

APPENDIX - I
Deleted Paras

Para No.	Para
344	<p>Payments to General Revenues --Payments to General Revenues arise in respect of.-</p> <p>a) dividend on Capital-at-charge,</p> <p>b) contribution for grants to States in lieu of passenger fare tax,</p> <p>c) contribution for assisting the States for financing Safety Works,</p> <p>d) repayment of loans and interest thereon, borrowed on a temporary basis from General Revenues to finance Development Fund ; and</p> <p>e) repayment of loans and interest thereon borrowed on a temporary basis from General Revenues to finance the Revenue Reserve Fund; and payment towards amortisation of over- capitalisation.</p> <p>The payments for the above Items are budgetted for under Demand No. 15</p>
359	<p>Presentation to the Parliament -The complete Budget that is, the demands for grants and the other Budget papers, viz., the explanatory memorandum to the Budget and the detailed estimates of each railway (Known as the Works, Machinery and Rolling Stock Programmes) along with a summary will be presented to the Lok Sabha and the Rajya Sabha. Before the Demands for Grants are presented to the Parliament, the recommendations of the President should be obtained under Article 113 (3) of the Constitution.</p>
387	<p>The amounts relating to detailed heads such as "Payments to other Railways", "Suspense", "Staff Welfare", "Track Renewals", "Works costing not more than Rs. 50,000 each", "Users Amenities" and Accident Compensation, Safety and Passenger Amenities Fund", from and to which reappropriations are beyond the powers of General Managers, should be given separately when applications are made for final modifications in the allotments.</p>
388	<p>Any important changes subsequently found necessary, should be intimated before the 20th March of the year, to enable the President to accord sanction to them where possible, so that the Railway Administrations may sanction in time, before the 31st March of the year, any reappropriations to cover the anticipated excess over allotments.</p>
556	<p>Monthly/Quarterly Report to Railway Board -Each Railway Administration will report to the Railway Board the actual disbursements during the month against each sanctioned Grant and non-budgeted items of disbursements in the form laid down in Annexure V. In the Board's office, the reports will be scrutinised to see the progress of cash expenditure vis-a-vis the</p>

	authorization for the quarter so that the Railway Administration may be cautioned against the possibility of over-stepping the authorised limits for cash disbursements. A statement for the quarter will also be sent by each Railway Administration in the same proforma (Annexure V) explaining the variances, if any, between the actual expenditure during the quarter as against the cash authorization.
558	It is incumbent on all executive officers of the Railway Administrations, who are empowered to authorize revenue/works expenditure, to ensure that no expenditure is incurred in excess of the sanctioned allotments. Any such excess has to be viewed as a 'lapse' for which the officer concerned is liable to be held personally responsible. It is, therefore, important that there should be a total commitment to the Exchequer Control procedure at all levels of Railway Management.
604	Invitation to tender --In case of tenders for supplies/ services involving foreign exchange expenditures in excess of Rs. 50,000, Railway Board's prior approval should be obtained for inviting tenders. Where the foreign exchange expenditure is estimated to exceed Rs.2 lakhs, special procedure laid down in this behalf by the Railway Board should be followed.
607	Opening of Tenders - Tenders should be opened, at the specified time, date and place by the officer nominated for the purpose. All advertised (Open) stores tenders must be opened in the presence of a representative of the Accounts Department. Whether 'limited' stores tenders should be opened in the presence of a representative of the Accounts Department and if so beyond what minimum tender value, may be decided by the Railway Administration in consultation with the Financial Adviser and Chief Accounts Officer. As regards tenders of other Departments, presence of the Accounts representative may be restricted to opening of tenders of the approximate value of Rs. 10,000 and above.
608	The officer who opens the tenders and the Accounts representative witnessing the tender opening should (i) initial (with date) the cover containing the tender, the front cover page of the tender and every page of the tender on which the rates or special tender conditions are quoted, (ii) initial (with date) all corrections in the schedule of quantities, schedule of materials to be issued and specifications and other essential parts of the contract documents, (iii) mark and initial all over-writings in red ink and (iv) clearly indicate, on each page of the schedule attached to the tender, any ambiguities in rates quoted by the tenderer in words or figures. The corrections, over-writings and omissions should be serially numbered, and the total number of such corrections, etc., should be clearly mentioned at the end of each page of the Schedule attached to the tender proper and attested with date.

609	The names of the tenderers and the rates quoted by each tenderer should be read out, wherever practicable, to the tenderers or their representatives who may be present at the time of opening of the tender. While opening the tenders, no opportunity should be given to any tenderer to repudiate, amend or explain the rate and/or any condition quoted in the tender.
610	'Delayed' tenders, i. e., tenders received before the time of opening but after due date and time of receipt of tenders, should also be opened and dealt with in the same manner as tenders received before the due date and time. 'Late' tenders, i. e., tenders received after the specified time of opening should be opened by the concerned Branch Officer and marked as such in red ink prominently on the envelop as well as on the tender papers. A suitable remark in regard to both the 'delayed' and 'late' tenders should be made both in the Tender Register as well as the comparative statement. For dealing with Delayed and Late Tenders, separate instructions as issued by Railway Board from time- to- time should be followed.
611	A statement of comparative rates and other important tender conditions should be prepared by the Branch concerned and verified by the Accounts Department. It must be ensured that all tenders received are tabulated in the above comparative statement and put up to the Tender Committee for consideration without any screening by anyother official.
612	<p>Alongwith the tabulation statement a briefing note duly authenticated at an appropriate level should be submitted clearly indicating the following details:-</p> <ul style="list-style-type: none"> i) Complete and latest information in regard to the lowest contract rates for the same or similar materials or work in the particular or contiguous area; ii) The conditions of supply or of undertaking the work with reference to information under item (i) above; iii) The latest data in regard to the availability of materials and prices thereof and the working conditions, etc., to correlate the present quotations with those obtained earlier; iv) Any special conditions attached to the rates and works or supplies referred to in (i) above as well as the technical data required for dealing with the tenders under consideration; and v) Any other relevant information worthy of consideration in the contract.
613	The tabulation statement and the briefing note both in duplicate shall be sent, thereafter, for scrutiny together with the original tenders to the Section Officer (Accounts) deputed for the purpose, and the tabulation statement should be signed by him in token of his verification.
707	Open Line Works-Revenue bears-

	<p>1) the cost of works, other than those relating to amenities for passengers and other railway users, and works allocable to Accident Compensation , Safety and Passenger Amenities Fund, whether new, additions, improvements or replacements and renewals falling within the new minor works limit as defined in paragraph 734;</p> <p>2) the cost of unremunerative works for improvement of operational efficiency costing not more than Rs.10 lakh each.</p> <p>3) The cost of such replacement and renewals as are not chargeable to capital or the Depreciation Reserve Fund or the Development Fund or ordinary revenue provided the cost of such replacements does not exceed Rs.10 lakh.</p> <p>4) the cost of dismantling, handling and shifting, including freight to stores depot in respect of works mentioned in (1) to (3) above; and</p> <p>5) the expenditure on investments in the share capital of Railwaymen's Consumer Co-operative Societies up to Rs. 2,500 per Society.</p> <p>Note. The cost of plant and machinery required for any of the works, referred to above, should also be included in the cost of the works for the purpose of the above rules.</p>
714	<p>The Accident Compensation, Safety and Passenger Amenities Fund bears-</p> <p>a) liability on account of compensation payment in respect of passengers involved in railway accidents ;</p> <p>b) expenditure on the following specified items of safety works:</p> <p>i) track circuiting or axle counters (including the cost of new wooden sleepers).</p> <p>ii) automatic warning system,</p> <p>iii) vigilance control device,</p> <p>iv) provision of lifting barriers at level crossings,</p> <p>v) Interlocking of level crossing gates with signals,</p> <p>vi) provision of scotch light of reflective materials on sighting/warning boards,</p> <p>vii) road over/under bridge in lieu of land crossings,</p> <p>viii) foot over bridge/foot under bridge across yards,</p> <p>ix) manning/upgrading unmanned level crossings which as specifically approved by the Board are potential hazards to passenger traffic,</p> <p>x) Deleted</p> <p>xi) provision of additional foot over-bridges, improvement and covering of existing foot over-bridges or subways within station premises to connect platforms or Users,</p>

	<ul style="list-style-type: none"> xii) provision of telephones and warning bells at level crossings. xiii) provision of second approach signals on trunk/high speed routes, and xiv) such other items as may be added from time to time ; and c) expenditure on the following specified items of passenger amenity and allied works <ul style="list-style-type: none"> i) provision of goods platforms and covers over goods platforms, ii) train indicator boards at important stations of suburban and non suburban sections iii) rest shelters for licensed porters, iv) provision of closed circuit television for giving visual display, and v) raising, extending, widening, surfacing, covering or other improvements in platforms at stations and vi) such other items as may be added from time to time. <p>NOTE:</p> <p>1) Only new works falling under category (b) (xii) and (xiii) and (c) (iv) included in 1980-81 budget and onwards will be charged to ACF. The allocation of such works which appear in the Pink Book for 1979-80 or were separately approved during that year, whether they had been commenced or not, need not be changed.</p> <p>2) The cost of closed circuit televisions, [items (c) (iv)] should be initially charged to ACF(C) but after a period of 5 years of installing them, the financial evaluation of economics of these sets (which are to be used both for giving train timings and as an advertisement media), shall be made, taking into account the revenue earned. If on the basis of such an evaluation, the closed circuit televisions are found to be financially remunerative, the cost of such televisions should be written back from ACF(C) to Capital</p>
715	<p>The Accident Compensation, Safety and Passenger Amenities Fund is credited with-</p> <ul style="list-style-type: none"> 1) receipts from the surcharge on passenger traffic (levied with effect from 1st January, 1974) to cover the expenditure chargeable to the Fund; 2) cost at the debit of this Fund of an asset which is abandoned or disposed of' without being replaced; <p>Note. When such an asset is subsequently replaced, the adjustment made under these rules is reversed</p> <ul style="list-style-type: none"> 3) the difference between the cost at debit of this Fund of a replaced asset where the chargeable to the Depreciation Reserve Fund (vide paragraph 754) is less than the cost of the replaced asset; and (4) the amount of interest earned on the balance of the Fund.

734	<p>New Minor Works –</p> <p>i) Except as provided in paragraph 736, new works or additions to existing works, estimated to cost not more than Rs.1 lakh are treated as "Minor works" and charged to Open Line Works-Revenue.</p> <p>ii) A work of replacement when estimated to cost not more than Rs.1 lakh will be treated as a minor work and charged to Open Line works Revenue.</p> <p>iii) The full replacement cost of a work, originally charged to Open Line Works (Revenue), will be charged to this head irrespective of the cost of replacement.</p>
735	<p>Works, estimated to Cost not more than Rs.10 lakh each, but more than Rs.10 lakh in the aggregate, may be charged to Capital, Development Fund or Open Line Works- Revenue if each work cannot be carried out by itself independently of others or is ineffective for the purpose for which it is intended unless all works are undertaken together and completed at or about the same time.</p> <p>The physical purpose for which a work is intended is the determining factor in such cases. Rolling stock of any one class forming part of the programme of a year will, however, be grouped together without reference to the conditions laid down in this paragraph.</p> <p>Footnote : For the purposes of M&P, the ceiling limit will be Rs.5 lakhs. This does not include purchase of Vehicles, where, irrespective of cost, sanction of Board is required".</p>
736	<p>The new minor works limit does not apply to amenity works for passengers and other railway users and works chargeable to Accident Compensation, Safety and Passenger Amenities Fund.</p>
756	<p>When the cost of replacement is chargeable to Open Line Works-Revenue and it is less than the original cost at the debit of Capital or Open Line Works-Revenue, the entire cost of replacement should be charged to Open Line Works-Revenue and no further adjustment in respect of excess original cost should be made except that the original cost at the debit of Capital, which may be estimated if not known, should be written off by debit to the Depreciation Reserve Fund.</p>
761	<p>Renewals of Boilers.-The cost of replacing spare boilers, charged in the first instance to Capital, with boilers of any type involving increased capacity should be charged to the Depreciation Reserve Fund.</p>
762	<p>When a saturated boiler is replaced by a new super heater boiler even though it involves an increase in the tractive effort, the expenditure should be allocated to the Depreciation Reserve Fund.</p>
763	<p>When an existing boiler is converted to superheat by the use of additional fittings, i.e. super heater, header, flues and elements should be charged to</p>

	the Depreciation Reserve Fund. The cost of the tube plates and branch steam pipes, etc., which have to be renewed, should be charged wholly to ordinary revenue.
769	When locomotives are converted to superheated steam, the total cost should be charged to Ordinary Revenue.
1011	Postal Charges -Payment for value payable parcels can be passed at ordinary contingent charges. Money order commissions should ordinarily be borne by the payee, except where the Railway is clearly liable to arrange for the payment outside the railway limits, e.g. stores bills, electric charges, municipal and other taxes, salaries of staff working outside the railway limits etc. In such cases, money order charges may be passed against contingencies.
1013	Telegram Charges -Telegraphic messages between offices both of which can be served by the Railway Telegraph Department should be sent through Railway Telegraph Offices. Such messages, if on public service, are carried free. The cost of telegrams issued in the interests of individuals should be paid for by them.
1014	If telegrams have to be dispatched on public service from Government Telegraph Offices because the despatching or the receiving office cannot be conveniently served by the Railway Telegraph Office, service postage stamps only should be used in payment of such telegrams.
1015	If an officer is compelled to send a telegram from a Government Telegraph Office at a time when he is temporarily without service stamps he should pay for it in cash and the receipt granted to him will state the value of the telegrams. The value of such telegrams as are paid for in cash may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State Service, and that cash payment was unavoidable, being attached to the voucher concerned.
1020	Typewriters, Calculating Machines, etc.-Save as provided in paragraph 1023 and within the financial power delegated to the various authorities, typewriters, duplicators, calculating, tabulating and accounting machines and similar other machines required for offices on railways shall, like articles of stationery, be obtained only by indent on the Controller of Printing and Stationery. Any addition to the number of typewriters sanctioned by the General Manager for any particular department or office shall, however, require his sanction.
1021	No data processing machine, such as unit record machines, and computers (including mini computers) may be purchased, or taken on rental plan without the prior approval of the Railway Board. Manually

	operated desk calculators/tabulators and similar machines may, however, be obtained by the General Manager within his powers of sanction with the concurrence of the Financial Adviser & Chief Accounts Officer.
1022	<p>The General Manager may authorize the purchase and. use of typewriters, duplicators and similar machines of more than one pattern-</p> <p>i) Provided that only those patterns are admitted which have been specially approved of and that before a new pattern is approved it shall have been fully established after trials that it possesses special advantage and is in important points superior to those already in use.</p> <p>ii) Provided also that the pattern chosen is one that can be obtained on reasonable terms by the Controller of Printing and Stationery from the local representative of the manufacturers.</p>
1024	Typewriters and office appliances required for the offices of the Railway Board and other offices directly subordinate to the Railway Board, should be obtained by the heads of offices, through the Controller of Printing and Stationery. The supply of typewriters on rate contract only may be authorized by the sanctioning authority. If a calculating machine is required for any such office, or machine of a new type is required, the approval of the Railway Board should be obtained.
1025	<p>Typewriters required for Commissions, Committees, Boards of inquiries, Officers on Special Duty and temporary offices should be obtained from he Deputy Controller, Stationery, Calcutta on hire. That office will make a monthly charge for the machine supplied. After the Commission, etc., is dissolved the machine should be returned to the Deputy Controller, Stationery, Calcutta. In no circumstances should new machines be purchased direct for Commissions, etc. and a reasonable time must be allowed to the Deputy Controller, Stationery, Calcutta, to make the necessary arrangements for the supply of the machines.</p> <p>Note. -New typewriter machines may be purchased for Committees and Officers-on-Special Duty, if their appointments are expected to last for 18 months or more and there is a possibility of the machines being absorbed in the office for other work after the appointments cease to exist.</p>
1026	<p>Servicing Contracts.-Expenses incurred in connection with servicing, and maintenance of office machines and typewriters, etc., are charged as 'contingencies'. Offices will pay these charges at the current rates fixed by the stationery office, in the annual servicing and maintenance</p>

	<p>contracts entered into with different companies concerned, from year-to-year. Where such contracts exist, the repair or over hauling of office machines by any other firm or mechanic is prohibited. In the case of such office machines for which servicing contracts have not been entered into by the stationery office and where it is proposed by the Railway Administrations themselves to enter into such contracts, the terms and conditions of the proposed contract must have the prior approval of the Chief Controller of Printing and Stationery.</p> <p>Note.-It may be noted that companies supplying new office machines undertake to maintain them free of cost for a certain period from the date of purchase.</p>
1030	<p>Printing and Binding- All Railways have generally their own printing presses, and printing and binding work of all offices attached to a railway should be done there, the character of printing and binding for each class of publication being determined in accordance with rules locally in force. When a railway press is unable to undertake work on account of pressure of work or lack of suitable facilities, the order for the execution of the work may be placed with a private press with the sanction of the General Manager, or that of the heads of departments or other lower authorities if powers in this respect have been delegated to them by the General Manager.</p> <p>The Director General, Research, Designs and Standards Organization may have the printing and binding work of his organization done at a railway press or the Government of India Press. In cases where these presses have indicated their inability to undertake the work of the organization on account of lack of capacity or suitable facilities, orders for the execution of the works may be placed on private presses after obtaining the approval of the Chief Controller of Printing and Stationery for entrusting the works to private presses and to the rates proposed to be paid.</p>
1031	<p>Printing and binding work of other offices should be done according to the rules for printing and binding issued by the Controller of Printing and Stationery.</p>
1032	<p>Offices the cost of whose printing and binding work does not ordinarily exceed Rs.200/- a year should have such work done locally at private presses and charge it to their appropriation for contingencies provided that expenditure on any single item does not exceed Rs.50/- and the total expenditure for the whole year does not exceed Rs. 200/-.</p>
1043	<p>Small charges, the amount of which may be determined by the head of the office, may be incurred for the washing of towels, and the purchase</p>

	of towels, soap and other closet requisites for the use of officers and staff.
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APPENDIX-II

Code Revision Team

Railway Board:
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Note: In case of any omission or doubt FX directorate of Railway Board may be contacted. (02/11/2022)