

**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***

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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***

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### ***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 reports<sup>1</sup> 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.

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

<sup>1</sup> Budget documents, Annual Statistical Statements of Indian Railways

<sup>2</sup> Gross Budgetary Support, Internal Resources and Extra Budgetary Resources

<sup>3</sup> Earnings from transportation of parcels, luggage and post office mail etc.

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

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

<sup>6</sup> 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 <sup>7</sup> (Item No.7 and Item No. 8) | 1,59,029.61<br>(7.57) | 1,78,350.00              | 1,79,300.00               | 1,75,834.22<br>(10.57) |
| 10    | Net Traffic Receipts (Item No.6 – Item No. 9)                     | 6,262.59<br>(-62.04)  | 10,648.37                | 7,925.00                  | 2,891.09<br>(-53.84)   |
| 11    | Miscellaneous Receipts <sup>8</sup>                               | 90.29<br>(-97.77)     | 500.00                   | 200.00                    | 204.33<br>(126.31)     |
| 12    | Miscellaneous Expenditure <sup>9</sup>                            | 1,439.88<br>(9.48)    | 2,200.00                 | 1,700.00                  | 1,429.81<br>(0.70)     |
| 13    | Net Miscellaneous Receipt (Item No. 11 – Item No. 12)             | -1,349.59             | -1,700.00                | -1,500.00                 | -1,225.48<br>(27.91)   |
| 14    | Net Surplus (Item No.10 and Item No.13)                           | 4,913.00<br>(-53.24)  | 8,948.37                 | 6,425.00                  | 1,665.61<br>(-66.10)   |
| 15    | Surplus available for appropriation to                            |                       |                          |                           |                        |
|       | Development Fund (DF)   | 2,515.00<br>(106.19)  | 2,000.00                 | 1,500.00                  | 1,505.61<br>(59.87)    |
|       | Capital Fund (CF)   | 2,398.00<br>(-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.

<sup>7</sup>Operating expenses and appropriation to DRF and Pension Fund

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

<sup>9</sup>Miscellaneous 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 Receipt<sup>10</sup> (72.85 *per cent*) and 'Net Miscellaneous Receipt'<sup>11</sup> (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:

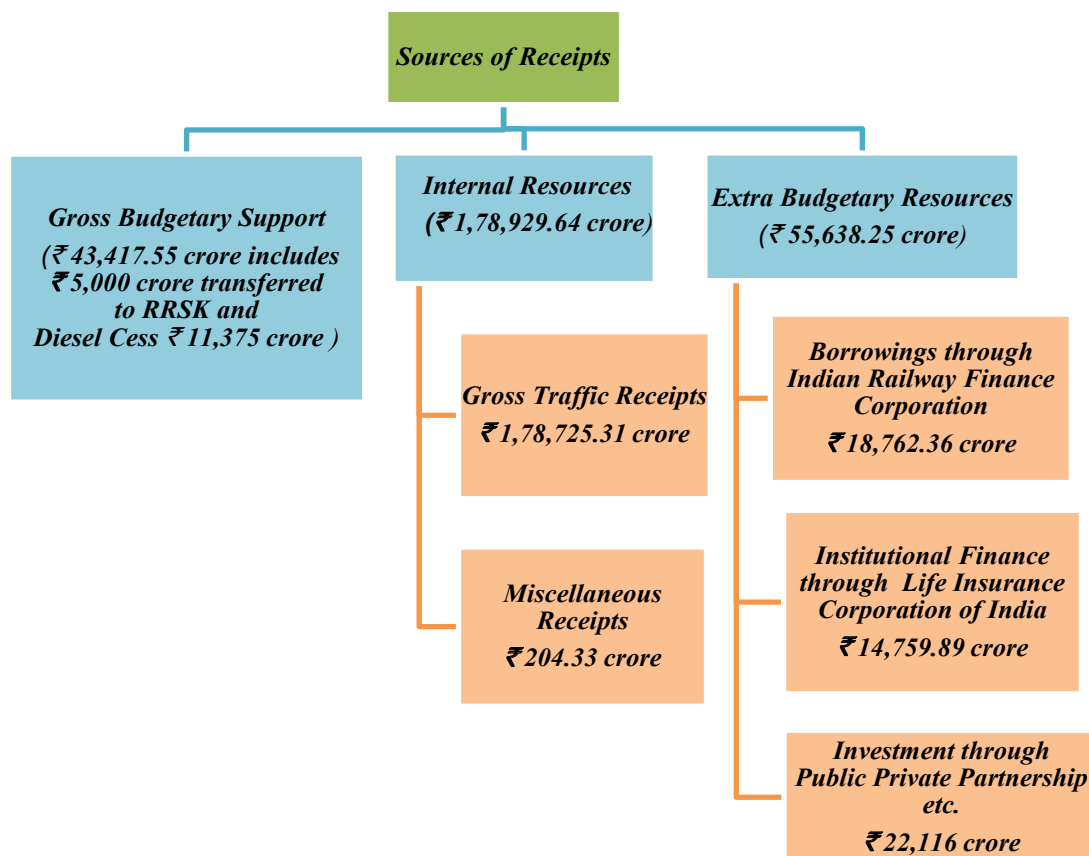


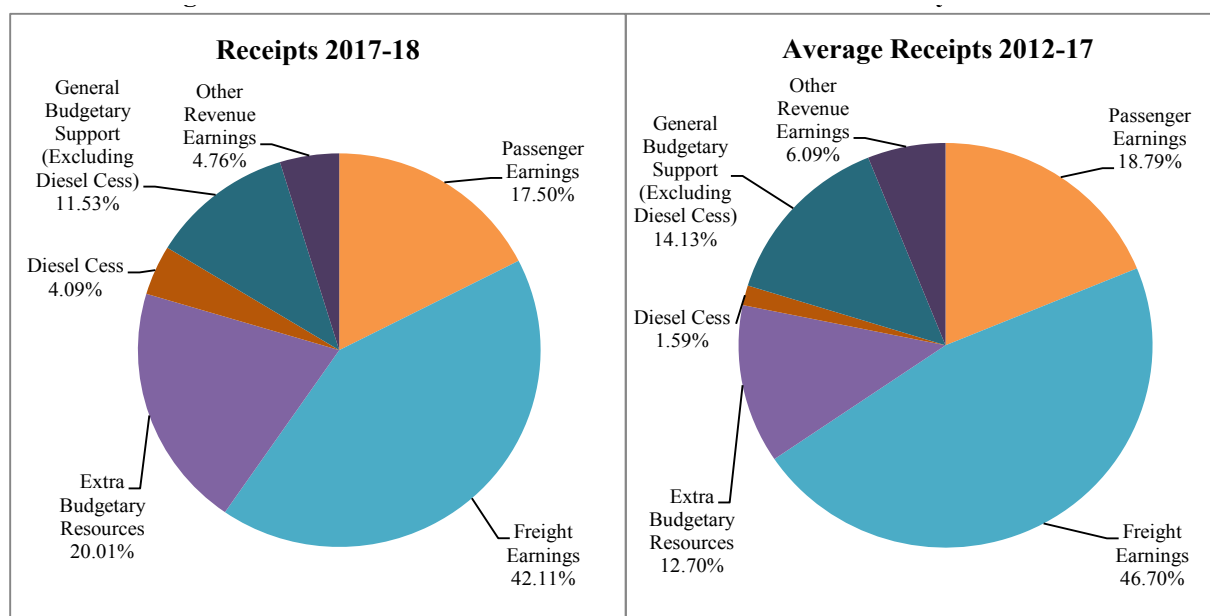
Figure 1.1: Sources of receipts

<sup>10</sup>Excess of Gross Traffic Receipt over Total Working Expenses.

<sup>11</sup>Excess 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.

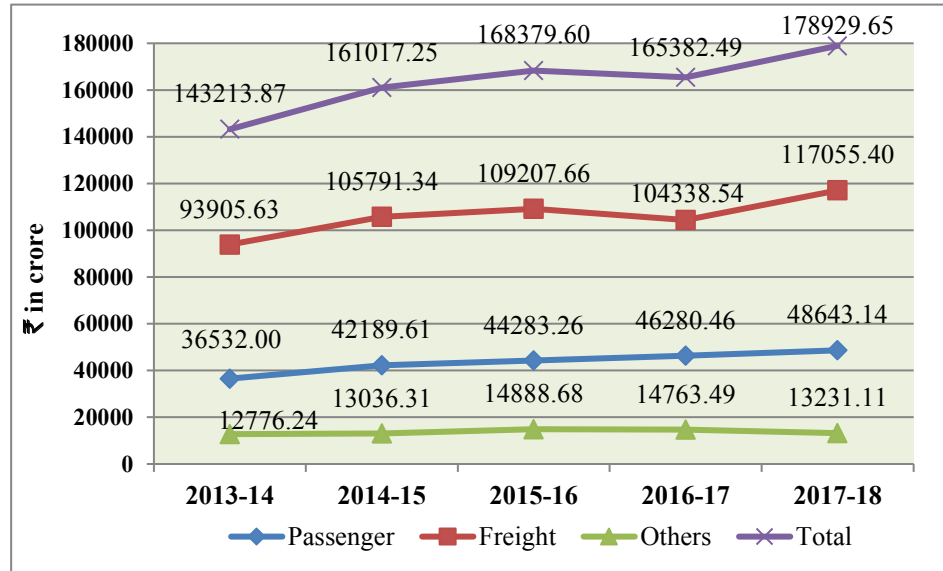


Figure 1.3: Revenue receipts during 2013-14 to 2017-18

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

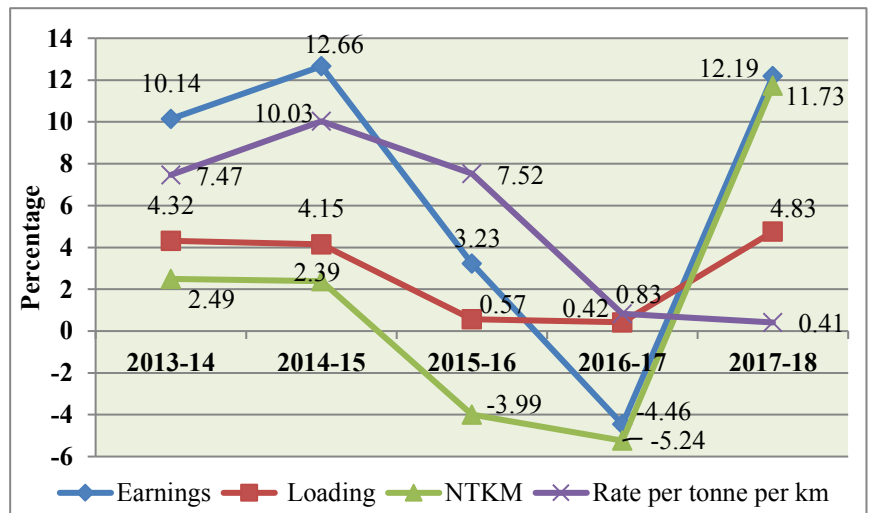


Figure 1.4: Annual Rate of Growth of Freight Earnings and Freight Loading

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.

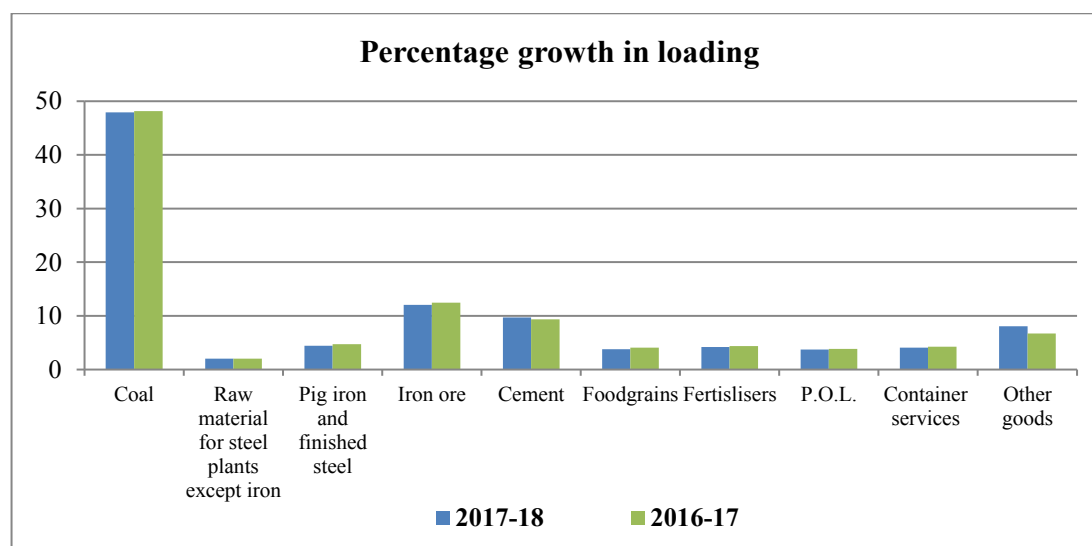
The statistics regarding various parameters of freight services during the past five years were as follows:

| <b>Year</b> | <b>Loading<br/>(Million<br/>Tonne)</b> | <b>NTKM<sup>12</sup><br/>(in million)<br/>(Revenue<br/>Freight<br/>Traffic only)</b> | <b>Earnings<br/>(₹ in crore)</b> | <b>Average lead<br/>( in<br/>kilometre)</b> | <b>Rate per<br/>tonne per<br/>km<br/>(in paise)</b> |
|-------------|--|--|----------------------------------|---|---|
| 2013-14     | 1051.64<br>(4.32)                      | 665810<br>(2.49)   | 93,905.63<br>(10.14)             | 633   | 141.04<br>(7.46)                                    |
| 2014-15     | 1095.26<br>(4.15)                      | 681696<br>(2.39)   | 1,05,791.34<br>(12.66)           | 622   | 155.19<br>(10.03)                                   |
| 2015-16     | 1101.51<br>(0.57)                      | 654481<br>(-3.99)  | 1,09,207.66<br>(3.23)            | 594   | 166.86<br>(7.52)                                    |
| 2016-17     | 1106.15<br>(0.42)                      | 620175<br>(-5.24)  | 1,04,338.54<br>(-4.46)           | 561   | 168.24<br>(0.83)                                    |
| 2017-18     | 1159.55<br>(4.83)                      | 692916<br>(11.73)  | 1,17,055.40<br>(12.19)           | 598   | 168.93<br>(0.41)                                    |

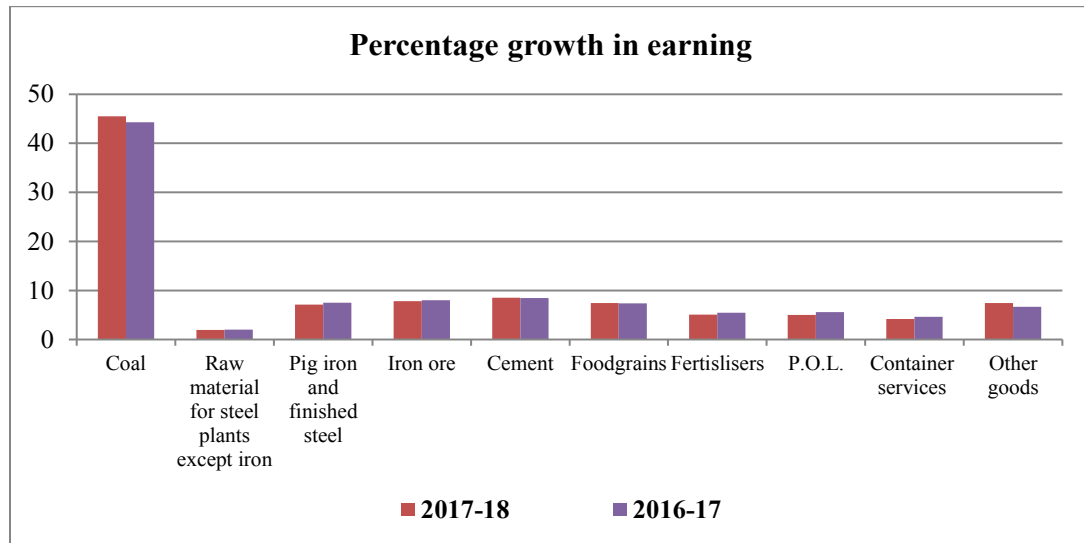
*Note: (i) Figures in bracket represent percentage increase over previous year.  
(ii) Figures of 2017-18 (except Earnings) are provisional.*

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).



<sup>12</sup>NTKM-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 crore<sup>13</sup> taken after signing of MoU with NTPC in March 2018.

<sup>13</sup> 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 ₹ 663.93<sup>14</sup> 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:

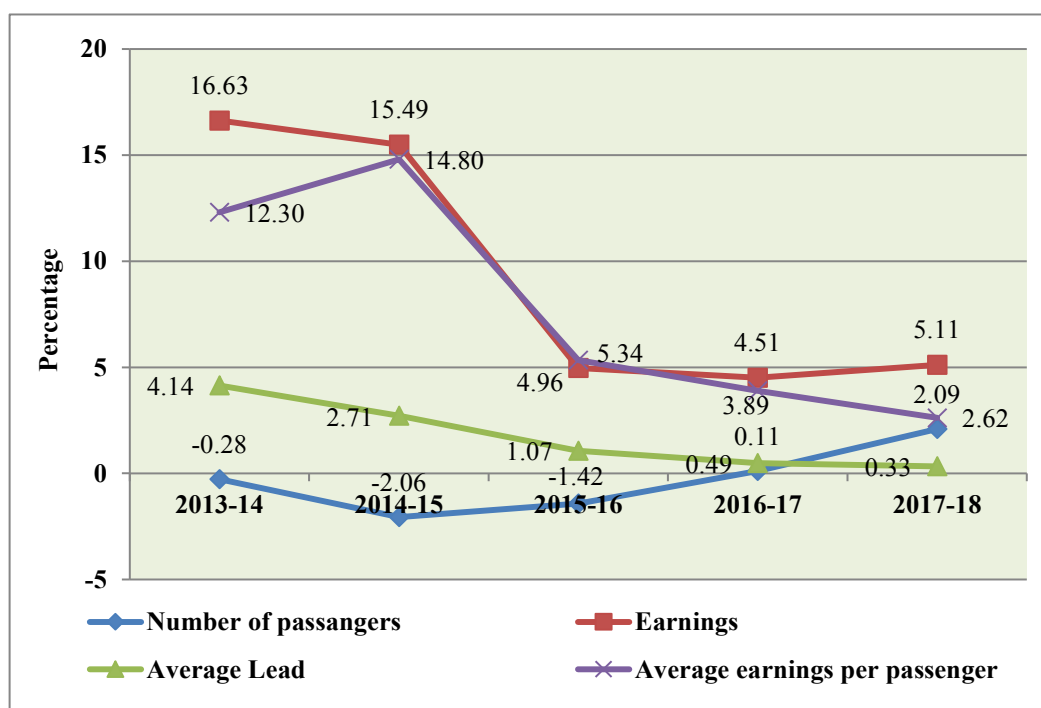


Figure 1.6: Growth rate for number of passengers, earnings, average lead and average earnings per passenger

<sup>14</sup> 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:

| <b>Table 1.3 – Key passenger indicators</b> |  |   |                              |                                    |  |
|---|--|---|------------------------------|------------------------------------|--|
| <b>Year</b>                                 | <b>Number of Passenger (in millions)</b> | <b>Passenger Kilometre (in million)</b> | <b>Earnings (₹ in crore)</b> | <b>Average lead (in kilometre)</b> | <b>Average earnings per passenger per kilometre (in paise)</b> |
| <b>Suburban Passenger Traffic</b>           |  |   |                              |                                    |  |
| 2013-14                                     | 4552.18<br>(1.69)                        | 150259<br>(3.16)                        | 2,260.66<br>(12.45)          | 33.01                              | 15.05<br>(9.00)  |
| 2014-15                                     | 4505.03<br>(-1.04)                       | 151775<br>(1.01)                        | 2,493.22<br>(10.29)          | 33.69                              | 16.43<br>(9.19)  |
| 2015-16                                     | 4458.86<br>(-1.02)                       | 145253<br>(-4.30)                       | 2,575.22<br>(3.29)           | 32.58                              | 17.73<br>(7.93)  |
| 2016-17                                     | 4566.43<br>(2.41)                        | 145417<br>(0.11)                        | 2,689.44<br>(4.44)           | 31.84                              | 18.49<br>(4.32)  |
| 2017-18                                     | 4665.34<br>(2.17)                        | 149464<br>(2.78)                        | 2,803.79<br>(4.25)           | 32.04                              | 18.76<br>(1.43)  |
| <b>Non Suburban Passenger Traffic</b>       |  |   |                              |                                    |  |
| 2013-14                                     | 3844.88<br>(-2.52)                       | 990153<br>(3.96)                        | 34,271.59<br>(16.92)         | 257.53                             | 34.61<br>(12.47)   |
| 2014-15                                     | 3719.09<br>(-3.27)                       | 995415<br>(0.53)                        | 39,696.39<br>(15.83)         | 267.65                             | 39.88<br>(15.22)   |
| 2015-16                                     | 3648.47<br>(-1.90)                       | 997786<br>(0.24)                        | 41,708.04<br>(5.07)          | 273.48                             | 41.80<br>(4.82)  |
| 2016-17                                     | 3549.67<br>(-2.71)                       | 1004418<br>(0.66)                       | 43,591.02<br>(4.51)          | 282.96                             | 43.40<br>(3.82)  |
| 2017-18                                     | 3620.43<br>(1.99)                        | 1028235<br>(2.37)                       | 45,839.35<br>(5.16)          | 284.01                             | 44.58<br>(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 11.43<sup>15</sup> *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 Finances<sup>16</sup>. 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

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

<sup>16</sup> 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.

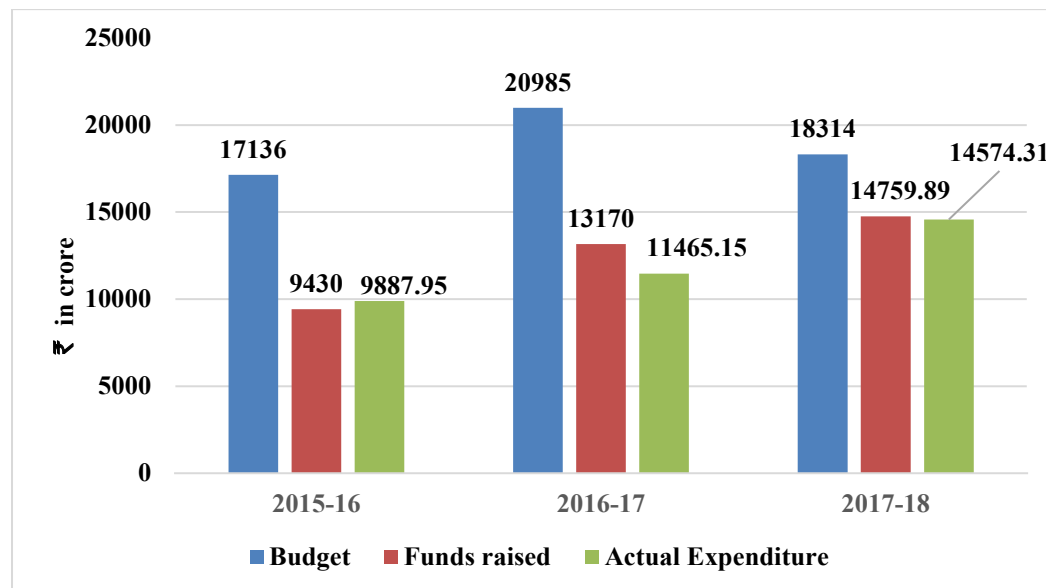


Figure 1.7: EBR-IF Budget estimates, funds raised and actual expenditure

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 Report<sup>17</sup> 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 crore<sup>18</sup> 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.

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

<sup>18</sup>In 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:

| <b>Table 1.4 Operational losses of various Classes of Passenger Services</b> |                         |                          |                          |                          |                                   |
|--|-------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| <b>(₹ in crore)</b>  |                         |                          |                          |                          |                                   |
| <b>Class of Passenger services</b>   | <b>2012-13</b>          | <b>2013-14</b>           | <b>2014-15</b>           | <b>2015-16</b>           | <b>2016-17</b>                    |
| AC-Ist class   | (-) 40.86<br>(7.48)     | (-) 47.39<br>(7.54)      | (-) 127.49<br>(17.68)    | (-) 175.79<br>(23.05)    | (-) 139.39<br>(17.68)             |
| Ist class  | (-) 61.36<br>(61.26)    | (-) 92.06<br>(75.82)     | (-) 69.50<br>(74.71)     | (-) 58.00<br>(81.03)     | (-) 53.31<br>(80.27)              |
| AC 2 Tier  | (-) 348.09<br>(12.53)   | (-) 497.28<br>(15.26)    | (-) 495.59<br>(13.32)    | (-) 463.11<br>(12.01)    | (-) 559.27<br>(13.60)             |
| AC 3 Tier  | 494.99<br>(10.29)       | 410.67<br>(6.84)         | 881.52<br>(12.57)        | 898.06<br>(11.69)        | <b>1,040.52</b><br><b>(12.43)</b> |
| AC Chair car   | (-) 38.12<br>(4.00)     | (-) 148.47<br>(11.32)    | (-) 142.26<br>(9.90)     | (-) 5.58<br>(0.40)       | <b>117.83</b><br><b>(8.13)</b>    |
| Sleeper Class  | (-) 6,852.72<br>(45.00) | (-) 8,407.85<br>(44.57)  | (-) 8,510.06<br>(41.50)  | (-) 8,301.15<br>(38.65)  | (-) 9,313.27<br>(40.80)           |
| Second class   | (-) 5,167.53<br>(38.90) | (-) 7,134.42<br>(44.75)  | (-) 7,642.13<br>(43.19)  | (-) 8,569.77<br>(45.37)  | (-) 10,024.88<br>(49.17)          |
| Ordinary (All Class)   | (-) 9,783.80<br>(67.78) | (-) 11,105.24<br>(67.08) | (-) 11,673.80<br>(65.58) | (-) 13,237.74<br>(69.14) | (-) 14,647.64<br>(70.19)          |
| EMU suburban services  | (-) 3,365.47<br>(61.70) | (-) 4,027.14<br>(62.98)  | (-) 4,679.11<br>(63.98)  | (-) 5,124.74<br>(65.19)  | (-) 5,323.62<br>(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, revenue<sup>19</sup> 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.

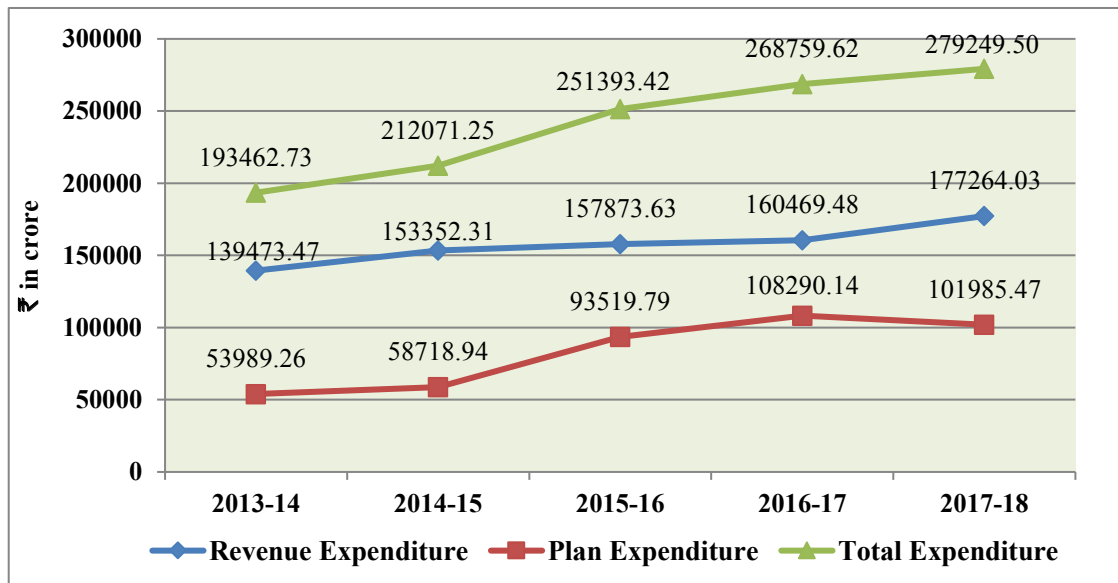
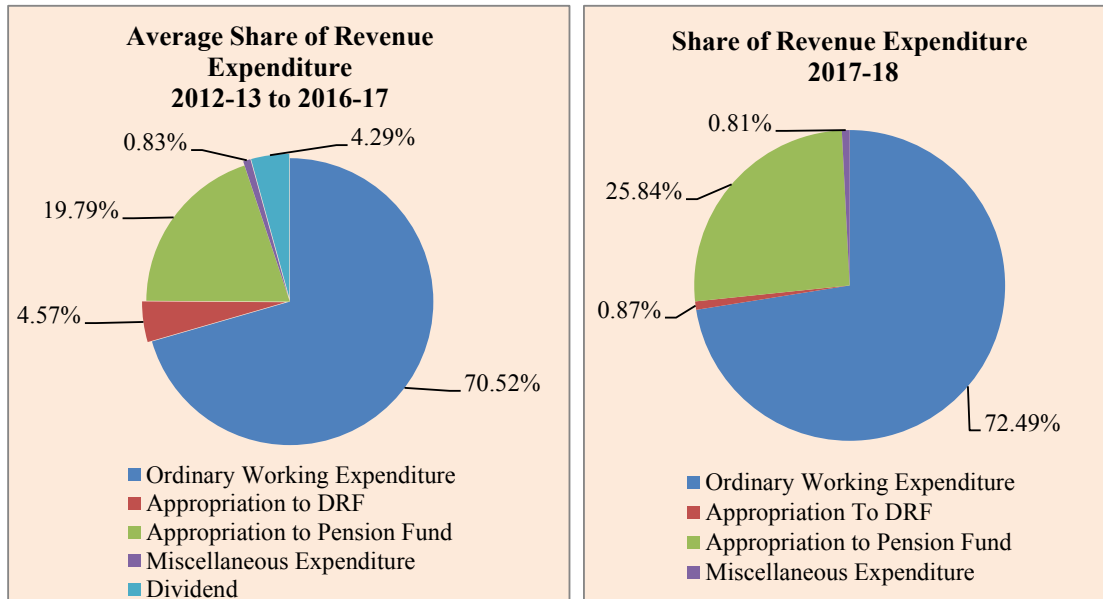


Figure 1.8: Plan and Revenue Expenditure in the last five years

<sup>19</sup> 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 liabilities<sup>20</sup> 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

<sup>20</sup> 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:

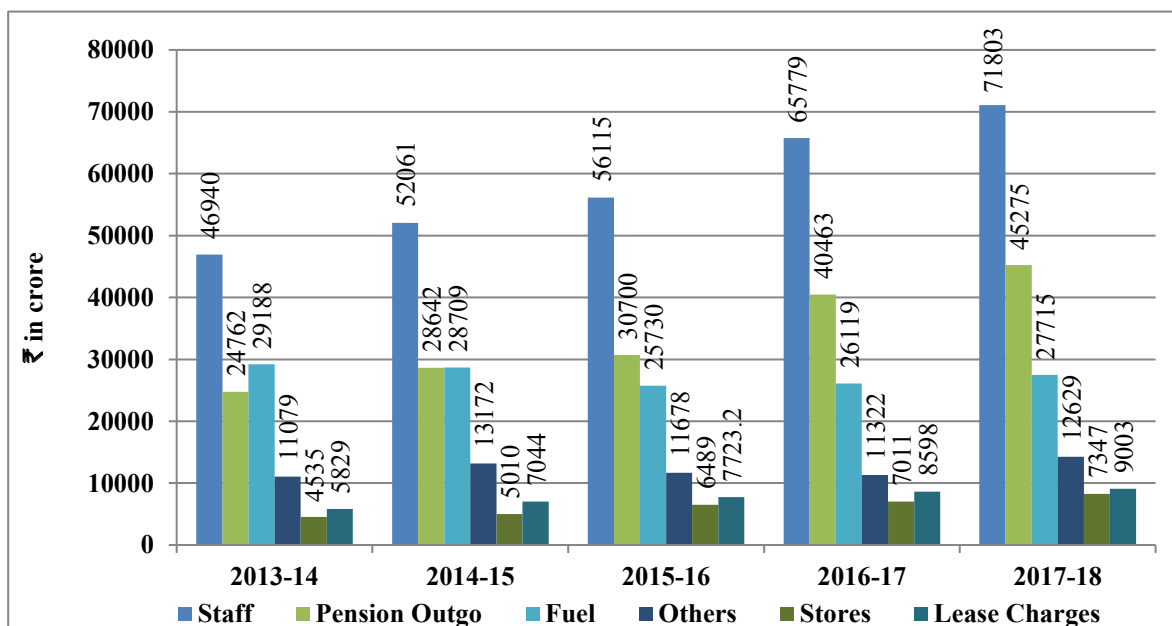


Figure 1.10: Component wise expenditure

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 resources<sup>21</sup> and extra budgetary resources<sup>22</sup>. During the past five years, the contribution from various sources towards capital expenditure can be seen from the following table:

| Source   | 2013-14<br>Actual            | 2014-15<br>Actual            | 2015-16<br>Actual            | 2016-17<br>Actual            | 2017-18                      |                              |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
|  |                              |                              |                              |                              | Budget<br>Estimates          | Actual                       |
| Gross Budgetary<br>Support <sup>23</sup>                     | 29,055.38<br>(53.82)         | 32,327.60<br>(55.05)         | 37,608.47<br>(40.21)         | 45,231.64<br>(41.77)         | 55,000.00<br>(41.98)         | 43,417.55<br>(42.57)         |
| Internal Resources   | 9,709.00<br>(17.98)          | 15,347.24<br>(26.14)         | 16,845.31<br>(18.01)         | 10,479.84<br>(9.68)          | 14,000.00<br>(10.69)         | 3,069.77<br>(3.01)           |
| <i>Total (GBS and<br/>Internal Resources)</i>                | <i>38,764.38<br/>(71.80)</i> | <i>47,674.84<br/>(81.19)</i> | <i>54,453.78<br/>(58.23)</i> | <i>55,711.48<br/>(51.45)</i> | <i>69,000.00<br/>(52.67)</i> | <i>46,487.32<br/>(45.58)</i> |
| Extra Budgetary<br>Resources<br>(IRFC, RVNL,<br>EBR-IF, PPP) | 15,224.88<br>(28.20)         | 11,044.10<br>(18.81)         | 39,066.01<br>(41.77)         | 52,578.66<br>(48.55)         | 62,000.00<br>(47.33)         | 55,498.15<br>(54.42)         |
| <b>Grand Total</b>   | <b>53,989.26</b>             | <b>58,718.94</b>             | <b>93,519.79</b>             | <b>1,08,290.14</b>           | <b>131,000.00</b>            | <b>1,01,985.47</b>           |

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

<sup>21</sup> Reserve Funds such as Depreciation Reserve Fund, Capital Fund, Development Fund

<sup>22</sup> Market borrowing through IRFC Limited for rolling stock and new network links by RVNL

<sup>23</sup> 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:

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

*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:

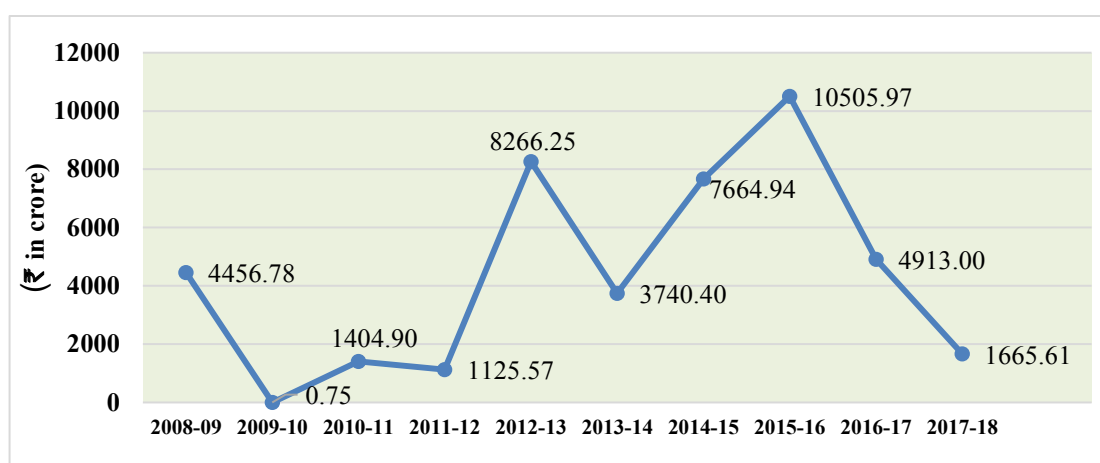


Figure 1.11 Revenue Surplus

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:

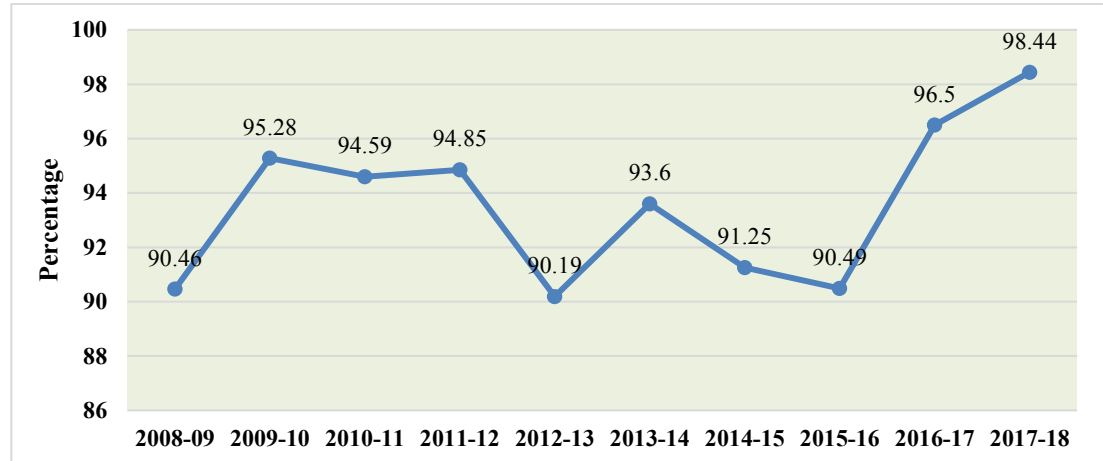


Figure 1.12: Operating Ratio of Indian Railways

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 productivity<sup>24</sup> 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:

| <b>Name of Fund</b>             | <b>Opening Balance</b> | <b>Accretion during the year</b> | <b>Withdrawal during the year</b> | <b>Closing Balance</b> |
|---------------------------------|------------------------|----------------------------------|-----------------------------------|------------------------|
| 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                   |
| <b>Total</b>                    | <b>2,576.81</b>        | <b>77992.15</b>                  | <b>76591.13</b>                   | <b>3977.83</b>         |

- 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.*

<sup>24</sup>Annual 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 crore<sup>25</sup> and ₹ 1,525.82 crore spent. The amount is insignificant as compared to the ‘throw forward’ for works to

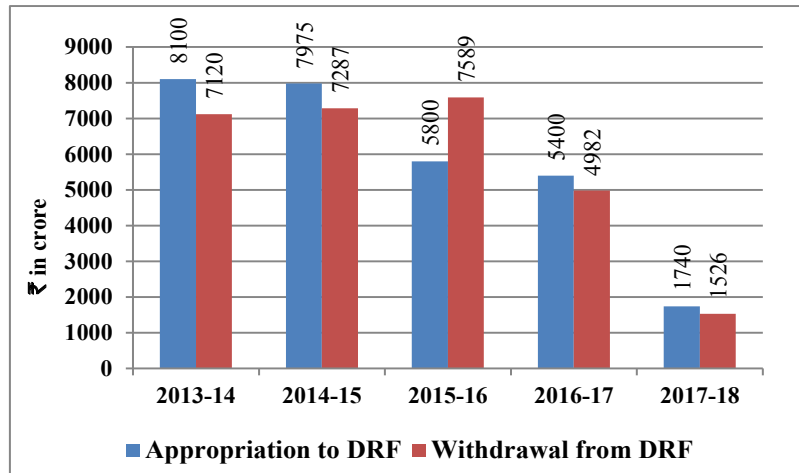


Figure 1.13: Appropriation to and withdrawal from DRF

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 Report<sup>26</sup>. 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

<sup>25</sup> ₹ 5000 crore from revenue and ₹ 200 crore from Capital

<sup>26</sup> 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.

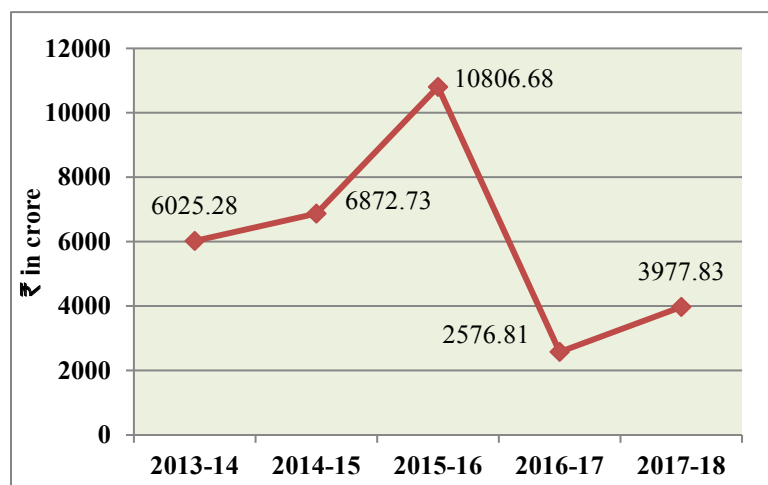
### 1.7.7 Rashtriya Rail Sanraksha Kosh

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 crore<sup>27</sup> 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.

<sup>27</sup> 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'<sup>28</sup> 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**.

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<sup>28</sup> *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"> <li>• 48 Suvidha Special Trains</li> <li>• Four Mahanama Express Trains</li> <li>• Two Tejas Express Trains</li> <li>• 32 Humsafar Trains</li> </ul> |
| 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   |

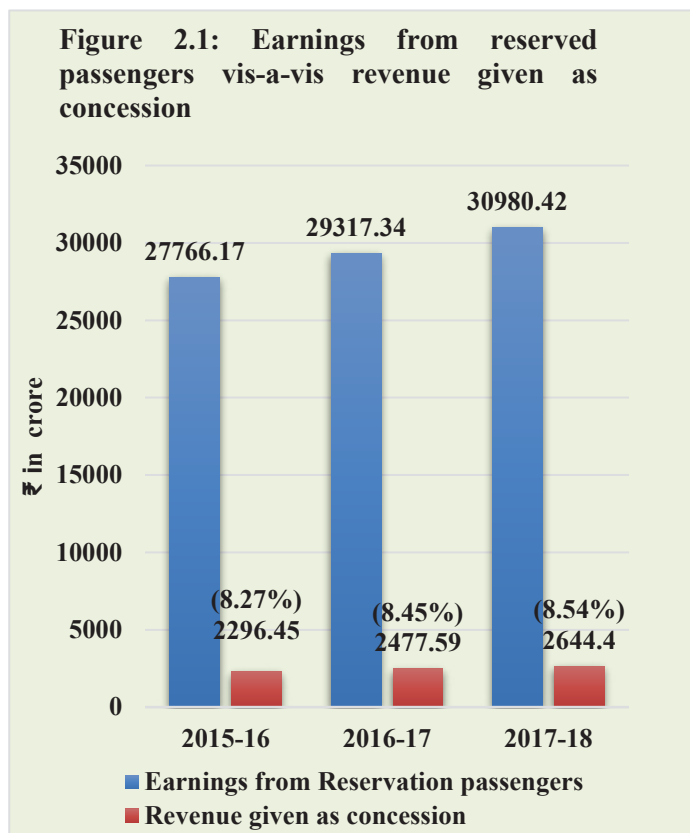
The details of the samples selected are given in *Appendix C*.

**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.



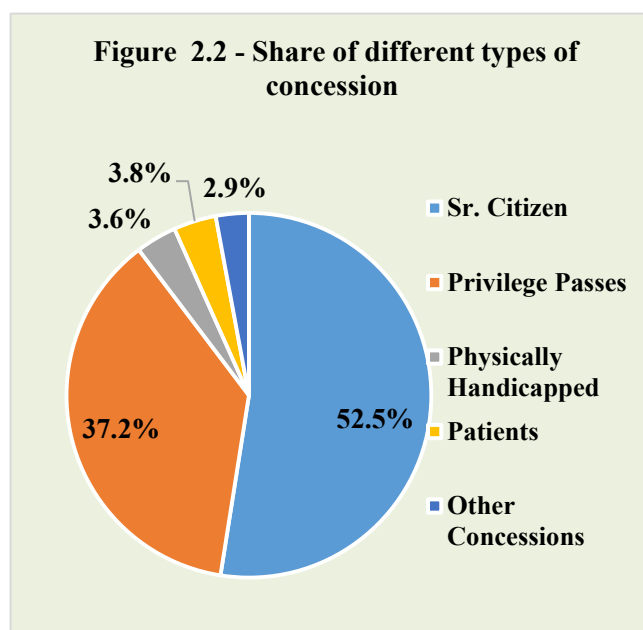
Source: Report No.98 of Data warehouse of IR

**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

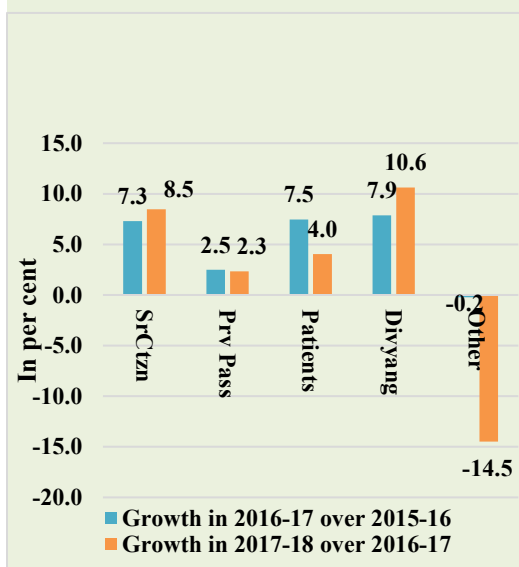
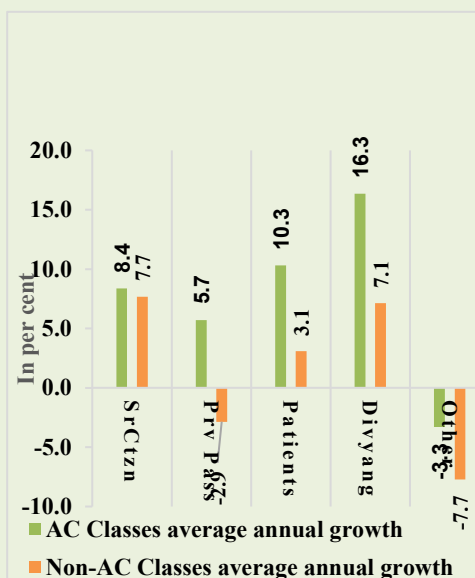


Figure 2.3 (b) - Average annual rate of increase/decrease in number of concessional passengers in AC and Non-AC Classes



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**

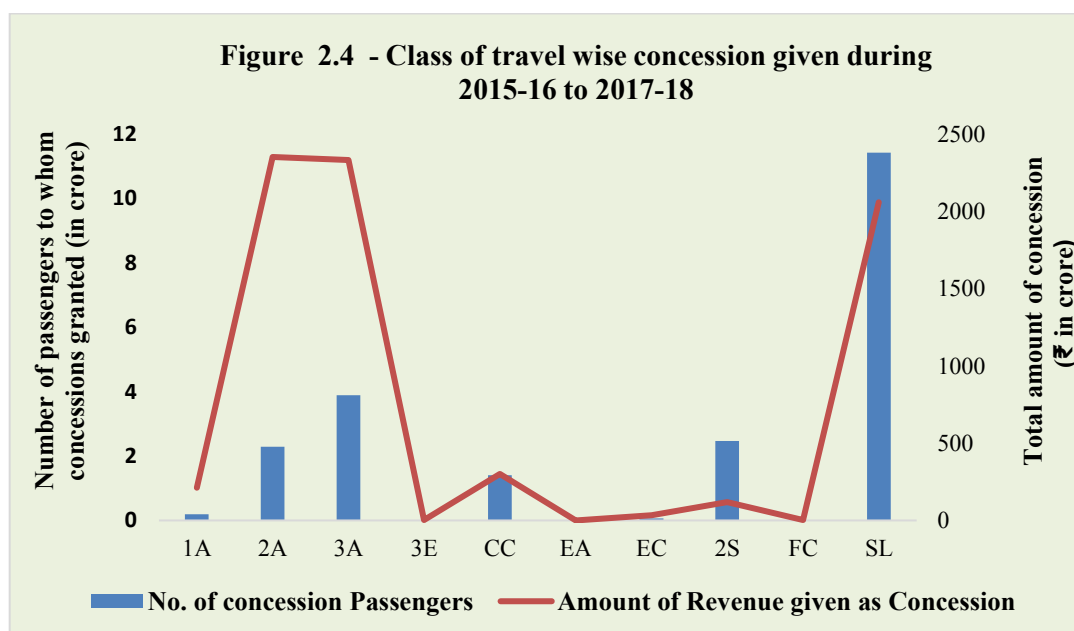
*Thus, there is a steady growth in the number of passengers availing concessions in almost all categories except a few. The annual rate of growth in terms of number of passengers travelling in AC classes in all the categories of concession are higher than that of the non-AC classes. The present trend 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.*

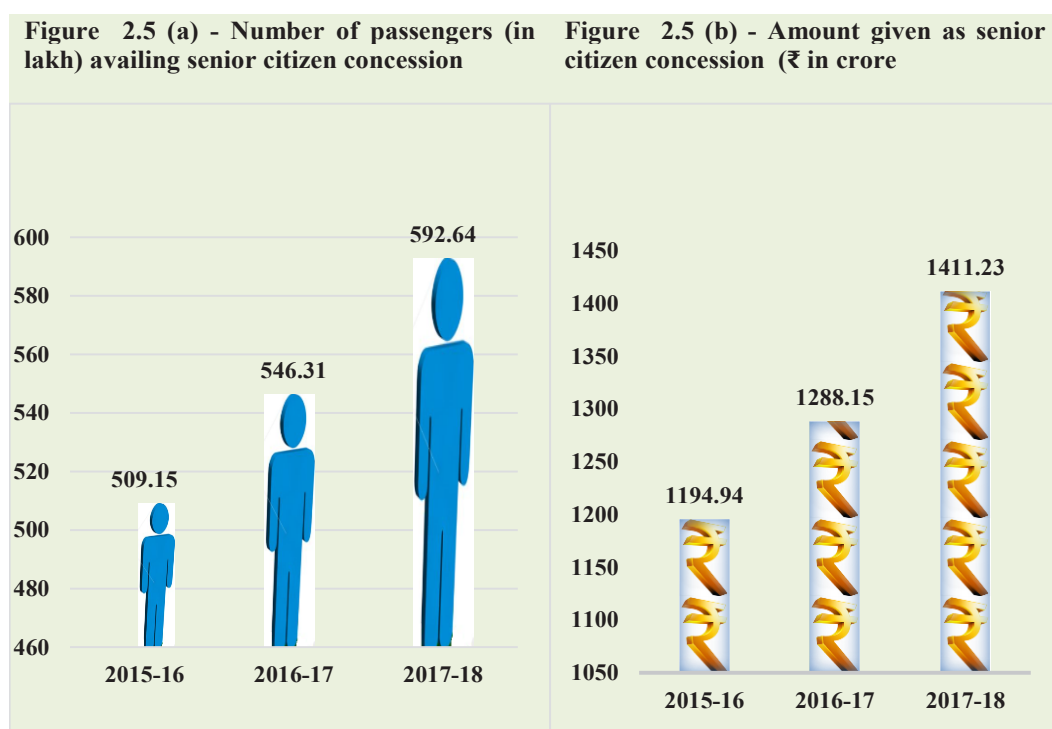
### 2.6.5 Analysis of concessions allowed by Indian Railways under various categories

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

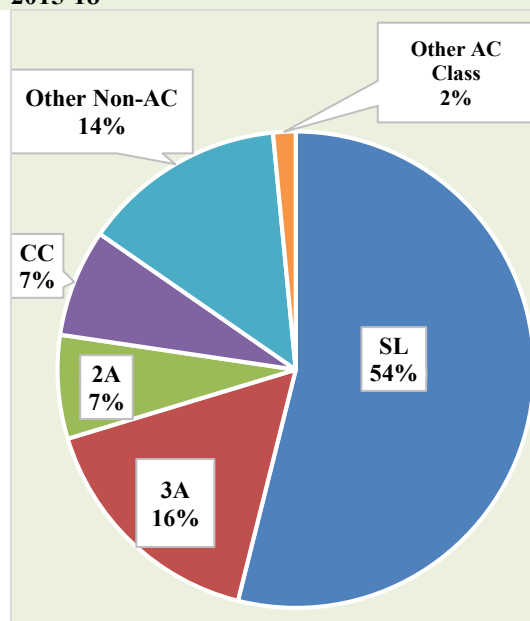
Analysis of the concession extended to senior citizens, which accounts for the largest share of concession, was carried out for the period 2015-18 from the PRS Data Warehouse Report No.71 (b), Report No.52<sup>29</sup> and the Train Master Data obtained from Integrated Coaching Management System. Audit 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.

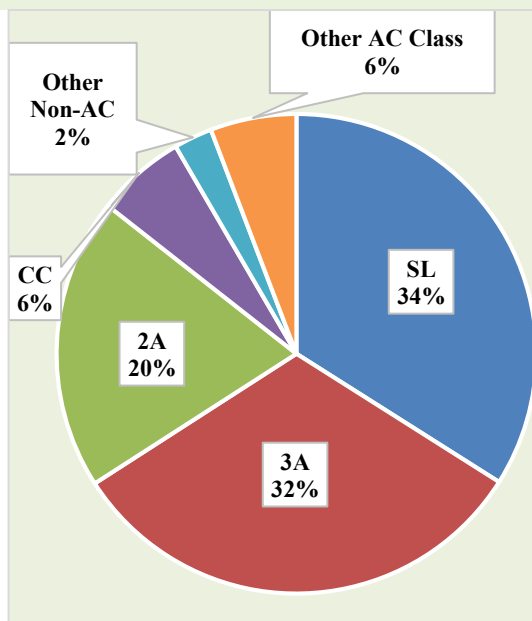
<sup>29</sup> Train-wise Class-wise Passengers Earning and Concession

- 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**



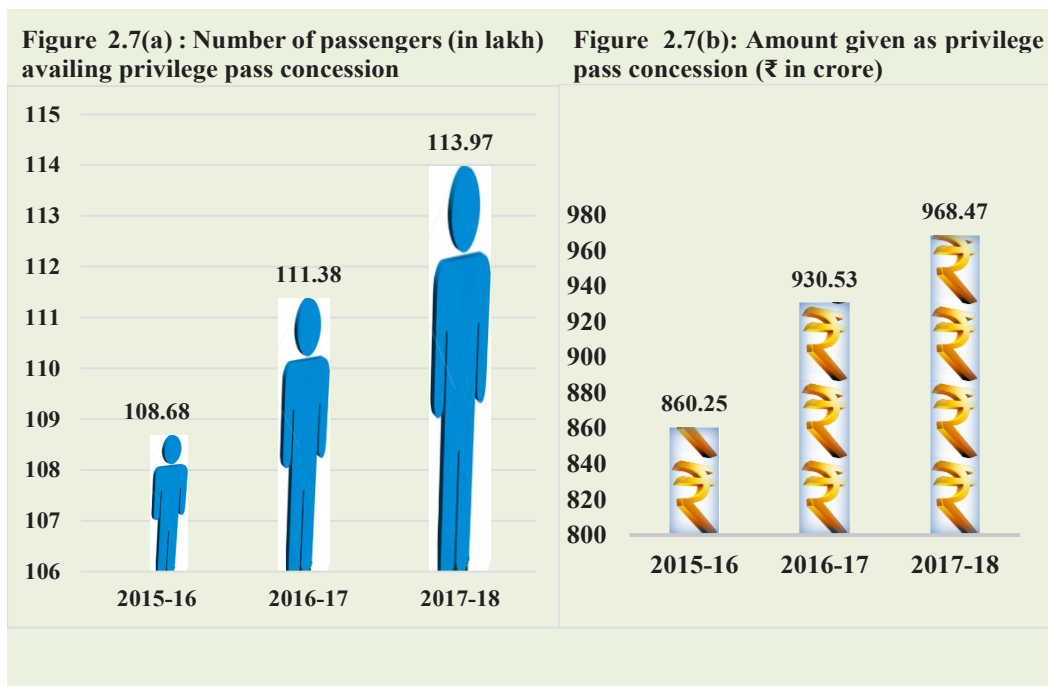
- IV. The majority of senior citizen passengers travelled in the Mail/Express trains (45.01 per cent) and Super-fast trains (42.95 per cent) during 2015-16 to 2017-18. 54 per cent senior citizen passengers travelled in Sleeper class were given concessional benefit of 34 per cent of the total amount of 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**

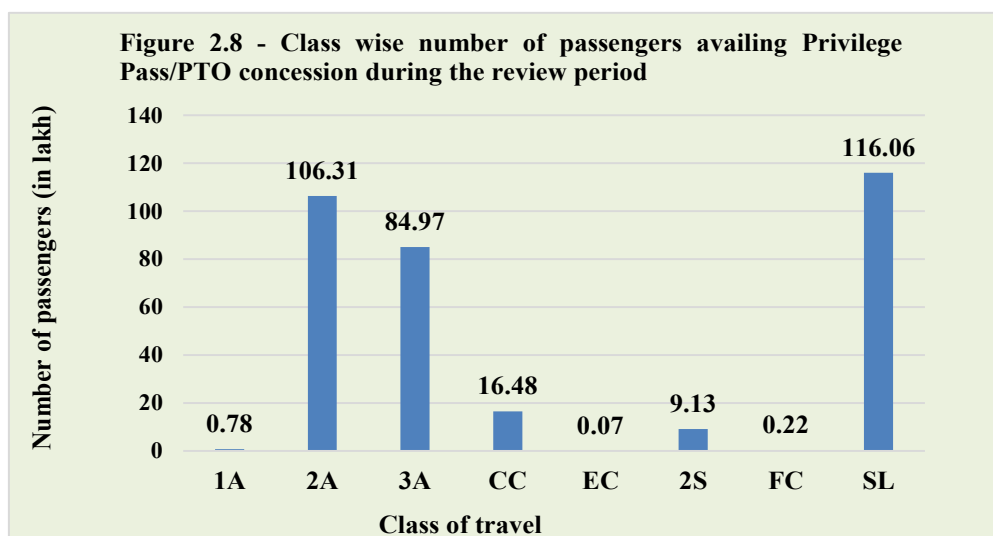
Privilege passes with 100 per cent concession<sup>30</sup> are allowed for travel by the employees and their eligible family members in the eligible class (once/thrice/six times in a year as per entitlement) as defined in the Pass Rules. Further, Privilege Ticket Orders (for eight journeys in a year) 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.

<sup>30</sup> 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 cent<sup>31</sup> 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 passengers<sup>32</sup> with disabilities (Divyang) had availed concession of ₹ 268.68 crore (**Annexure 2**). Year-wise trend of Divyang concession is shown below:

<sup>31</sup> 2.08 crore passengers in AC classes out of total 3.34 crore passengers

<sup>32</sup> 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

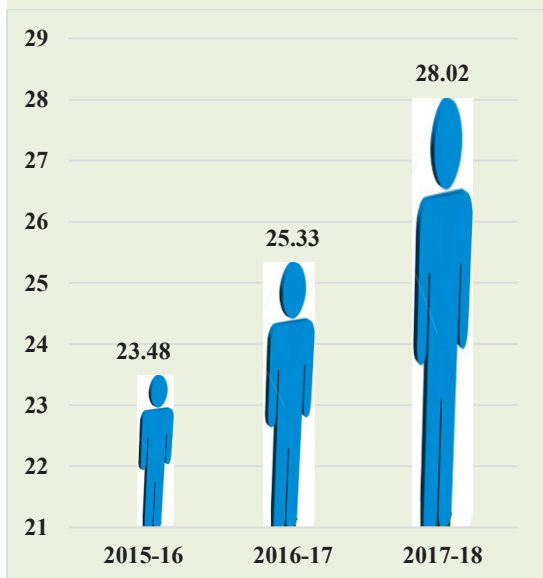
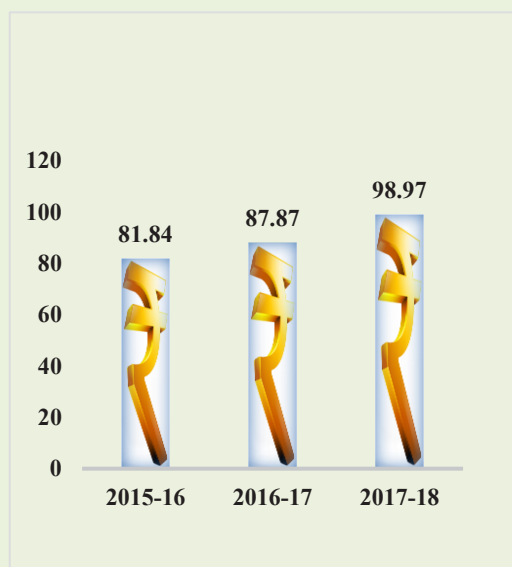


Figure 2.9 (b): Amount given as divyang concession (₹ in crore)



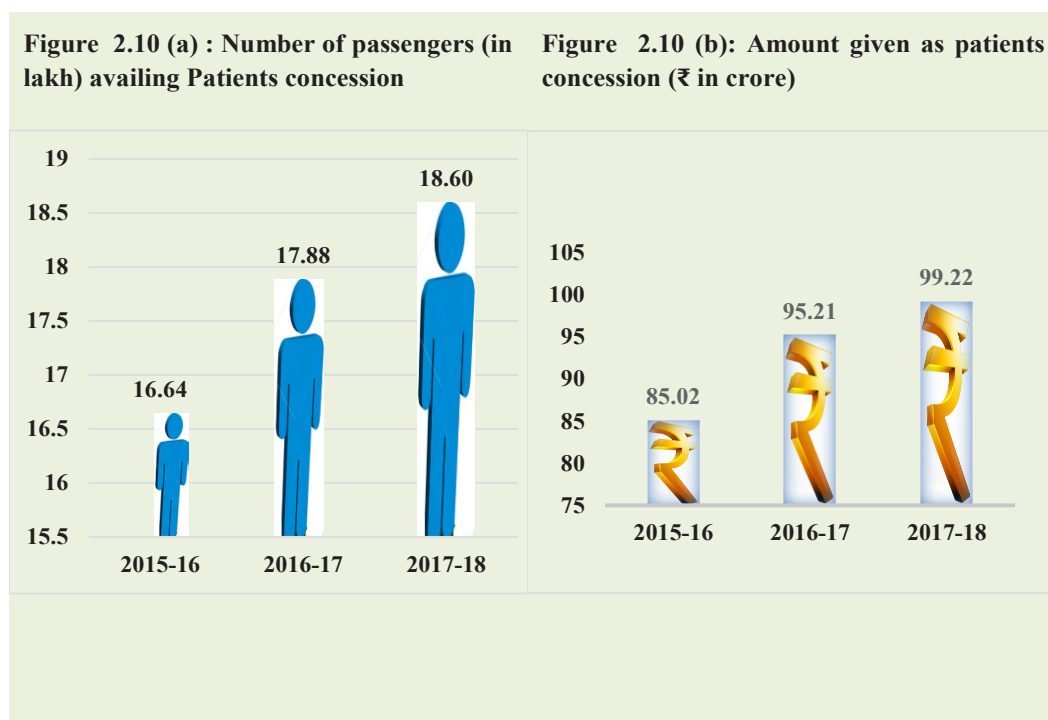
Data Source: Report 71 (b) of Data warehouse

*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 Concessions<sup>33</sup>

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**

<sup>33</sup> 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

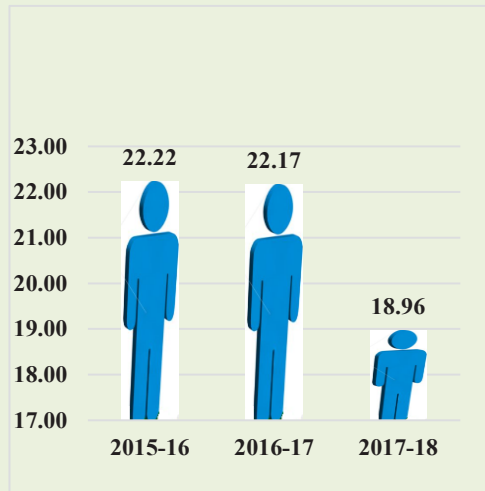
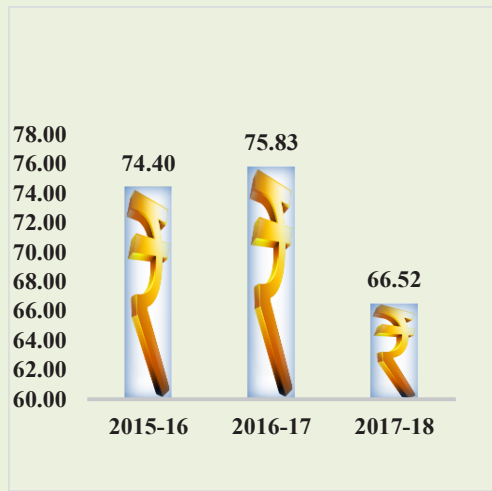


Figure 2.11 (b): Amount given as other concession (₹ in crore)



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, rules<sup>34</sup> 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

<sup>34</sup> 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 2017<sup>35</sup>, 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 instructions<sup>36</sup> 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.

Analysis<sup>37</sup> 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.

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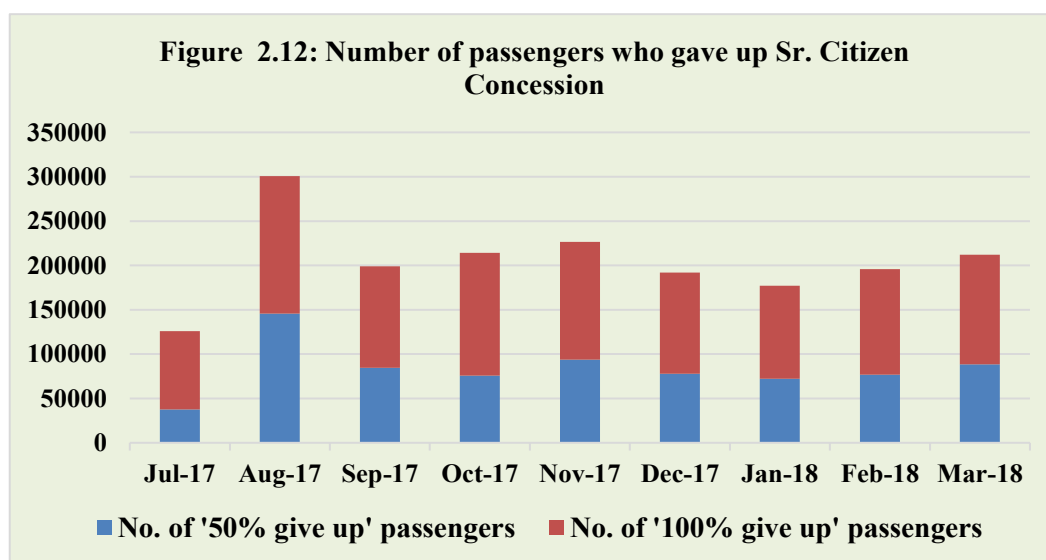
<sup>35</sup> Effective from 15 July 2017 as per Commercial Circular No.51 of 2017 dated 11.07.2017

<sup>36</sup> Commercial circular No.59 of 2017 dated 09.08.2017

<sup>37</sup> 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 YTSKs<sup>38</sup> (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 Railways<sup>39</sup> only.
- In six Zonal Railways<sup>40</sup>, 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 Railways<sup>41</sup>.

<sup>38</sup> 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.

<sup>39</sup> ECR, SECR and SR

<sup>40</sup> CR, ECoR, ER, SWR, WCR and WR

<sup>41</sup> 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 number<sup>42</sup> of Suvidha trains, two pairs of Mahamana Express<sup>43</sup> trains, 32 number<sup>44</sup> of Humsafar trains and one pair of Tejas Express train, railways allowed concession of ₹ 4.06<sup>45</sup> 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.

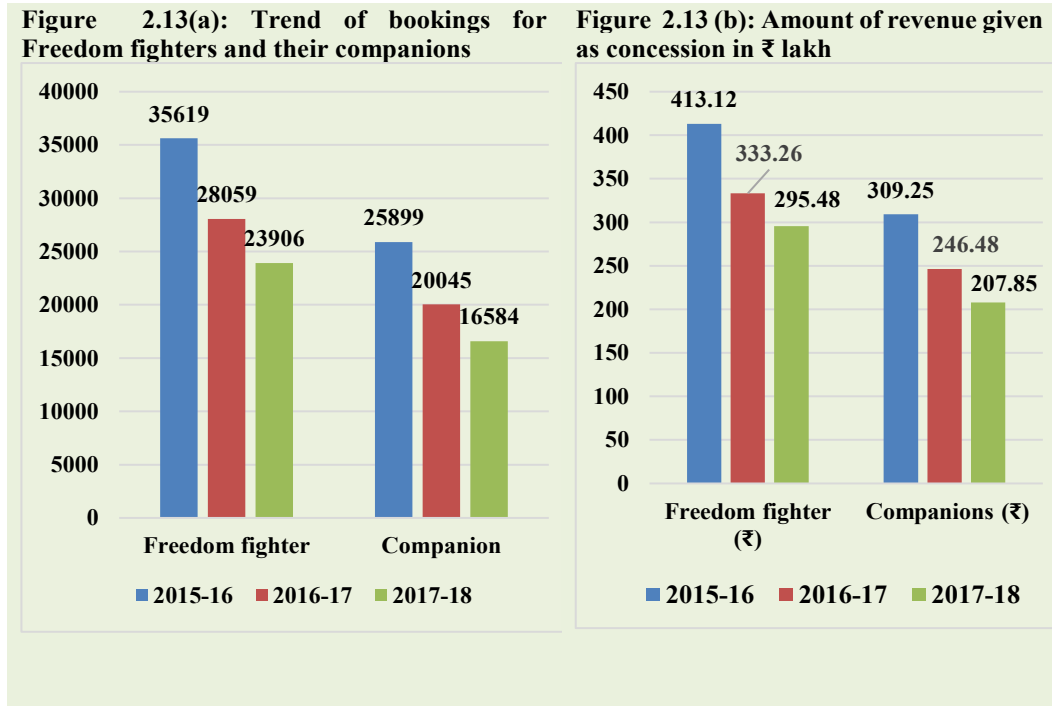
Audit analysed the number of tickets booked on freedom fighter concessions in Indian Railways from the PRS Data Warehouse Report No.52. Audit observed that 87,584 number of passengers had made reservation as freedom fighter (concession code “FREEDM”) availing a concession of ₹ 1041.86 crore and 62,528 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:

<sup>42</sup> ECoR- 17, ECR-4 SR-21 and SER- 10 trains

<sup>43</sup> WCR-2 Trains and WR- 2 Trains

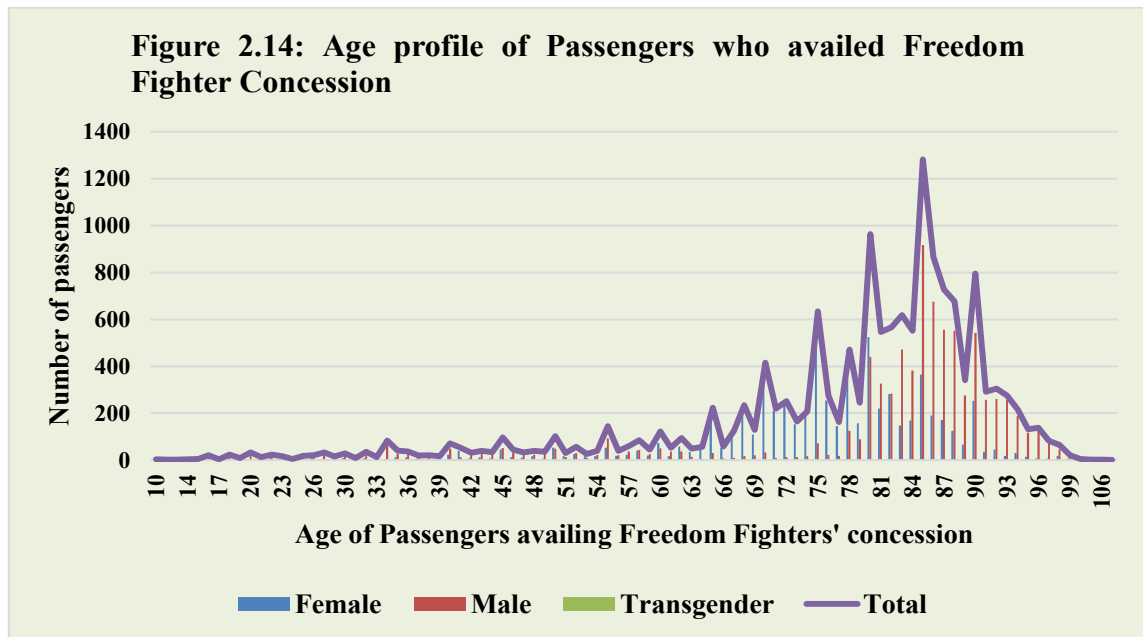
<sup>44</sup> ECoR-2, NER-4, NFR-2, NWR-8, SCR-2, SECR-2, SER-2, SWR-6 and WR-4 trains

<sup>45</sup> 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 female<sup>46</sup> 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 instructions<sup>47</sup> 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 2012<sup>48</sup>.

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 passes<sup>49</sup> of 11 Zonal Railways and six duty card passes<sup>50</sup> 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 passes<sup>51</sup>, 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:

<sup>46</sup> *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.*

<sup>47</sup> *Commercial Circular No.25 of 2005 dated 24.06.2005*

<sup>48</sup> *Commercial Circular No.30 of 2012 dated 07.05.2012.*

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

<sup>50</sup> *ER-1, NR-1, NWR-3 and SECR-1*

<sup>51</sup> *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 2015<sup>52</sup>. 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.***

|  |
|--|
| <b>2.6.7.3 Irregular grant of concessions not applicable for specific category of trains</b> |
|--|

As per Railway Board instructions<sup>53</sup>, no concessions are applicable on Suvidha trains. Similarly, Senior Citizen concession is not allowed in Garib Rath Express Trains<sup>54</sup>. Subsequently, in July 2017<sup>55</sup>, 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 trains<sup>56</sup> for 27 passengers in six Zonal Railways<sup>57</sup>. Similarly, Senior Citizen concession

<sup>52</sup> No. 28(C)/2014 dated. 16.04.2015

<sup>53</sup> Railway Board's Commercial Circular No.33 of 2015 dated 02 June 2015

<sup>54</sup> Railway Board's Commercial Circular No 77 of 2006

<sup>55</sup> RBE No. 68/2017 dated. 12.07.2017

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

<sup>57</sup> 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.

| <b>Nature of Disability</b> | <b>Age of the passenger</b> | <b>Validity of medical certificate from the date of issue</b> |
|-----------------------------|-----------------------------|---|
| <b>Temporary</b>            | Any Age                     | 5 Years   |
| <b>Permanent</b>            | 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 system<sup>58</sup> 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 certificates<sup>59</sup> where Signature/Registration Number/Seal of the doctor or Name/Seal of the Hospital was either missing or illegible.
- In 23 cases<sup>60</sup>, the status of disability was not mentioned by the Medical Authority.

<sup>58</sup> Railway Board Commercial Circular No.18 of 2015

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

<sup>60</sup> CR-5, ER-4, NER-1 and WCR-13



- Concession ticket was issued against 48 invalid/expired certificates<sup>61</sup>.
- Date of booking of two tickets<sup>62</sup> was prior to the date of issue of the concession certificate.
- In 30 concession certificates<sup>63</sup>, date of issue of the certificate was left blank.
- In nine cases<sup>64</sup>, alterations in certificates were found.
- In 16 medical concession cases<sup>65</sup>, 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 duty<sup>66</sup> 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

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

<sup>62</sup> NCR-1 and SER-1

<sup>63</sup> CR-1,SER-4,SWR-1 and WCR-24

<sup>64</sup> CR-8, NER-1

<sup>65</sup> CR-4,NER-1,NR-1,WCR-10

<sup>66</sup> 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 persons<sup>67</sup> 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**

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<sup>67</sup> *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 21<sup>68</sup> 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.

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<sup>68</sup> *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



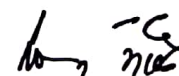
(ROY MATHRANI)

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) &amp; 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>   |

| <b>APPENDIX A (Reference to Para 2.1)</b>  |   |  |
|--|---|--|
| <b>STATEMENT SHOWING CONCESSION IS ADMISSIBLE TO THE FOLLOWING CATEGORIES OF PERSONS</b> |   |  |
| <b>S.No</b>  | <b>CATEGORY OF PERSONS</b>  | <b>PERCENTAGE ELEMENT OF CONCESSION</b>  |
| <b>I</b>   | <b>Disabled passengers</b>  |  |
| <b>1</b>   | 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   |
| <b>2</b>   | Blind persons traveling alone or with an escort for any purpose   | -- 50% in MST & QST  |
| <b>3</b>   | Mentally retarded persons traveling with an escort for any purpose  | -- One escort is also eligible for same element of concession                                      |
| <b>4</b>   | 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                                      |
| <b>II</b>  | <b>Patients</b>   |  |
| <b>5</b>   | 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%) |
| <b>6</b>   | Thalassemia patients traveling alone or with an escort for treatment/periodic check-up  | -- 75% in 2nd class, SL, 1st class, 3AC, AC chair car  |
| <b>7</b>   | Heart patients traveling alone or with an escort for heart surgery  | -- 50% in 1AC & 2AC  |
| <b>8</b>   | Kidney patients traveling alone or with an escort for kidney transplant Operation/Dialysis                                      | -- One escort is also eligible for same element of concession                                      |
| <b>9</b>   | 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                                      |
| <b>10</b>  | T.B./Lupas Valgaris patients traveling alone or with an escort for treatment/periodic check-up                                  | -- 75% in 2nd class, SL, 1st class   |
| <b>11</b>  | Non-infectious Leprosy patients - for treatment/periodic checkup.   | -- One escort is also eligible for same element of concession                                      |
| <b>12</b>  |   | -- 50% in 2nd class  |



|            |  |  |
|------------|--|--|
|            | AIDS patients - for treatment/check-up at nominated ART Centres  | -- 50% in MST & QST  |
| <b>13</b>  | Ostomy patients - traveling for any purpose.   | -- One escort is also eligible for same element of concession      |
| <b>14</b>  | 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. |
| <b>15</b>  | 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. |
| <b>III</b> | <b>Senior Citizens</b>   |  |
| <b>16</b>  | 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                      |
| <b>IV</b>  | <b>Awardees</b>  |  |
| <b>17</b>  | 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  |
| <b>18</b>  | 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   |
| <b>19</b>  | 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   |
| <b>20</b>  | Either of parents accompanying the Child Recipients of National Bravery Award - traveling for any purpose.   | -- 50% in 2nd and SL class   |
| <b>V</b>   | <b>War Widows</b>  |  |
| <b>21</b>  | War Widows - traveling for any purpose.  | -- 75% in 2nd and SL class   |
| <b>22</b>  | Widows of Policemen and Paramilitary personnel killed in action against Terrorists and Extremists - traveling for any purpose.                                     | -- 75% in 2nd and SL class   |
| <b>23</b>  | 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<br>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                        |
| <b>VI</b>  | <b>Students</b>   |   |
| 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 <sup>th</sup> standard (including students of Madrasa) between home & school (MST)  | -- 75% in MST and QST<br>-- Free second class MST |
| 27         | Students of Govt. schools in rural areas - for study tour - once a year.  | -- 75% in 2 <sup>nd</sup> class                   |
| 28         | Entrance exam - Girls of Govt. schools in rural areas for national level for medical, engineering, etc. entrance exam   | -- 75% in 2 <sup>nd</sup> class                   |
| 29         | Concession to students appearing in main written examination conducted by UPSC & Central Staff Selection Commissions.   | -- 50% in 2 <sup>nd</sup> 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 <sup>nd</sup> and SL class            |
| 31         | Research scholars upto the age of 35 years - for journeys in connection with research work.   | -- 50% in 2 <sup>nd</sup> and SL class            |
| 32         | Students and non-students participating in Work Camps   | -- 25% in 2 <sup>nd</sup> 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 <sup>nd</sup> and SL class            |
| <b>VII</b> | <b>Youths</b>   |   |
| 34         | Youths attending National Integration Camps of :-   | -- 50% in 2 <sup>nd</sup> and SL class            |
|            | (a) National Youth Project  | -- 40% in 2 <sup>nd</sup> 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 <sup>nd</sup> and SL class                                     |
|             | (ii) To attend interviews for jobs in Central & State Govt.   | -- 100% in 2 <sup>nd</sup> class<br>-- 50% in SL class                     |
| 36          | Bharat Scouts & Guides - for scouting duty.   | -- 50% in 2 <sup>nd</sup> and SL class                                     |
| <b>VIII</b> | <b>Kisans</b>   |  |
| 37          | Kisans and Industrial Labourers - for visit to agricultural/industrial exhibitions.   | -- 25% in 2 <sup>nd</sup> and SL class                                     |
| 38          | Kisans traveling by Govt. sponsored Special trains.   | -- 33% in 2 <sup>nd</sup> and SL class                                     |
| 39          | Kisans & Milk Producers - visit to National level Institutes for learning/raining better farming/ dairy   | -- 50% in 2 <sup>nd</sup> and SL class                                     |
| 40          | Delegates for attending Annual Conferences of :   | -- 50% in 2 <sup>nd</sup> and SL class                                     |
|             | (i) Bharat Krishak Samaj and  |  |
|             | (ii) Sarvodaya Samaj, Wardha.   |  |
| <b>IX</b>   | <b>Artists and Sportspersons</b>  |  |
| 41          | Artistes - for performance.   | -- 75% in 2 <sup>nd</sup> 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 <sup>nd</sup> and SL class<br>-- 50% in 1st class              |
|             | (ii) National tournaments   | -- 75% in 2 <sup>nd</sup> , SL class<br><br>-- 50% in 1st class            |
| 44          | Persons taking part in Mountaineering Expeditions organised by IMF  | -- 75% in 2 <sup>nd</sup> 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.  |
| <b>X</b>   | <b>Medical Professionals</b>   |  |
| 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   |
| <b>XI</b>  | <b>Others (Conference, Camps, Tours etc)</b>   |  |
| 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   |
| <b>XII</b> | <b>Izzat MST</b>   |  |
| 53         | Izzat MST to persons with monthly income not exceeding ₹ 1500/-, working in unorganised sectors - for journeys upto maximum 100 Kms. | -- Rs. 25/-  |

| <b>APPENDIX – B (Reference to Para 2.4)</b>   |   |   |  |   |   |   |
|---|---|---|--|---|---|---|
| <b>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</b> |   |   |  |   |   |   |
| <b>Year</b>   | <b>Earnings from reserved passengers (₹ in Crore)</b> |   |  | <b>Number of reserved passengers carried as per Annual Statistical Statement (in Crore)</b> |   |   |
|   | <b>As per data downloaded from the Data Warehouse</b> | <b>As per MoR's data (Annual Statistical Statement)</b> | <b>Difference in earnings</b>              | <b>As per data downloaded from the Data Warehouse</b>                                       | <b>As per MoR's data (Annual Statistical Statement)</b> | <b>Difference in number of reserved passenger carried</b> |
| <b>2015-16</b>  | 23434.49  | 27766.17  | 4331.68                                    | 54.72   | 62.18   | 7.46  |
| <b>2016-17</b>  | 25176.91  | 29317.34  | 4140.49                                    | 57.49   | 62.54   | 5.05  |
| <b>2017-18</b>  | 26549.45  | 30980.42  | 4430.97                                    | 61.10   | 65.27   | 4.17  |
| <b>TOTAL</b>  | <b>75160.85</b>                                       | <b>88063.93</b>   | <b>12903.14</b><br><i>(17.17 per cent)</i> | <b>173.31</b>   | <b>189.99</b>   | <b>16.68</b><br><i>(9.62 per cent)</i>                    |

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

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

|                      |   |  |   |
|----------------------|---|--|---|
| ii                   | Para 2.6.6.2:<br>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 |
|                      |   |  | <b>HUMSAFAR EXPRESS:</b>  |
|                      |   |  | 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   |
|                      |   |  | <b>TEJAS EXPRESS :</b>  |
| CR: 22119/22120      |   |  |   |
| <b>MAHAMANA EXP:</b> |   |  |   |
| WCR : 22163/22164    |   |  |   |
| WR: 22903/22904      |   |  |   |
| iii                  | Para 2.6.7.4:<br>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  |



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

| 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       |  |
| <b>Sr. Citizen</b>   | 50914704                                | 54630740 | 59263919 | 164809363 | 11949423011                           | 12881526844        | 14112259270        | 38943209125 | 52.50  |
| <b>Privilege Pass/ PTO</b>   | 10867722                                | 11137951 | 11397238 | 33402911  | 8602478302                            | 9305348565         | 9684693879         | 27592520746 | 37.19  |
| <b>Patients</b>  | 1663902                                 | 1788049  | 1860384  | 5312335   | 850199547                             | 952077875          | 992210495          | 2794487917  | 3.77   |
| <b>Handicapped</b>   | 2348255                                 | 2532829  | 2801711  | 7682795   | 818378901                             | 878720280          | 989695791          | 2686794972  | 3.62   |
| <b>Other</b>   | 2222386                                 | 2217145  | 1895782  | 6335313   | 743977757                             | 758257275          | 665179152          | 2167414184  | 2.92   |
| <b>Total</b>   | 68016969                                | 72306714 | 77219034 | 217542717 | <b>22964457518</b>                    | <b>24775930839</b> | <b>26444038587</b> | 74184426944 |  |
| <b>Source: Report No. 98 and Report No.71 (b) of DWH</b>                     |   |          |          |           |                                       |                    |                    |             |  |

| Annexure 2 (Reference to Para 2.6.3 and Para 2.6.5.1)            |              |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--------------|--|--|--|--|--|--|--|--|--|--|--|--|
| Statement showing annual growth of concession in <i>Per cent</i> |              |  |  |  |  |  |  |  |  |  |  |  |  |
| 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  |  |
| <b>Total</b>   |              | <b>6.7</b>                                 | <b>10.0</b>                                | <b>7.8</b>                                       | <b>11.2</b>                                      | <b>7.6</b>                                 | <b>7.8</b>                                 | <b>7.8</b>                                       | <b>6.8</b>                                       | <b>7.3</b>                                 | <b>8.5</b>                                 | <b>7.8</b>                                       | <b>9.6</b>                                       |
|  | 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        |      |
| <b>Total</b>  | <b>5.3</b> | <b>6.1</b> | <b>9.3</b> | <b>5.4</b> | <b>-1.8</b> | <b>-3.9</b> | <b>1.1</b> | <b>-4.9</b> | <b>2.5</b> | <b>2.3</b> | <b>8.2</b> | <b>4.1</b> |      |
| 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       |      |

|   |              |             |             |             |             |            |            |            |             |            |             |             |             |
|---|--------------|-------------|-------------|-------------|-------------|------------|------------|------------|-------------|------------|-------------|-------------|-------------|
|   | <b>SER</b>   | 22.8        | 12.0        | 23.2        | 12.5        | 4.5        | 0.7        | 8.8        | 2.7         | 12.5       | 6.1         | 19.1        | 10.0        |
|   | <b>SR</b>    | 9.7         | 3.6         | 13.4        | -0.8        | 6.0        | 3.3        | 8.5        | -1.1        | 7.0        | 3.4         | 11.1        | -0.9        |
|   | <b>SWR</b>   | 13.5        | 9.4         | 19.8        | 10.4        | 1.1        | 3.9        | 4.9        | 5.2         | 3.5        | 5.1         | 11.3        | 7.6         |
|   | <b>WCR</b>   | 13.2        | 8.9         | 15.4        | 8.5         | -1.3       | 5.2        | 0.4        | 1.3         | 3.8        | 6.6         | 9.8         | 6.1         |
|   | <b>WR</b>    | 1.0         | 4.6         | -2.7        | -0.2        | -1.7       | -1.5       | -4.8       | -4.6        | -0.9       | 0.4         | -3.6        | -1.9        |
|   | <b>Total</b> | <b>12.8</b> | <b>7.8</b>  | <b>14.8</b> | <b>6.5</b>  | <b>4.4</b> | <b>1.7</b> | <b>6.7</b> | <b>-0.4</b> | <b>7.5</b> | <b>4.0</b>  | <b>12.0</b> | <b>4.2</b>  |
| <b>Physically Handicapped/ Disabled Passengers</b>                              | <b>CR</b>    | 9.9         | 26.7        | 10.6        | 24.4        | 10.1       | 5.9        | 10.2       | 4.9         | 10.1       | 10.2        | 10.4        | 13.4        |
|   | <b>ECR</b>   | 9.6         | 26.1        | 10.5        | 21.5        | 6.6        | 2.2        | 7.0        | 0.4         | 7.3        | 7.8         | 8.5         | 9.7         |
|   | <b>ECoR</b>  | 6.4         | 24.8        | 5.9         | 17.8        | 8.5        | 3.4        | 7.0        | 1.1         | 7.9        | 8.7         | 6.5         | 9.1         |
|   | <b>ER</b>    | 3.8         | 16.9        | 3.3         | 16.0        | 6.9        | 1.9        | 6.3        | 0.4         | 6.1        | 5.8         | 4.8         | 8.1         |
|   | <b>KR</b>    | 21.8        | 39.0        | 15.9        | 36.8        | 14.5       | 17.4       | 13.9       | 15.4        | 15.9       | 21.7        | 14.7        | 24.5        |
|   | <b>NCR</b>   | 6.0         | 26.6        | 6.8         | 24.8        | 3.0        | 6.2        | 4.2        | 5.7         | 3.7        | 10.8        | 5.4         | 14.1        |
|   | <b>NER</b>   | 9.1         | 31.5        | 7.3         | 29.9        | 2.9        | 7.8        | 4.4        | 7.7         | 4.3        | 13.3        | 5.6         | 17.2        |
|   | <b>NFR</b>   | 1.6         | 5.8         | 1.0         | 0.2         | 3.4        | -7.4       | 2.2        | -10.1       | 2.9        | -3.7        | 1.5         | -4.6        |
|   | <b>NR</b>    | 2.3         | 24.6        | 2.6         | 23.3        | 4.7        | 6.4        | 6.0        | 5.0         | 4.0        | 11.5        | 4.2         | 14.1        |
|   | <b>NWR</b>   | 10.1        | 18.6        | 10.5        | 11.7        | 6.8        | 7.8        | 7.6        | 4.8         | 7.7        | 10.8        | 9.1         | 8.5         |
|   | <b>SECR</b>  | 7.1         | 25.7        | 7.7         | 20.9        | 6.3        | 5.7        | 6.4        | 3.5         | 6.5        | 11.2        | 7.1         | 12.7        |
|   | <b>SCR</b>   | 9.6         | 28.9        | 8.2         | 25.5        | 12.0       | 4.9        | 11.1       | 3.4         | 11.5       | 9.5         | 9.9         | 12.5        |
|   | <b>SER</b>   | 6.6         | 18.9        | 5.8         | 17.3        | 6.2        | 1.6        | 5.3        | -0.5        | 6.3        | 6.3         | 5.6         | 8.7         |
|   | <b>SR</b>    | 4.1         | 32.6        | 4.6         | 27.5        | 11.2       | 10.5       | 9.8        | 7.3         | 9.7        | 15.0        | 7.4         | 16.4        |
|   | <b>SWR</b>   | 3.1         | 27.1        | 1.6         | 17.8        | 6.4        | 6.2        | 4.2        | 3.3         | 5.8        | 9.8         | 3.1         | 9.4         |
|   | <b>WCR</b>   | 13.6        | 25.1        | 15.6        | 21.8        | 5.8        | 9.9        | 5.2        | 8.2         | 7.5        | 13.5        | 9.8         | 14.5        |
| <b>WR</b>   | 8.2          | 26.2        | 8.3         | 23.5        | 11.4        | 6.4        | 10.9       | 5.4        | 10.6        | 11.0       | 9.7         | 13.8        |             |
|   | <b>Total</b> | <b>6.9</b>  | <b>25.8</b> | <b>6.9</b>  | <b>22.2</b> | <b>8.1</b> | <b>6.1</b> | <b>7.8</b> | <b>4.3</b>  | <b>7.9</b> | <b>10.6</b> | <b>7.4</b>  | <b>12.6</b> |
| <b>Other concessions (Students, Sports, Award winners, Special concessions,</b> | <b>CR</b>    | -6.1        | -3.0        | -2.1        | 0.6         | -8.7       | -11.5      | -8.3       | -11.7       | -8.5       | -10.8       | -6.9        | -8.9        |
|   | <b>ECR</b>   | -15.2       | -11.4       | -16.5       | -12.3       | 15.6       | -43.9      | 17.8       | -40.0       | 7.9        | -37.5       | -0.2        | -27.9       |
|   | <b>ECoR</b>  | 30.8        | 20.5        | 22.4        | 19.1        | 15.1       | -22.4      | 10.5       | -21.9       | 16.0       | -19.6       | 12.4        | -14.4       |
|   | <b>ER</b>    | -2.6        | -6.2        | 7.5         | -8.7        | 25.5       | -36.7      | 25.3       | -36.1       | 22.4       | -34.0       | 20.2        | -29.0       |
|   | <b>KR</b>    | -21.5       | 2.4         | -24.0       | -10.8       | 0.2        | 6.1        | 6.1        | 4.0         | -0.5       | 6.0         | 1.7         | 2.4         |

|   |              |             |             |             |             |            |              |            |              |             |              |            |              |
|---|--------------|-------------|-------------|-------------|-------------|------------|--------------|------------|--------------|-------------|--------------|------------|--------------|
| <b>Press correspondents, Fully paid etc.)</b>   | <b>NCR</b>   | -7.7        | -2.4        | -3.6        | -2.4        | -12.2      | -26.8        | -7.5       | -33.8        | -11.8       | -24.5        | -6.7       | -27.4        |
|   | <b>NER</b>   | 1.3         | -4.9        | -1.1        | -8.0        | 1.6        | -28.4        | 5.4        | -34.2        | 1.6         | -26.0        | 3.8        | -27.9        |
|   | <b>NFR</b>   | 4.8         | 17.8        | 1.3         | 11.4        | 6.6        | -21.2        | 1.2        | -15.6        | 6.6         | -19.7        | 1.2        | -12.4        |
|   | <b>NR</b>    | -7.1        | -6.3        | -2.6        | -1.4        | -0.7       | -16.7        | 5.9        | -15.7        | -1.7        | -15.0        | 2.7        | -10.6        |
|   | <b>NWR</b>   | -14.8       | -10.9       | -8.5        | -16.4       | -1.1       | -22.5        | 0.8        | -18.6        | -2.3        | -21.6        | -1.1       | -18.1        |
|   | <b>SECR</b>  | 15.4        | 10.9        | 17.6        | 9.0         | -3.3       | -3.5         | -1.2       | -4.3         | -2.4        | -2.7         | 1.0        | -2.4         |
|   | <b>SCR</b>   | -5.3        | 2.7         | -8.6        | 1.1         | -1.2       | -14.4        | 9.2        | -10.2        | -1.7        | -12.3        | 4.0        | -7.3         |
|   | <b>SER</b>   | -0.9        | -3.5        | 12.0        | -4.8        | 19.6       | -26.9        | 19.6       | -28.0        | 17.6        | -25.0        | 17.9       | -22.9        |
|   | <b>SR</b>    | -3.2        | -0.8        | -1.9        | -2.8        | 3.5        | -11.0        | 4.9        | -8.5         | 3.3         | -10.6        | 4.0        | -7.8         |
|   | <b>SWR</b>   | -14.9       | -0.3        | -11.7       | -1.2        | -9.0       | -4.6         | -8.5       | -8.4         | -9.3        | -4.4         | -9.0       | -7.2         |
|   | <b>WCR</b>   | 4.1         | 2.7         | 6.6         | -0.6        | -7.5       | -18.7        | -7.3       | -15.9        | -6.4        | -16.4        | -4.4       | -12.4        |
|   | <b>WR</b>    | 3.6         | -2.1        | 9.1         | -1.1        | -4.6       | -6.9         | -1.6       | -6.7         | -4.1        | -6.6         | 0.4        | -5.5         |
|   | <b>Total</b> | <b>-4.4</b> | <b>-2.2</b> | <b>-2.0</b> | <b>-1.9</b> | <b>0.2</b> | <b>-15.6</b> | <b>3.2</b> | <b>-15.4</b> | <b>-0.2</b> | <b>-14.5</b> | <b>1.9</b> | <b>-12.3</b> |
| <b>Grand Total</b>  | <b>6.4</b>   | <b>9.2</b>  | <b>8.6</b>  | <b>8.5</b>  | <b>6.3</b>  | <b>5.5</b> | <b>6.2</b>   | <b>2.6</b> | <b>6.3</b>   | <b>6.8</b>  | <b>7.9</b>   | <b>6.7</b> |              |
| <b>Source: Report No. 71(b) of Data warehouse of Indian Railways</b>  |              |             |             |             |             |            |              |            |              |             |              |            |              |
| <b>Concessions granted on Military Vouchers, MP Passes and upgradation of Fully Paid Passengers and Unreserved Tickets have not been taken in this statement.</b> |              |             |             |             |             |            |              |            |              |             |              |            |              |

| 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                         |
| <b>Total</b>   | 42297564                          | 25719405                            | <b>68016969</b>                         | 22964457518                        | 44062994                          | 28243720                            | <b>72306714</b>                         | 24775930839                        | 43793964                          | 33425070                            | <b>77219034</b>                         | 26444038587                        | <b>217542717</b>                        | <b>74184426944</b>                 |

| 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 |   |                               |
|   |                      |                               | Number                               |   | Amount                        |
| 2015-16   | 50914704             | 11949423011                   | --                                   |   | --                            |
| 2016-17   | 54630740             | 12881526844                   | 7.3                                  |   | 7.8                           |
| 2017-18   | 59263919             | 14112259270                   | 8.48                                 |   | 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                  |
|   | <b>Total:</b>        | <b>165613149</b>        | <b>39311807355</b>               | <b>100</b>               | <b>100</b>           |
| 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                    |
|   | <b>Total:</b>        | <b>150510471</b>        | <b>35357966883</b>               | <b>100</b>               | <b>100</b>           |
| <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. Cirtizen 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  |
| <b>Total:</b>   |                      | <b>44090448</b>                        | <b>42247093</b>   | <b>10181752269</b>               | <b>482</b>   | <b>752586</b>    | <b>753068</b> | <b>72131986</b>                           | <b>1090287</b>  |                            | <b>4.2</b>                                   |
| <b>Class -wise analysis of the passengers who gave up 50 per cent element of Sr. Citizen concession</b> |                      |  |   |                                  |  |                  |               |   |   |                            |  |
|   | 50 per cent give up  | passenger                              | 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   |                  |               |   |   |                            |  |

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|  |    |        |          |      |       |  |  |  |  |  |  |
|--|----|--------|----------|------|-------|--|--|--|--|--|--|
|  | 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**

| Annexure 6 (Reference to Para 2.6.6.2)  |                            |                      |             |              |                |                     |                                |                            |                              |                  |                    |   |
|---|----------------------------|----------------------|-------------|--------------|----------------|---------------------|--------------------------------|----------------------------|------------------------------|------------------|--------------------|---|
| 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 (₹) |
| <b>Suvidha Special</b>  |                            |                      |             |              |                |                     |                                |                            |                              |                  |                    |   |
| 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<br>Suvidha Spl.      | 2853            | HWH  | YPR  | 2A,3A,SL | 39162 | 46098570  | 43806 | 78429271  | 0      |
| 2015-16 | SER | 16.10.15   | HWH-YPR AC<br>Suvidha Spl.   | 2863            | HWH  | YPR  | 1A,2A,3A | 14416 | 39361900  | 10260 | 45350054  | 250    |
| 2015-16 | SER | 13.10.15   | HWH-MAS<br>Suvida Spl        | 2839            | HWH  | MAS  | 2A,3A    | 3000  | 5716080   | 1342  | 3937596   | 0      |
| 2015-16 | SER | 08.01.16   | HWH –PUNE<br>AC Suvidha Spl. | 2822            | HWH  | PUNE | 2A,3A    | 876   | 2147160   | 5     | 15026     | 0      |
| 2016-17 | SER | 01.08.15   | HWH-YPR<br>Suvidha Spl.      | 2853            | HWH  | YPR  | 2A,3A,SL | 33904 | 39578250  | 33256 | 61370184  | 0      |
| 2016-17 | SER | 01.08.15   | HWH-YPR<br>Suvidha Spl.      | 02853/<br>82801 | HWH  | YPR  | 2A,3A,SL | 19198 | 24383940  | 19077 | 33682639  | 0      |
| 2016-17 | SER | 16.10.15   | HWH-YPR AC<br>Suvidha Spl.   | 2863            | HWH  | YPR  | 1A,2A,3A | 1032  | 3008880   | 515   | 975233    | 0      |
| 2016-17 | SER | 08.01.16   | HWH –PUNE<br>AC Suvidha Spl. | 2822            | HWH  | PUNE | 2A,3A    | 18300 | 39817392  | 24068 | 44520603  | 0      |
| 2016-17 | SER | 07.04.16   | SRC-PURI<br>Suvidha Spl.     | 8402            | SRC  | PURI | 2A,3A,SL | 12330 | 4988790   | 3525  | 2609501   | 0      |
| 2016-17 | SER | 04.04.16   | SRC-TPJ<br>Suvidha Spl.      | 610             | SRC  | TPJ  | 2A,3A,SL | 15262 | 15659880  | 11129 | 18019211  | 0      |
| 2017-18 | SER | 13.10.15   | HWH-MAS<br>Suvida Spl        | 2839            | HWH  | MAS  | 2A,3A    | 4032  | 8201088   | 4500  | 7959316   | 26820  |

|         |     |                       |                              |       |     |      |          |       |          |       |          |        |
|---------|-----|-----------------------|------------------------------|-------|-----|------|----------|-------|----------|-------|----------|--------|
| 2017-18 | SER | 08.01.16              | HWH –PUNE<br>AC Suvidha Spl. | 2822  | HWH | PUNE | 2A,3A    | 38136 | 79796376 | 54944 | 98192482 | 345090 |
| 2017-18 | SER | 01.08.15              | HWH-YPR<br>Suvidha Spl.      | 82801 | HWH | YPR  | 2A,3A,SL | 1088  | 1482240  | 843   | 1536143  | 0      |
| 2016-17 | SR  | Not Made<br>Available | MAS QLN<br>Suvidha           | 82631 | MAS | QLN  | 2A       | 104   | 175760   | 65    | 173882   | 6980   |
| 2017-18 | SR  | Not Made<br>Available | TEN MS Suvidha               | 82608 | TEN | MS   | 2A       | 46    | 60490    | 16    | 34849    | 2530   |
| 2017-18 | SR  | Not Made<br>Available | TEN MS Suvidha               | 82602 | TEN | MS   | 2A,3A,SL | 5798  | 2494130  | 5196  | 4994923  | 52875  |
| 2017-18 | SR  | Not Made<br>Available | ERS MAS<br>Suvidha           | 82632 | ERS | MAS  | 2A,3A,SL | 4106  | 1962532  | 4116  | 4424384  | 37960  |
| 2017-18 | SR  | Not Made<br>Available | MAS ERS<br>Suvidha           | 82631 | MAS | ERS  | 2A,3A,SL | 2878  | 1338924  | 3170  | 3567846  | 20700  |
| 2017-18 | SR  | Not Made<br>Available | MS TEN Suvidha               | 82601 | MS  | TEN  | 2A,3A,SL | 7010  | 3156116  | 6876  | 6510582  | 58630  |
| 2017-18 | SR  | Not Made<br>Available | MS TEN Suvidha               | 82603 | MS  | TEN  | 2A,3A,SL | 1084  | 544820   | 1138  | 1340350  | 23885  |
| 2017-18 | SR  | Not Made<br>Available | TEN MS Suvidha               | 82604 | TEN | MS   | 2A,3A,SL | 2186  | 1087710  | 2201  | 2460289  | 26720  |
| 2017-18 | SR  | Not Made<br>Available | MS TEN Suvidha               | 82605 | MS  | TEN  | 2A,3A,SL | 1648  | 974972   | 1512  | 1875890  | 12315  |
| 2017-18 | SR  | Not Made<br>Available | TEN MS Suvidha               | 82614 | TEN | MS   | 3A,SL    | 2192  | 935592   | 1748  | 1536256  | 4760   |
| 2017-18 | SR  | Not Made<br>Available | TEN MS Suvidha               | 82606 | TEN | MS   | 2A,3A,SL | 3394  | 1575270  | 3186  | 3253506  | 42555  |
| 2017-18 | SR  | Not Made<br>Available | MS TEN Suvidha               | 82607 | MS  | TEN  | 2A,3A,SL | 3126  | 1622434  | 3161  | 3238570  | 29735  |
| 2017-18 | SR  | Not Made<br>Available | MS TEN Suvidha               | 82613 | MS  | TEN  | 2A,3A,SL | 1204  | 687624   | 1104  | 1295350  | 10945  |
| 2017-18 | SR  | Not Made<br>Available | MAS ERS<br>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 | <b>Suvidha Special</b> |       |      | <b>Total</b> |          | <b>1243988</b> | <b>1299005902</b> | <b>845754</b> | <b>1393719099</b> | <b>1119265</b> |
| <b>Humsafar Express</b> |      |                    |                        |       |      |              |          |                |                   |               |                   |                |
| 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         | Hamsafar Exp.            | 14715 | SGNR | PPJ  | 3A-16 | 4608   | 10404864  | 2578   | 4326548   | 3885    |
| 2016-17 | NWR  | 02.03.2017         | Hamsafar Exp.            | 14716 | PPJ  | SGNR | 3A-16 | 5760   | 13123584  | 3245   | 6224780   | 0       |
| 2017-18 | NWR  | 27.02.2017         | Hamsafar Exp.            | 14715 | SGNR | PPJ  | 3A-16 | 20736  | 46821888  | 21722  | 45902483  | 113690  |
| 2017-18 | NWR  | 02.03.2017         | Hamsafar Exp.            | 14716 | PPJ  | SGNR | 3A-16 | 23040  | 48413952  | 19534  | 40609941  | 149225  |
|         |      |                    |                          |       |      |      | SL-5  | 12600  | 3339000   | 1923   | 364562    | 23985   |
| 2017-18 | NWR  | 08.08.2017         | Hamsafar Exp.            | 22497 | SGNR | TPJ  | 3A-16 | 39168  | 90282240  | 39355  | 72614772  | 297870  |
| 2017-18 | NWR  | 11.08.2017         | Hamsafar Exp.            | 22498 | TPJ  | SGNR | 3A-16 | 39168  | 90282240  | 30668  | 63084396  | 348980  |
| 2017-18 | NWR  | 19.02.18           | Hamsafar Exp.            | 19667 | UDZ  | MYS  | 3A-16 | 5760   | 11139840  | 2427   | 3572753   | 48560   |
| 2017-18 | NWR  | 22.02.18           | Humsafar Exp.            | 19668 | MYS  | UDZ  | 3A-16 | 5760   | 11139840  | 2730   | 4295850   | 17800   |
| 2017-18 | NWR  | 17.02.18           | Hamsafar Exp.            | 22985 | UDZ  | DEE  | 3A-16 | 6912   | 7181568   | 3142   | 2905468   | 36660   |
| 2017-18 | NWR  | 18.02.18           | Humsafar Exp.            | 22986 | DEE  | UDZ  | 3A-16 | 5760   | 5984640   | 2204   | 1961669   | 16890   |
| 2017-18 | SCR  | 27.06.2017         | Humsafar Exp.            | 22705 | TPTY | JAT  | 3A    | 46080  | 103588992 | 25466  | 44161442  | 400295  |
| 2017-18 | SCR  | 30.06.2017         | Humsafar Exp.            | 22706 | JAT  | TPTY | 3A    | 46080  | 103588992 | 17883  | 32544245  | 280440  |
| 2017-18 | SECR | 26.04.2017         | Humsafar                 | 22867 | DURG | NZM  | 3A    | 111744 | 160175232 | 82309  | 127289714 | 865875  |
|         |      |                    | Humsafar                 | 22868 | NZM  | DURG | 3A    | 112896 | 161827200 | 76741  | 109104109 | 593645  |
| 2016-17 | SER  | 31.01.17           | HWH-YPR<br>Humsafar Exp. | 22887 | HWH  | YPR  | 3A    | 10368  | 19778688  | 6532   | 13598810  | 16720   |
| 2017-18 | SER  | 31.01.17           | HWH-YPR<br>Humsafar Exp. | 22887 | HWH  | YPR  | 3A    | 59904  | 111346560 | 56603  | 129689406 | 1168210 |



|                         |     |            |                         |              |             |         |           |                |                   |                  |                   |                  |
|-------------------------|-----|------------|-------------------------|--------------|-------------|---------|-----------|----------------|-------------------|------------------|-------------------|------------------|
| 2017-18                 | SER | 17.06.17   | HWH-BZA<br>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           |
|                         |     |            | <b>Humsafar Exp.</b>    |              |             | Total   |           | <b>1910088</b> | <b>3089585534</b> | <b>1549013</b>   | <b>2818700759</b> | <b>18199590</b>  |
| <b>Tejas Exp</b>        |     |            |                         |              |             |         |           |                |                   |                  |                   |                  |
| 2017-18                 | CR  | 22.5.2017  | Tejas Exp               | <b>22119</b> | CSMT        | KARMALI | <u>CC</u> | 169416         | 175877208         | 97863            | 119964804         | 7065700          |
|                         |     |            | Tejas Exp               | <b>22119</b> |             |         | <u>EC</u> | 10192          | 22223264          | 5955             | 14823578          | 1279860          |
|                         |     | 23.5.2017  | Tejas Exp               | <b>22120</b> | KARMAL<br>I | CSMT    | <u>CC</u> | 171210         | 179328630         | 96755            | 124423124         | 7048050          |
|                         |     |            | Tejas Exp               | <b>22120</b> | KARMAL<br>I | CSMT    | <u>EC</u> | 10304          | 22649648          | 5758             | 15017093          | 1348760          |
|                         |     |            |                         |              |             |         | TOTAL     |                | <b>361122</b>     | <b>400078750</b> | <b>206331</b>     | <b>274228599</b> |
| <b>Mahamana Express</b> |     |            |                         |              |             |         |           |                |                   |                  |                   |                  |
| 2017-18                 | WCR | 13.07.2017 | Mahamana Exp            | 22163        | BPL         | KURJ    | CC        | 18980          | 9869600           | 13124            | 6876037           | 507985           |

|                |    |          |                  |       |      |       |    |               |                  |               |                 |                |
|----------------|----|----------|------------------|-------|------|-------|----|---------------|------------------|---------------|-----------------|----------------|
|                |    |          |                  |       |      |       | 2S | 187488        | 31872960         | 71835         | 9999107         | 328760         |
|                |    |          | Mahamana Exp     | 22164 | KURJ | BPL   | CC | 19053         | 9907560          | 13476         | 7049599         | 490365         |
|                |    |          |                  |       |      |       | 2S | 187920        | 31946400         | 71572         | 10140516        | 299770         |
| <b>2017-18</b> | WR | 27.09.17 | Mahamana SF Exp. | 22903 | BRC  | BSB   | 1A | 486           | 2205954          | 389           | 1405749         | 258240         |
|                |    |          | Mahamana SF Exp. | 22903 | BRC  | BSB   | 2A | 2484          | 6555276          | 2581          | 6061953         | 822755         |
|                |    |          | Mahamana SF Exp. | 22903 | BRC  | BSB   | 3A | 384           | 696960           | 438           | 712327          | 38640          |
|                |    |          | Mahamana SF Exp. | 22903 | BRC  | BSB   | SL | 15552         | 11197440         | 21218         | 13885009        | 434770         |
|                |    |          | Mahamana SF Exp. | 20904 | BSB  | BRC   | 1A | 486           | 2205954          | 292           | 1129094         | 184480         |
|                |    |          | Mahamana SF Exp. | 20904 | BSB  | BRC   | 2A | 2484          | 6555276          | 2195          | 5071704         | 759210         |
|                |    |          | Mahamana SF Exp. | 20904 | BSB  | BRC   | 3A | 384           | 696960           | 340           | 526787          | 43180          |
|                |    |          | Mahamana SF Exp. | 20904 | BSB  | BRC   | SL | 15552         | 11197440         | 18091         | 11944465        | 386610         |
|                |    |          |                  |       |      | Total |    | <b>451253</b> | <b>124907780</b> | <b>215551</b> | <b>74802347</b> | <b>4554765</b> |

| 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 lost 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                                |         |

|              |            |            |           |            |            |            |               |   |
|--------------|------------|------------|-----------|------------|------------|------------|---------------|---|
| <b>SECR</b>  | 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 |
| <b>SR</b>    | 42         | 43         | 1         | 4          | 4          | NIL        | 2220          |   |
| <b>SWR</b>   | 23         | 2          | 2         | 5          | NIL        | 5          | 1885          |   |
| <b>WR</b>    | 16         | 17         | 2         | 12         | NIL        | 12         | 13020         |   |
| <b>SCR</b>   | 53         | 0          | NIL       | NIL        | NIL        | NIL        | NIL           |   |
| <b>SER</b>   | 27         | 6          | NIL       | NIL        | NIL        | NIL        | NIL           |   |
| <b>WCR</b>   | 11         | 34         | NIL       | NIL        | NIL        | NIL        | NIL           |   |
| <b>Total</b> | <b>354</b> | <b>397</b> | <b>21</b> | <b>768</b> | <b>303</b> | <b>462</b> | <b>474940</b> |   |

| 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                               |     |
|   |               |                                       |       | <b>Total:</b>   | <b>4</b>      | <b>1435</b>                       |     |
| 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                              |     |
| 2017-18   | ECR           |                                       |       | HNDCAP          | 1             | 450                               |     |
| 2017-18   | ECR           |                                       |       | SL              | SRCTNW        | 1                                 | 310 |
| 2017-18   | ECR           |                                       |       |                 | SRCTZN        | 4                                 | 595 |
| 2017-18   | ECR           | 82356                                 | 3A    | SECTNW          | 1             | 635                               |     |
| 2017-18   | ECR           |                                       |       | SL              | CAN100        | 1                                 | 620 |
|   |               |                                       |       | <b>Total:</b>   | <b>10</b>     | <b>3800</b>                       |     |
| 2015-16   | ER            | NIL                                   | NIL   | NIL             | NIL           | NIL                               |     |

|         |     |  |     |               |           |             |
|---------|-----|--|-----|---------------|-----------|-------------|
| 2016-17 | ER  | 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  |  |     | <b>Total:</b> | <b>5</b>  | <b>3830</b> |
| 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         |
| 2016-17 | NFR | NIL                                    | NIL | NIL           | NIL       | NIL         |
| 2017-18 | NFR | 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         |
|         |     |  |     | <b>Total:</b> | <b>11</b> | <b>3730</b> |
| 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        |
| 2016-17  | SECR | NIL                                   | NIL | NIL           | NIL      | NIL        |
| 2017-18  | SECR | 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        |
|  |      |                                       |     | <b>Total:</b> | <b>1</b> | <b>250</b> |
| 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 |     |               |          |            |
| <b>Source: Report No. 18 of Data Warehouse</b> |      |                                       |     |               |          |            |

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



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

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