

CHAPTER-III
Budget

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CHAPTER III

Budget

Section I-General

301. Budget - A Constitutional and Management Document -Article 112(1) of the Constitution of India prescribes that 'the President shall in respect of every financial year cause to be laid before both the Houses of Parliament a statement of the estimated receipts and expenditure of the Government of India for that year' referred to as the "annual financial statement" and popularly called the "Annual Budget". Though the constitutional requirement is only that the 'financial statement' shall contain a statement of the estimated receipts and expenditure for the coming financial year, as a matter of practice, every budget contains three elements-

- a) a review of the preceding year, including the actual receipts and expenditure in that year;
- b) an estimate of the receipts and expenditure of the coming year; and
- c) proposals, if any, for meeting the requirements of the coming year.

Though the Constitution does not provide for the presentation of the annual financial statement or Budget in parts, the Rules of Procedure of Parliament have provided that 'nothing shall be deemed to prevent the presentation of the Budget to the House in two or more parts and when such presentation takes place, each part shall be dealt with in accordance with the rules as if it were the Budget'. This provision had enabled the Separation of the Railway Budget from the General Budget and the passing of separate Appropriate Acts for each of these Budgets in keeping with the Separation Convention (1924). With effect from 2017-18, Railway Budget has been merged with the General Budget and hence the Demand for Grant and the Statement of Budget Estimates of Ministry of Railways has become an integral part of the General Budget presented by the Finance Ministry.

302. Voted and Charged Expenditure -Article 112(2) of the Constitution prescribes that the estimates of expenditure embodied in the annual financial statement shall show separately-

- a) the sums required to meet expenditure charged upon the Consolidated Fund of India ; and
- b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of India.

The expenditure proposed in the Budget may, therefore, be either (i) Voted. or (ii) Charged. Article 113(1) of the Constitution provides that 'the estimates of expenditure charged upon the Consolidated Fund of India shall not be submitted to the vote of Parliament'. There is, however, no restriction on either House of Parliament discussing any of these estimates, where after funds are sanctioned by the President.

Article 113(2) requires that estimates of voted expenditure "shall be submitted in the form of demands for grants to the House of the People (Lok Sabha) and the House of the People shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein".

Article 113(3) enjoins that no demand for a grant shall be made except on the recommendation of the President.

303. Charged Expenditure -In respect of Railways, the following expenditure is "charged" on the Consolidated Fund of India-

- i) The salary, allowances and pension payable to or in respect of the Comptroller and Auditor General of India;
- ii) Any sums required to satisfy any judgement, decree or award of any Court or awards by Arbitrators where made into rule of court; and
- iii) Any other expenditure declared by the Constitution or by Parliament by law to be so charged.

304. Apart from its significance as an instrument of Parliamentary financial control, the Budget is an important management tool. Broadly the financial forecast in the Budget is related to the performance targets set for Railway Administrations, and it is the responsibility of the Railway Managements to ensure the achievement of these associated targets.

305. Demands For Grants

The proposals of Government in respect of sums required to meet expenditure from the Consolidated Fund of India are to be submitted in the form of "Demands for Grants" to the Lok Sabha. The Demands shall be for gross expenditure; the credits or recoveries (vid paragraph 335) being shown in the form of footnotes to Demands.

306. Pursuant to the recommendations of Railway Convention Committee 1971, a Task Force was constituted by the Government in July 1973 to examine certain aspects

of budgetary, accounting and management practices on the Railways. In their First Report the Task Force made recommendations for the restructuring of the Formats and Contents of Demands for Grants and the manner in which the Railway Budget should be prepared. The recommendations made by the Task Force alongwith Government's decisions thereon have been considered by the Estimates Committee (1978-79) (Sixth lok Sabha); and the Formats and Contents of Restructured Demands for Grants effective from 1st April, 1979 and as further modified with effect from FY 2017-18 after merger of Railway budget with Union Budget are given in Annexure I. There is a single Demand for Ministry of Railways after merger of Rail Budget with Union Budget with effect from FY 2017-18.

The salient features of restructured Demands for Grants are as under :-

- i) The single Demand for Grant is classified into Revenue and Capital Segments. The Grant is divided into various Major Heads and in case of Revenue Segment Major Heads are further divided into various Sub Major Heads (SMH).
- ii) Expenses are broadly grouped by activities as an aid to developing budgets and analysing actual expenses against budgetted expenses.
- iii) Each Major Head/Sub Major Head has two-way classification by activity and by Primary units of expenditure. The activity classification identifies 'why' an expense item is incurred. The behavior of costs in relation to changes in traffic volumes at each activity location thus provides a data base for revising the budget in response to changing volumes of output. The primary unit (object) of expenditure on the other hand, identifies 'what' the expense item denotes, i. e., by way of labour, materials etc. Such a breakdown facilitates concurrent cost and budgetary control for it pin points the types of expenses on which the organisational unit should concentrate to improve its performance. The primary units also indicate the categories of expenses that would be used by any organisational unit to prepare its budget and monitor the variances from the norms set up by it.
- iv) The Budget classifications have been completely aligned with the Accounting classifications.

The system is simple in structure and is intended to exploit fully the capabilities of IT Applications such as IPAS etc. to analyse revenue expenses by activities for management /parliamentary reporting and by primary units for expenditure control at the responsibility cost centres where the expenditure is incurred. For Works Expenditure, the classification provides a direct link-up with the Plan heads.

The functional orientation of both the Budgetary Demands for Grants and the

accounting classification ensures a complete concordance between the sub-heads of the Demand for Grants and minor heads of accounting classification on the one hand and the detailed activity classification of the Demands for Grants with the Sub heads of Accounting Classification on the other.

v) Ministry of Railways is required to lay the Detailed Demands for Grants in Lok Sabha after the General Budget is presented to Parliament.

Major Head wise details of Zonal Railway-wise/Spending Unit is circulated among Railways for their working.

The Detailed Demand for Grants and the Zonal wise break-up of Detailed Demand of Grants will have the following sub divisions:

a) Minor Heads of the Sub Major Heads representing major functions/activities.

b) Sub heads representing a further break-up of the activity of classification i.e. identifying 'why' of the expenditure in greater detail.

c) Primary Units (Objects of Expenditure) identifying 'what' the expenditure denotes i.e.—

Salary

Wages,

Allowances

Materials

Contractual Payments, etc.

vi) The activity classification combined with the accounting by primary units of expenditure provides a built-in mechanism for isolating fixed costs like general administration and permanent sanctioned labour from variable and semi-variable costs like cost of materials, cost of temporary labour, travel expenses, incentive, running allowances etc. The scheme is however, by no means such as to correlate expenditure directly with units of performance.

307. The authorities responsible for control over expenditure against budget provision in each Major Head/Sub major Head are given in Annexure I.

For the laying of the Detailed Demands for Grants (preparation of the Budget) by the Ministry of Railways (Railway Board), the Railway Administrations and other authorities empowered to incur expenditure are required to submit to the Railway Board their revised estimates for the current year and budget estimates for the following year.

Since the Railway Budget is finalized by the Ministry of Finance (MoF), the Budget

calendar being followed by Railways has to be in line with the schedule notified by the MoF. For finalizing the Revised Estimates /Budget Estimates, MoF hold discussions with various Ministries/Departments from middle of October to first week of November.

In view of the above, Revised Estimates for the current year and Budget Estimates for the next year need to be finalized by the Board by mid of October itself. Accordingly, the Revised Estimates/Budget Estimates are required to be submitted to the Board as per the due dates and procedure:

| | |
|--|----------------------------|
| Revenue Section (Major Head 3001, 3002 & 3003) (Sub Major Head 1 to 11) | 20 th September |
| Estimates for Traffic Plan and Revenue Receipts (Major Head 1001, 1002 & 1003) | 20th September |
| Civil Estimates/Demands | 20th September |
| Capital Section (Major Head 5001 & 5002) | 25th September |

Note -Timeline given above is subject to change as per the instructions issued by Railway board every Year.

The revised estimates are required in respect of the current year and Budget Estimates for the following year. The forms in which the estimates should be prepared are furnished each year by the Railway Board to the authorities concerned and the instructions for the filling up of the forms are printed on the back thereof. A list of the Budget Forms is at Annexure II.

308. Glossary of terms used-The following is a glossary of the terms which the Railway Administrations should use in their estimates and other connected documents. The terminology given in the glossary should be followed uniformly by all Railway Administrations and no departure should be made therefrom in any circumstances:

Glossary Of Terms

| | |
|------|--|
| i) | Coaching Revenue (less refunds) |
| ii) | Goods Revenue (less refunds) |
| iii) | Traffic Revenue = (i)+(ii) |
| iv) | Sundry Revenue (less refunds)=Other than Traffic Revenue |
| v) | Gross Revenue = (iii)+(iv) = true or accrued Revenue in an accounting period whether or not actually realised. |

| | |
|--------|--|
| vi) | Traffic Suspense. |
| vii) | Gross Receipts = (v)+(vi) = Revenue actually realised during an accounting period. |
| viii) | Miscellaneous Receipts = Guarantee recoverable from State Governments + Other Miscellaneous Receipts, such as Government share of surplus profits, sale of land of subsidized companies, receipts from surcharge on Passenger fares, etc. |
| ix) | Total Revenue Receipts = (vii)+(viii). |
| x) | Ordinary Working Expenses = Expenses booked under final heads, excluding appropriation to Depreciation Reserve Fund, and Pension Fund. (Payments on account of accident compensation and Pensionary Payments should also be excluded). |
| xi) | Appropriation to Depreciation Reserve Fund. |
| xii) | Appropriation to Pension Fund. |
| xiii) | Gross Working Expenses = (x)+(xi)+ (xii) = True expenses in an accounting period whether or not actually disbursed. |
| xiv) | Suspense. |
| xv) | Gross Expenditure = (xiii) + (xiv) = Working Expenses actually disbursed during an accounting period. |
| xvi) | Miscellaneous expenditure = Surveys + Land for subsidized companies; subsidy + other Miscellaneous Railway expenditure, Appropriations to Pension Fund relating to Railway Board and Miscellaneous establishments booked under Major Head 3001 and payments to worked lines. |
| xvii) | Total Revenue Expenditure = (xv)+(xvi). |
| xviii) | Net Revenue = (v) - (xiii). |
| xix) | Net Receipts = (ix) - (xvii). |
| xx) | Payments to General Revenues (Deleted) |
| xxi) | Surplus/Shortfall= (xix)-(xx). |
| Note. | The "Surplus or Shortfall" shown in item (xxi) differs from the "gain or loss" given in Account No. 110 of the Finance and Revenue Accounts of the Government of India, as, the former takes into account all the Miscellaneous Receipts (viii) and Expenditure. (xvi) attributable to a Railway, whereas the latter does not. |

Section II -Preparation Of Budgets By Railway Administrations.

309. Responsibility for framing the Estimates - Preparation of the Revised and Budget Estimates should commence at the 'grass root level ', i.e., Division, Workshop, Stores Depot etc., as the case may be. The entire responsibility for framing the estimates devolves upon the spending/earning authorities concerned, though the actual

work of compilation and scrutiny would rest with the Financial Advisor & Chief Accounts Officer who would also draw the attention of the General Manager to matters of purely financial import.

310. The estimates should be as accurate as possible and, to achieve this object, care should be taken to see that the data on which the forecast is based is adequate and reliable and that the conclusions arrived at from the data can be sustained by past experience and future expectations of likely events.

311. No stereotyped method of estimating will be helpful in forecasting accurately, unless the data on which the forecast is based is selected with due care and all the useful knowledge is brought to bear on the conclusions to be derived from the data. The manner in which the data required for the preparation of the estimate should be collected is, therefore, left to the General Managers, but the general principles on the basis of which the various estimates should be framed are described, wherever necessary, in the following paragraphs.

312. The Revised and Budget Estimates should be framed by the various concerned authorities in keeping with the instructions given below separately for-

- i) Gross Receipts ;
- ii) Ordinary Working Expenses;
- iii) Payments to Worked Lines ;
- iv) Appropriation to and expenditure to be met out of Railway Funds ;
- v) Works Expenditure ; and
- vi) Civil Estimates

Gross Receipts

313. The estimates of Gross Receipts are required in the format given in the form (item (1) of Annexure II) and should be submitted after compilation in the Budget Module in IPAS or accounting software, the various figures being given in thousands of rupees. Information should be furnished in accordance with the instructions printed on the reverse of the form (item (1) of Annexure II). Two sets of the estimates of Revenue should be prepared, one on the basis of originating Revenue and the other with reference to apportioned Revenue. The two sets of figures should be sent to the Railway Board both for the Revised Estimates for the current year and the Budget Estimates for the following year.

314. Coaching Revenue: Revenue from each class of passenger traffic viz., Air conditioned , First and Second, should be estimated on the basis of passenger kilometres and the average fare per passenger kilometre for each class separately. The Revenue from parcels traffic should be estimated in the same way as for goods traffic, and from military traffic should be assessed on the basis of the previous actuals and the influence of changing conditions in the future. The Revenue from coaching traffic, other than passenger, parcel and military traffic, may be estimated on the basis of a ratio of the Revenue from passenger traffic to be determined with reference to the previous actuals.

315. Goods Revenue- Estimate for the commodities which, yield the bulk of the Railway's revenue, should be based on the anticipated net tonne kilometres (NTKM) to be carried, and the average yield per NTKM, for each commodity. The Revenue from the rest of the commodities should be assessed in lump sum, based on the trend of events in the immediate past, the experience of the past years and, so far as it is possible to ascertain, the influence of changing conditions in the future.

316. Sundry Revenue -The miscellaneous Revenue of a railway is derived mainly from the following sources:-

- i) Operating loss of strategic lines as reimbursed by Ministry of Finance
- ii) Rent and tolls ;
- iii) Commercial Publicity;
- iv) Land Lease, Land Monetization/Property Development;
- v) Right of way for OFC laid by/for Rail Tel & Right of way /way leave facility for others;
- vi) Receipts from car/scooter/cycle parking at stations/Railway premises;
- vii) Advertisement fees & Non-Fare Revenue activities;
- viii) Catering;
- ix) Sale proceeds of grass and trees, damaged goods and unserviceable revenue scrap; and
- x) Interest and maintenance charges on account of assisted sidings, saloons, postal vehicles, etc.
- xi) Other Misc. Sundry Revenue

The Revenue from these sources is comparatively small and should be estimated on the basis of previous actuals and any other circumstances that may be known or foreseen at the time.

317. Receipts of Worked Lines –The receipts of worked lines should be included in the

receipts of the main lines under the several sub-heads and also the total should be shown separately in the estimates.

318. Refunds of Revenue –The figures of refunds of revenue should be deducted from the estimated receipts under each sub-head and the figures for gross receipts should be given net (after deduction of refunds).

319. Explanation of variations in receipts - The estimates should be accompanied by a brief narrative explanation of the figures of actual Revenue for the first seven months of the current year, especially if they show any pronounced change from those for the corresponding period of the preceding year. For example, if the Revenue from second class traffic have risen or fallen markedly, the narrative explanation should state what, in the General Manager's opinion, is the reason for so large a change in the number of passengers carried or the average distance travelled by them; if goods traffic in certain commodities has been exceptionally brisk or dull, the commodities affected should be specified, and so on. Similar explanations should be given of the figures adopted by the General Manager for the revised estimate for the remaining period of the current year, and for the budget estimates for the ensuing year.

320. The estimates of Revenue under each category should be shown separately for "local" and "interchanged" traffic and an analysis furnished indicating the trend of realisation in the current year as compared to the previous year. It must be ensured that figures for interchanged traffic take into account the latest position of both "outward" and "inward" transactions and the period upto which the revenue has been realised should, also be indicated. The Railway-wise details of the realisations/ anticipated realisations, indicating also the period upto which these relate, should be furnished. Judicious and purposeful use should be made of the periodic statement of approximate Revenue on originating basis as well as of the monthly digest of current trends in economic conditions of Railway Transport circulated to the Railway Administrations by the Director, Statistics and Economics, Railway Board.

321. The estimates of originating goods traffic (in tonnes) based on the actuals of the first five months and expectations for the last seven months of the current year should be given separately for (i) traffic moved to and from the steel plants by principal categories (other than coal) such as raw materials, finished products like steel manufactures, pig iron and alloy steel, (ii) Coal for Steel Plants, Washeries, and other users, (iii) Cement, (iv) Export ore, (v) Fertilisers, (vi) POL products, (vii) Food grains, and (viii) General Goods. The increase/decrease anticipated in the originating tonnage

during the current year over that of the preceding year under each of the categories of goods traffic mentioned above should also be given specifically in a statement annexed to the Revenue estimates. The annexure to the Revenue Estimates (item (2) of Annexure II) indicating certain selected commercial and operating statistical data for the purpose of establishing a better link between the estimates of revenue and working expenses, should be completed in all respects and sent with the estimates of revenue. Additionally, the approximate amount of increase in Revenue due to the opening of new lines, as well as the consequent increase on existing lines, should be stated, as far as possible, separately for the information of the Railway Board.

322. Variations under Passenger, Goods and Other Coaching Revenue on account of the effect of increase/adjustments, if any, in fares and freights as compared to the increases provided in the Budget Estimates for the year should be separately explained. The revised estimates of Revenue should, therefore, have a proper correlation to the latest traffic anticipations as revealed from the originating, cross and received traffic figures.

323. Review of Traffic Outlook - These explanations are required not only to enable the Railway Board to judge whether the estimates are reasonable, but also to assist them in explaining them to the Parliament. What in fact is wanted from the General Manager is a very brief review of the traffic outlook for the current and ensuing years which can be used for assessing the total traffic prospects of the Railways. The actual form in which this brief review should be rendered each year is left entirely to the discretion of the General Manager; the Railway are particularly desirous that it should not be stereotyped.

Ordinary Working Expenses

324. The estimates of Working expenses required from Railway Administrations are so arranged that Minor Heads of-Sub major Heads 01 to 13 of Major Heads 3002,3003 as detailed in Annexure I, are in alignment with minor heads of Railway Accounting Code Classification as shown below:-

| Union Budget Classification | | Railway Numerical Accounting Code |
|-----------------------------|---------------------------|-----------------------------------|
| SMH No. | Description of SMH | |
| 01 | General Superintendence & | 03- General Superintendence & |

| | | |
|----|--|---|
| | Services. | Services. |
| 02 | Repairs & Maintenance, Way & Works | 04- Repairs & Maintenance, Way & Works |
| 03 | Repairs & Maintenance of Motive Power. | 05- Repairs & Maintenance of Motive Power. |
| 04 | Repairs & Maintenance of Carriages & Wagons | 06- Repairs & Maintenance of Carriages & Wagons |
| 05 | Repairs & maintenance of Plant & Equipments | 07- Repairs & maintenance of Plant & Equipments |
| 06 | Operating Expenses-Rolling Stock & Equipment | 08- Operating Expenses-Rolling Stock & Equipment |
| 07 | Operating Expenses-Traffic | 09- Operating Expenses-Traffic |
| 08 | Operating Expenses-Fuel. | 10- Operating Expenses-Fuel. |
| 09 | Staff Welfare & Amenities | 11- Staff Welfare & Amenities |
| 10 | Misc. Working Expenses | 12 K- Misc. Working Expenses |
| 11 | Provident Fund and other Retirement Benefits | 13- Provident Fund and other Retirement Benefits |
| 12 | Appropriation to Funds | 14- Appropriation to Funds |
| 10 | Suspense | 12 N- Suspense(Demands payable, Credits or recoveries) |

An example of mapping of Civil Account Head with Railway Classification of Expenditure is given below:-

| Civil Account Accounting Code | | | | Railway Account Accounting Code | |
|-------------------------------|----------------|------------|------------------------------------|---------------------------------|------------|
| Major Head | Sub Major Head | Minor Head | Description | Demand No. | Minor Head |
| 3002-Indian Railways-Commerci | 01 | | General Superintendence & Services | 03 | |
| | 01 | 108 | General Management | 03 | 100 |

| | | | | | |
|----------------------------------|----|-----|--|--|-----|
| al lines- working expenses | 01 | 109 | Financial Management | 03 | 200 |
| | 01 | 110 | Personnel Management | 03 | 300 |
| | 01 | 111 | Material Management | 03 | 400 |
| | 01 | 112 | Way and Works | 03 | 500 |
| | 01 | 113 | Rolling Stock Management | 03 | 600 |
| | 01 | 114 | Electrical Management | 03 | 700 |
| | 01 | 115 | Signalling & Telecommunication Management | 03 | 800 |
| | 01 | 116 | Traffic Management | 03 | 900 |
| | 02 | | Repair & Maintenance of Permanent Way and Works | 04 | |
| | 02 | 117 | Establishment in offices | 04 | 100 |
| | 02 | 118 | Maintenance of P. Way | 04 | 200 |
| | 02 | 119 | Maintenance of Bridges & Tunnels | 04 | 300 |
| | | 02 | 120 | Maintenance of Service Buildings (Other than Staff quarters and Welfare Buildings) | 04 |
| | 02 | 121 | Water Supply , Sanitation and Roads(Other than Staff quarters, colonies and Welfare Buildings) | 04 | 500 |
| | 02 | 122 | Other Repairs and maintenance | 04 | 600 |
| | 02 | 123 | Service Repairs pertaining to Breaches, Accidents etc. including Special revenue | 04 | 700 |

| | | | | | |
|--|----|-----|----------------------|----|-----|
| | | | Works | | |
| | 02 | 129 | Credit or Recoveries | 04 | 900 |

A separate estimate is required in respect of each Sub Major Head under the Minor Heads and Sub heads shown in Annexure. I in the relevant forms listed in Annexure II conforming generally to the following proforma:-

| Actuals(past three years) | | | Expenditure Position (previous/current years) | | | | |
|---------------------------|---------|-------------|---|-------------------------------|---------------------------------------|-------------------------------|---------------------------------------|
| | | | Descr iption | First 5 Months (actual) | Last 7 Months (anticipate d) | First 5 Months (actual) | Last 7 Months (anticip ated) |
| 2019-20 | 2020-21 | 2021- 22 | | 2021-22 | 2021-22 | 2022-23 | 2022-23 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

| Estimates | | | Variations between | | | Remarks |
|-------------------------------|--------------------------------|----------------------------|---|---|----|---------|
| Budget Estimate 2022-23 | Revised Estimate 2022-23 | Budget Estimate 2023-24 | Revised & Budget Estimates 2022-23 | Budget Estimates 2023-24 and Revised Estimates 2022-23 | | |
| 9 | 10 | 11 | 12 | 13 | 14 | |
| | | | | | | |

Note -The years have been given for the purpose of Illustration only. Also after implementation of Budget Module on IPAS or any other accounting software, only the projections pertaining to RE and BE is being submitted to Railway Board through IPAS Budget Module or accounting software.

325. The estimates of expenditure in respect of each Sub Major Head should, be submitted after compilation in the Budget Module in IPAS, the, figures being given in thousands of rupees. In preparing their estimates the Railway Administrations should ensure that the figures of actual expenditure for the preceding year shown in the estimate agree with those reported to the Railway Board. The figures of actual expenditure for the current year should represent the latest data.

326. Explanation of variations -A brief narrative explanation should be given of the causes (with amounts involved in each case) of substantial differences between the figures adopted for the revised estimate of the current year and (i) the actuals of the previous year, and (ii) budget allotment for the current year. Similar explanation should be given for differences between the figures of the budget estimate of the ensuing year and the revised estimate of the current year. Large variations which compensate each other should also be indicated.

327. The revised estimate for the current year and the budget-estimate for the next year should be fixed after taking into account the expenditure of the previous year and comparing the expenditure during the first five months of the year with the corresponding period of the previous year. A full explanation of special features and any exceptional and abnormal adjustments (with amounts involved) included in each period of the previous and current year as also in the next year, should be given in the explanatory note accompanying the estimates. The financial effect of variations on account of specific reasons should be clearly brought out under each Sub Major Head as shown in the statements (Items 58 to 64) of Annexure II.

328. When the expenditure anticipated in the last seven months of the year is disproportionate as compared with (i) the first five months of the year or (ii) the corresponding period of the previous year, reasons for the disproportionate expenditure should be given in the revised estimate. Special and non-recurring items of expenditure in a year should show a corresponding saving in the following year. Likewise, when transfers are made from one Sub Major Head to another due to changes in classification, the saving shown under one Sub Major Head should agree with the excess shown under the other Sub Major Head.

329. Estimate of Cost of Establishments- In working out the cost of establishments, the Railway Administrations should not make any meticulous calculations of the emoluments to which individuals will be entitled if they continue to hold the posts during the year. The estimates of the cost of establishment should be based on past experience of their actual cost, with due allowance for any changes either in the number or rates of pay of each individual establishment in the year in which, or for which the estimate is being made.

330. In the explanatory note accompanying the estimate, information should be given as to what part of the proposed expenditure represents expenditure on the permanent staff already sanctioned, how much of the proposed increase in the next year is due to

ordinary increments, how much is new expenditure and how much for temporary establishment. Reasons should be given for additional staff when provision is made in the estimates for such increase in expenditure. The estimates of ordinary working expenses should be accompanied by 'Staff Statements' under each Sub Major Head in the proforma given in items, 14, 16, 18, 21, 23, 25, 27, 29, 41 and 43 of Annexure II. Explanations for substantial variations in the numbers should be furnished as between current year's budget and, revised estimates and budget estimates for the following year.

331. Suspense Heads -The estimates in respect of revenue suspense heads (viz., Demands Payable and Misc. Advances-Revenue) should be prepared by the Financial Advisor & Chief Accounts Officer on the basis of past actuals and current trends. Budget for Demands payable is for the net increase or decrease in the balance at the end of the year, while for Misc. Advances the budget requirement would be on a 'gross' basis.

332. Repairs and Maintenance Expenditure of Rolling Stock -The budget and revised estimates of expenditure on repair and maintenance of Rolling Stock separately by locomotives (steam, diesel and electric), carriages, wagons and other coaching vehicles included in Sub Major Head (SMH) 03 and 04 should be supported by separate statements (see item 19 in Annexure II) showing in detail the estimated number of Rolling Stock proposed for repairs in the current year's budget and revised estimates and the budget of the ensuing year with corresponding unit cost.

333. Cost of Fuel -Two statements, one showing the quantity and cost of coal, diesel oil and electricity (items 30 to 32 in Annexure II) and another showing the quantity and freight of coal carried by sea (item 33 in Annexure II) should be submitted along with the revised and budget estimates for Sub Major Head (SMH) 08- Operating Expenses - Fuel. Care should be taken to furnish complete information as required in the 'Correlation Statements' (items 34 to 36 in Annexure II) accompanying the revised and budget estimates for Sub Major Head (SMH) 08.

334. Miscellaneous Expenditure -This includes expenditure budgeted under (Major Head 3001, SMH 12 of 3001, 3002 & 3003 and Major Head 3006).

For transactions with Company Railways under Major Head 3001 separate estimates should be prepared for payment of subsidy/rebate and /or share of earnings to worked lines in keeping with the terms of Contract with each Railway.

335. List of Credits or Recoveries –

a) The following items of credits or recoveries shall be excluded from the scope of the demands presented for vote of Parliament:-

- i) Commission on account of internal check of military warrants and credit notes in connection with the military traffic.
- ii) Hire and haulage charges of rolling stock from Port Trust Railways or other non-budget lines.
- iii) Service contributions on account of staff on deputation to organizations whose expenditure is not met from consolidated fund of India.
- iv) Credits for released material relating to renewal and replacement works and also those released from repair and maintenance works.
- v) Credits for electrical energy supplied to outsiders, other Railways, Government Departments and consumed for purposes other than traction.
- vi) Sale proceeds in Canteens, state Government grants to schools, fees from students, etc.
- vii) Credits under "Suspense" heads.-
 - a) Issue from Stores Suspense.
 - b) Issue under Manufacture Suspense.
 - c) Credits under "Miscellaneous Advances".
- viii) Credits on account of unconnected loco coal wagons;
- ix) Credit for freight charges on railway materials including fuel;
- x) Deficit in the net earnings pertaining to worked lines recoverable from State Governments etc;
- xi) Write back of cost of military sidings initially charged to capital;
- xii) Cost of cinders and coal ashes sold and utilised for departmental purposes;
- xiii) Credits on account of Inspection charges on coal;
- xiv) Share of cost of works chargeable partly to Railway Estimate recoverable from other departments of Central Government or a State Government if the portion of expenditure on such works debitable to Departments concerned cannot be segregated and booked as such, and
- xv) "Miscellaneous receipt" under classification of works Expenditure;

The Railway Board should be furnished with a list of such credit or recoveries accompanying the revised and budget estimates under each Sub major Head in the following form:-

Form No. F. 335

| Serial No. | Brief Description | Actuals 2021-22 | Budget Estimates 2022-23 | Revised Estimates 2022-23 | Budget Estimates 2023-24 |
|------------|-------------------|-----------------|--------------------------|---------------------------|--------------------------|
| | | | | | |

b) The following items of credits or recoveries shall be taken in reduction of Budget Estimates and only net figures (minus or plus) shall be shown under the respective Sub heads of the Sub Major heads:-

- i) Credits on account of accounting adjustments such as-
 - a) Credits realized from surplus stock, found in stock verification, etc.
 - b) Credits on account of surplus stock transferred from one work to another Chargeable to same or another grant or to stock.
 - c) Credits to Capital or Depreciation Reserve Fund or other heads on account of Write-back adjustments, etc.
 - d) Credits for overcharges and undercharges under repairs.
- ii) Credits on account of the rebate for purchases made through Supply and Disposals Department.
- iii) Credits under "Demands Payable" and "Unpaid Wages".

336. Summary of Ordinary Working Expenses -The Railway Board should be furnished with a summary of the ordinary working expenses (in the form at item 46 of Annexure II) comparing, under each Sub Major Head the actuals during each of the preceding three years, with the budget estimates and revised estimates for the current year and budget estimates for the following year. The figures of actuals should agree with those appearing in the final accounts intimated to the Railway Board and the differences, if any, should be suitably explained in the remarks column.

337. Summary of Revenue Receipts and Expenditure- In order to represent the financial position of a railway correctly, the estimates of its receipts should be correlated with the estimates of its expenditure. For this purpose the Railway Board should be furnished, along with the estimates for gross receipts, with a statement summarising the estimates for gross receipts and expenditure chargeable to revenue. These should contain the figures for the previous year, the budget and revised estimates of the current year and the budget estimates for the following year.

Appropriations To And Expenditure To Be Met Out Of Railway Funds

338. The Major Heads under which transactions of Railways pertaining to various Funds is budgeted, whether for appropriations to or expenditure from the Funds, and the source of finance for each, are given in the table below :-

| Name of the Fund & Allocation(Head) | Major Head under which appropriation to the Fund is budgeted. | Source of financing the Fund | Major Head under which expenditure from the Fund is budgetted. |
|---|---|--|--|
| 1 | 2 | 3 | 4 |
| 1) Depreciation Reserve Fund(DRF). (8115) | 3002& 3003 (SMH 12) | Revenue, i.e., appropriation to DRF is a charge on Railway Working Expenses. In the case of Production Units. Viz., Chittaranjan Locomotive Works, Chittaranjan, Banaras Locomotive Works, Varanasi and Integral Coach Factory, Perambur, Rail Wheel Factory, Yalahanka, Rail Coach Factory, Kapurthala, Patiala Locomotive Works, Patiala, Modern Coach Factory, Raebarelie and Rail Wheel Plant, Bela, the contribution to the Depreciation Reserve Fund is adjusted by debit to Capital Account-'Manufacture Operations'. | 5002 & 5003 |
| 2) Development Fund (Railways) (8117) | 3006 | Appropriation from Excess(Surplus) | 5002 & 5003 |
| 3) Pension Fund (8121) | 3001, 3002& 3003 (SMH 12) | Revenue, except in the case of Production Units, viz.. Chittaranjan Locomotive works, Chittaranjan, Banaras Locomotive Works, Varanasi, Integral Coach Factory, Perambur, Rail Wheel Factory, Yalahanka, Rail Coach Factory, Kapurthala, Patiala Locomotive Works, Patiala, Modern Coach Factory, Raebarelie and Rail Wheel Plant, Bela,, the contribution is adjusted by debit to Capital Account-'Manufacture Operations'. | SMH 11 of Major head 3002 & 3003 |

| | | | |
|---|---------------|--|-------------|
| 4) Capital Fund(Railways) (8118) | 3006 (SMH 12) | Appropriation from Excess(Surplus) after appropriation to Development Fund | 5002 & 5003 |
| 5) Railway Safety Fund (8231) | 3006 (SMH 12) | Appropriation from Excess(Surplus) after appropriation to Development Fund and from Central Road and Infrastructure Fund | 5002 & 5003 |
| 6) Rashtriya Rail Sanraksha Kosh (8230) | 3006 (SMH 12) | Appropriation from Excess(Surplus) after appropriation to Development Fund and from General Revenues. | 5002 & 5003 |
| 7) Railway Debt Service Fund (8116) | 3006 (SMH 12) | Appropriation from Excess(Surplus) after appropriation to Development Fund | 3002 & 3003 |

As may be seen from, column 3 of the foregoing Table, the Funds are financed from internal resources of the Railways.

339. Except in the case of Pension Fund for which the Revised and Budget Estimates are prepared by, and appear in the Budget Statements of the individual Railway Administrations, the responsibility for framing the revised and budget estimates for the other railway funds with the Ministry of Railways (Railway Board) (see para 305). The estimate amount of appropriation to the Pension Fund is based on actuarial calculations to provide for the 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 in due course.

340. The Budget estimate for appropriation to the Depreciation Reserve Fund (DRF) is based on the replacement programme including arrears of depreciation, if any, to be made good during the following year. Such an estimate is really not an isolated exercise only for the purpose of the annual budget but is a part of the overall resources planning of the Railways.

341. Similar position obtains, by and large, in respect of the Development Fund. However, the Railway's Revenue surplus envisage in the Plan, out of which these funds

are financed, may undergo considerable change due to various factors affecting Railway operations. A fresh assessment of the surplus if any, to be appropriated to this fund has, therefore, to be made in the Revised and Budget Estimates.

342. Even though the estimate of appropriation to the Depreciation Reserve Fund is prepared by the Railway Board, the amount finally fixed is distributed over the Railways on the basis of the Capital Outlay of each railway at the end of the previous year as shown in the Finance and Revenue Accounts of the Government of India. The estimate shows separately the amount actually contributed to the Depreciation Reserve Fund in the accounts of the previous year, the figures of budget and revised estimates for the current year, and the budget estimates for the following year.

343. As regards the estimate of expenditure to be met out of the Railway Funds, the table in para 338 shows that so far as DRF and DF are concerned, the expenditure under Capital Segment is budgeted as part of the Railway's Works Machinery and Rolling Stock Programme (see paras 346 et seq.). The budget/revised estimates for Sub Major Head 11-Pensionary charges- Pension Fund are prepared by the individual Railway Administrations taking into account the pensionary charges payable during the year to pensionable Railway Employees. The estimates relating to safety and Customer Amenities Works are prepared by the individual Railway Administrations on the basis of the funds requirement of Safety and Customer Amenities Works specified in this behalf.

344. Deleted

345. After merger of Railway Budget with Union Budget, no payment is to be made to General Revenues from 2017-18 onwards. Transfers to Funds, such as National Investment Fund, Central Road and Infrastructure Fund and Rashtriya Rail Sanraksha Kosh are controlled by Ministry of Finance.

346. Works, Machinery and Rolling Stock Budget -The revised and budget estimates for expenditure on construction, acquisition, and replacement of assets (briefly known as the Works Budget), are prepared in the form of the Works, Machinery and Rolling Stock Programmes. Detailed instructions for the preparation and submission of the Rolling Stock Programmes and the Machinery and Plant Programme are contained in Chapter X of Indian Railway Rolling Stock Code. The Works Programme is required to be prepared in accordance with the instructions embodied in Chapter VI of the Indian Railway Code for the Engineering Department.

347. Capital Expenditure for Works is classified under Major Head 5002 - Capital Outlay on Indian Railways-Commercial Lines ,5003- Capital Outlay on Indian Railways-

Strategic Lines (erstwhile Demand no. 16), irrespective of whether expenditure is charged to the Capital , the 'Depreciation Reserve Fund', the 'Development Fund', the 'Railway Safety Fund', the 'Rashtriya Rail Sanraksha Kosh' or 'Extra Budgetary Resources'. Works Demand provides for booking of expenditure by various Plan heads and for the purpose of link with the accounts of Central Government, the Plan heads form the Minor Heads of Railway Works/Capital Expenditure, under the Major Heads 5002 & 5003. Minor heads of classification also refer to Plan head code. The list of Plan Heads is as follows :-

| Code number of Plan Head | Description of Plan Head |
|---------------------------------|---|
| 11 | New Lines |
| 14 | Gauge conversion. |
| 15 | Doubling. |
| 16 | Traffic facilities-Yard remodelling and others. |
| 17 | Computerisation |
| 18 | Railway Research |
| 21 | Rolling Stock. |
| 22 | Leased Assets-Payment of Capital portion of lease charges to IRFC etc. |
| 29 | Road Safety Works – Level Crossings |
| 30 | Road Safety Works – ROB/RUB |
| 31 | Track renewals. |
| 32 | Bridge works, tunnel works and approaches |
| 33 | Signalling and Tele-communication works. |
| 35 | Electrification projects. |
| 36 | Other Electrical works including TRD works |
| 41 | Machinery and Plant. |
| 42 | Workshops including production Units. |
| 51 | Staff Welfare |
| 53 | Customer Amenities |
| 61 | Investment in PSU/JV/SPV and others etc. (Government & Non-Government) |
| 64 | Other specified works. |
| 65 | Training/HRD |
| 71 | Stores suspense. |
| 72 | Manufacturing suspense. |
| 73 | Miscellaneous Advances. |
| 81 | Metropolitan Transport Projects |
| 82 | Transfer to Special Railway Safety Fund (RRSK) |

The source of financing is indicated by the following numeric codes while booking of works expenditure under the Revised Classification:-

20-Capital

21- DRF

23- DF I, 33-DF II, 43-DF III, 53-DF IV

26 – Railway Safety Fund

29- Rashtriya Rail Sanraksha Kosh

83- EBR(IF)

'Works Expenditure' of the Railways is thus financed from, Railway Funds (DRF, DF), Railway Safety Fund, Rashtriya Rail Sanraksha Kosh and Capital provided by the General Revenues. The upper limit on the 'Works Budget' of the Railways is, therefore, determined by the resources allocation under various well-defined Plan heads, such as New lines construction, Rolling stock, Electrification Projects, Traffic Facilities, Investment in Road Service and Commercial Undertakings, Metropolitan Transport Projects and Inventories, etc Within this allocation of resources, the Railway Administrations are required to make out their programmes, duly vetted by the Financial Adviser and Chief Accounts officer for submission to the Railway Board by a specified date. The programmes are examined by the Railway Board and discussed, where necessary, with the General Managers before finalising the revised and budget estimates in respect of the Works, Machinery and Rolling Stock programmes.

348. Inventories -The revised and budget estimates for inventories viz. store in stock, works-in-process in workshops and production units, other stores transaction such as purchase, sales and Miscellaneous Advances (Capital) are all part of Capital Outlay on Indian Railways-Commercial Lines/Strategic Lines

(Major Head 5002&5003. -Assets Acquisition, Construction and Replacement) The value of the inventory under these heads is held as part of the Railways' Capital Investment. The revised and Budget Estimates for the inventories depend on various factors. Even though budgeted under Capital Segment, the operation of the inventories in Zonal Railways depends almost entirely on the revenue operations as budgeted under the various Sub Major Heads for Ordinary Working Expenses. In Production Units, however, the inventory budget has to be closely linked with the manufacturing operations budget which, in turn, will be dove-tailed with the Rolling Stock Programme. Detailed instructions for the Preparation of the budgets for stores transactions and manufacture operations are contained in Chapter XXXI of the Indian Railway Code for the Stores Department and Chapter X of Indian Railway Rolling Stock Code respectively.

349. Civil Demands-To enable the Ministry of Finance to incorporate the requirement of and /or information relating to the Ministry of Railways regarding staff

advances and other transactions which form part of the General Budget, the Railway Board has to obtain from- the Railway Administrations for transmission to the Ministry of Finance a number of statements. These are dealt with below.

350. Income tax, Interest on Advances by Central Government and Interest on Debt and other Obligations -The estimates of income-tax and interest should be submitted in the form at Annexure III.

351. Debt Heads and K-Deposits and Advances -These estimates are required by the Railway Board in the form at Annexure IV.

352. K-Deposits and Advances and F-Loans and Advances, by the Central Government-The revised and budget estimates of advances should be submitted to the Railway Board in the form at Annexure V.

353. Remittance Transactions -The estimates of remittance transactions should be submitted to the Railway Board in the detail shown in form at Annexure VI .The estimates should be framed, as far as possible, in conformity with those of the other party to the transaction, and wherever there are any important differences which it is not possible to reconcile the differences should be specifically mentioned in the explanatory notes to the estimates.

Section III-Compilation And Scrutiny Of Budget In The Railway Board

354. The estimates of working expenses submitted by individual railways are subjected to a critical examination by the Railway Board and, after taking all the relevant factors into consideration, the Railway Board frame their own estimate of the expenditure likely to be incurred during the year.

355. The procedure adopted by the Railway Board in fixing the allotment for each railway is as follows: The Revised Estimate for the current year is first fixed under each Major Head for each railway, after taking into account the expenditure for the preceding year and comparing the expenditure during the first seven months of the current year with the corresponding period of the previous year, full consideration being paid to the special feature of both years. Having thus fixed the revised estimate for the current year, the budget estimate for the next year is prepared on a consideration of the special circumstances so far as known, of both years. The amounts provided for individual railway administration are restricted as nearly as the Railway

Board can assess to their actual need, consistent with the exercise of the most rigid economy.

356. The estimates of expenditure on rolling stock, plant and machinery, structural and other engineering works (i.e., programmes of rolling stock plant and machinery and works) submitted by the railways, after having been carefully examined by the Railway Board as to the necessity and justification of the works included therein, are discussed with the railway administration and the work to be undertaken during the Budget year decided upon. The programmes as finally settled after discussion form the budget estimates of railways for expenditure to be incurred during the following year on new constructions and open line works chargeable to Capital, Capital Fund, Depreciation Reserve Fund, Development Fund., Rashtriya Rail Sanraksha Kosh, Railway Safety Fund and Extra Budgetary Resources.

357. Submission to the Minister -The estimated amount required for Capital expenditure during the next year is intimated to Ministry of Finance for necessary provision being made in the "Way and Means" budget of the Government of India and after it has been ascertained from Finance Ministry that funds will be available to meet the estimated expenditure, the programmes are submitted to the Minister for approval.

358. The rolling stock and plant and machinery programmes, as approved by the Minister, are subject to further modifications which may subsequently necessary due to one or other of the following causes: -

- i) If any item of rolling stock and plant and machinery ordered for delivery in the current year is not delivered before the end of the year and remains unpaid, it becomes necessary to provide money in the programme for the next year for such items as will be delivered in that year.
- ii) Later information may suggest alterations in the estimated prices at which the stock can be purchased.
- iii) When, owing to the early date on which the programmes are prepared, other modifications may be found necessary during the course of the year.

Of the proposed modifications, the important ones, if any, are, however, specifically brought to the notice of the Minister before the presentation of the Budget to the Parliament. The estimates of working expenses as fixed by the Railway Board each railway and those of expenditure on works, plant and machinery and rolling Stock as finally settled, are consolidated under the respective Major Heads/Sub Major Heads detailed in paragraph 306 and

submitted to the Minister before submission to the Ministry of Finance.

359. Deleted.

360. Appropriation Bill - Pursuant to Article 114 (1) of the Constitution, after the Demands for Grants have been voted by the Lok Sabha, there shall be introduced a Bill to provide for the Appropriation out of the Consolidated Fund of India of all moneys required to meet the grants so made by the Lok Sabha and the expenditure, If any, charged on the Consolidated Fund of India, but not exceeding in any case the amount shown in the Statement previously laid before the Parliament. The Appropriation Bill as passed by the Parliament and assented to by the President forms the basis for budgetary allocation to the different Ministries including Railways.

Section IV - Administering The Budget

361. Distribution of Funds by the Railway Board-The Grants as voted by the Parliament and the appropriation for the charged expenditure as sanctioned by the President are distributed by the Railway Board among the railway administrations and other authorities subordinate to them, as soon as possible, after the Budget is sanctioned. The sums so distributed are called "Allotments" and the orders by means of which the allotments are made are called "Budget Orders". The allotments made out of funds voted by the Parliament are shown as "Voted" and those fixed by President are shown as "Charged".

362. Along with the Budget Orders "Detailed Demand for Grants, Major Head wise details of Zonal Railways/Spending Units and Works, Machinery and Rolling Stock Programmes (Pink Book) is made available" to the railway administrations for working expenses and Capital expenditure. The Budget allotment made to a railway administration is intended to cover all charges, including the liabilities for past years, to be paid during the year or to be adjusted in the accounts for it. It shall be operative until the close of the financial year. Under the 'doctrine of lapse', any unspent balance shall lapse and shall not be available for utilization in the following year.

363. In the event of the Budget Orders from the Railway Board not being received before the commencement of the financial year, the railway administrations are empowered to incur expenditure, pending the receipt of the Budget Order, on works which were in progress at the end of the previous financial year. All expenditure incurred under this rule must be treated as a charge against the allotments eventually made for such works.

364. When the Budget Orders issued by the Railway Board show any reduction in the estimates originally submitted to them, prompt measures should be taken by the railway administrations to limit the expenditure to the amounts allotted and distributed by the Railway Board.

365. Distribution of Funds by General Managers to Lower-Authorities -

Subject to the other provisions of this chapter, or of any general or specific orders issued by the Railway Board, a General Manager is expected to take steps immediately to distribute the funds, placed at his disposal, to authorities subordinate to him in such manner as he may consider most suitable, provided that the total of the sums so allocated does not exceed the total of the grant placed at his disposal. In making this initial distribution, he may, at his discretion keep a sum unallotted as a reserve for emergencies that may arise in future. He may also vary the initial distribution as necessity arises during the course of the year. In regard to "Carry Over" works, the latest information as to the necessity and extent of funds required for such works should be obtained from the authorities concerned and taken into consideration in making the initial distribution.

366. With respect to expenditure on works, the allotment made by the General Manager to lower authorities shall, as far as possible, follow the lines of the Works, Machinery and Rolling Stock Programmes issued by the Railway Board that is-

- i) a specific sum shall be allotted by him for each item of rolling stock and for each individual work estimated to cost over one lakh of rupees. The General Manager may also allot specific sums for other works for which he considers desirable to keep separate accounts, i.e., above a certain minimum to be prescribed by him,
- ii) a lump sum shall be allotted by him for all work which are individually estimated to cost less than the minimum limit prescribed by him.
- iii) the conditions under which and the extent up to which authorities under him may sanction re-appropriations between the sums allotted for individual works shall be specified by him in making the allotment, and
- iv) any reappropriation in excess of that admissible under clause (iii) from the sum allotted for an individual work or any reappropriation from and to the lump sum allotted under clause (ii) above shall require the prior sanction of the General Manager.

The authorities to whom funds are distributed by the General Manager may, subject to any general or special instructions issued by him, redistribute the fund placed at their disposal to the authorities under them.

367. No expenditure shall be incurred by an authority without the allotment of necessary funds. The authority to whom the funds are allotted, shall be responsible to report at once to the next higher authorities the probability of any lapses or excesses over the sums placed at their disposal. In exceptional cases where expenditure is authorized in anticipation of the allotment of funds, or in excess of the existing provision, the authorization should be followed, as soon as possible, by a formal allotment of funds to the extent required.

368. The expenditure on each work shall be limited to the sum allotted for it. If for exceptional reasons, expenditure in excess of Budget allotment has to be incurred and if the authority incurring the expenditure is either not in a position to find funds by reappropriation or is not empowered to sanction a reappropriation therefore, application for additional funds shall be made to the next higher authority stating how the expenditure is proposed to be met. In doing so it should invariably be explained why the need for the expenditure was not foreseen in time for inclusion in the budget and why the outlay cannot be postponed to the next financial year. In each case a copy of the order making the allotment or sanctioning a reappropriation shall be sent to the Accounts Officer concerned by the authority issuing the order or sanctioning the reappropriation.

369. Responsibility of the Railway Board to avoid Excess over Grants or Expenditure on a New Service/New Instrument of Service- It is the responsibility of the Railway Board to ensure that the total expenditure against a grant voted by the Parliament or appropriation sanctioned by the President does not exceed the amount of the grant (including supplementary grants) or of the appropriations (Including supplementary appropriations). They are also required to watch that the money voted by the Parliament is spent on the purposes set out in the detailed Demand for Grants presented to the Parliament and is not utilized for expenditure on New Service/New Instrument of Service not voted by Parliament (see paragraph 382).

370. In pursuance of the recommendations of the Public Accounts Committee, presently New Works estimated to cost Rs. 250 lakhs or more each are treated as "New Service/New instrument of Service". The term 'New Service' has been held as referring to expenditure arising out of a new policy decision, not brought to the notice of Parliament earlier, including a new activity or a new form of investment. Likewise, relatively large expenditure arising out of important expansion of an existing activity is treated as 'New Instrument of Service', which is a slight variant of the term 'New Service'.

371. Responsibility of Railway Administrations in case of Excesses or Lapses

-The railway administrations shall be responsible to ensure that no expenditure is incurred in excess of the Budget allotments made to them. Should it become apparent at any time that the grant for the year is likely to be exceeded from any cause whatsoever, the General Manager should report the position to the Railway Board and apply for additional funds. No liability may be incurred in one year against anticipated grants of a succeeding year except that advance commitments for procurement of stores for works may be made as provided in para 812-S to the extent authorised by the Railway Board from time to time.

372. It shall also be the duty of the administrations to see that the allotments made to them are fully expended, in so far as is consistent with economy and the prevention of large expenditure in the last months of the year for the sole purpose of avoiding lapses. They shall be responsible for ensuring that money which is not likely to be needed during the year is promptly surrendered so as to allow of its appropriation for other purposes.

373. Powers of Railway Administrations in regard to emergent and inevitable expenditure

-Notwithstanding the provisions of paragraph 371 above, the commencement of works urgently necessary to safeguard life or property or to repair damage to the line caused by flood, accident, earthquake or other unforeseen contingency, so as to restore or maintain through communication may be authorized by the Executive Engineer; but he should at once submit a report through the usual channel to the authority competent to give administrative approval to the work and to allot the required funds.

374. Expenditure to meet a sudden increase in traffic or for ensuring the safe operation of traffic may be incurred with the personal sanction of the General Manager in anticipation of the allotment of necessary funds by the Railway Board provided that the Financial Advisor & Chief Accounts Officer concurs. This power cannot be delegated and can be exercised by the General Manager only where the expenditure is within his powers of sanction. In all cases where this requires an allotment of additional funds, a report showing the expenditure involved and the additional funds required should be submitted to the Railway Board, as soon as possible.

375. Re-appropriations/Redistributions -The transfer of funds, originally assigned for expenditure on a specific object to supplement the funds sanctioned for another object is called "Reappropriation" or "Redistribution".

376. Restrictions on Re-appropriations -Within the amount of a grant as voted by the Parliament, the Railway Board have full power of transferring the provision from one Sub Major Head/Sub-Head to another by a formal order of reappropriation. However, Redistributions are not permissible between:

- a) One Segment of the Grant (viz. Revenue and Capital) and another
- b) Voted and Charged allotment
- c) One Major Head to another
- d) One Source of Fund to another (i.e. between Capital, Railway funds, Railway Safety Funds, Rashtriya Rail Sanraksha Kosh, EBR(IF) , EBR(IRFC-Bonds) etc.)
- e) One Railway Fund and another

377. Powers of Railway Administrations (i.e., Zonal Railways/PUs)-

- i) Capital Segment
 - a) Full powers to redistribute among itemized Pink book works within same plan-head and same source of fund, subject to original outlay (BE) not getting reduced to less than Rs. 1 thousand.
 - b) Full powers to redistribute within "LAW Book items" sanctioned under Pink Book item of "works costing below Rs. 2.5 crores each" (Lumpsum works)
 - c) Prior Approval of Railway Board is required in following cases:
 - 1) Inter Plan head Redistribution
 - 2) Redistributions from/to and among plan head 21 Rolling Stock(Bulk Order) items
 - 3) To/from and among works being executed by Rail Vikas Nigam Limited (RVNL)
 - 4) On portion of work constituting 'Material Modification' which are above Rs. 2.5 crores, if material modification pertains to current year
 - 5) For any redistribution under allocation Extra Budgetary Resources (EBR), except EBR(IF)
 - 6) To/from and among items declared as 'National Projects' or 'Projects of National Importance'
- ii) Revenue Segment

- a) Full powers to redistribute within same Primary Unit under same Sub Major Head
- b) All other proposals of reappropriation to be sent to Railway Board for consideration.

Above mentioned Delegated Powers of Railway Administration for redistribution may be modified by Railway Board through the guidelines issued from time to time.

378. The amount allotted to the railway administrations under the Civil Grant for "Interest on debt and other obligations and reduction or avoidance of debt" is distributed under the following units of re-appropriations, viz :-

- i) State Provident Funds,
- ii) Railway Staff Benefit Fund,
- iii) Eastern Group Sleeper Control Provident Fund,
- iv) Depreciation Reserve Fund Railways,
- v) Railway Development Fund,
- vi) Pension Fund.

No reappropriation is permissible from one unit to another.

379. Other re-appropriations may be sanctioned by the, railway administrations but no re-appropriations are permissible after the close of the financial year, i.e., 31st March. The re-appropriations by railway administrations should not be made haphazardly on the basis of individual items of expenditure where the original provision is exceeded, not should they be postponed to be made only towards the end of the year. The railway Administrations should review the position as a whole at intervals and carry out the necessary re-appropriations. When funds have to be provided for new expenditure under one of the sub-heads and the administrations are definitely in a position to transfer the grant from another sub-head for this purpose, the appropriations should be made promptly. The whole object is to ensure that, as far as possible, funds which are not required are withdrawn from disbursing officers as soon as it is definitely known that they are not required, and incidentally to provide that any really unavoidable expenditure is met from such savings as far as possible.

380. All proposals for reappropriation of funds which are beyond the General Manager's powers shall be submitted to the Railway Board sufficiently early for necessary action to be taken before the close of the financial year.

381. When orders are issued by the Railway Board authorising the railway administrations to incur expenditure to a certain extent over and above the allotment sanctioned for them, they should be taken as "expenditure orders" as distinct from "Budget orders". No cognizance of these orders should be taken while sanctioning re-appropriations or in distributing the sanctioned allotment over the various sub-heads.

Unforeseen Expenditure-Operation Of The Contingency Fund Of India

382. Unforeseen expenditure which cannot be met by reappropriation from the existing grant and expenditure on a "New Service /New Instrument of Service " not contemplated in the budget, shall be met from out of the balance in the Contingency Fund of India placed at the disposal of the Ministry of Finance.

383. Review of Expenditure- Finance Heads of all Railway Units should review their expenditure booked on monthly basis.

For Revenue Segment comparison may be made Sub Major Head (SMH) wise and Primary Unit (PU) wise with respect to Budget Grant, Proportionate Budget Grant, Actual expenditure figures for Corresponding Period for Previous year or any other metric deemed informative.

For Capital Segment, comparison may be made Plan Head wise, Source of funding wise and individual work wise with respect to Budget Grant, Actual expenditure figures for previous year or any other metric deemed informative.

384. Monthly Expenditure Review as done above should be shared with the heads of all executive departments of that Railway Unit for their information and necessary action. The review may also include the measures suggested that might be taken for effective Budget Management.

385. Final -Modification Statement-The Railway Board should be furnished, for each Major Head/Sub Major Head separately, so as to reach, Railway Board within the prescribed date with statements showing the additional allotments required (both voted and charged) or surrenders to be made, during the current financial year under each head, as prescribed in the budget orders, and requiring the sanction of the President. The variations between the final modified allotments required and the revised estimates as fixed by the Board should in all cases be supported by adequate explanations of the reasons for the demand or surrender.

386. The railways should, however, continue to review the budgetary position further on submission of the Final Modification statements and any modification that may be considered necessary as a result of new factors visualized and the further review of budgetary position should be advised to the Board at the earliest.

387. Deleted

388. Deleted

389. The figures of supplementary grants required or surrenders made in respect of "Interest on other obligations and reduction or avoidance of debt" and "Loans and Advances bearing interest" should be submitted to the Railway Board so as to reach them not later than the 15th February each year. These figures should be final, as no change in the allotment of these grants can be made later.

390. Supplementary and Excess Grants- Notwithstanding the provisions in paragraph 382, when the amount of a grant/appropriation in the budget is found to be insufficient for the purpose of the current year, an estimate for supplementary grant /appropriation, is submitted by the Railway Board to the Ministry of Finance for the vote of the Parliament/sanction of the President in the same way as the original "demand for Grant/Appropriation" except that the recommendation of the President has to be obtained for supplementary Demand not only under Article 113 (3) but also under Article 115 (1) (a) and 115(2) of the Constitution.

391. Unlike Budget Grant and Supplementary Grant which are obtained from Parliament in respect of expenditure to be incurred during the year, Excess Grant relate to expenditure already incurred, for reasons to be fully explained, in excess of the money voted by Parliament to meet the expenditure during a year. The Demand for an excess grant is based on the recommendations of the Public Accounts Committee as a result of their scrutiny of the Appropriation Accounts of the Railways and the Audit Report of the Comptroller and Auditor General (see, Chapter IV). Consequent upon merger of Railway Budget with Union Budget in 2017-18 the Demand for Excess Grant in respect to Ministry of Railway is now presented by the Ministry of Finance.

ANNEXURE - I

(Refer Para 307)

Heads of Demands & Authorities Responsible for Control over Expenditure.

| Major Head | Particulars of Demand | Authority responsible for watching the progress of expenditure in each Demand |
|-------------------|---|--|
| 3001 | Railway Board | Secretary, Railway Board |
| 3001 | Miscellaneous expenditure (General) | Heads of Railway Administrations to whom grants are made for Surveys, payment to worked lines and subsidised companies. Director-General, Research, Designs and Standards Organisation for his office establishment, ADAI (Railways) for cost of statutory Audit, Railway Board for miscellaneous establishment and miscellaneous charges, President Railway Rates Tribunal for his office establishment and Heads of Other Establishments and Units |
| 3002 & 3003 | General Superintendence and Services Repairs & Maintenance of Way & Works Repairs & Maintenance of Motive Power Repairs and Maintenance of Carriage & Wagons. Repairs and Maintenance of Plant and Equipment. Operating Expenses-Rolling Stock and Equipment. Operating Expenses-Traffic Operating Expenses-Fuel Staff Welfare and Amenities Miscellaneous Working Expenses Provident Fund, Pension and other | Heads of Railway Administrations for expenditure against the funds allotted to them. |

| | | |
|-------------|---|---|
| | Retirement Benefits. | |
| 5002 & 5003 | Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines. | Heads of Railway Administrations, General Managers of Production units and Ministry of Railways (Railway board) for Bulk Order item |

Note -(1) Sub-head of Demands No. 1, 2 and 15 are given below seriatim :-

a) Railway board-

- i) Pay of officers
- ii) Pay of establishment.
- iii) Other charges.

b) Miscellaneous Expenditure (General)-

- a) Surveys
- b) Research Design and Standards Organisation.
- c) Expenditure on Miscellaneous establishment.
- d) Cost of Statutory Audit..
- e) Payments to worked Lines and subsidized companies.
- f) Miscellaneous charges.

(15) Dividend to General Revenues etc.-

a) Dividend to General Revenues:-

- (i) Payment from Revenue.
- (ii) Payment by withdrawal from Revenue Reserve Fund.

b) Contribution to General Revenues for Grants to States in lieu of Passenger Fare Tax.

c) Contribution to General Revenues for assisting the States for financing Safety Works.

Total

d) Repayment of loans for Development Fund taken from General Revenues and Interest thereon :-

- (i) repayment of loans
- (ii) Interest on loans.

Total

e) Repayment of loans for Revenue Reserve Fund taken from General Revenues and Interest thereon :-

- (i) Repayment of loans.
- (ii) Interest on loans.

Total

f) Payment towards amortization of over-capitalisation.

Total (a) to (f)

Credits or Recoveries.

- (i) Amount recouped from Revenue Reserve Fund for Payment of dividend.

- (ii) Amount recouped from Revenue Reserve Fund for repayment of loans and interest.
- (iii) Amount recouped from Railway Development Fund.

Note -(2) Minor heads and sub-heads of Classification of Revenue Expenditure under Sub-Major Head 1 to 14 shown in Appendix I (Financial Code Vol II) represent sub-heads and Detailed heads of these Demands. Minor heads of classification of Capital Outlay on Indian Railways – Commercial Lines & Strategic Line shown in Appendix II (Financial Code Vol. II) represent sub-heads of this Demand.

ANNEXURE- II
(Refer Para 307)

List of Budget forms and Connected statements-

| S. No. | |
|--------|--|
| 1 | Gross Receipts. |
| 2. | Annexure to Gross Receipts showing selected Commercial and operating Statistics. |
| 3. | Revised Estimate/Budget Estimate of Miscellaneous receipts. |
| 4. | Revised Estimate/Budget Estimate of Demand Nos. 1 & 2 (Miscellaneous Establishments). |
| 5. | Annexure 'A' to revised Estimate/Budget Estimate of Demand Nos. 1 & 2 (Miscellaneous Establishments). |
| 6 | Annexure 'B' to revised Estimate/Budget Estimate of Demand Nos. 1 & 2 (Miscellaneous Establishments)-showing the details of Contingencies. |
| 7. | Annexure 'C' to revised Estimate/Budget Estimate of Demand Nos. 1 & 2 (Miscellaneous Establishments)-showing the details of Payments in England. |
| 8. | Statement showing Primary Units (object) of expenditure under different Grants. Revised |
| 9. | Estimate and Budget Estimate of Demand No. 2 Railways (Surveys). |
| 10. | Revised Estimate and Budget Estimate of Demand No. 2-Railways (Cost of Statutory Audit). |
| 11. | Revised Estimate and Budget Estimate of Demand No. 2-Railways- Net Earnings and Rebate. |
| 12 | Revised Estimate and Budget Estimate of Demand No. 2-Railways-Subsidy. |
| 13. | Revised Estimate and Budget Estimate of Sub-Major Head 1-General Superintendence and Service. |
| 14. | Annexure to Revised Estimate and Budget Estimate-Sub-Major Head 1-showing the No. of staff as on 31 st October each year. |
| 15. | Revised Estimate and Budget Estimate of Sub-Major Head 2-Repairs and Maintenance of Permanent - Way and Works. |
| 16. | Annexure to Revised Estimate and Budget Estimate-Sub-Major Head 2-showing the No. of staff as on 31 st October each year. |
| 17. | Revised Estimate and Budget Estimate of Sub-Major Head 3-Repairs and Maintenance of Motive Power. |
| 18. | Annexure to Revised Estimate and Budget Estimate-Sub-Major Head 3-showing the No. of staff as on 31 st October each year. |
| 19. | Annexure of Revised Estimate and Budget Estimate-Sub-Major Head 3 and 4-showing the details of repairs to rolling stock. |
| 20. | Revised Estimate and Budget Estimate of Sub-Major Head 4-Repairs and Maintenance of Carriage and Wagons. |
| 21. | Annexure to Revised Estimate and Budget Estimate-Sub-Major Head 4-showing the NO.-of staff as on 31 st October each year. |
| 22. | Revised Estimate and Budget Estimate of Sub-Major Head 5-Repairs and Maintenance of Plant and Equipment. |
| 23. | Annexure to Revised Estimate and Budget Estimate Sub-Major Head 5-showing No. of staff as on 31 st October each year. |
| 24. | Revised Estimate and Budget Estimate of Sub-Major Head 6-Operating Expenses-Rolling Stock and Equipment. |
| 25 | Annexure to Revised Estimate and Budget Estimate of Sub-Major Head 6-showing the No. of staff as on 31 st October each year. |
| 26. | Revised Estimate and Budget Estimate of Sub-Major Head 7-Operating Expenses-Traffic. |

| | |
|-----|---|
| 27. | Annexure to Revised Estimate and Budget Estimate of Sub-Major Head 7-showing No. of staff as on 31 st October each year. |
| 28. | Revised Estimate/Budget Estimate of Sub-Major Head 8-Operating Expenses.-Fuel. |
| 29. | Annexure I to Revised Estimate and Budget Estimate of Sub-Major Head 8-showing the No. of staff as on 31 st October each year. |
| 30. | Annexure II to Revised Estimate and Budget Estimate of Sub-Major Head 8-showing the quantity of Coal. |
| 31. | Annexure III to Revised Estimate and Budget Estimate of Sub-Major Head 8-showing the quantity of Diesel Oil. |
| 32. | Annexure IV to Revised Estimate and Budget Estimate of Sub-Major Head 8-showing the quantity of Electricity. |
| 33. | Annexure V to Revised Estimate and Budget Estimate of Sub-Major Head 8-showing the quantity and freight of coal carried by sea. |
| 34. | Annexure-VIII to Revised Estimate and Budget Estimate of Sub-Major Head 8-Correlation Statement (Steam Service). |
| 35. | Annexure VIII to Revised Estimate and Budget Estimate of Sub-Major Head 8-Correlation Statement (Diesel Service). |
| 36. | Annexure VIII to Revised Estimate and Budget Estimate of Sub-Major Head 8-Correlation Statement (Electric Service). |
| 37. | Annexure 'A' to Revised Estimate and Budget Estimate of Sub-Major Head 8-Railways-Correlation statement (Traction Service). |
| 38. | Annexure 'B' to Revised Estimate and Budget Estimate showing fuel consumption (on territorial basis). |
| 39. | Annexure 'C' to Revised Estimate and Budget Estimate showing the Engine Kilometres. |
| 40. | Revised Estimate/Budget Estimate of Sub-Major Head 9-staff welfare and amenities. |
| 41. | Annexure to Revised Estimate and Budget Estimate of Sub-Major Head 9-showing the No. of staff as on 31 st October each year. |
| 42. | Revised Estimate and Budget Estimate of Sub-Major Head 10-Miscellaneous Working Expenses. |
| 43. | Annexure to Revised Estimate and Budget Estimate of Sub-Major Head 10-showing the No. of staff as on 31 st October each year. |
| 44. | Annexure to Revised Estimate and Budget Estimate of Sub-Major Head 10-showing the Profit and Loss Account of the Catering Department. |
| 45. | Revised Estimate and Budget Estimate of Sub-Major Head 11-Provident Fund, Pension and other Retirement benefits. |
| 46. | Annexure I to Sub-Major Heads 1 to 11. |
| 47. | Annexure to Sub-Major Heads 2 to 8 showing the details of freight charges on departmental stores and coal included under various Sub-Major Heads. |
| 48. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines. |
| 49. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-stores Transactions. |

| | |
|-----|---|
| 50. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.. |
| 51. | Analysis of balance stores in stock. |
| 52. | Statement showing the Stocks at the commencement of the year, receipts and issues during the year and balance at the end of the year in respect of the various classes of stores. |
| 53. | Annexure to Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-showing the break up of the amount for purchases of stores for Works and General Purposes excluding Coal, Coke and Fuel oil and Grain shops supplied by various Agencies of Purchases. |
| 54. | Annexure to Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-showing the amounts expected to be adjusted by debit to Depreciation Reserve Fund and Credit to Capital on account of assets to be scrapped without replacement. |
| 55. | Statement showing the works expenditure by important categories of works relating to Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines. |
| 56. | Annexure showing the Credits or Recoveries adjustable in the accounts in reduction of Expenditure but which are excluded from the demand. |
| 57. | Budget Estimates-Demand No. 14-Appropriation to Depreciation Reserve Fund, Appropriation to Pension Fund, Appropriation to Development Fund, Appropriation to Revenue Reserve Fund and Appropriation to Accident Compensation, Safety, and Passenger Amenities Fund. |
| 58. | Revised Estimate and Budget Estimate of Sub-Major Head 1 to 11-Separate variation statement. |
| 59. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-Variation Statement.(Rolling Stock). |
| 60. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-Variation Statement (Machinery and Plant). |
| 61. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-Variation Statement (Works). |
| 62. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-Variation Statement (Stores Transaction). |
| 63. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines.-Variation Statement (Manufacture Operations-Debits). |
| 64. | Revised Estimate and Budget Estimate of Capital Outlay on Indian Railways – Commercial Lines & Strategic Lines. -Variation Statement (Miscellaneous Advances - Debits). |
| 65. | Statement regarding Demand No. 14(b)-Appropriation to Pension Fund showing (i) number of pensioners and (ii) estimate of the quantum of Government contribution, if any and interest there on reverting to Pension fund Consequent upon pre-1957 staff opting for Pension scheme. |

ANNEXURE -III

F. 350

Statement of Income-tax, Interest on Advances by Central Government and Interest on Debt and other obligations.

(Figures in thousands of Rs.)

| Head of Account | Actual last year | Revised estimates current year | | Budget estimates next year | | | | Remarks |
|-----------------|------------------|--------------------------------|------------------|----------------------------|-----|-------------|------------------------------|---------|
| | | First seven months | last five months | Total | | As proposed | As accepted by Railway Board | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

(1) 021-Taxes on incomes other than Corporation Tax.

A. Taxes on income excluding union

Surcharge-

- (i) Income tax-
 - Ordinary collections
 - Other collections

(ii) Deductions by-

(a) Government from salaries and pensions, taxes in respect of Union emolument.

(b) Deduct-Refunds.

(iii) Collection from Dividend on Government Securities under Section 194-A.

(iv) Collection from contractors under Section 194 C.

B. Union surcharge in taxes on Income-

(I) Income tax.-

- (i) Ordinary collections
- Other collections

(ii) Deduction by-

(a) Government from salaries etc.

(iii) Collection from Dividend on Government Securities under Section 194-A.

(iv) Collection from contractors under Section 194-C.

(2) 049-Interest-Receipt-

A. Interest on advances to Government servants-

- (i) House Building Advances...
- (ii) Motor-car Advances...
- (iii) Other Conveyances...
- (iv) Passage Advances...

(Railway Board)

ANNEXURE –III (CONCLD.)

(Figures in thousands of Rs.)

| Head of Account | Actual last year | Revised estimates current year | | Budget estimates next year | | | | Remarks |
|-----------------|------------------|--------------------------------|------------------|----------------------------|-----|-------------|------------------------------|---------|
| | | First seven months | last five months | Total | | As proposed | As accepted by Railway Board | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

- (3) 249-interest Payments on debt and other obligations.-
- A. 3(2) (1)-General Provident Fund.
- A. 3 (2) (2)-State Railway Provi-dent Fund-
- (a) Contributory
- (b) Non- Contributory
- A. 3 (2) (3)-other State Provident Fund.-
- (a) Contributory.
- (b) Non- Contributory.
- (i) Transferred Rail-way Personnel Pro vident Fund.
- (ii) Contributory Pro-vident Fund.
- (iii) Other Miscellaneous Provident Funds.
- A. 3(2) (4)-Incentive Bonus.
- A. 3(2) (5)-Indian Railway confer-ence Association Employee' Provident Fund.-
- (a) Contributory
- (b) Noti-contributory
- A. 4(1) (1)-Depreciation Reserve Fund-Railways.
- A. 4(2) (1)-Railway Revenue Re-serve Fund.
- A. 4 (3)-Railway Development Fund.
- A. 4 (5) (1)-Railway Pension Fund.
- A. 4 (5) (2)-General & Other Re-serve Funds-Railway Staff Benefit Fund.
- A. 4 (5) (3)-General and Other Reserve Funds-Railway Accident Compensation Safety and passenger Amenities Fund.

(Railway Board)

Note -The number of the above Head of Account may be changed according to the numbers given in the Budget order relating to Civil Appropriation-interest on Debt and other obligations and reduction or avoidance of debt.

ANNEXURE -IV

F. 351

Statement of Debt transactions-I-Small Savings, Provident Fund, etc. J-Reserve Funds, K-Deposit and Advances.

(Figures in thousands of Rs.)

| Head of Account | Actual year | | Revised Estimates Current year | | | | Total | Budget Estimates next year | | Remarks | |
|-----------------|-------------|-------------|--------------------------------|-------------|---------------|-------------|----------|----------------------------|-------------|---------|-------------|
| | | | First 7 months | | Last 5 months | | | Receipts | Withdrawals | | |
| | Receipts | Withdrawals | Receipts | Withdrawals | Receipts | Withdrawals | Receipts | | | | Withdrawals |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

I-Small Savings, Provident Funds etc.

805-State Provident funds-

- (i) General Provident fund.
- (ii) State Railway Provident Fund.
- (iii) Transferred Railway Personnel Provident Fund.
- (iv) Other Miscellaneous Provident Fund.

J-Reserve Funds- (Reserve Funds bearing interest).

816- Revenue Reserve Funds-Payments.-

- (A) Revenue Reserve Funds – Transfers to Revenue/Loss on sale of securities.
- (B) Revenue Reserve Fund Investment- Accounts.
- (C) Loans to Branch lines companies.

821-General and other Reserve Funds.-Staff Benefit Fund Railways.

K- Deposits and Advances (Deposits bearing interest).

837- Deposits of Railways.-

- (i) IRCA Employees provident Fund.
- (ii) IRCA Employees Provident Fund investment-Account.

K- Deposits and Advances (Deposits not bearing interest).

845- Railway Deposits.-

- (i) Indian Railway Deposits.
- (ii) Deposits of Branch Line Companies.
- (iii) Unclaimed Provident Fund Deposits.
- (iv) Trust interest Account
- (v) Other Deposits.

ANNEXURE-V

F. 352

Statement of Debt Transactions-K-Deposits and Advances L-Suspense and Miscellaneous-under Public Account and F-Loans and Advances under Consolidated Fund.

(Figures In thousands of Rs.)

| Head of Account | Actual last year | | Revised Estimates current year | | | | Total | | Budget estimates next year | | |
|-----------------|------------------|------------|--------------------------------|-----------|------------------|-----------|-------------|------------|----------------------------|------------|-----------|
| | | | First seven months | | Last five months | | | | Rec overies | Pay me nts | Re mar ks |
| | Rec overies | Pay me nts | Recov eries | Payment s | Reco veries | Payme nts | Reco veries | Pay me nts | Rec overies | Pay me nts | Re mar ks |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

K--Deposits and Advances (Advances)

852-Railway Advances.

(i) Departmental Advances

L- Suspense and Miscellaneous.

858 Suspense Account-

(i) Suspense Account(Rail ways).

(a) Reserve Bank Sus. pense.

(b) P. A. O.Suspense.

(c) Remittance into Banks.

(d) Cheques and Bills.

(e) Other transactions.

(f) World Bank Loan for the Railway Pro- jects.

(g) Loans from Inter- national Develop- ment Association.

(ii) Transactions on behalf of the Reserve Bank.

(iii) Transactions relating. to Bangla Desh.

(iv) Adjustment in Debt.

Settlement with Pakistan

(v) Loss or gain on conversion to decimal coinage.

(vi) Additional D.A . Deposit Account.

(vii) Payment on behalf of Central Claims Organisation - Pension and Provident Fund

(viii) Additional (Wagons) Deposits Suspense Account.

Civil Grant 42-Loans and Advances by the Central Government

F-Loans and Advances.

ANNEXURE-V - (Concl.)

| Head of Account | Actual last year | | Revised Estimates current year | | | | Total | | Budget estimates next year | | Remarks |
|-----------------|------------------|----------|--------------------------------|----------|------------|----------|------------|----------|----------------------------|----------|---------|
| | Recoveries | Payments | Recoveries | Payments | Recoveries | Payments | Recoveries | Payments | Recoveries | Payments | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

698-Loans to Railwaymen
Consumer Co-operatives.

766-Loans to Government
Servants. -

- (i) House Building Advances.
- (ii) Advances for the Purchase of Motor Car.
- (iii) Advances for other Motor Conveyances.
- (iv) Advances for purchase of other conveyances.
- (v) Festival Advances.
- (vi) Other Advances (including Advance for natural calamities, etc.).

767-Miscellaneous Loans.

(Railway Board)

ANNEXURE -VI

F. 353

Statement of Remittance Transactions.-

(Figures In thousands of Rs.)

| Head of Account | Actual last year | | Revised Estimates current year | | | | Total | | Budget estimates next year | | Remarks |
|-----------------|------------------|--------|--------------------------------|--------|---------|--------|---------|--------|----------------------------|--------|---------|
| | Credits | Debits | Credits | Debits | Credits | Debits | Credits | Debits | Credits | Debits | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |

L-Suspense and Miscellaneous-
Other Accounts

Reserve Bank Deposits-
875-Reserve Bank Deposits
Railways-
M-Remittances inter
Government Adjustment
Accounts.

888- Posts and Telegraphs.

889-Defence Department.

890-Account with States, etc.

897-Transfer Railways.

Ministry Railways (Board)
