

A steam locomotive pulling a freight train across a bridge over a deep valley. The locomotive is emitting a large plume of dark smoke. The train consists of several brown freight cars and a blue tank car. The bridge is made of metal and spans a deep, rocky gorge with green vegetation on the slopes. The sky is blue with some clouds.

# **PRESENTATION BY ACCOUNTS DEPARTMENT**

# Budget and Expenditure Management

# Expenditure Management (2014-15)

## Item

Progress of works to be facilitated through efficient expenditure management, within the allotment given for the year. Timely and realistic requirement of funds to be projected at various budgetary review stages (August Review, Revised estimate & Final modification).

## Present Status

Plan head	Budget Allotment 2014-15	Approx. to end 13-10-2014 (in cr)	%age of booking over Budget Allotment
New Lines	4110.0 (3380.0)	1335.0 (1069.2)	32.5% (31.6%)
Gauge Conversion	1228.5 (1120.0)	869.2 (824.4)	70.8% (73.6%)
Doubling	404.1	82.6	20.4%
Total	5742.6 (4500.0)	2286.8 (1893.6)	39.8% (42.1%)

Figures in bracket represent corresponding figures for National Projects.

Comparative Position of booking of expenditure during 2014-15 ending Sept 2014 (approx.) with that of corresponding period during last financial year (2013-14) under three major plan heads (NL, GC &DL). **Fig. in cr. of Rs.**

SN	Plan Head	B. A. 2014-15	Exp. ending Sept. 2014 (Approx.)	%age utilization [(Exp/BA)x100]
01	New Lines	4110	1293	32%
02	Gauge Conversion	1229	818	67%
03	Doubling	404	80	20%
<b>Total</b>		<b>5743</b>	<b>2191</b>	<b>38%</b>

SN	Plan Head	B. A. 2013-14	Exp. ending Sept. 2013 (Approx.)	%age utilization [(Exp/BA)x100]
01	New Lines	1555	794	51%
02	Gauge Conversion	1307	751	58%
03	Doubling	93	45	48%
<b>Total</b>		<b>2955</b>	<b>1590</b>	<b>54%</b>

Pace of booking of expenditure apparently is far below during current financial year 2014-15 compared to corresponding period of last financial year 2013-14. It is urged to gear up the existing machinery to ensure full utilisation of the allotment for the financial year 2014-15.

Computerization/Innovation

# Works Register

Action Plan for effective implementation

**Following initiatives are taken to ensure full computerisation of Works Register as per the action plan target set for the purpose-**

FA&CAO/CN/MLG along with Dy. FA&CAO/CN-5/MLG has visited NJP CON on 11-10-2014 and accordingly a form on AFRES has been devised to upload Project wise detailed head wise expenditure for ongoing projects and put on line.

JE/IT/CN along with service Engineer from M/S Exilant Technologies Pvt. Ltd., Bangalore has been sent to NJP, Con. for two days for imparting training on 14-10-2014 & 15-10-2014 in handling the software along with preparation of Account Current through the system.

On 15-10-2014, FA&CAO/CN along with Dy. FA&CO/CN-5/MLG and EDPM/CN/MLG visited JPZ, Con for similar action what has been done at NJP.

Trainings were very successful and effective. Both the units have now started uploading the work register data as well preparation of daily Account Current from the respective units (NJP Con and JPZ Con) w. e. f. 15-10-2014.

A similar drive is being planned for SCL, Con Accounting Unit as well so that entire integration of Work Registers and Account Current of the Construction organisation as whole can be viewed.

**Following initiatives are taken for implementation of Project Management System of South Western Railway, Construction, Bangalore in N. F. Railway, Construction.**

A meeting was held with CSTE/CN-1/MLG, CE/CN-2/MLG and Dy. CE/CN/Tender/MLG to work out the modality for implementation of PMS in N. F. Railway, Construction Organization.

The issue of network connectivity through 04 MBPS Data Circuit has been discussed with Railtel, MAS.

Railtel, MAS in turn assured to make available requisite Data Circuit for building WAN connectivity between NFR & SWR.

It has been planned to visit South Western Railway, Construction, Bangalore accompanied with Dy. CE/Con/Tender/MLG on 28<sup>th</sup> & 29<sup>th</sup> of Oct 2014 for looking into the feasibility of test implementation of the system with at least two records on existing CAs pertaining to N. F. Railway.



Periodical Financial & Managerial  
Information Reports through web

**It is proposed to put the following information on web-site  
(Password- enabled viewing) duly updating from time to time**

Information relating to Accounts working like position of expenditure in various projects, status of disposal of finance proposals received in Accounts, PF balance of employees, bill passing information, Audit, stock sheet position etc. is targeted to be available online by 31.12.2014.

Designing of Accounts Web Portal is in advance stage of completion. Till date following are constructed and made available online to view through Internet connectivity. It will be later connected to Construction main web portal-

- 1) Home page.
- 2) Organisational Chart
- 3) Uploading of information related to all sections of Accounts Department including field units.
- 4) Facilities module-Telephone Directories.
- 5) Circular-In this section subject wise circulars could be uploaded. Circulars are searchable by subject wise or any key word.
- 6) Under finalisation-
  - a) Bill status
  - b) Project wise financial progress for all on going projects.

# **New Mobile SIM Number for PF balance Enquiry through SMS Alert**

**Permanent SIM No. 8135847751 from Airtel got allotted. New Number has been advertised issuing letter to all concerned as well putting on notice boards.**

**Now SMS is to be sent as under-**

**Type NFPONPF <space> <8 digit PF Number>  
[for Example NFPONPF 01021110]  
and send to 8135847751**

## Maintenance of PF accounts

Item/Target	Status
a) Annual Reconciliation of PF A/C with G.B. figure for the year 2013-14.	a. Achieved.
b) Issue of updated PF pass book for 2013-14.	b. <b>1523 Nos.</b> of PF Pass book received till date and all are updated. <b>153 Nos.</b> PF passbooks are yet to received. Concerned controlling authorities are once again requested to expedite submission of balance PF pass books so that task of updating of the same could be done by 31.10.2014.

## Achievement of Finance Section for the period 1<sup>st</sup> April to 30<sup>th</sup> Sept. 2014

Type of Proposal	Target (No. of days)	Total No. of Proposals to be cleared (OB+ Accretion)	No. of cases disposed	Proposals cleared within time frame
Vetting of estimates	21	10	10	7
Tender schedule	10	185	182	174
Variations proposals	15	285	273	257
Contract agreements	5	68	67	65
Comparative statements	10	206	204	201
Miscellaneous proposals	10	1008	1004	998
Purchase Order	7	32	31	28
Total		1794	1771	1730

Out of 1794 proposals (OB + Accretion) to be cleared , 80% (1435 nos.) was targeted to be cleared within time frame against which 1730 nos. have been cleared within time frame which is 120.56% of the target. Last month's clearance was 113.32%.

# ***Closure Activities***

## Audit Objections for the month of Sept 2014

SN.	Item	O/B. AS ON 01.04.2014			Accretion	Clearance up to the month			CB as on 30.09.2014.		
		More than 5 yrs old	Less than 5 yrs old	Total		More than 5 yrs old	Less than 5 yrs old	Total	More than 5 yrs old	Less than 5 yrs old	Total
1.	Special letter	5	25	30	1	Nil	4	4	5	22	27
2.	Pt. I AIR	75	77	152	42	2	3	5	73	116	189
3.	Pt. AN	10	43	53	19	Nil	11	11	10	51	61
	Total	90 *(30)	145 *(48)	235 *(78 )	62	2	18	20	88	189	277

### Target for Clearance:

1. Overall clearance target for 2014-15 : 78 nos. i.e. 33% of O/B as on 01.04.14
2. Clearance target during the month : 8
3. Clearance Target to the end of month : 37
4. Achievement during the month : 2
5. Achievement to end of month : 20

\* Represent clearance target

## Position of Provisional Para as on 13.10.2014.

SN	Year	Number of Provisional Para	No	Subject of Provisional Para	CE wise	Remarks
1	2	3	4	5	6	7
1	2012-13	C/DP/CON-NJP/12-13/324 dated.31.07.13. Vide Rly Bd's L/No.2014-BC-PP-06/12-13 dated.05.03.14	PP-86	Provisional Para No.06 finalized by DAI(Railway) for C&AG's Report (Railways) for the Year ended 31.03.2013 regarding "Non-disposal of Surplus Engineering Stores" (Previous DP "Blockage of Fund and Loss to the Railway Exchequer due to Improper Procurement of Engineering Stores" for inclusion in the C&AG's Report Railways for the Year 13-14)	CE/C-3	Modified Reply received from CE/C-3 on 14-10-14 and reply is under scrutiny in Accounts.
2	2012-13	C/1-1/DP(Theme)/2012-13/03dated:10.8.13	PP-87	Provisional Para No.16/2012-13 regarding material modification in Indian Railways.		Complete set of PP received on 19.09.14 and sent to CE/C-6 on 22.09.14.



## Position of Draft Para as on 14.10.2014.

SN	Year	Number of Draft Para	No	Subject of Draft Para	CE wise	Remarks
1	2	3	4	5	6	7
1	2013-14	C/DP/Con-NJP/2013-14/325 dated:23-7-14.	DP-89	Draft Para regarding "Avoidable expenditure of Rs.8.16 Cr for earth work on Permanent diversion of Railway embankment," for the year 2014-15.	CE/Con-5	Reply received on 19.09.14 and under scrutiny in Accounts .
2	2013-14	C/DP/CON-NJP/2013-14/326 dt: 15-07-14.	DP-90	Draft Para regarding "Idle investment of Rs.41.88 Cr for construction of only one bridge in a new line project " for inclusion in the C&AG's Report (Railways) for the year 2014-15.	CE/Con-3	Reply received on 26.09.14 and under scrutiny in Accounts..
3	2013-14	C/DP/CON-NJP/2013-14/327 dt: 30-07-14.	DP-91	Draft Para regarding "Avoidable expenditure due to fore closure of Contract Agreement" for inclusion in C&AG's Report (Railways) for the year 2014-15.	CE/Con-3	DO
4	2013-14	C/DP/CON/2013-14/329 dt: 31-07-14	DP-92	Draft Para regarding "Avoidable expenditure of Rs.13.42 crore due to consideration of Special Limited Tender instead of Open Tender" for inclusion in C&AG's Report (Railways) for the year 2014-15.	CE/Con-2	Reply received on 23.09.14 and under scrutiny in Accounts..
5	2013-14	C/1-1/dp/(Theme)13-14/04/2098 dt.16.9.14	DP-93	Draft Para(Theme) on "Provision and utilization of Direction and General (D&G)charges provided in works estimates of construction Organisation of N.F.Railway for inclusion in the controller and Auditor General of India's Audit Report :Railways)for the year 2014-2015	CE/Con-7	Draft Para has been received on 24.09.14 and sent to CE/C-7 on 29/9/14 to furnish the remarks.

## Position of Stock Sheet contd..

Outstanding Stock Verification Sheet	Dy. HOD-wise break up	Remark
<p><b>O/S as on 01-04-2014 : 112</b>  CBI: 03  Court: 03  Recovery: 74  Under <b>correspondence</b> : 12  Under write off sanction by Board : 2  <b>O/S as on 13-10-2014 : 94</b></p>	<p>Under <b>correspondence :-12</b>   <b>1=DY.CE/C-2/DBRT(CE/C-1)</b>  <b>1= Dy. CE/C-1/SCL(CE/C-4)</b>  <b>10=Dy. CSTE/C/MLG(CSTE/C-1)</b>  (a)Write-off proposal is under scrutiny of Accounts.  (b) Recovery proposal for Rs.268273/- has been sent to FA&amp;CAO/Pension/MLG against 9 Nos. item of Stock Sheets vide SPO/Con/MLG's L/No.202E/Con/Pen(KS) date.11.09.14</p>	<p><b>Recovery in progress: (74 Nos.)</b>   Out of 74 nos. of stock sheets, 68 Nos. pertain to Shri G. D. Dutta, EX-DMS/CON/JPZ and remaining 6 Nos. pertain to :  <b>2nos.</b> against DY. CE/C/APDJ(CE/C-5)  <b>2nos.</b> against DY. CE/C/NLP  <b>2nos.</b> against DY. CE/C/NJP(CE/C-3)   <u><b>Write off : ( 2 No.)</b></u>   <b>2 no.</b> Write off case under sanction of Rly. Board.</p>

## Position of Stock Sheet as on 30.09.2014

Item	O/B as on 01.04.14	Accretion	Clearance to end of Sept, 2014	Balance as on 30.09.2014
Outstanding Stock verification Sheets.	112 (06 CBI/Court Cases)	Nil	18	94

### Target for Clearance:

1. Overall clearance target for 2014-15 : 35 nos.i.e. 33% of O/B as on 01.04.14
2. Clearance target during the month : 3
3. Clearance target to the end of month : 18
4. Achievement during the month : Nil
5. Achievement to the end of month : 18

Contd.....

### 5.1 Outstanding Completion Reports to the end of SEPT ' 2014.

Item	OB as on 01.04.2014	Clearance Target	Achievements	Remarks
Outstanding Completion Reports	<b>75</b> <u><b>Update</b></u> Detailed reconciliation has been conducted with Executive, the no. of Completion Reports comes to <b>60</b> not <b>75</b>	1. 1 <sup>st</sup> Quarter i.e April /14 to June /14. Target = 3 cases to be cleared	3 cases vetted	
		2. 2 <sup>nd</sup> Quarter i.e July /14 to Sept/ 14 Target = 9 cases to be cleared	7 nos. vetted in 2 <sup>nd</sup> Qr.(July to sept'14)	7 Nos of cases are returned with observations which have not yet been submitted.

1. Overall clearance targe for 2014-15 : 25 nos. i.e. 33% of O/B as on 01.04.14
2. Clearance target to the end of month : 12
3. Achievement to the end of month : 10
4. Achievement during the month : 4

## 5.2 Regularization of Unsanctioned Expenditure

Item	OB as on 01.04.2014	Clearance Target	Achievements
Unsanctioned Expenditure (Rs. 48.58 cr) <u><b>Update</b></u> After reconciliation with Executive the total amount of unsanctioned expenditure comes to Rs.59.03cr.	Rs 16 cr. to be regularized by March 2015	1. 1 <sup>st</sup> Quarter i.e April /14 to June /14. Target = Rs 4 cr.	Out of Rs. 48.58 cr, items covering Rs 19.89 cr sent to Railway Board for sanction which is pending at Rly. Board.
		2. 2 <sup>nd</sup> Quarter i.e. July /14 to Sept/ 14 Target = Rs 4 cr	<u><b>Update</b></u> Out of Rs. 59.03 cr, items covering Rs. 27.62 cr sent to Railway Board for sanction.

**Remarks** - In this connection Sr. AFA/XP/Con met Dy. Director (Works) Rly. Board on 16-09-2014 and submitted all previous correspondence papers for early sanction.

***Work done for other  
departments***

## 6.1 Recoupment of Imprest through SBI-EZZ Card.

Nature of works	Target	Present Status		
Opening of Current Account with SBI for recoupment of Imprest through RTGS/NEFT by Imprest holders with Hd. Qrs. Accounts.	30 <sup>th</sup> June' 14	Total no. of active Imprest Holders: 39 Current Account opened: 39		
Issue of Cash Imprest through SBI Imprest cards to Imprest holders with Hd. Qrs. Accounts.	Target = 39 30 <sup>th</sup> June' 14 Revised target= 31.07.14.	Out of 39 nos. of Current A/C opened, 35 nos. of Imprest Card (ATM) have been received on 23-05-2014. and for remaining 4 nos. ATM Cards are yet to be received from Mumbai. SBI/MLG is being pursued for issue of remaining ATM Cards. Out of 35 ATM Cards 19 nos have been activated and remaining are unable to activate due to Server problem at SBI/HQ's office.		
Implementation in Field Units	Target = 44 31.07.14.	<b>FIELD UNIT</b>	<b>NO. OF IMPRESTS</b>	<b>STATUS</b>
		LMG	08	Out of 8 , 2 are newly sanctioned. ATM Card has been issued in 5 cases. In remaining 3 cases ATM Card is awaited.
		DBRT	09	Current Account opened. ATM card issued for all. Recoupment done through ATM Card now.
		NJP	08	Current Account opened for all 8 Imprest Card holders ATM Cards issued for all. Recoupment now through ATM Card.
		JPZ	06	Current Account opened. ATM Card issued for all. Recoupment started through Imprest Card.
		SCL	13	All the 13 imprest cards have been issued.

## Provision of Improved Furniture (Modular Furniture/storage system)

Sl No	Items	Activity till the month of August/2014	Achievement
1.	Provision of Improved furniture/ Storage system	1. Formation of survey committee 2. Report of the Survey committee regarding assessment of the furniture- Given within target time.	1. Formed within 15.04.2014 as per target 2. Requirement given to Dy. CE/Con/G-1 for further action as centralized procurement is being processed. Committee recommendations submitted to CE/Con-2 3. Requisition for Furniture is vetted.



## **Activities accomplished on top priority-**

### **Advancement of date of submission of monthly Approximate & Actual Account current.**

Revised dates are

Approximate Account Current=2<sup>nd</sup> of the following month &

Actual Account Current=Last day of the following month.

Both the Accounts are compiled and submitted within the target date fixed by open line.

### **Daily uploading of Accounting Data in Actual Account Current format in e-lekha portal of MOF.**

System has been introduced w. e. f. 15-09-2014 and task assigned as per directives of Railway Board. It is being compiled and submitted to open line for onward transmission to Railway Board on daily basis for necessary upload on e-lekha portal of Ministry of Finance

## **Activities accomplished on top priority-**

**Contd.....**

### **Payment of Productivity Linked Bonus (PLB) 2014 to eligible non-gazetted employees (Serving) of Construction Organisation.**

Rly. Board's letter dated 26-09-14 received at 19 hrs. instantly printing of bills was completed at night on same date. Bills were passed on 27-09-2014 (Saturday). Passed bills and cheques are handed to Cash Office/CN/MLG on same date for arranging payment on 29-09-14 (Monday).

Total Amount= Rs. 1.64 cr. for 1898 Nos. of staff

Cash Payment= Rs. 1.07 Cr for 1227 Nos.

Bank Payment= Rs. 0.57 Cr. for 671 Nos.

This has been accomplished with collective team efforts by the staff from IT Centre, Personnel including staff from field units and Accounts Department.

### **Cleanliness Drive:-**

A Massive Cleanliness drive was undertaken for improving cleanliness in Accounts Offices in HQ and field. Report with photographs showing the position before and after the cleanliness drive has been sent to the compiling officers of N. F. Rly., Construction for further disposal. All out efforts are being made to keep the standard of cleanliness in office and its premises forever.

# Other Activities-

## Posting of Dy. FA&CAO/Con/SCL

Dy. FA & CAO/Con/SCL has been restored and posted vide FA&CAO/Con/MLG's O. O. No. Con/869 of 09-10-2014 for disposal of Finance cases and other related matters expeditiously.

## Field Inspection

Hitherto field units are not being subjected to periodical Accounts Inspections as called for in the codal provisions. Instructions have been issued to all Accounts Officers at Hd. Qrs. and field units to carry out field inspections of executive offices with immediate effect from 01-11-2014. This will be ensured.

## Assistance Required

- Due to enhanced outlay and resultant increase in workload staff strength of Accounts is found severely inadequate.
- **Rly. Board has been approached for :**
  - Creation/filling up 1 SAG Post
  - Filling up of 3 JAG Post.
  - 40 Sr. SOs & Sr. DAs to be made available through special recruitment through RRB or permission for hiring of CAs/Cost Accountants.

Thank You !

