled in Sleeper class were given concessional benefit of 34 per cent of the total amount of concession allowed to senior citizens as a whole, whereas 7 per cent passengers in 2AC availed 20 per cent of the total amount of concession. Similarly, in 3AC, 16 per cent of senior citizen passengers availed 32 per cent of the total amount of senior citizen concession as shown in the **Figure 2.6(a) and Figure 2.6(b)**

Annexure 2 and 4

Thus, the senior citizen passengers travelling in AC classes availed of the maximum concessional benefit as compared to the senior citizen passengers who travelled in non-AC classes.

2.6.5.2 Analysis of Concession on Privilege Pass/PTO

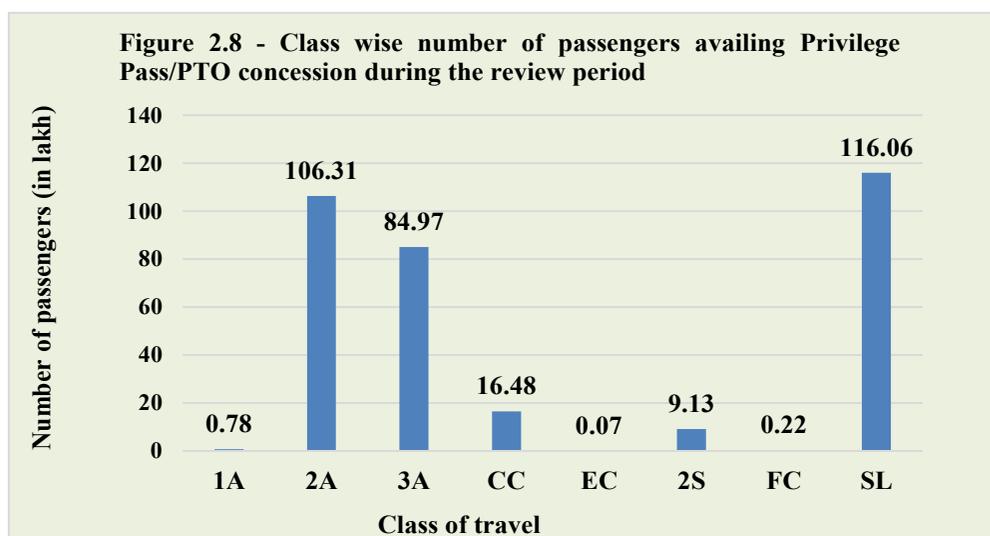
Privilege passes with 100 *per cent* concession³⁰ are allowed for travel by the employees and their eligible family members in the eligible class (once/thrice/six times in a year as per entitlement) as defined in the Pass Rules. Further, Privilege Ticket Orders (for eight journeys in a year) are also allowed with the benefit of 66.67 *per cent* concession. During 2015-18, 3.34 crore privilege pass/PTO holders had made reservations through PRS, cost of which was ₹ 2759.25 crore (**Annexure 2**). The number of passengers in 2017-18 had increased by 5.29 lakh as compared to 2015-16 and the corresponding amount of concession had also increased by ₹ 108.22 crore as shown in **Figure 2.7 (a) and Figure 2.7(b)**.



Data Source: Report 71 (b) of Data warehouse

Class wise analysis of the number of passengers revealed that 1.16 crore and 1.06 crore privilege pass/ PTO holders booked tickets during 2015-18 in Sleeper class and 2AC class respectively as shown in the **Figure 2.8**. These journeys had a financial implication of ₹ 2759.25 crore.

³⁰ Including Reservation charges and Supplementary charges for super-fast trains



Thus, total concession allowed to travelling passengers on account of using Privilege Pass/PTO was 37.2 per cent of the total reserved passenger earnings. Of the total railway employees who travelled on Privilege Passes/PTO, 62 per cent³¹ availed these facilities in AC classes. In terms of amount of concession, these 62 per cent passengers availed 87 per cent of the total concession amount. The Privilege Pass/PTO facilities being provided to railways employees is a part of the establishment cost of the railways. However, this is not finally reflected in the establishment expenditure of the railways and to that extent the revenue expenditure of the railways is understated and would impact the revenue surplus of the railways for these years.

2.6.5.3 Persons with disabilities (Divyang)

Physically handicapped/Paraplegic persons, completely blind persons, mentally retarded persons and totally deaf and dumb persons for their travel with or without escort in all classes of all trains (except Garib Rath and Suvidha trains) are allowed concessions ranging from 25 per cent to 75 per cent of fare. The quantum of concession is also equally admissible for their escorts.

During 2015-18, total 76.83 lakh passengers³² with disabilities (Divyang) had availed concession of ₹ 268.68 crore (**Annexure 2**). Year-wise trend of Divyang concession is shown below:

³¹ 2.08 crore passengers in AC classes out of total 3.34 crore passengers

³² Data Source: Report 71 (b) of CRIS Data warehouse or Physically Handicapped concession

Figure 2.9 (a): Number of Divyang passengers (in lakh) availing concession

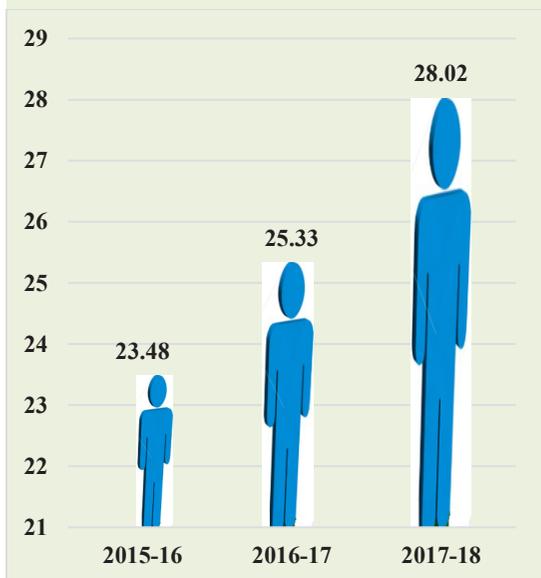
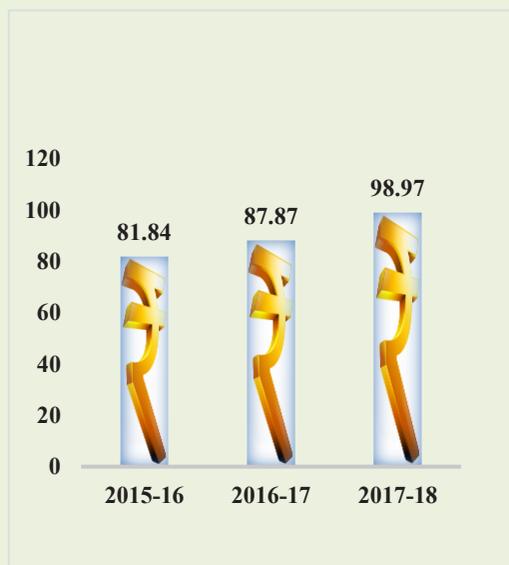


Figure 2.9 (b): Amount given as divyang concession (₹ in crore)



Data Source: Report 71 (b) of Data warehouse

There has been an increase of 19.34 per cent in number of Divyang passengers in 2017-18 as compared to 2015-16 with the corresponding increase in the amount of concession by 20.93 per cent.

2.6.5.4 Patients suffering from specified illness

Patients suffering from illness such as cancer, TB, thalassemia, aplastic anaemia, kidney diseases and heart related diseases are allowed 50 per cent to 100 per cent concession in fare in all classes of Mail/Express/Super-fast trains. Same element of concession is admissible for escort also. 100 per cent concession is allowed to cancer patients when travelling in Sleeper class and 3AC. The patient is required to produce original certificate obtained from the respective hospital to avail of the concession.

Audit observed that ₹ 279.45 crore was given as concession to 53.12 lakh of such patients during 2015-18 (**Annexure 2**). The number of passengers availing of concession in 2017-18 had increased by 1.96 lakh as compared to 2015-16 and the corresponding amount of concession had also increased by ₹ 14.20 crore as shown below:



Data Source: Report 71 (b) of CRIS Data warehouse

2.6.5.5 Other Concessions³³

Students in second and sleeper class are allowed 50 per cent to 75 per cent concession in fare to travel from their place of residence to the place of educational institution, for educational tour in groups and to participate in sports tournaments. In addition to the above category, concessions ranging from 10 per cent to 75 per cent of fare are allowed to other categories of passengers like Sports persons, various specified award winners, doctors, teachers, Kisans, press correspondents etc. Railway Board also authorises Special concessions to specific organisations from time to time. During 2015-18, Indian Railways allowed concession of ₹ 216.75 crore to 63.35 lakh passengers for the above categories of passengers.

Annexure 2

³³ Includes Students, Sports persons, award winners, doctors, teachers, press correspondents, Indrail Passes, Special Concessions etc.

Figure 2.11 (a) Number of passengers (in lakh) availing other categories of concession

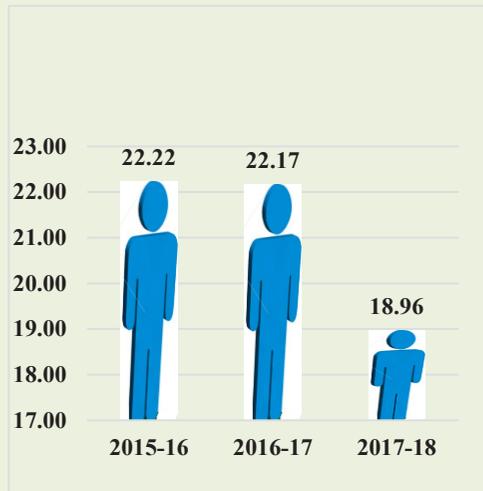


Figure 2.11 (b): Amount given as other concession (₹ in crore)



Data Source: Report 71 (b) of CRIS Data warehouse

Audit observed that the number of passengers in 2017-18 had decreased by 3.26 lakh as compared to 2015-16 and the corresponding amount of concession also decreased by ₹ 7.88 crore.

Audit Objective 2: Whether Railways have taken effective steps to contain the amount of concessions over the years and adequate internal controls are in place to check misuse of concessions?

2.6.6 Steps taken by Indian Railways to contain the amount of concessions

RFFC had recommended various measures for containing the amount of concession given to passengers by the Railways under various categories. These included restricting the amount of concession to 50 per cent, withdrawing concessions granted to delegates of various profit earning organisations, charging for children above the age of three years, charging of 75 per cent fare in respect of children provided with berth and getting the Department of Parliamentary Affairs to bear the expenditure on account of concession given to MPs/ex-MPs.

Audit observed the following changes made by the railways pursuant to the above mentioned recommendations:

- a) Earlier, rules³⁴ provided that in case of children of age five years and under 12 years, half of the adult fare was charged. This rule has, however, been modified with effect from 10.04.2016 and a system of getting option for the berth was

³⁴ Rule 211 of IRCA Coaching Tariff Part I (Volume I)

introduced. If berth is opted, full adult fare is charged and if berth is not opted, only half of the applicable adult fare is being charged.

- b) The expenditure on account of concession given to MPs/ex-MPs is being reimbursed by the Department of Parliamentary Affairs.

Audit further observed that the amount of concession has not been restricted to 50 *per cent* and continues to be up to 75 *per cent* under many categories such as Orthopaedically Handicapped, Thalassaemia, Haemophilia patients etc. in 3AC, AC Chair Car, First Class, SL and Cancer patients and TB Patients in 2nd Class and SL Class.

Railways have however, introduced 'Give-up scheme' for senior citizens to contain concessions given to senior citizens with effect from July 2017. In addition, in newly introduced Suvidha trains, Railways did not allow any of the concessions initially. However, gradually, the concessions under certain categories were allowed in Suvidha trains as well. These are discussed in the paragraphs that follow.

2.6.6.1 Senior Citizen's 'Give Up Scheme'

In July 2017³⁵, Indian Railways introduced a 'Give Up scheme' for Senior Citizens passengers. Under this scheme, Senior Citizens can opt to give up 50 *per cent* or 100 *per cent* element of concession amount of reserved tickets. CRIS and IRCTC were accordingly instructed to make necessary changes in software. For the tickets through the PRS counters, Railway Board issued instructions³⁶ to all the Zonal Railways to modify the reservation form to include a column where senior citizens can exercise option of giving up 50 *per cent* or 100 *per cent* of the concession element.

Analysis³⁷ of the impact of the scheme in reduction of the liability of Indian railways on senior citizen concession in respect of passengers booked during the period 15 July 2017 to 31 March 2018 revealed the following:

- Out of total 4.41 crore Senior Citizen passengers, 7.53 lakh (1.7 *per cent*) passengers opted to give up 50 *per cent* concession and 10.9 lakh (2.47 *per cent*) passengers gave up 100 *per cent* concession.

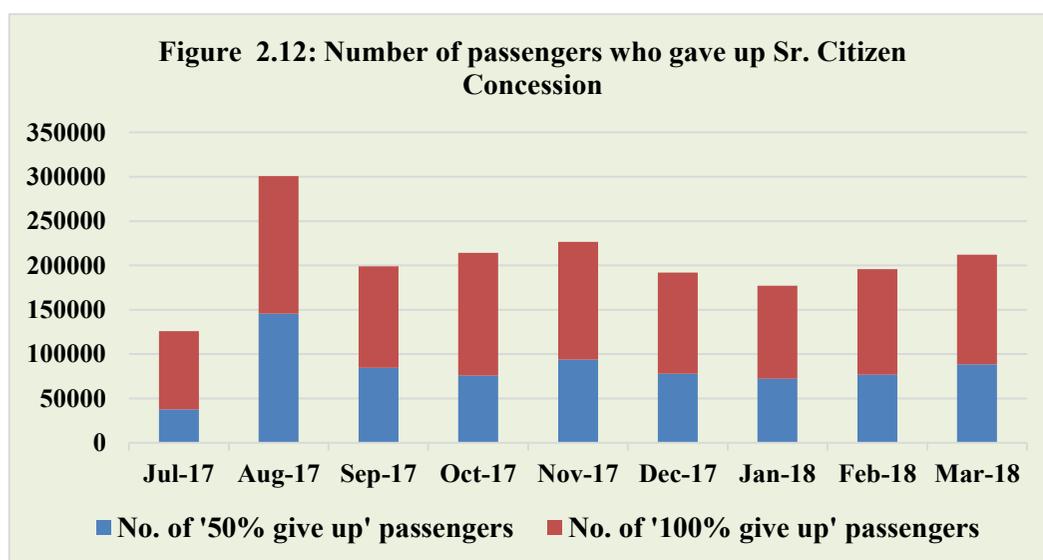
³⁵ Effective from 15 July 2017 as per Commercial Circular No.51 of 2017 dated 11.07.2017

³⁶ Commercial circular No.59 of 2017 dated 09.08.2017

³⁷ For this analysis, Zone-wise, month-wise number of passengers who opted to give up 50 *per cent* concession (Concession codes PSRCTN and PSRCTW) was taken from Report No. 71b of the data warehouse. Since the number passengers who gave up 100 *per cent* concession is not available in Report No. 71b, Month-wise No. of passenger booked under 100 *per cent* give up scheme was obtained from CRIS for concession code 'NOCONC'.

- Amount of concession given up by the ‘50 per cent give up’ passengers was ₹ 7.21 crore. However, the amount given up in respect of 100 per cent give up cases was not made available to audit.
- Month-wise analysis showed that the number of senior citizens who gave up concession has declined since August 2017.
- 752586 passengers (99.94 per cent) of the passengers who gave up 50 per cent concession were of the internet booking category and only 482 passengers (0.06 per cent) had given up concession while booking tickets at Passenger Reservation Counters.

Annexure 5



A test check of the status of implementation of Give up scheme at 69 PRS locations and 11 YTSKs³⁸ (Yatri Ticket Seva Kendras) in 16 Zonal Railways revealed the following:

- The revised reservation forms with provision for 50 per cent and 100 per cent give up by senior citizen passengers were introduced in three Zonal Railways³⁹ only.
- In six Zonal Railways⁴⁰, these were not followed at all PRS/YTSK locations. Out of the 26 PRS and 4 YTSKs test checked, revised forms were being used in 15 PRS and one YTSK.
- The revised reservation forms having provision for 50 per cent and 100 per cent give up by senior citizen passengers were not introduced in the remaining seven Zonal Railways⁴¹.

³⁸ Yatri Ticket Seva Kendra is an outsourcing scheme of the Indian Railways. It allows entrepreneurs to set up ticket sale counters near railway stations and sell reserved and unreserved railway tickets.

³⁹ ECR, SECR and SR

⁴⁰ CR, ECoR, ER, SWR, WCR and WR

⁴¹ NCR, NER, NFR, NR, NWR, SCR and SER

- Except in two PRS offices (Bhagalpur of ER and Guwahati of NEFR), prominent notices on give up scheme were not displayed in other PRS/YTSKs to create public awareness.

Thus, the response to ‘Give Up’ scheme from the senior citizen passengers was not encouraging. Most of the passengers who opted for this scheme had booked tickets online. The number of passengers opting for the scheme was negligible, where tickets were booked from the PRS/YTSK counters. Railway Board instructions to modify passenger reservation forms have not been implemented effectively.

During Exit Conference (April 2019), MoR admitted the audit contentions. They further stated that the instances of non-revision of forms in some Zonal Railways was due to use of old reservation forms already available in their stock.

2.6.6.2 Restriction in Grant of Concession in newly introduced premium trains

During 2015-18, Indian Railways introduced five new types of trains like Humsafar, Antyodaya, etc. The details of concessions allowed/not allowed in these trains is detailed in the following table.

Sl. No.	Type of train	Classes	Date of introduction	Concession allowed	Concessions not allowed
1	Suvidha	AC and mixed	June 2015	Privilege/PTO/Duty pass (at par with Rajdhani / Shatabdi) w.e.f July 2017	All other types of concessions
2	Mahamana Express	Mixed	January 2016	All Privilege passes/PTO/Complimentary passes, warrants, rail travel coupons, concessions	NIL
3	Humsafar	Fully 3AC	December 2016	Privilege pass/PTO/Duty Pass at par with Rajdhani	All other concessions
4	Antyodaya	Fully II seat unreserved	February 2017	Nil	Concessional tickets, free complimentary passes, Privilege/PTO
5	Tejas	Fully AC Chair Car/ Executive class	May 2017	Privilege/PTO/Duty pass (at par with Shatabdi)	Nil

Audit observed that while initially concessions were not allowed in Suvidha Trains, these were allowed subsequently from July 2017. In Mahanama Express, Humsafar and Tejas trains, certain types of concessions were allowed by the railways from the date of introduction of these trains. Audit test checked these newly introduced trains and found that in 52 number⁴² of Suvidha trains, two pairs of Mahamana Express⁴³ trains, 32 number⁴⁴ of Humsafar trains and one pair of Tejas Express train, railways allowed concession of ₹ 4.06⁴⁵ crore till March 2018.

Annexure 6

Introduction of new category of trains provides an opportunity to Indian Railways to curtail concessions in such trains. Indian Railways, however, allowed certain categories of concessions even in new type of trains introduced.

2.6.7 Internal controls to check misuse of concessions

2.6.7.1 Trend of concessions to Freedom Fighter

Freedom fighters and their widows are issued with Complimentary Card Passes on lifetime basis free rail travel in First Class and 2AC along with one companion in the same class by any trains over all Indian Railways except Metro Railway, Kolkata.

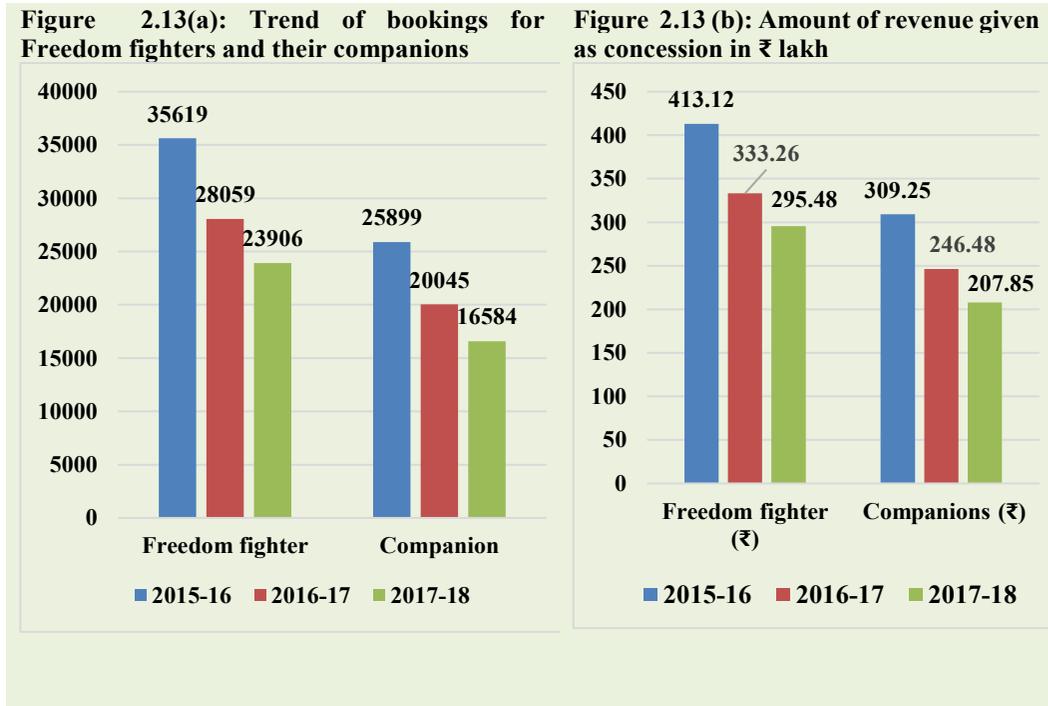
Audit analysed the number of tickets booked on freedom fighter concessions in Indian Railways from the PRS Data Warehouse Report No.52. Audit observed that 87,584 number of passengers had made reservation as freedom fighter (concession code “FREEDM”) availing a concession of ₹ 1041.86 crore and 62,528 passengers travelled as their companions (concession code “FRECOM”) availing a concession of ₹ 763.58 crore during 2015-18 as can be seen from the *Figure s 2.13 (a) and 2.13 (b)* below:

⁴² ECoR- 17, ECR-4 SR-21 and SER- 10 trains

⁴³ WCR-2 Trains and WR- 2 Trains

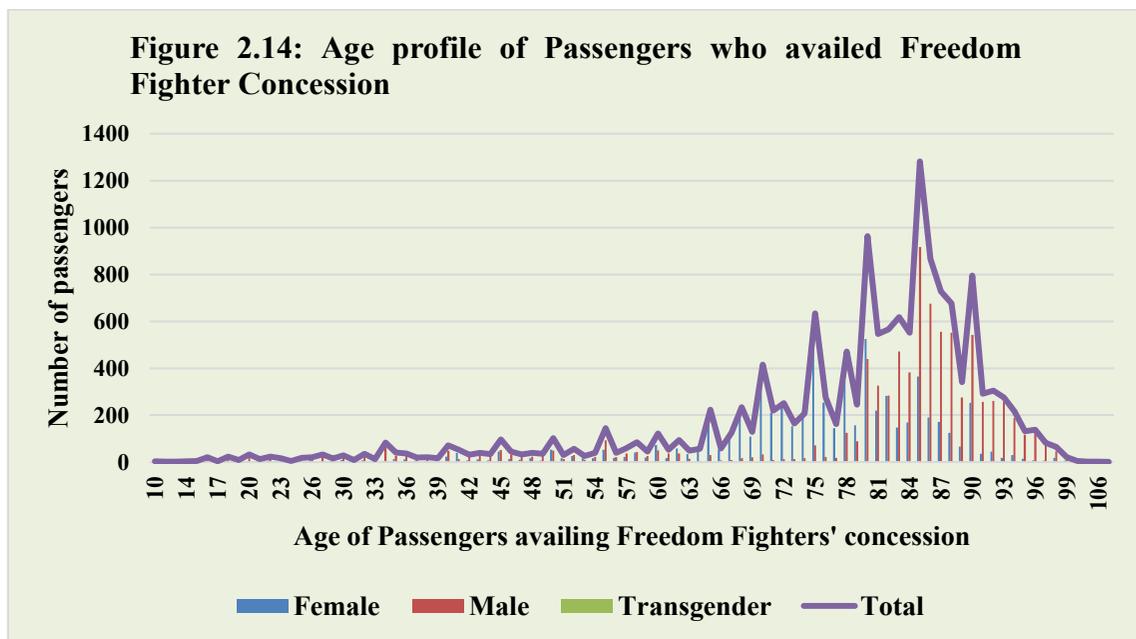
⁴⁴ ECoR-2, NER-4, NFR-2, NWR-8, SCR-2, SECR-2, SER-2, SWR-6 and WR-4 trains

⁴⁵ Suvidha trains - ₹11.19 lakh, Mahanama Express - ₹ 45.55 lakh, Humsafar Trains - ₹1.82 crore and Tejas Express - ₹1.67 crore



Data Source: Report 52 of CRIS Data warehouse

The age profile of 15,298 passengers (excluding 2529 cancelled passengers) availed of Freedom fighter concessions during the period 15 July 2017 to 31 March 2018 was analysed in Audit:



Audit observed that:

- 21 per cent of the total freedom fighter concessional passengers were aged less than 70 years, which indicates that the freedom fighter concession was extended to persons who were born after 1947.

- 1302 male passengers and 1898 female⁴⁶ passengers who were born after 1947 had been allowed free travel under Freedom fighters' concession. Of these, age of 1096 male and 580 female passengers was less than even senior citizen category.
- The youngest person who was issued freedom fighter ticket under concession code "FREEDM" was 10 years old.
- In 15 instances, Freedom fighter concession tickets were issued with Freedom Fighter pass Number shown as "0".

Thus, the Passenger Reservation System does not have appropriate input control to validate age of freedom fighters and allow booking tickets with freedom fighter concession duly linked with freedom fighter pass numbers.

2.6.7.2 Misuse of lost metal/duty card passes

In June 2005, Railway Board issued instructions⁴⁷ to all Zonal Railways that in case of loss of metal/card passes, the details should be entered in the Passenger Reservation System (PRS) to prevent reservation against lost metal/card passes. As various Zonal Railways were not properly following these, Railway Board reiterated the instructions in May 2012⁴⁸.

Scrutiny of records relating to the details of metal/card passes revealed that 354 metal passes and 397 duty card passes were reported lost during the past three years. Audit observed that while circulating the list of lost passes to all concerned, Zonal Railway Administrations did not ensure blocking of the lost pass numbers in the PRS. Audit observed that 768 passengers booked their tickets which involved money value of ₹ 4.75 lakh against 15 metal passes⁴⁹ of 11 Zonal Railways and six duty card passes⁵⁰ of four Zonal Railways after the passes had been reported lost. In 303 cases, names of the passengers for whom tickets were booked were same as the person from whose custody the passes were reported lost. In 457 cases, tickets were booked in the name of persons other than the officials who had lost the passes. In the remaining eight passengers booked on two lost passes⁵¹, names of the official who had lost the passes were not made available to Audit. A few instances (**Annexure 7**) of booking on lost passes are discussed below:

⁴⁶ *Some of them would be widows of freedom fighters and their count could not be ascertained from the information provided to audit in absence of any separate concession code for the widows of Freedom Fighters.*

⁴⁷ *Commercial Circular No.25 of 2005 dated 24.06.2005*

⁴⁸ *Commercial Circular No.30 of 2012 dated 07.05.2012.*

⁴⁹ *CR-1, ECoR-1, ECR-1, NCR-1, NER-3, NFR-1, NR-1, SECR-1, SR-1, SWR-2 and WR-2*

⁵⁰ *ER-1, NR-1, NWR-3 and SECR-1*

⁵¹ *CR-BR Pass No. 1209 and SECR- BR Pass No. 263*

- In Eastern Railway, a First Class Duty Card Pass bearing number 58328 issued to Sri P.K. Dey was circulated as lost vide ER Quarterly Gazette dated 31 December 2016. This duty pass was used for booking of 284 passengers on 145 tickets in favour of Sri P.K. Dey along with a companion from Ranaghat to Sealdah and back during January 2016 to March 2018.
- In Northern Railway, one Bronze Metal Pass bearing number 962 was reported lost on 15 February 2015. Between 15 February 2015 and 31 March 2018, the pass was used for booking of tickets for 363 passengers in name other than the persons in favour of whom the pass was issued.
- In East Coast Railway, a Bronze Metal Pass bearing number 141 was reported lost vide ECoR Commercial Circular of April 2015⁵². However, three tickets were booked in the month of May and June-2015 against that lost pass in the name of the officer to whom the pass was issued.
- In Central Railway, Metal Pass bearing number 1209 was lost on 28 May 2015 and found again on 03 December 2015. During the intervening period, five tickets were booked against this metal pass.

Thus, the failure of Zonal Railway Administration in adhering to the instructions of the Railway Board to feed details of the lost metal/ card passes in the Passenger Reservation System and block booking of tickets on them led to misuse of duty passes given to employees.

2.6.7.3 Irregular grant of concessions not applicable for specific category of trains
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As per Railway Board instructions⁵³, no concessions are applicable on Suvidha trains. Similarly, Senior Citizen concession is not allowed in Garib Rath Express Trains⁵⁴. Subsequently, in July 2017⁵⁵, Railway Board allowed Privilege/PTO /Duty/Post retirement complimentary passes in the Suvidha trains.

Audit scrutiny of bookings in the Suvidha Express trains for the period 2015-16 to 2017-18, showed that Senior Citizen concession was allowed in 12 Suvidha trains⁵⁶ for 27 passengers in six Zonal Railways⁵⁷. Similarly, Senior Citizen concession

⁵² No. 28(C)/2014 dated. 16.04.2015

⁵³ Railway Board's Commercial Circular No.33 of 2015 dated 02 June 2015

⁵⁴ Railway Board's Commercial Circular No 77 of 2006

⁵⁵ RBE No. 68/2017 dated. 12.07.2017

⁵⁶ Train Nos. ECoR (82831 and 82853), ECR (82355 and 82356), ER (82301 and 82302), SER (02863), SR (82601, 82613, 82635 and 82802), SWR (82651)

⁵⁷ ECoR-04 (₹ 1435), ECR-10 (₹ 3800), ER-5 (₹ 3830), SER-01 (₹ 250), SR-6 (₹ 1695), SWR-01 (₹ 630)

was irregularly allowed in Garib Rath Express to 11 passengers in Northern Railway during 2017-18.

Annexure 8

The above indicates that adequate controls have not been put in place in the PRS for dis-allowing concessions not applicable for specific category of trains. The possibility of manual intervention to manipulate grant of concession cannot be ruled out. These needs to be examined on urgent basis and strict disciplinary action may be taken where ever required.

2.6.7.4 Irregularities in concessional tickets issued on medical certificates

The concessions for patients are to be allowed based on valid medical certificates and the certificates should bear the patient's name and signature, validity period of the medical certificate, etc., issued under the signature of authorised medical officer with registration number.

Nature of Disability	Age of the passenger	Validity of medical certificate from the date of issue
Temporary	Any Age	5 Years
Permanent	Up to 25 Years	5 Years
	26 to 35 Years	10 Years
	Above 35 Years	Life time

In case of handicapped passengers, the validity of the medical concession certificate is based on the age of the physically handicapped persons.

Railways introduced a system⁵⁸ of issue of Photo ID card by the respective divisional commercial offices to enable those persons to book tickets online. The ID card is initially valid for five years and subject to periodical renewal. However, the system of getting Photo ID card has not been made mandatory.

A test check of concessions extended to physically handicapped and different patients in the month of July 2018 at selected 69 PRS locations was done in Audit. A few instances of discrepancies/irregularities in allowing concessions are given below:

- Concession was granted on 65 concession certificates⁵⁹ where Signature/Registration Number/Seal of the doctor or Name/Seal of the Hospital was either missing or illegible.
- In 23 cases⁶⁰, the status of disability was not mentioned by the Medical Authority.

⁵⁸ Railway Board Commercial Circular No.18 of 2015

⁵⁹ ECoR-5, CR-7, NCR-6, NWR-12, SR-2, SWR-2 and WCR-31

⁶⁰ CR-5, ER-4, NER-1 and WCR-13

- Concession ticket was issued against 48 invalid/expired certificates⁶¹.
- Date of booking of two tickets⁶² was prior to the date of issue of the concession certificate.
- In 30 concession certificates⁶³, date of issue of the certificate was left blank.
- In nine cases⁶⁴, alterations in certificates were found.
- In 16 medical concession cases⁶⁵, different signatures were noticed for the same doctor.
- In the absence of explicit mention of the authority to certify specific disabilities, Mental Patient certificate was issued by Gynecologists and Gastroenterologists. Similarly, physically handicapped certificate to adults was issued by Pediatrician (ECoR) and cancer certificates issued by Eye Specialist (WCR).

Thus, the lack of adequate internal control, clarity in the extant provisions for allowing concession and proper monitoring mechanism had led to misuse of concessions allowed on medical certificates.

2.6.7.5 Misuse of Privilege passes

Privilege passes are issued to Railway employees for their journey along with their family members to specific destinations as per their choice with multiple break journey facilities in a specified route. It is the duty⁶⁶ of the reservation clerk to endorse on the face of the pass, the train number and date for which reservation has been made and also for cancellation or modification of tickets by the pass holders. As per Annexure 'A' to Schedule II of the Railway Servants Pass rules, the pass holder must enter the date of commencement of outward journey and date of commencement of return journey in INK before commencing journey. Ticket collectors and Train Ticket Examiners must see the compliance of the provision and collect prescribed fine on detection of non-compliance by the pass holder.

Audit analysis of the Zonal Railway-wise Railway Pass Enquiry Report (Report No. 66e) of the Data warehouse of Indian Railways for the year 2017-18 revealed that 1.14 crore passengers had made reservation under Privilege Pass concession. Audit test checked the details of bookings made under Privilege pass for 23.43 lakh (20.6 per cent) passengers of sixteen Zonal Railways. Audit observed that despite explicit provisions/instructions to prevent misuse of passes, irregularities such as

⁶¹ ECoR-2,ER-7,NR-6,NWR-7,SER-3,SR-6 and WCR-17

⁶² NCR-1 and SER-1

⁶³ CR-1,SER-4,SWR-1 and WCR-24

⁶⁴ CR-8, NER-1

⁶⁵ CR-4,NER-1,NR-1,WCR-10

⁶⁶ Rule 638 of Indian Railways Commercial Manual Volume-I

multiple reservations on the same privilege pass, reservations against an invalid pass etc. were noticed. These are discussed below:

(a) Multiple reservations through PRS on privilege passes

Audit test checked the details of the passengers travelled on Privilege Passes/PTOs from the data available in Data Warehouse. Audit observed that:

- 3016 passes were misused for booking of tickets multiple times for same pair of stations/same route. 30,567 passengers were provided reservation on these passes out of which, bookings of 11,552 passengers was irregular since they had already booked tickets earlier on their passes for same stretch of journey.
- Out of the irregular bookings of 11,552 passengers, 487 passengers had made reservation in more than one trains for the same destination on the same day.
- 136 passengers had made reservation in the same train on same day in different classes for the same pair of station.

Audit further observed the following instances of major irregularities in booking of tickets done on Privilege Passes/PTOs:

- In ECR, one First Class Pass Number 685113 was used for booking of 120 passengers in the name of three persons⁶⁷ in March 2018 out of which 108 bookings were irregular. Reservations from Itarsi to Jhansi were made for journey on 10 March 2018 in five different trains in 2AC/3AC classes, on 11 March 2018 in one train and in seven different trains on 16 March 2018. Similarly, From Jhansi to Itarsi bookings were made in five different trains. The same pass was also used for booking from Howrah to Puri/Khurda Road and back in 13 trains which included booking of tickets on 2AC and 3AC classes of the same trains on same date. Irregular multiple bookings from Kanpur to Patna and Patna to Howrah were also made on the same pass.
- Another instance of irregular booking in ECR on First Class Privilege Pass Number 678580, on which 130 passengers were booked irregularly from Danapur/Patna to Itarsi and back. Similarly, on Pass Number 670729, tickets had been booked between Muzaffarpur to Delhi and back in eight different trains. In another instance, tickets had been booked from Danapur to Secunderabad and back on nine different dates on Pass Number 672396.
- In Northern Railway, Pass No. 654967 was used for booking of two passengers in Shatabdi trains from New Delhi to Ambala Cant 15 times and back to New Delhi 13 times during 2017-18.
- In South Central Railway, First Class Privilege Pass Number 124937 was used for booking of three passengers from Sainagar Sirdi to Secunderabad on four different dates.

Annexure 9

⁶⁷ *Abhishek K Singh and two others*

Multiple reservations on the same pass is possible when the Booking Clerks while making the reservation on the passes either would not have endorsed the booking details on the pass, which went undetected by the TTEs during journey or subsequent bookings were made on used passes.

(b) Reservation made in the PRS through invalid pass numbers

Passes are supplied to various pass issuing offices under different Zonal Railways from the respective designated Railway printing presses. Audit compared the serial numbers of passes supplied by the Railway Printing Presses to the pass issuing authorities with those available in the Zone-wise Railway Pass Enquiry Report (Report No. 66e) of data warehouse of Indian Railways. Audit observed that tickets for 3315 passengers had been booked against 1012 invalid pass numbers which were of seven to nine digits instead of maximum six digits. In case of 21⁶⁸ out of 3315 passengers, reservations were allowed against privilege pass number shown as “0”.

Annexure 10

The instances of multiple bookings on the same pass and in the same route indicated complete disregard to the rules and provisions and widespread misuse of Privilege Pass/PTO facilities. This was due to lack of input data validation in the Passenger Reservation System which could prevent misuse of free pass facility extended to eligible employees. The PRS should allow booking of a second ticket on the same pass number for the same pair of stations only if the first ticket booked has been cancelled. Such a control does not exist in the PRS.

Thus, there is no input validation control in the Passenger Reservation System for pass numbers to prevent misuse of privilege pass.

During Exit Conference (April 2019), MoR stated that the Zonal Railways had been instructed to examine the irregularities, if any, on case to case basis and furnish the detailed position.

Railway Board must analyse all instances of misuse of Pass/PTO. The lacunae in the system, which had permitted such manipulation, should be rectified immediately. In view of the seriousness of the matter, strict disciplinary action may be taken against the officials, who had committed such irregularities.

2.7 Conclusion

During the past three years, 11.45 *per cent* of the reserved passengers travelling by railways have availed various types of concessions. Indian Railways had forgone about 8.42 *per cent* of reserved passenger earnings towards various concession. The amount of concession pertaining to senior citizens and Privilege Pass/PTO holder was 37.2 *per cent* and 52.5 *per cent* respectively.

⁶⁸ NWR-16 and WR-5

The rate of growth in the number of passengers availing concessions was on increasing trend in almost all categories, particularly in AC Class. Majority of the concessional passengers travelled in the Non-AC Class. The share of the amount of concession availed by AC passengers was, however, significantly higher than the Non-AC Class passengers. The senior citizen concession, which accounts for highest share of concession provided by the Indian Railways, had benefitted mainly the AC class passengers. Audit observed that 23 *per cent* of senior citizen passengers who travelled in 2AC and 3AC availed 52 *per cent* of the total amount of senior citizen concession. Voluntary Concession give-up scheme for Senior citizen did not evoke significant response. This was due to lack of adequate publicity at the PRS counters to create passenger awareness and non-introduction of modified reservation forms in some Zonal Railways.

Indian Railways did not take adequate steps to contain the burden of concession on its exchequer. Introduction of new category of trains provides an opportunity to Indian Railways to curtail concessions in such trains. Indian Railways, however, allowed certain categories of concessions even in new type of trains introduced. In trains where it was initially not allowed, concessions were allowed subsequently. Passenger Reservation System does not have required input validation control to prevent misuse of concession benefit by the ineligible persons. The system does not have appropriate input control to validate age of freedom fighters. The system was also deficient in validating booking tickets with freedom fighter concession duly linked with freedom fighter pass numbers. Further, there was lack of adequate internal control, clarity in the extant provisions for allowing concession allowed on medical grounds. These lacunae leave the system vulnerable for misuse by various passengers while availing concessions.

The Zonal Railway Administration failed in adhering to the instructions of the Railway Board to feed details of the lost metal/card passes in the PRS. This had led to misuse of metal and card passes. Lack of input validation control resulted in several instances of multiple bookings on the same privilege pass and in the same route.

2.8 Recommendations

1. ***Indian Railways needs to take specific measures to contain the burden of concession on railway passenger earnings.***
2. ***Railways needs to rationalize concessions as per the requirements and needs of the traveling passengers. Accordingly, Indian Railways may consider restricting concession.***
3. ***Indian Railways needs to evolve effective internal control mechanism to ensure correctness of the medical certificates for allowing concessional benefit on medical grounds.***

4. *Indian Railways may ensure proper input validation controls so as to allow booking of tickets on duty and privilege passes as per provisions and prevent their misuse.*
5. *Indian Railways needs to provide required validation controls in the PRS to ensure grant of concessional benefit to eligible beneficiaries only.*
6. *In view of the fact that Indian Railways have to meet their revenue expenditure completely out of their own resources generated through their business activities, Indian Railways may rationalize the Privilege Pass/PTO facilities provided to their employees.*
7. *Indian Railways may appropriately reflect the cost of Privilege Pass/PTO facilities in their accounts to correctly depict their revenue expenditure.*

New Delhi

Dated: 8th August 2019



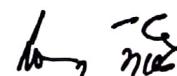
(ROY MATHRANI)

Deputy Comptroller and Auditor General

Countersigned

New Delhi

Dated: 9th August 2019



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Glossary of Terms

<i>Terms</i>	<i>Description</i>
<i>17-Zones of Indian Railways</i>	<i>Central Railway (CR), Eastern Railway (ER), East Central Railway (ECR), East Coast Railway (ECoR), Northern Railway (NR), North Central Railway (NCR), North Eastern Railway (NER), Northeast Frontier Railway (NFR/NEFR), North Western Railway (NWR), Southern Railway (SR), South Central Railway (SCR), South Eastern Railway (SER), Southeast Central Railway (SECR), South Western Railway (SWR), Western Railway (WR), West Central Railway (WCR) & Metro Railway, Kolkata (MR)</i>
<i>8-Railway Production Units</i>	<i>Chittaranjan Locomotive Works (CLW), Chittaranjan; Diesel Locomotive Works (DLW), Varanasi; Integral Coach Factory (ICF), Chennai; Rail Coach Factory (RCF), Kapurthala; Rail Wheel Factory (RWF), Yelahanka; Rail Wheel Plant (RWP), Bela; Diesel Loco Modernisation Works (DMW), Patiala, Rail Coach Factory (RCF), Raebareilly;</i>
<i>Average lead</i>	<i>Average haul of a passenger or a tonne of freight</i>
<i>Broad Gauge</i>	<i>It is a rail gauge (1,676 mm) commonly used in India of movement of rail traffic</i>
<i>Capital-at-charge</i>	<i>The capital-at-charge represents the Central Government's investment in Railways by way of loan capital and value of the assets thus created.</i>
<i>Demand Recoverable</i>	<i>Unrealized earnings recoverable on account of rent/lease of land and buildings, interest and maintenance charges of sidings etc.</i>
<i>Extra Budgetary Resources</i>	<i>Resources of IR other than general budget support and internally generated resources</i>
<i>Gross Traffic Receipts</i>	<i>Receipts of railways through its operations</i>
<i>Metre Gauge</i>	<i>It is a rail gauge (1,000 mm) still used in some parts of India of movement of rail traffic</i>
<i>New lines</i>	<i>Construction/laying of new railway links/lines not existed earlier</i>
<i>Operating Ratio</i>	<i>The ratio of working expenses (excluding suspense but including appropriation to Depreciation Reserve Fund and Pension Fund) to gross earnings.</i>
<i>Ordinary Working Expenses</i>	<i>Expenditure on administration, operation, maintenance and repairs, contribution to Depreciation Reserve Fund and Pension Fund</i>
<i>Capital Expenditure</i>	<i>Expenditure incurred for creation, acquisition, construction and replacement of assets</i>

<i>Revenue Expenditure</i>	<i>Expenditure incurred for day to day operations, maintenance of railways including dividend payment</i>
<i>Strategic lines</i>	<i>Railway lines of strategic importance constructed at the request of Defence</i>
<i>Traffic Suspense</i>	<i>Unrealised operational earnings of the railways</i>
<i>Route Kilometre</i>	<i>The distance between two points on the railways irrespective of the number of lines connecting them, viz single line, double line etc.</i>
<i>Total Working Expenditure</i>	<i>Ordinary working expenditure and appropriation to Depreciation Reserve Fund and Pension Fund</i>
<i>Staff Productivity</i>	<i>It is measured in terms of volume of traffic handled (in terms of NTKM) per thousand employees.</i>
<i>Capital Output Ratio</i>	<i>The amount of capital employed to produce one unit of output (Total Traffic in NTKMs)</i>
<i>Net Surplus</i>	<i>Difference between the gross earnings and the working expenses after the payment of dividend to general revenues</i>
<i>Other Coaching Earnings</i>	<i>Earnings from transportation of parcels, luggage and post office mail and catering etc.,</i>
<i>Passenger Earnings</i>	<i>Earnings from carrying passengers on rail</i>
<i>Freight Earnings</i>	<i>Earnings from carrying goods on rail</i>

APPENDIX A (Reference to Para 2.1)		
STATEMENT SHOWING CONCESSION IS ADMISSIBLE TO THE FOLLOWING CATEGORIES OF PERSONS		
S.No	CATEGORY OF PERSONS	PERCENTAGE ELEMENT OF CONCESSION
I	Disabled passengers	
1	Orthopaedically Handicapped/ Paraplegic persons along with an escort (cannot travel without escort) traveling for any purpose	-- 75% in 2nd class, SL, 1st class, 3AC, AC chair car -- 50% in 1AC and 2 AC -- 25% in 3AC & AC Chair Car of Rajdhani/Shatabdi trains
2	Blind persons traveling alone or with an escort for any purpose	-- 50% in MST & QST
3	Mentally retarded persons traveling with an escort for any purpose	-- One escort is also eligible for same element of concession
4	Deaf & Dumb persons (both afflictions together in the same person) traveling alone or with an escort for any purpose.	-- 50% in 2nd class, SL, 1st class -- 50% in MST & QST -- One escort is also eligible for same element of concession
II	Patients	
5	Cancer patients traveling alone or with an escort for treatment/periodic check-up.	-- 75% in 2nd class, 1st class, AC chair car -- 100% in SL & 3AC -- 50% in 1AC & 2AC -- One escort eligible for same element of concession (except in SL and 3AC where escort gets 75%)
6	Thalassemia patients traveling alone or with an escort for treatment/periodic check-up	-- 75% in 2nd class, SL, 1st class, 3AC, AC chair car
7	Heart patients traveling alone or with an escort for heart surgery	-- 50% in 1AC & 2AC
8	Kidney patients traveling alone or with an escort for kidney transplant Operation/Dialysis	-- One escort is also eligible for same element of concession
9	Haemophilia Patients - severe & moderate form of disease - traveling alone or with an escort for treatment/periodical check up.	-- 75% in 2nd class, SL, 1st class, 3AC, AC chair car -- One escort is also eligible for same element of concession
10	T.B./Lupas Valgaris patients traveling alone or with an escort for treatment/periodic check-up	-- 75% in 2nd class, SL, 1st class
11	Non-infectious Leprosy patients - for treatment/periodic checkup.	-- One escort is also eligible for same element of concession
12		-- 50% in 2nd class

	AIDS patients - for treatment/check-up at nominated ART Centres	-- 50% in MST & QST
13	Ostomy patients - traveling for any purpose.	-- One escort is also eligible for same element of concession
14	Patients suffering from Aplastic Anaemia travelling for treatment/periodical check-up to recognized hospitals by Mail/Express Trains.	-- 50% in basic fares of SL, AC-2-tier, 3AC, AC chair car classes.
15	Patients suffering from Sickle Cell Anaemia travelling for treatment/periodical check-up to recognized hospitals by Mail/Express Trains.	-- 50% in basic fares of SL, AC-2-tier, 3AC, AC chair car classes.
III	Senior Citizens	
16	Men - 60 years and above	-- 40% in all classes
	Women - 58 years and above	-- 50% in all classes
	- traveling for any purpose.	-- Also in Rajdhani/ Shatabdi/ Duronto trains
IV	Awardees	
17	Recipients of Presidents Police Medal for Distinguished Service and Indian Police Award for Meritorious services, after the age of 60 - traveling for any purpose.	-- 50% for men
		-- 60% for women
		-- In all classes and Rajdhani/ Shatabdi/Jan Shatabdi trains also
18	Shram Awardees - Industrial Workers awarded the Prime Minister's Shram Award for Productivity and Innovation - traveling for any purpose.	-- 75% in 2nd and SL class
19	National Awardee Teachers - honoured with National Award by the President of India for exemplary service in the field of education - traveling for any purpose.	-- 50% in 2nd and SL class
20	Either of parents accompanying the Child Recipients of National Bravery Award - traveling for any purpose.	-- 50% in 2nd and SL class
V	War Widows	
21	War Widows - traveling for any purpose.	-- 75% in 2nd and SL class
22	Widows of Policemen and Paramilitary personnel killed in action against Terrorists and Extremists - traveling for any purpose.	-- 75% in 2nd and SL class
23	Widows of I.P.K.F. Personnel killed in action in Sri Lanka - traveling for any purpose.	-- 75% in 2nd and SL class

24	Widows of defence personnel killed in action against terrorists & extremists Extremists - traveling for any purpose.	-- 75% in 2nd and SL class
25	Widows of Martyrs of Operation Vijay in Kargil in 1999 traveling for any purpose.	-- 75% in 2nd and SL class
VI	Students	
26	Students going to hometown and educational tours :-	-- 50% in 2nd and SL class
	-- General Category -	-- 50% in MST and QST
	-- SC/ST Category -	-- 75% in 2nd and SL class
	-- Girls upto Graduation and boys upto 12 th standard (including students of Madrasa) between home & school (MST)	-- 75% in MST and QST -- Free second class MST
27	Students of Govt. schools in rural areas - for study tour - once a year.	-- 75% in 2 nd class
28	Entrance exam - Girls of Govt. schools in rural areas for national level for medical, engineering, etc. entrance exam	-- 75% in 2 nd class
29	Concession to students appearing in main written examination conducted by UPSC & Central Staff Selection Commissions.	-- 50% in 2 nd class
30	Foreign students studying in India - traveling to attend camps/seminars organised by Govt. of India and also visit to places of historical & other importance during vacations.	-- 50% in 2 nd and SL class
31	Research scholars upto the age of 35 years - for journeys in connection with research work.	-- 50% in 2 nd and SL class
32	Students and non-students participating in Work Camps	-- 25% in 2 nd and SL class
33	Cadets and Marine Engineers apprentices undergoing Navigational/ Engineering training for Mercantile Marine - for travel between home and training ship.	-- 50% in 2 nd and SL class
VII	Youths	
34	Youths attending National Integration Camps of :-	-- 50% in 2 nd and SL class
	(a) National Youth Project	-- 40% in 2 nd and SL class
	(b) Manav Uththan Sewa Sami ti	

35	Unemployed youths :	
	(i) To attend interview for job in Public Sector Organisations (i.e. Central/ State Govt offices, Statutory Bodies, Municipal Corporation, Govt Undertaking, University or Public Sector Body.)	-- 50% in 2 nd and SL class
	(ii) To attend interviews for jobs in Central & State Govt.	-- 100% in 2 nd class -- 50% in SL class
36	Bharat Scouts & Guides - for scouting duty.	-- 50% in 2 nd and SL class
VIII	Kisans	
37	Kisans and Industrial Labourers - for visit to agricultural/industrial exhibitions.	-- 25% in 2 nd and SL class
38	Kisans traveling by Govt. sponsored Special trains.	-- 33% in 2 nd and SL class
39	Kisans & Milk Producers - visit to National level Institutes for learning/raining better farming/ dairy	-- 50% in 2 nd and SL class
40	Delegates for attending Annual Conferences of :	-- 50% in 2 nd and SL class
	(i) Bharat Krishak Samaj and	
	(ii) Sarvodaya Samaj, Wardha.	
IX	Artists and Sportspersons	
41	Artistes - for performance.	-- 75% in 2 nd class, SL class
		-- 50% in 1st & AC chair car, 3AC, 2AC
		-- 50% in of Rajdhani/Shatabdi/Jan Shatabdi AC Chair car, 3AC & 2AC trains
42	Film Technicians - Travelling for film production related work	-- 75% in SL class
		-- 50% in 1st & AC chair car, 3AC, 2AC -- Including Rajdhani/Shatabdi
43	Sportsmen participating in :	
	(i) All India and State tournaments	-- 75% in 2 nd and SL class -- 50% in 1st class
	(ii) National tournaments	-- 75% in 2 nd , SL class -- 50% in 1st class
44	Persons taking part in Mountaineering Expeditions organised by IMF	-- 75% in 2 nd and SL class
		-- 50% in 1st class

45	Press Correspondents accredited to Headquarters of Central & State Governments/Union Territories/Districts - for press work.	-- 50% in all classes and in all inclusive fares of Rajdhani/Shatabdi/Jan Shatabdi trains.
	Spouse/Companion/Dependent children (upto 18 yrs)	-- 50% concession twice every financial year.
X	Medical Professionals	
46	Doctors Allopathic - traveling for any purpose.	-- 10% in all classes and Rajdhani/ Shatabdi/Jan Shatabdi trains
47	Nurses & Midwives - for leave and duty.	-- 25% in 2nd and SL class
XI	Others (Conference, Camps, Tours etc)	
48	Delegates for attending Annual Conferences certain All India bodies of social/cultural/educational importance.	-- 25% in 2nd and SL class
49	Bharat Sewa Dal, Bangalore - for attending camps/meetings/rallies/ trekking programmes.	-- 25% in 2nd and SL class
50	Volunteers of Service Civil International - for social service.	-- 25% in 2nd and SL class
51	Teachers of Primary, Secondary and Higher Secondary Schools - for educational tours.	-- 25% in 2nd and SL class
52	Members of St. John Ambulance Brigade and Relief Welfare Ambulance Corps, Calcutta - for ambulance camps/ competitions.	-- 25% in 2nd and SL class
XII	Izzat MST	
53	Izzat MST to persons with monthly income not exceeding ₹ 1500/-, working in unorganised sectors - for journeys upto maximum 100 Kms.	-- Rs. 25/-

APPENDIX – B (Reference to Para 2.4)						
STATEMENT SHOWING THE DIFFERENCE IN NUMBER OF RESERVED PASSENGERS CARRIED AND REVENUE EARNED DURING 2015-16 TO 2017-18 BETWEEN DATA DOWNLOADED FROM THE DATA WAREHOUSE AND MINISTRY OF RAILWAYS ACCOUNTS DIRECTORATE						
Year	Earnings from reserved passengers (₹ in Crore)			Number of reserved passengers carried as per Annual Statistical Statement (in Crore)		
	As per data downloaded from the Data Warehouse	As per MoR's data (Annual Statistical Statement)	Difference in earnings	As per data downloaded from the Data Warehouse	As per MoR's data (Annual Statistical Statement)	Difference in number of reserved passenger carried
2015-16	23434.49	27766.17	4331.68	54.72	62.18	7.46
2016-17	25176.91	29317.34	4140.49	57.49	62.54	5.05
2017-18	26549.45	30980.42	4430.97	61.10	65.27	4.17
TOTAL	75160.85	88063.93	12903.14 <i>(17.17 per cent)</i>	173.31	189.99	16.68 <i>(9.62 per cent)</i>

APPENDIX B.1 (Reference to Para 2.4)		
STATEMENT SHOWING NUMBER OF RESERVED PASSENGERS CARRIED AND REVENUE EARNED DURING 2015-16 TO 2017-18		
Year	Earnings from reserved passengers as per Annual Statistical Statement (₹ in Crore)	Reserved passengers carried as per Annual Statistical Statement (in Crore)
2015-16	27766.17	62.18
2016-17	29317.34	62.54
2017-18	30980.42	65.27
TOTAL	88063.93	189.99

APPENDIX - C (Reference to Para 2.5)			
STATEMENT SHOWING SAMPLE SELECTION			
S.N.	Issues examined	Sample size	Sample selected
i	Para 2.6.6.1- Implementation of Give up Scheme	Any five PRS counters in the Zone including one YTSK/out agency	<u>CR [1]: PRS at Chhatrapati Shivaji Maharaj Terminus, Nasik Road, Pune, Nagpur and YTSK Savita Vhotkar/Pune;</u>
			ECOR: PRS at Bhubaneswar, Vishakhapatnam, Cuttack, Puri and YTSK 3001 P.N. Mahesh, VSKP;
			ECR: Patna, Rajendra Nagar Terminal, Gaya, Barauni and Danapur;
			ER: Howrah, Sealdah, Bhagalpur, Esplanade and Maheshtala (out agency);
			NCR: Allahabad, Kanpur, Jhansi, Agra and Gwalior
			NER: Chhapra, Gorakhpur, Badshahnagar, Kathgodam and Chhapra YTSK;
			NFR: Guwahati, Tinsukia, Dimapur, Kishanganj and Out Agency at Phuentsholing, Bhutan;
			NR: New Delhi, Delhi, AIIMS, PGI-Chandigarh and YTSK Durga Travels ;
			NWR: Bikaner, Jodhpur Jn., Jaipur Jn., Ajmer Jn., and YTSK(1400)-Jodhpur.
			SCR: Secunderabad, Hyderabad, Kacheguda, Vijayawada and Chandanagar YTSK;
			SECR: Raipur, Bilaspur, Durg, Itwari & YTSK Anil Tiwari-Agency;
			SER: RSBO, Old Koilaghat Building, Tata, Ranchi and YTSK : 3033 V. Kameswar, TATA;
			SR: PRS at Chennai Central, Coimbatore Jn., Madurai Jn., Ernakulam Jn. And Medical college/Trivandrum ;
			SWR: Bangalore City, Yeshwantpur, Mysore, Hubli and Bellary;
WCR: PRS at Jabalpur, Kota, Habibganj, Bhopal and Habibganj YTSK			
WR: PRS at Church Gate, Mumbai Central, Borivali, Surat and Ahmedabad Jn.			

ii	Para 2.6.6.2: Introduction of new types of trains like Humsafar, etc	All new types of trains like Humsafar, Suvidha etc., introduced in the Zone during the review period	ECoR : 08451/08452, 08401/08402, 08301/08302, 02877/02878, 82353/82354, 82855/82856, 82841/82842, 82831/82832, 82853 Suvidha Express.
			ECR : 22355/22356, 82355/82356 Suvidha Express
			SER : 02853, 02863, 02839, 02822, 02853, 82801,02863,02822,08402,00610 Suvidha Express
			SR:82601,82602,82603,82604,82605,82606,82607, 82608,82610,82612,82613,82614,82631,82632, 82633, 82634, 82635, 82636,82638,82641,82802 Suvidha Express
			HUMSAFAR EXPRESS:
			ECoR : 22833/22834
			NER:12571/12572, 12595/12595
			NFR: 12504/12503
			NWR: 14715/14716, 22497/22498, 19667/19668, 22985/22986
			SCR: 22705/22706
			SECR: 22867/22868
			SER: 22887, 20889
			WR: 22919/22920, 22913/22914
			SWR:12503/12504,22887/22888 , 22833/22834
			TEJAS EXPRESS :
CR: 22119/22120			
MAHAMANA EXP:			
WCR : 22163/22164			
WR: 22903/22904			
iii	Para 2.6.7.4: Miscellaneous irregularities in concessional tickets on medical certificates	50 medical certificates for grant of concession in the selected PRS for July 2018.	Above selected PRS locations

ANNEXURE 1 (Reference to Para 2.6.1)						
STATEMENT SHOWING EARNINGS FROM RESERVED PASSENGERS						
Zone	2015-16		2016-17		2017-18	
	Sum of Passenger Booked	Sum of Actual Earning in ₹	Sum of Passenger Booked	Sum of Actual Earning in ₹	Sum of Passenger Booked	Sum of Actual Earning in ₹
CR	51726946	19022129364	54283911	20593257885	57731865	22396050330
EC	20277044	12569381546	21946393	14131327117	23112354	15215574742
ECoR	15905551	9361918513	16753720	10031259108	18213652	10917866349
ER	32590299	11971057961	34152010	12786514952	35312173	13436979071
KR	3699755	2052355669	4026558	2344895724	4393785	2681614277
NC	19945626	10756587953	20648181	11799262548	21942805	12949227397
NE	22903277	12515326902	24292128	13886612710	26228883	15357939745
NF	14362809	11056074313	16097258	12243555561	16398240	12023244877
NR	91817792	28692517290	94189441	30477323594	98208091	27452135384
NW	19207859	11525931329	20452403	12453724463	22093985	13246396620
SB	16466227	9540621803	17701657	10428433971	19252080	11641560109
SC	45521868	20358655000	48291069	20035563379	52932538	21959546316
SE	31243269	10667832882	32965455	11420942424	34455594	12048095750
SR	66647032	23683923698	69634232	25296383860	74361348	27105479919
SW	24128127	9296438615	25031704	9590004830	26746065	9883517854
WC	19326985	9552153996	20731517	10681066273	22599964	11779290115
WR	51470215	21722036408	53752300	23568935719	57064568	25399958047
Grand Total	547240681	234344943242	574949937	251769064118	611047990	265494476902
Source: Report No. 98 of DWH						

ANNEXURE 1.1 (Reference to Para 2.6.1)									
STATEMENT SHOWING NUMBER OF CONCESSIONAL PASSENGERS AND AMOUNT OF CONCESSION									
Category of concession	Number of Concessional Passengers in IR				Amount of concession given in IR in ₹				Percentage share of total amount of concession
	2015-16	2016-17	2017-18	Total	2015-16	2016-17	2017-18	Total	
Sr. Citizen	50914704	54630740	59263919	164809363	11949423011	12881526844	14112259270	38943209125	52.50
Privilege Pass/ PTO	10867722	11137951	11397238	33402911	8602478302	9305348565	9684693879	27592520746	37.19
Patients	1663902	1788049	1860384	5312335	850199547	952077875	992210495	2794487917	3.77
Handicapped	2348255	2532829	2801711	7682795	818378901	878720280	989695791	2686794972	3.62
Other	2222386	2217145	1895782	6335313	743977757	758257275	665179152	2167414184	2.92
Total	68016969	72306714	77219034	217542717	22964457518	24775930839	26444038587	74184426944	

Source: Report No. 98 and Report No.71 (b) of DWH

Annexure 2 (Reference to Para 2.6.3 and Para 2.6.5.1)													
Statement showing annual growth of concession in Per cent													
Category of concession	Railway Zone	AC classes				Non-AC classes				Total			
		increase of Passengers in 16-17 over 15-16	increase of Passengers in 17-18 over 16-17	Increase in Revenue foregone in 16-17 over 15-16	increase in Revenue foregone in 17-18 over 16-17	increase of Passengers in 16-17 over 15-16	increase of Passengers in 17-18 over 16-17	Increase in Revenue foregone in 16-17 over 15-16	increase in Revenue foregone in 17-18 over 16-17	increase of Passengers in 16-17 over 15-16	increase of Passengers in 17-18 over 16-17	Increase in Revenue foregone in 16-17 over 15-16	increase in Revenue foregone in 17-18 over 16-17
Senior Citizens	CR	8.3	12.3	8.9	13.5	7.0	9.7	7.7	9.8	7.4	10.5	8.5	12.0
	ECR	13.5	11.7	16.0	12.2	10.9	5.8	10.9	3.6	11.6	7.6	13.8	8.6
	ECoR	10.7	11.3	10.2	10.9	5.8	9.3	5.4	8.2	7.4	10.0	8.3	9.9
	ER	6.1	5.3	5.6	7.3	7.1	6.2	6.6	5.8	6.8	5.9	5.9	6.9
	KR	16.2	26.3	13.5	24.1	11.7	8.7	11.1	7.7	13.0	13.9	12.5	17.6
	NCR	3.2	10.5	8.0	15.4	4.9	9.5	6.4	9.3	4.4	9.8	7.3	12.9
	NER	8.8	15.8	9.3	16.5	8.7	10.1	10.6	9.7	8.7	11.6	9.9	13.2
	NFR	14.9	6.5	13.1	4.4	19.6	5.4	14.3	0.0	17.9	5.7	13.5	2.9
	NR	2.7	7.1	5.4	12.2	5.1	6.8	7.4	7.2	4.1	6.9	6.0	10.7
	NWR	6.5	10.1	7.3	8.9	7.8	7.9	7.5	5.0	7.4	8.7	7.4	7.4
	SECR	11.4	13.4	11.3	12.7	10.3	9.1	8.7	7.9	10.7	10.4	10.3	10.9
	SCR	8.7	14.3	8.4	12.7	6.9	8.5	6.7	7.4	7.3	10.0	7.6	10.4
	SER	5.9	6.4	5.3	7.7	6.2	6.5	5.0	6.2	6.1	6.4	5.2	7.2
	SR	4.6	11.5	4.6	10.6	6.3	8.2	6.2	6.2	5.8	9.1	5.3	8.8
	SWR	3.1	8.8	1.9	6.9	7.4	7.4	5.4	5.8	6.0	7.8	3.2	6.5
	WCR	15.6	9.2	18.1	10.4	11.0	8.8	10.8	7.9	12.2	8.9	15.0	9.4
	WR	8.9	9.7	11.5	11.3	10.3	5.3	10.7	4.1	9.8	6.8	11.2	8.8
	Total	6.7	10.0	7.8	11.2	7.6	7.8	7.8	6.8	7.3	8.5	7.8	9.6
	CR	5.2	4.8	9.3	5.1	-1.2	-3.7	1.6	-4.3	2.6	1.5	8.3	3.8

Privilege Pass/PTOs including passes/PTOs of Railway employees/retired employees	ECR	13.2	9.4	19.1	8.2	6.8	-2.9	11.4	-5.0	10.5	4.4	17.9	6.1	
	ECoR	7.8	6.5	11.4	5.2	-3.6	-3.8	-0.4	-5.2	3.0	2.4	9.4	3.6	
	ER	5.8	5.7	10.0	5.8	-1.2	-4.5	1.4	-5.0	3.0	1.8	8.8	4.4	
	KR	9.0	10.9	12.9	11.5	2.1	-4.2	4.8	-2.8	6.6	5.8	12.0	10.0	
	NCR	1.9	6.7	6.1	4.8	-3.6	-2.3	0.2	-3.9	-0.3	3.2	5.2	3.5	
	NER	5.2	7.7	8.8	6.3	-4.4	-4.4	-0.9	-5.5	1.4	3.2	7.3	4.6	
	NFR	10.2	2.4	14.0	0.1	3.2	-11.6	4.2	-13.4	7.8	-2.2	12.8	-1.4	
	NR	2.6	4.1	7.2	4.7	-4.7	-5.4	-2.2	-5.7	0.4	1.3	6.1	3.6	
	NWR	0.6	5.8	4.7	5.8	-1.6	-2.0	2.4	-2.6	-0.2	2.9	4.3	4.6	
	SECR	8.6	7.1	12.6	5.0	-2.1	-2.7	1.2	-4.0	3.8	2.9	10.7	3.6	
	SCR	3.7	6.0	7.3	4.8	-5.1	-5.4	-2.0	-6.2	0.0	1.4	5.8	3.2	
	SER	7.6	8.0	11.3	7.3	-2.8	-3.5	-0.7	-5.1	3.2	3.5	9.6	5.6	
	SR	3.5	7.8	7.2	6.7	-0.7	-3.3	1.6	-3.7	1.8	3.4	6.4	5.3	
	SWR	4.8	4.3	7.5	3.6	-3.6	-4.5	-2.7	-4.9	1.4	1.0	6.3	2.7	
	WCR	7.6	7.2	11.1	5.4	-1.4	0.3	1.7	-0.3	3.5	4.1	9.4	4.5	
	WR	4.5	5.8	8.7	5.3	1.5	-3.7	4.7	-4.8	3.3	2.1	8.2	4.0	
	Total	5.3	6.1	9.3	5.4	-1.8	-3.9	1.1	-4.9	2.5	2.3	8.2	4.1	
	Patients(Cancer Patients, Kidney Patients, Heart Patients, TB, Thalasemia, Aplastic Anemia, etc.)	CR	14.0	10.2	14.9	9.5	5.8	3.3	7.0	1.8	9.4	6.4	12.6	7.4
		ECR	23.6	15.7	25.1	13.3	8.5	-1.5	13.7	-3.3	14.6	6.1	21.2	8.0
		ECoR	16.0	3.3	17.0	0.7	2.9	3.8	3.0	0.6	8.6	3.6	13.1	0.7
ER		21.2	13.1	22.3	12.1	7.2	-1.0	10.7	0.3	12.7	5.0	18.8	8.8	
KR		9.6	18.7	11.1	18.6	3.6	2.1	4.5	-0.1	5.8	8.5	8.6	11.8	
NCR		17.6	13.9	18.2	15.1	3.5	6.3	7.9	4.8	9.6	9.8	15.1	12.1	
NER		18.1	9.7	18.8	11.4	9.7	5.6	11.6	4.3	13.1	7.3	16.4	9.1	
NFR		21.3	6.1	19.7	-4.4	21.7	10.2	19.3	0.9	21.5	8.4	19.6	-3.2	
NR		6.6	3.4	8.2	4.4	1.0	-0.7	3.8	-0.6	3.6	1.2	6.9	2.9	
NWR		6.0	10.6	3.8	7.3	5.3	-1.7	7.8	-3.4	5.6	2.4	5.4	3.1	
SECR		15.1	14.3	16.6	9.4	5.3	1.9	6.0	-2.0	9.5	7.4	13.5	6.3	
SCR		11.6	2.9	18.0	-1.5	3.2	-1.5	8.4	-5.1	5.8	0.0	14.0	-2.9	

	SER	22.8	12.0	23.2	12.5	4.5	0.7	8.8	2.7	12.5	6.1	19.1	10.0	
	SR	9.7	3.6	13.4	-0.8	6.0	3.3	8.5	-1.1	7.0	3.4	11.1	-0.9	
	SWR	13.5	9.4	19.8	10.4	1.1	3.9	4.9	5.2	3.5	5.1	11.3	7.6	
	WCR	13.2	8.9	15.4	8.5	-1.3	5.2	0.4	1.3	3.8	6.6	9.8	6.1	
	WR	1.0	4.6	-2.7	-0.2	-1.7	-1.5	-4.8	-4.6	-0.9	0.4	-3.6	-1.9	
	Total	12.8	7.8	14.8	6.5	4.4	1.7	6.7	-0.4	7.5	4.0	12.0	4.2	
Physically Handicapped/ Disabled Passengers	CR	9.9	26.7	10.6	24.4	10.1	5.9	10.2	4.9	10.1	10.2	10.4	13.4	
	ECR	9.6	26.1	10.5	21.5	6.6	2.2	7.0	0.4	7.3	7.8	8.5	9.7	
	ECoR	6.4	24.8	5.9	17.8	8.5	3.4	7.0	1.1	7.9	8.7	6.5	9.1	
	ER	3.8	16.9	3.3	16.0	6.9	1.9	6.3	0.4	6.1	5.8	4.8	8.1	
	KR	21.8	39.0	15.9	36.8	14.5	17.4	13.9	15.4	15.9	21.7	14.7	24.5	
	NCR	6.0	26.6	6.8	24.8	3.0	6.2	4.2	5.7	3.7	10.8	5.4	14.1	
	NER	9.1	31.5	7.3	29.9	2.9	7.8	4.4	7.7	4.3	13.3	5.6	17.2	
	NFR	1.6	5.8	1.0	0.2	3.4	-7.4	2.2	-10.1	2.9	-3.7	1.5	-4.6	
	NR	2.3	24.6	2.6	23.3	4.7	6.4	6.0	5.0	4.0	11.5	4.2	14.1	
	NWR	10.1	18.6	10.5	11.7	6.8	7.8	7.6	4.8	7.7	10.8	9.1	8.5	
	SECR	7.1	25.7	7.7	20.9	6.3	5.7	6.4	3.5	6.5	11.2	7.1	12.7	
	SCR	9.6	28.9	8.2	25.5	12.0	4.9	11.1	3.4	3.4	11.5	9.5	12.5	
	SER	6.6	18.9	5.8	17.3	6.2	1.6	5.3	-0.5	-0.5	6.3	6.3	8.7	
	SR	4.1	32.6	4.6	27.5	11.2	10.5	9.8	7.3	7.3	9.7	15.0	7.4	16.4
SWR	3.1	27.1	1.6	17.8	6.4	6.2	4.2	3.3	3.3	5.8	9.8	3.1	9.4	
WCR	13.6	25.1	15.6	21.8	5.8	5.8	5.2	8.2	8.2	7.5	13.5	9.8	14.5	
WR	8.2	26.2	8.3	23.5	11.4	11.4	6.4	10.9	5.4	10.6	11.0	9.7	13.8	
	Total	6.9	25.8	6.9	22.2	8.1	6.1	7.8	4.3	7.9	10.6	7.4	12.6	
Other concessions (Students, Sports, Award winners, Special concessions,	CR	-6.1	-3.0	-2.1	0.6	-8.7	-11.5	-8.3	-11.7	-8.5	-10.8	-6.9	-8.9	
	ECR	-15.2	-11.4	-16.5	-12.3	15.6	-43.9	17.8	-40.0	7.9	-37.5	-0.2	-27.9	
	ECoR	30.8	20.5	22.4	19.1	15.1	-22.4	10.5	-21.9	16.0	-19.6	12.4	-14.4	
	ER	-2.6	-6.2	7.5	-8.7	25.5	-36.7	25.3	-36.1	-36.1	22.4	20.2	-29.0	
	KR	-21.5	2.4	-24.0	-10.8	0.2	6.1	6.1	6.1	4.0	-0.5	6.0	1.7	2.4

Press correspondents, Fully paid etc.)	NCR	-7.7	-2.4	-3.6	-2.4	-12.2	-26.8	-7.5	-33.8	-11.8	-24.5	-6.7	-27.4
	NER	1.3	-4.9	-1.1	-8.0	1.6	-28.4	5.4	-34.2	1.6	-26.0	3.8	-27.9
	NFR	4.8	17.8	1.3	11.4	6.6	-21.2	1.2	-15.6	6.6	-19.7	1.2	-12.4
	NR	-7.1	-6.3	-2.6	-1.4	-0.7	-16.7	5.9	-15.7	-1.7	-15.0	2.7	-10.6
	NWR	-14.8	-10.9	-8.5	-16.4	-1.1	-22.5	0.8	-18.6	-2.3	-21.6	-1.1	-18.1
	SECR	15.4	10.9	17.6	9.0	-3.3	-3.5	-1.2	-4.3	-2.4	-2.7	1.0	-2.4
	SCR	-5.3	2.7	-8.6	1.1	-1.2	-14.4	9.2	-10.2	-1.7	-12.3	4.0	-7.3
	SER	-0.9	-3.5	12.0	-4.8	19.6	-26.9	19.6	-28.0	17.6	-25.0	17.9	-22.9
	SR	-3.2	-0.8	-1.9	-2.8	3.5	-11.0	4.9	-8.5	3.3	-10.6	4.0	-7.8
	SWR	-14.9	-0.3	-11.7	-1.2	-9.0	-4.6	-8.5	-8.4	-9.3	-4.4	-9.0	-7.2
	WCR	4.1	2.7	6.6	-0.6	-7.5	-18.7	-7.3	-15.9	-6.4	-16.4	-4.4	-12.4
	WR	3.6	-2.1	9.1	-1.1	-4.6	-6.9	-1.6	-6.7	-4.1	-6.6	0.4	-5.5
	Total	-4.4	-2.2	-2.0	-1.9	0.2	-15.6	3.2	-15.4	-0.2	-14.5	1.9	-12.3
	Grand Total	6.4	9.2	8.6	8.5	6.3	5.5	6.2	6.2	2.6	6.3	6.8	7.9

Source: Report No. 71(b) of Data warehouse of Indian Railways

Concessions granted on Military Vouchers, MP Passes and upgradation of Fully Paid Passengers and Unreserved Tickets have not been taken in this statement.

ANNEXURE 3 (Reference to Para 2.6.4)														
STATEMENT SHOWING CLASS-WISE CONCESSIONS GIVEN TO PASSENGERS														
Class	2015-16				2016-17				2017-18				Total	
	Sum of Passengers Booked (System)	Sum of Passengers Booked (Internet)	Total number of Concessional passengers	Sum of Revenue given as Concession	Sum of Passengers Booked (System)	Sum of Passengers Booked (Internet)	Total number of Concessional passengers	Sum of Revenue given as Concession	Sum of Passengers Booked (System)	Sum of Passengers Booked (Internet)	Total number of Concessional passengers	Sum of Revenue given as Concession	Total number of Concessional passengers	Sum of Revenue given as Concession
1A	142490	439354	581844	672240395	145162	486358	631520	704574680	137642	545098	682740	742432545	1896104	2119247620
2A	4721394	2589374	7310768	7410880595	4821061	2739058	7560119	7826294485	4944361	3105947	8050308	8290447050	22921195	23527622130
EA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	11910	NA	11910
EC	40909	187540	228449	114465165	34971	178157	213128	107427345	28765	191137	219902	111952565	661479	333845075
3A	6474702	5235300	11710002	6920910600	7033862	5827803	12861665	7776430320	7408165	6928983	14337148	8625657050	38908815	23322997970
3E	8897	18551	27448	8973015	9533	19823	29356	11241655	7570	23098	30668	13014310	87472	33228980
CC	1716848	2757863	4474711	910313335	1674838	2920680	4595518	993725320	1613566	3331465	4945031	1113407565	14015260	3017446220
FC	40996	27282	68278	17338164	26753	13787	40540	10656255	23124	10256	33380	9089070	142198	37083489
SL	24777625	10894771	35672396	6517893667	26013867	12198599	38212466	6948674813	25671027	14678921	40349948	7132348001	114234810	20598916481
2S	4373703	3569370	7943073	391442582	4302947	3859455	8162402	396905966	3959735	4610165	8569900	405678521	24675375	1194027069
Total	42297564	25719405	68016969	22964457518	44062994	28243720	72306714	24775930839	43793964	33425070	77219034	26444038587	217542717	74184426944

ANNEXURE 4 (Reference to Para: 2.6.5.1)						
STATEMENT SHOWING SR. CITIZEN CONCESSIONS AVAILED IN DIFFERENT TRAINS FROM 2015-16 TO 2017-18						
Year	Number of passengers	Amount of Concession (₹)	Percentage growth over previous year		Amount	
			Number	Amount		
2015-16	50914704	11949423011	--	--	--	
2016-17	54630740	12881526844	7.3	7.8	7.8	
2017-18	59263919	14112259270	8.48	9.55	9.55	
	164809363	38943209125				
B. Sr. Citizen concession availed - Men, Women category-wise						
Year	Category	Number of passengers	Amount of Concession (₹)	Percentage growth over previous year		
				Number	Amount	
2015-16	Men	29543109	6135792585	--	--	
2016-17	Men	31714154	6620884663	7.35	7.91	
2017-18	Men	34422040	7268412969	8.54	9.78	
2015-16	Women	21371595	5813630426	--	--	
2016-17	Women	22916586	6260642181	7.23	7.69	
2017-18	Women	24841879	6843846301	8.4	9.32	
C. Sr. Citizen concession availed - Class of Travel-wise						
Sl. No.	Class of travel	No. of Sr. citizen Passengers	Sr. citizen Concession Amount	Percentage of Number of passengers to Total	Percentage of amount to Total	
1	SL	88836174	13233553962	53.6	33.7	
2	3A	27060433	12430437110	16.3	31.6	
3	2A	11582912	7670527680	7.0	19.5	
4	CC	12028612	2339767765	7.3	6.0	
5	Other AC Classes	2520830	2260125995	1.5	5.8	

6	Other Non-AC Classes	22780402	1008796613	13.8	2.6
7	EC	649854	323927170	0.4	0.8
8	3E	87435	33217780	0.1	0.1
9	FC	66497	11453280	0.0	0.0
	Total:	165613149	39311807355	100	100
Sl.	Train type	Total no. of passengers	Total amount given as concession	Percentage of passengers	Percentage of amount
1	SUF	64640600	15523392457	42.95	43.9
2	MEX	67744724	13720679534	45.01	38.81
3	RAJ	2938712	2666456380	1.95	7.54
4	DRNT	2236238	1539484500	1.49	4.35
5	SHT	4654639	1343473775	3.09	3.8
6	JSH	5160523	378801555	3.43	1.07
7	PAS	2818876	110177069	1.87	0.31
8	HSP	314508	75324813	0.21	0.21
9	DMU	11	1250	0	0
10	GBR	245	5065	0	0
11	RBUS	1354	152355	0	0
12	SUVD	41	18130	0	0
	Total:	150510471	35357966883	100	100
<i>Note : There is variation between Report No. 52 and 71(b) of data warehouse in respect of Quantum of Senior Citizens concession availed during the review period</i>					

ANNEXURE – 5 (Reference to Para 2.6.6.1)												
STATEMENT SHOWING THE MONTH-WISE TREND IN SENIOR CITIZEN GIVE UP SCHEME FROM JULY 2017 TO MARCH 2018												
Railway	Month	Total Number of Sr. Citizen Passengers	Number of Sr. Citizen Passengers who had fully availed concession	Total amount given as concession	Number of Senior Citizen passengers who gave up 50 per cent concession			Amount of 50 per cent concession given up	Sr. Citizen passengers given up concession of 100 per cent		Percentage of passengers given up concession	
					Through System	Through internet	Total		Number of Sr. citizen	Amount given up		
IR	Jul 2017 (from 15th)	2526957	2401086	562513599	42	37692	37734	3156195	88137	Not made available by CRIS	5.0	
	Aug-17	4714286	4413454	1038166054	102	145602	145704	13583205	155128		6.4	
	Sep-17	4834600	4635490	1103974489	48	84658	84706	8250495	114404		4.1	
	Oct-17	5002366	4788067	1156968308	67	75764	75831	7348465	138468		4.3	
	Nov-17	5713242	5486825	1335082391	56	93720	93776	9702265	132641		4.0	
	Dec-17	5260163	5068324	1251454954	34	77979	78013	7746880	113826		3.6	
	Jan-18	4885746	4708602	1148416550	45	72125	72170	7008940	104974		3.6	
	Feb-18	5407871	5212086	1258214562	30	76811	76841	7160060	118944		3.6	
	Mar-18	5745217	5533159	1326961362	58	88235	88293	8175481	123765		3.7	
	Total:		44090448	42247093	10181752269	482	752586	753068	72131986	1090287		4.2
	Class - wise analysis of the passengers who gave up 50 per cent element of Sr. Citizen concession											
		50 per cent give up	passenger amount	amount	Percentage of passenger	Amount in Percentage						
		SL	437486	31159030	58.09	43.2						
	2S	145679	3169186	19.34	4.39							
	3A	95197	21827115	12.64	30.26							
	CC	38368	3942500	5.09	5.47							

2A	29898	9458470	3.97	13.11					
1A	4372	2088610	0.58	2.9					
EC	1645	412405	0.22	0.57					
3E	286	62165	0.04	0.09					
FC	137	12505	0.02	0.02					
	753068	72131986							

Source:- Report No. 71(b) of data ware house and 100 per cent give up passenger provided by CRIS

Statement showing details of New trains introduced vis-a-vis loss of earnings on giving concessions in those trains												
Year	Name of the Zonal Railways	Date of Introduction	Train Name	Train number	Origin Station	Destination Station	Coach composition / class wise	End to End berth Potential	End to End Earning Potential	Actual Passenger	Actual Earning (₹)	Revenue loss viz amount given as Concession (₹)
Suvidha Special												
2015-16	ECoR	30.09.2015	Suvidha Spl	8451	BBS	BNC	2A,3A,SL	32820	30865120	23602	37495021	0
2015-16	ECoR	02.10.2015	Suvidha Spl	8452	BNC	BBS	2A,3A,SL	32820	31039260	18328	27104192	0
2016-17	ECoR	06.04.2016	Suvidha Spl	8451	BBS	KJM	2A,3A,SL	26448	23157300	20509	32211906	6820
2016-17	ECoR	08.04.2016	Suvidha Spl	8452	KJM	BBS	2A,3A,SL	26448	23158490	14030	19035315	0
2016-17	ECoR	06.04.2016	Suvidha Spl	8401	PURI	SRC	2A,3A,SL	13152	5321760	2884	2025466	0
2016-17	ECoR	07.04.2016	Suvidha Spl	8402	SRC	PURI	2A,3A,SL	12330	4988790	3525	2609501	0
2016-17	ECoR	06.04.2016	Suvidha Spl	8301	SBP	YPR	2A,3A,SL	11496	10436760	7891	11306623	0
2016-17	ECoR	08.04.2016	Suvidha Spl	8302	YPR	SBP	2A,3A,SL	11498	10441590	5633	6890160	0
2016-17	ECoR	05.04.2016	Suvidha Spl	2877	VSKP	KJM	2A,3A,SL	26640	17926080	12693	12728323	0
2016-17	ECoR	06.04.2016	Suvidha Spl	2878	KJM	VSKP	2A,3A,SL	26640	17926080	11557	10987234	0
2016-17	ECoR	06.08.2016	Suvidha Spl	82853	VSKP	VM	2A,3A,SL	39580	25133360	20226	18034278	0
2016-17	ECoR	07.08.2016	Suvidha Spl	82854	VM	VSKP	2A,3A,SL	4746	3214170	2675	2551348	0
2016-17	ECoR	19.11.2016	Suvidha Spl	82855	VSKP	QLN	2A,3A,SL	10848	10486880	10105	15028276	0
2016-17	ECoR	21.11.2016	Suvidha Spl	82856	QLN	VSKP	2A,3A,SL	10848	10105760	7698	8704270	0
2016-17	ECoR	02.01.2017	Suvidha Spl	82841	BBS	KJM	2A,3A,SL	31906	30726520	22138	30077965	6850
2016-17	ECoR	03.01.2017	Suvidha Spl	82842	KJM	BBS	2A,3A,SL	31906	31825940	21165	30279345	5200
2016-17	ECoR	04.01.2017	Suvidha Spl	82831	SBP	YPR	2A,3A,SL	28740	26000986	16335	18940637	0
2016-17	ECoR	06.01.2017	Suvidha Spl	82832	YPR	SBP	2A,3A,SL	28740	26863182	14317	16476802	0
2017-18	ECoR	04.01.2017	Suvidha Spl	82831	SBP	YPR	2A,3A,SL	12454	11067082	9523	13963382	1320
2017-18	ECoR	06.01.2017	Suvidha Spl	82832	YPR	SBP	2A,3A,SL	12454	11496394	8366	11351542	0
2017-18	ECoR	06.08.2016	Suvidha Spl	82853	VSKP	VM	2A,3A,SL	26754	15900768	19071	19645318	16445

2015-16	ECR	25.07.2015	SUVIDHA Exp	22355	PNBE	CSTM	2A,3A,SL	65552	72477460	37668	72281168	0
2015-16	ECR	25.07.2015	SUVIDHA Exp	22356	CSTM	PNBE	2A,3A,SL	65366	73119080	33970	63014535	0
2016-17	ECR	25.07.2015	SUVIDHA Exp	22355	PNBE	CSTM	2A,3A,SL	33740	37342860	25526	55229951	0
2016-17	ECR	25.07.2015	SUVIDHA Exp	22356	CSTM	PNBE	2A,3A,SL	33740	37342860	22324	43489431	0
2016-17	ECR	NMA	SUVIDHA Exp	82355	PNBE	CSTM	2A,3A,SL	66908	73649580	35956	65089030	0
2016-17	ECR	NMA	SUVIDHA Exp	82356	CSTM	PNBE	2A,3A,SL	66516	73407240	33525	58790244	0
2017-18	ECR	NMA	SUVIDHA Exp	82355	PNBE	CSTM	2A,3A,SL	96828	105822596	64795	125968606	30015
2017-18	ECR	NMA	SUVIDHA Exp	82356	CSTM	PNBE	2A,3A,SL	99644	107575652	56744	101880243	171570
2015-16	SER	01.08.15	HWH-YPR Suvidha Spl.	2853	HWH	YPR	2A,3A,SL	39162	46098570	43806	78429271	0
2015-16	SER	16.10.15	HWH-YPR AC Suvidha Spl.	2863	HWH	YPR	1A,2A,3A	14416	39361900	10260	45350054	250
2015-16	SER	13.10.15	HWH-MAS Suvida Spl	2839	HWH	MAS	2A,3A	3000	5716080	1342	3937596	0
2015-16	SER	08.01.16	HWH -PUNE AC Suvidha Spl.	2822	HWH	PUNE	2A,3A	876	2147160	5	15026	0
2016-17	SER	01.08.15	HWH-YPR Suvidha Spl.	2853	HWH	YPR	2A,3A,SL	33904	39578250	33256	61370184	0
2016-17	SER	01.08.15	HWH-YPR Suvidha Spl.	02853/ 82801	HWH	YPR	2A,3A,SL	19198	24383940	19077	33682639	0
2016-17	SER	16.10.15	HWH-YPR AC Suvidha Spl.	2863	HWH	YPR	1A,2A,3A	1032	3008880	515	975233	0
2016-17	SER	08.01.16	HWH -PUNE AC Suvidha Spl.	2822	HWH	PUNE	2A,3A	18300	39817392	24068	44520603	0
2016-17	SER	07.04.16	SRC-PURI Suvidha Spl.	8402	SRC	PURI	2A,3A,SL	12330	4988790	3525	2609501	0
2016-17	SER	04.04.16	SRC-TPJ Suvidha Spl.	610	SRC	TPJ	2A,3A,SL	15262	15659880	11129	18019211	0
2017-18	SER	13.10.15	HWH-MAS Suvida Spl	2839	HWH	MAS	2A,3A	4032	8201088	4500	7959316	26820

2017-18	SER	08.01.16	HWH -PUNE AC Suvidha Spl.	2822	HWH	PUNE	2A,3A	38136	79796376	54944	98192482	345090
2017-18	SER	01.08.15	HWH-YPR Suvidha Spl.	82801	HWH	YPR	2A,3A,SL	1088	1482240	843	1536143	0
2016-17	SR	Not Made Available	MAS QLN Suvidha	82631	MAS	QLN	2A	104	175760	65	173882	6980
2017-18	SR	Not Made Available	TEN MS Suvidha	82608	TEN	MS	2A	46	60490	16	34849	2530
2017-18	SR	Not Made Available	TEN MS Suvidha	82602	TEN	MS	2A,3A,SL	5798	2494130	5196	4994923	52875
2017-18	SR	Not Made Available	ERS MAS Suvidha	82632	ERS	MAS	2A,3A,SL	4106	1962532	4116	4424384	37960
2017-18	SR	Not Made Available	MAS ERS Suvidha	82631	MAS	ERS	2A,3A,SL	2878	1338924	3170	3567846	20700
2017-18	SR	Not Made Available	MS TEN Suvidha	82601	MS	TEN	2A,3A,SL	7010	3156116	6876	6510582	58630
2017-18	SR	Not Made Available	MS TEN Suvidha	82603	MS	TEN	2A,3A,SL	1084	544820	1138	1340350	23885
2017-18	SR	Not Made Available	TEN MS Suvidha	82604	TEN	MS	2A,3A,SL	2186	1087710	2201	2460289	26720
2017-18	SR	Not Made Available	MS TEN Suvidha	82605	MS	TEN	2A,3A,SL	1648	974972	1512	1875890	12315
2017-18	SR	Not Made Available	TEN MS Suvidha	82614	TEN	MS	3A,SL	2192	935592	1748	1536256	4760
2017-18	SR	Not Made Available	TEN MS Suvidha	82606	TEN	MS	2A,3A,SL	3394	1575270	3186	3253506	42555
2017-18	SR	Not Made Available	MS TEN Suvidha	82607	MS	TEN	2A,3A,SL	3126	1622434	3161	3238570	29735
2017-18	SR	Not Made Available	MS TEN Suvidha	82613	MS	TEN	2A,3A,SL	1204	687624	1104	1295350	10945
2017-18	SR	Not Made Available	MAS ERS Suvidha	82633	MAS	ERS	3A,SL	1856	762496	2037	1981000	9640

2017-18	SR	Not Made Available	MAS SRC Suvidha	82802	MAS	SRC	3A,SL	2176	2473088	2436	4801070	40245
2017-18	SR	Not Made Available	QLN MAS Suvidha	82634	QLN	MAS	3A,SL	2976	1462464	3151	3516117	11455
2017-18	SR	Not Made Available	PDY SRC Suvidha	82612	PDY	SRC	2A,3A,SL	2364	2049660	3248	5265013	38555
2017-18	SR	Not Made Available	CBE MAS Suvidha	82638	CBE	MAS	3A,SL	704	385088	752	905963	1940
2017-18	SR	Not Made Available	MAS QLN Suvidha	82635	MAS	QLN	2A,3A,SL	5630	3370636	5644	6952883	52650
2017-18	SR	Not Made Available	MAS QLN Suvidha	82636	QLN	MAS	2A,3A,SL	4970	2587368	4770	5389423	20230
2017-18	SR	Not Made Available	TEN TBM Suvidha	82610	TEN	TBM	2A,3A	110	115446	72	154951	1810
2017-18	SR	Not Made Available	MAS ERS Suvidha	82641	MAS	ERS	3A	128	123136	106	258631	1770
		Not Made Available	Suvidha Special			Total		1243988	1299005902	845754	1393719099	1119265
Humsafar Express												
2017-18	ECoR	13.07.2017	Humsafar Exp.	22833	BBS	KJM	3A	42624	67004928	31324	49887887	313695
2017-18	ECoR	Not Made Available	Humsafar Exp.	22834	KJM	BBS	3A	42624	65172096	28427	43344792	204855
2016-17	NER	Not Made Available	Humsafar	12571	GKP	ANVT	3AC	18144	20943360	14316	20568499	144140
2016-17	NER	Not Made Available	Humsafar	12572	ANVT	GKP	3AC	19440	22453200	12225	16698221	114825
2016-17	NER	Not Made Available	Humsafar	12595	GKP	ANVT	3AC	37584	27014	27014	36592536	313370
2016-17	NER	Not Made Available	Humsafar	12596	ANVT	GKP	3AC	38880	42853536	29168	40334441	259380
2017-18	NER	Not Made Available	Humsafar	12571	GKP	ANVT	3AC	71712	79958880	63357	92322892	873135

2017-18	NER	Not Made Available	Humsafar	12572	ANVT	GKP	3AC	71136	79316640	52317	75251899	777970
2017-18	NER	Not Made Available	Humsafar	12595	GKP	ANVT	3AC	143136	152726112	109882	152300247	1453485
2017-18	NER	Not Made Available	Humsafar	12596	ANVT	GKP	3AC	141696	151189632	115661	162867976	1491645
2016-17	NFR	25-12-2016	Humsafar	12504	KYQ	SBC	3A	14976	35023104	13328	31068349	120715
2016-17	NFR	25-12-2016	Humsafar	12503	SBC	KYQ	3A	16128	37753344	17815	41857947	150400
2017-18	NFR	25-12-2016	Humsafar	12504	KYQ	SBC	3A	52992	122719104	63106	160139766	895735
2017-18	NFR	25-12-2016	Humsafar	12503	SBC	KYQ	3A	53424	123993072	67102	165491695	629305
2016-17	NWR	27.02.2017	Humsafar Exp.	14715	SGNR	PPJ	3A-16	4608	10404864	2578	4326548	3885
2016-17	NWR	02.03.2017	Humsafar Exp.	14716	PPJ	SGNR	3A-16	5760	13123584	3245	6224780	0
2017-18	NWR	27.02.2017	Humsafar Exp.	14715	SGNR	PPJ	3A-16	20736	46821888	21722	45902483	113690
2017-18	NWR	02.03.2017	Humsafar Exp.	14716	PPJ	SGNR	3A-16	23040	48413952	19534	40609941	149225
2017-18	NWR	08.08.2017	Humsafar Exp.	22497	SGNR	TPJ	SL-5	12600	3339000	1923	364562	23985
2017-18	NWR	11.08.2017	Humsafar Exp.	22498	TPJ	SGNR	3A-16	39168	90282240	39355	72614772	297870
2017-18	NWR	19.02.18	Humsafar Exp.	19667	UDZ	MYS	3A-16	39168	90282240	30668	63084396	348980
2017-18	NWR	22.02.18	Humsafar Exp.	19668	MYS	UDZ	3A-16	5760	11139840	2427	3572753	48560
2017-18	NWR	17.02.18	Humsafar Exp.	22985	UDZ	DEE	3A-16	5760	11139840	2730	4295850	17800
2017-18	NWR	18.02.18	Humsafar Exp.	22986	DEE	UDZ	3A-16	6912	7181568	3142	2905468	36660
2017-18	SCR	27.06.2017	Humsafar Exp.	22705	TPTY	JAT	3A	5760	5984640	2204	1961669	16890
2017-18	SCR	30.06.2017	Humsafar Exp.	22706	JAT	TPTY	3A	46080	103588992	25466	44161442	400295
2017-18	SECR	26.04.2017	Humsafar	22867	DURG	NZM	3A	46080	103588992	17883	32544245	280440
2016-17	SER	31.01.17	HWH-YPR Humsafar Exp.	22868	NZM	DURG	3A	111744	160175232	82309	127289714	865875
2017-18	SER	31.01.17	HWH-YPR Humsafar Exp.	22887	HWH	YPR	3A	112896	161827200	76741	109104109	593645
2017-18	SER	31.01.17	HWH-YPR Humsafar Exp.	22887	HWH	YPR	3A	10368	19778688	6532	13598810	16720
2017-18	SER	31.01.17	HWH-YPR Humsafar Exp.	22887	HWH	YPR	3A	59904	111346560	56603	129689406	1168210

2017-18	SER	17.06.17	HWH-BZA Humsafar Exp	20889	HWH	BZA	3A	48384	67788288	22652	30193960	232685
2017-18	WR	08.05.2017	Humsafar Exp.	22919	MAS	ADI	3A	50760	86325480	43520	66428115	362380
2017-18	WR		Humsafar Exp.	22920	ADI	MAS	3A	50760	86325480	41983	67772282	275195
2017-18	WR	15.08.2017	Humsafar Exp.	22913	BDTS	PNBE	3A	36864	65691648	22952	44844664	637740
2017-18	WR		Humsafar Exp.	22914	PNBE	BDTS	3A	38016	67744512	20404	39919482	392300
2016-17	SWR	30.12.2016	Humsafar	12503	BNC	AGTL	3A	16128	37753344	17815	41857947	150400
	SWR	03.01.2017	Humsafar	12504	AGTL	BNC	3A	14976	35023104	13328	31068349	120715
	SWR	26.01.2017	Humsafar	22888	YPR	HWH	3A	11520	22019328	9374	16966473	42170
	SWR	31.01.2017	Humsafar	22887	HWH	YPR	3A	10368	19778688	6532	13598810	16720
2017-18	SWR	30.12.2016	Humsafar	12503	BNC	AGTL	3A	53424	123993072	67102	165491695	629305
	SWR	03.01.2017	Humsafar	12504	AGTL	BNC	3A	52992	122719104	63106	160139766	895735
	SWR	26.01.2017	Humsafar	22888	YPR	HWH	3A	59904	111346560	63787	126519036	632100
	SWR	31.01.2017	Humsafar	22887	HWH	YPR	3A	59904	111346560	56603	129689406	1168210
	SWR	14.07.2017	Humsafar	22834	KJM	BBS	3A	42624	65172096	28427	43344792	204855
	SWR	13.07.2017	Humsafar	22833	BBS	KJM	3A	42624	67004928	31324	49887887	313695
			Humsafar Exp.			Total		1910088	3089585534	1549013	2818700759	18199590
Tejas Exp												
2017-18	CR	22.5.2017	Tejas Exp	22119	CSMT	KARMALI	CC	169416	175877208	97863	119964804	7065700
			Tejas Exp	22119			EC	10192	22223264	5955	14823578	1279860
		23.5.2017	Tejas Exp	22120	KARMAL I	CSMT	CC	171210	179328630	96755	124423124	7048050
			Tejas Exp	22120	KARMAL I	CSMT	EC	10304	22649648	5758	15017093	1348760
						TOTAL		361122	400078750	206331	274228599	16742370
Mahamana Express												
2017-18	WCR	13.07.2017	Mahamana Exp	22163	BPL	KURJ	CC	18980	9869600	13124	6876037	507985

ANNEXURE 7 (Reference to Para 2.6.7.2)										
STATEMENT SHOWING MISUSE OF LOST METAL/DUTY CARD PASSES AND BOOKINGS MADE ON LOST METAL PASSES DURING THE YEAR 2015-16 TO 2017-18										
Zone	Nos. of Lost Metal Pass reported	Nos. of Lost Duty Pass reported	No. of Passes used for booking	No. of Passengers booked on lost pass	Cases where Name of Passengers and Pass holders were same	Cases where Other persons booked tickets	Amount for which tickets booked (₹)	Remarks		
CR	27	2	1	5	Nil	5	4335			
ECoR	13	27	1	3	3	Nil	1845			
ECR	10	0	1	28	Nil	28	17655			
ER	44	191	1	284	284 (With a companion)	NIL	58220			
NCR	12	24	1	17	NIL	17	10560			
NER	20	4	3	29	2	27	17730			
NFR	16	2	1	2	2	NIL	3005			
NR	7	3	2	366	3	363	331330			
NWR	27	39	3	5	NIL	5	4015			

SECR	6	3	2	8	5	NIL	9120	Three tickets were booked on a lost pass and Name of the officer who had lost that pass was not made available to Audit
SR	42	43	1	4	4	NIL	2220	
SWR	23	2	2	5	NIL	5	1885	
WR	16	17	2	12	NIL	12	13020	
SCR	53	0	NIL	NIL	NIL	NIL	NIL	
SER	27	6	NIL	NIL	NIL	NIL	NIL	
WCR	11	34	NIL	NIL	NIL	NIL	NIL	
Total	354	397	21	768	303	462	474940	

Annexure 8 (Reference to Para 2.6.7.3)							
Statement showing tickets booked on Irregular grant of concessions not applicable for such trains							
Year	Zonal Railway	Train Number	Class	Concession Code	Berths booked	Amount of Concession Given (in ₹)	
1	2	3	4	5	6	7	
2015-16	ECoR	No irregularity was noticed.					
2016-17	ECoR	No irregularity was noticed.					
2017-18	ECoR	82831	3A	SRCTNW	1	710	
	ECoR	82831	3A	SRCTZN	1	610	
	ECoR	82853	SL	SRCTZN	2	115	
				Total:	4	1435	
2015-16	CR	No Suvidha Train was introduced in CR					
2016-17	CR						
2017-18	CR						
2015-16	ECR	82355	NIL	NIL	NIL	0	
2016-17	ECR	82355	NIL	NIL	NIL	0	
2017-18	ECR	82355	3A	SRCTZN	2	1190	
	ECR			HND CAP	1	450	
2017-18	ECR		SL	SRCTNW	1	310	
2017-18	ECR			SRCTZN	4	595	
2017-18	ECR	82356	3A	SECTNW	1	635	
	ECR			CAN100	1	620	
2015-16	ER	NIL	NIL	NIL	10	3800	
				Total:	10	3800	
					NIL	NIL	

2016-17	ER	NIL	NIL	NIL	NIL	NIL	NIL
2017-18	ER	82301	3A	SRCTZN	1	600	
2017-18	ER	82301	SL	SRCTZN	1	175	
2017-18	ER	82302	2A	SRCTNW	2	2070	
2017-18	ER	82302	2A	SRCTZN	1	985	
	ER			Total:	5	3830	
2015-16	NCR	No Suvidha Train was introduced in NCR					
2016-17							
2017-18							
2015-16	NER	NIL					
2016-17	NER						
2017-18	NER						
2015-16	NFR	NIL	NIL	NIL	NIL	NIL	NIL
2016-17	NFR	NIL	NIL	NIL	NIL	NIL	NIL
2017-18	NFR	NIL	NIL	NIL	NIL	NIL	NIL
2015-16	NR	Nil	3A	SRCTNW	0	0	
2016-17	NR	Nil	3A	SRCTZN	0	0	
2017-18	NR	12212	3A	SRCTZN	1	490	
2017-18	NR	12212	3A	SRCTNW	1	610	
2017-18	NR	22405	3A	SRCTN	3	520	
2017-18	NR	22407	3A	SRCTN	4	1135	
2017-18	NR	22407	3A	SRCTNW	2	975	
				Total:	11	3730	
2015-16	NWR	No Suvidha Train was introduced in NWR					
2016-17	NWR	No Suvidha Train was introduced in NWR					
2017-18	NWR	No Suvidha Train was introduced in NWR					
2015-16	SCR	No Suvidha Train was introduced in SCR					
2016-17	SCR	No Suvidha Train was introduced in SCR					
2017-18	SCR	No Suvidha Train was introduced in SCR					

2015-16	SECR	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2016-17	SECR	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2017-18	SECR	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2015-16	SER	2863	3A	SRCTZN	1	250		
2016-17	SER	NIL	NIL	NIL	NIL	NIL		
2017-18	SER	NIL	NIL	NIL	NIL	NIL		
				Total:	1	250		
2017-18	SR	82601	SL	SRCTNW	2	255		
2017-18	SR	82601	SL	SRCTZN	1	105		
2017-18	SR	82613	2A	SRCTZN	1	440		
2017-18	SR	82635	2A	SRCTZN	1	400		
2017-18	SR	82802	3A	SRCTNW	1	495		
2017-18	SWR	82651	3A	SRCITZN	1	630.00		
2015-16	WCR	Nil	NA	NA	NA	NA		
2016-17	WCR	Nil	NA	NA	NA	NA		
2017-18	WCR	Nil	NA	NA	NA	NA		
2015-16	WR			No Suvidha Train was introduced in WR				
2016-17	WR			No Suvidha Train was introduced in WR				
2017-18	WR			No Suvidha Train was introduced in WR				
Source: Report No. 18 of Data Warehouse								

Annexure 9 (Reference to Para 2.6.7.5 (a))										
Statement showing irregular /multiple booking on Privilege passes										
Zone	Number of passengers booked in Privilege pass concession	No. of passengers checked in Audit	No. of cancelled passengers	Total booked passengers checked	No. of privilege passes used for booking (Para 2.6.7.5)	No. of privilege passes misused for multiple booking	Total passengers booked on those passes	No. of passengers irregularly booked	out of col. 10 No. of passengers irregularly booked in same train on the same day for same pair of stations	out of col. 10 No. of passengers irregularly booked in different classes in same train on the same day for same pair of stations
1	2	3	4	5	7	8	9	10	11	12
CR	1011577	342279	79841	262438	63624	337	3558	1283	30	17
ECoR	494206	229743	52526	177217	37335	145	1811	668	18	0
ECR	666961	230822	57823	172999	37949	447	5975	2379	156	37
ER	884327	137828	31143	106685	57070	59	357	199	0	2
NCR	452688	158942	36329	122613	32153	197	1930	809	43	0
NER	538448	142754	36642	106112	24251	267	3257	1148	59	5
NFR	311527	154197	41118	113079	28906	224	2561	901	28	18
NR	1646573	80740	19042	61698	31396	95	577	315	1	2
NWR	386704	128382	28005	100377	24006	132	1396	460	5	18
SCR	858659	360438	82735	277703	63794	448	2344	825	32	28
SECR	462995	205120	48482	156638	30662	115	1469	512	19	0

SER	956144	230890	53534	177356	38555	206	2322	951	35	3
SR	1103874	297726	64254	233472	60228	53	401	129	16	0
SWR	376468	136651	32254	104397	24381	154	1418	522	19	1
WCR	455698	36329	5801	30528	8112	21	227	87	3	0
WR	729287	181126	350373	139903	42693	116	964	363	23	4
TOTAL	11336136	3053967	1019902	2343215	605115	3016	30567	11551	487	135

ANNEXURE 10 (Reference to Para 2.6.7.5 (b))		
STATEMENT SHOWING SUMMARY OF RESERVATION MADE ON INVALID PASS NUMBER		
Railway	No. of passengers booked on invalid pass	No. of invalid pass numbers used
CR	625	178
ECoR	316	62
ECR	262	78
ER	101	44
NCR	195	53
NER	230	67
NFR	93	39
NR	48	28
NWR	291	86
SCR	245	86
SECR	90	22
SER	185	60
SR	183	66
SWR	98	29
WCR	31	10
WR	322	104
Total	3315	1012