RAIL COACH FACTORY (KAPURTHALA)
Financial Performance 2025-26
Budget and Actual Expenditure during 2025-26

Rs. in Crore

Plan Heads		Actual Exp. During 2024-25	Original Budget Grant 2025-26	Revised Budget Grant	Final Modification Estimate 2025-26	Actual Exp. For Feb '26	Actual Exp. Upto Feb'26	%age Exp against RBG.	Variation RBE&RBG (5-4)
1		2	3	4	5	6	7	8	9
1700 - Computerisation	CAP	0.00	1.15	0.50	0.00	0.00	0.00	0%	-0.65
	DRF	0.00	1.48	1.00	0.00	0.00	0.00	0%	-0.48
	Total	**0.00**	**2.63**	**1.50**	**0.00**	**0.00**	**0.00**	**0%**	**-1.13**
3600 - Other Elec.works	CAP	0.06	1.02	0.36	0.26	0.03	0.25	69%	0.00
	DRF	0.13	0.00	0.15	0.14	0.00	0.12	80%	0.01
	RRSK	0.95	7.01	2.38	2.06	0.00	1.40	59%	-0.45
	Total	**1.14**	**8.04**	**2.89**	**2.45**	**0.03**	**1.77**	**61%**	**-0.44**
4100 - M&P Prog.	CAP	3.73	6.12	10.55	10.36	0.51	7.64	72%	-2.01
	DRF	5.19	6.60	2.60	3.23	0.00	1.90	73%	-3.17
	RRSK	0.00	0.02	0.00	0.00	0.00	0.00	0%	0.00
	Cap.Charged	0.01	0.00	0.00	0.00	0.00	0.00	0%	0.00
	Total	**8.93**	**12.74**	**13.15**	**13.59**	**0.51**	**9.54**	**73%**	**-5.18**
4200 - W/s incl. PUs'	CAP	32.95	151.04	35.03	55.00	14.05	37.27	106%	-79.00
	DRF	0.38	0.00	0.00	0.00	0.00	0.00	0%	0.00
	Cap.Charged	0.00	0.00	0.00	0.79	0.00	0.00	0%	0.00
	DRF.Charged	0.00	0.00	0.01	0.01	0.00	0.01	90%	0.00
	Total	**33.33**	**151.04**	**35.04**	**55.80**	**14.05**	**37.28**	**106%**	**-79.00**
5100 - Staff Welfare	CAP	13.96	30.63	14.92	17.35	0.75	11.69	78%	-13.00
	DRF	0.32	0.31	0.31	0.23	0.00	0.03	10%	0.00
	Cap.Charged	0.00	0.00	0.18	0.18	0.00	0.18	100%	0.00
	Total	**14.28**	**30.94**	**15.41**	**17.76**	**0.75**	**11.90**	**77%**	**-13.00**
6400- Other Specified Works	CAP	2.33	12.35	9.00	12.42	1.31	9.99	111%	-4.62
	DRF	0.28	0.95	1.50	1.60	0.12	1.43	95%	-0.08
	Total	**2.61**	**13.30**	**10.50**	**14.02**	**1.43**	**11.42**	**109%**	**-4.70**
Grand Total (Final Heads)									
Debits	CAPITAL (Charged)	0.01	0.00	0.18	0.97	0.00	0.18	100%	0.00
	RRSK	0.95	7.03	2.38	2.06	0.00	1.40	59%	-0.45
	CAPITAL (Voted)	53.03	202.31	70.36	95.38	16.65	66.84	95%	-99.28
	DRF	6.30	9.35	5.56	5.19	0.12	3.48	63%	-3.72
	DRF Chargd.	0.00	0.00	0.01	0.01	0.00	0.01	0%	0.01
	TOTAL DEBITS	**60.29**	**218.69**	**78.49**	**103.61**	**16.77**	**71.91**	**92%**	**-103.44**
NET	CAPITAL (Charged)	0.01	0.00	0.18	0.97	0.00	0.18	100%	0.00
	RRSK	0.95	7.03	2.38	2.06	0.00	1.40	59%	-0.45
	CAPITAL (Voted)	53.03	202.31	70.36	95.38	16.65	66.84	95%	-99.28
	DRF	6.30	9.35	5.56	5.19	0.12	3.48	63%	-3.72
	DRF Chargd.	0.00	0.00	0.01	0.01	0.00	0.01	0%	0.01
	TOTAL NET	**60.29**	**218.69**	**78.49**	**103.61**	**16.77**	**71.91**	**92%**	**-103.44**

Plan Heads	Actual Exp. During 2024-25	Original Budget Grant 2025-26	Revised Budget Grant	Final Modification Estimate 2025-26	Actual Exp. For Feb '26	Actual Exp. Upto Feb'26	%age Exp against RBG.	Variation RBE&RBG (5-4)
1	2	3	4	5	6	7	8	9
DETAILS of DEBITS:-								
Purchases Grant	**4065.92**	**5400.00**	**5400.00**	**4890.02**	**361.02**	**4823.47**	89%	
Rect. From WMS	45.83	159.00	112.00	53.00	2.23	31.54		
Rect. From Scrap	17.89	0.00	0.00	98.00	1.96	15.82		
Rect. From MAC/FAB	116.34	253.00	253.00	0.00	8.35	70.85		
SAA & O/S in Sales	-21.46	-10.00	-5.00	-10.00	-0.56	-8.32		
Total Debits	**4224.52**	**5802.00**	**5760.00**	**5031.02**	**373.00**	**4933.36**		
DETAILS of CREDITS:-								
Issues to WMS	**4043.64**	**5472.98**	**5472.98**	**4856.00**	**429.82**	**3986.42**	73%	
Issue to MAC/FAB	40.46	124.00	82.00	24.00	1.06	21.81		
Issue to Sales	113.63	176.00	176.00	122.00	11.18	107.70		
Total Credits	**4197.73**	**5772.98**	**5730.98**	**5002.00**	**442.06**	**4115.93**		
7100 - Stores Budget (Net)								
OB	468.90	495.69	495.69	495.69	1382.18	495.69		
Net Debit	140.42	205.02	205.02	151.02	-57.88	925.13		
Net Credit	113.63	176.00	176.00	122.00	11.18	107.70		
Net	26.79	29.02	29.02	29.02	-69.06	817.43		
Inventory Balance	**495.69**	**524.71**	**524.71**	**524.71**	**1313.12**	**1313.12**	250%	
TOR	11.81%	9.09%	9.16%	10.49%	297.05%	31.90%		
7200 - W/s. Mfg. Suspense:								
Opening Balance	274.42	336.75	336.75	336.75	458.90	336.75		
Total Debits	**4963.22**	**6361.98**	**6349.44**	**5840.39**	**550.24**	**4950.18**	78%	
Total Credits	**4900.89**	**6345.59**	**6331.81**	**5822.76**	**786.92**	**5064.71**	80%	
NET	62.33	16.39	17.63	17.63	-236.68	-114.53		
WIP (Work In Progress)	336.75	353.14	354.38	354.38	222.22	222.22		
TOR	6.87%	5.57%	5.60%	6.09%	28.24%	4.39%		
7300 - Misc. Adv. Capital								
OB	13.48	6.54	6.54	6.54	11.48	6.54		
Debit	109.42	252.00	255.00	100.00	-3.70	86.06	34%	
Credit	116.36	253.00	253.00	98.00	8.35	70.94	28%	
NET	-6.94	-1.00	2.00	2.00	-12.05	15.12		
CB	**6.54**	**5.54**	**8.54**	**8.54**	**-0.57**	**21.66**		
Total Inventories								
OB	756.80	838.98	838.98	838.98	1852.56	838.98		
DEBITS	**5213.06**	**6819.00**	**6809.46**	**6091.41**	**488.66**	**5961.37**	88%	
CREDITS	**5130.88**	**6774.59**	**6760.81**	**6042.76**	**806.45**	**5243.35**	78%	
NET	82.18	44.41	48.65	48.65	-317.79	718.02		
CB	838.98	883.39	887.63	887.63	1534.77	1557.00		
Gross Budget								
CAP Chrgd.	0.01	0.00	0.18	0.97	0.00	0.18		
CAPITAL (Voted)	5266.09	7021.31	6879.82	6186.80	505.31	6028.21	88%	
RRSK	0.95	7.03	2.38	2.06	0.00	1.40	59%	
Total Debits DRF	6.30	9.35	5.56	5.19	0.12	3.48	63%	
DRF Chrged	0.00	0.00	0.01	0.00	0.00	0.18		
Total Debits	**5273.35**	**7037.69**	**6887.95**	**6195.01**	**505.43**	**6033.27**	88%	
TOTAL CREDITS CAPITAL (Voted)	5130.88	6774.59	6760.81	6042.76	806.45	5243.35		
Total Credits	**5130.88**	**6774.59**	**6760.81**	**6042.76**	**806.45**	**5243.35**	78%	
CAP Chrgd.	0.01	0.00	0.18	0.97	0.00	0.18		
DRF Chrged	0.00	0.00	0.01	0.01	0.00	0.01		
NET RRSK	0.95	7.03	2.38	2.06	0.00	1.40		
(VOTED & CAPITAL (Voted)	135.21	246.72	119.01	144.03	-301.14	784.86		
CHARGED) DRF	6.30	9.35	5.56	5.19	0.12	3.48		
TOTAL NET	**142.47**	**263.10**	**127.14**	**152.26**	**-301.02**	**789.93**		