

## CHAPTER-VIII

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## CHAPTER-VIII

### Inter Railway And Inter Departmental Service

#### Incidence of Pay and Allowances

**801. Transfers within the Railways or offices under the Ministry of Railways-**

The transit pay and allowances of a railway servant proceeding to join an office within the Railways or under the administrative control of Ministry of Railways are charged to the office to which he is proceeding.

**802. Permanent Transfers to and from other Departments/Ministries-**

The transit pay and allowances of a person transferred permanently to or from another Department/Ministry of the Central Government or State Government are charged to the Department/Ministry or Government he is proceeding to join.

**803. Temporary Transfers to and from Other Departments/Ministries-**

A person transferred to foreign service, or temporarily lent to or borrowed from a State Government, another Department/Ministry of the Central Government, draws his emoluments from the foreign employer or the borrowing authority from the date on which he relinquishes charge of his duties under the lending authority to the date he resumes charge of duties under the latter authority.

Note -The pay and allowances, including travelling allowance of a railway servant summoned to give evidence in his official capacity in a criminal court or in a civil court in a case in which government is party, are, during the period of his absence, debited to the railway which would bear the charge if he were on duty.

**804. Leave and joining Time Combined with Transfers-** The provisions of paragraphs 801 to 803 apply also in cases where the person concerned takes leave either before joining the new office or before rejoining the lending party.

**805. Employment of Armed Forces Units** -When Armed Forces units are required to perform duties in aid of the Railways, the incidence of expenditure is governed by the following rules :-

- 1) **For Maintenance of Law and Order** - All expenditure on the employment of Armed Forces will be borne by the Ministry of Defence.

- 2)
  - a) For maintenance of essential services.
  - b) For assistance during natural calamities.
  - c) Assistance in the execution of development projects.

No recovery will be made from the Railway Administration on account of-

- i) Normal pay and allowance and rations of service personnel of units which may be made available from within the order of battle. However, in cases where additional units are maintained by retaining the units due to disbandment or by raising new units specifically to meet the requirements of the Railway(s) the entire cost of these units will be charged to the Project for recovery from the Railway Administration(s). Accommodation, water etc., would, however, be provided for these personnel by the Railway Administrations, if required.
  - ii) Clothing, equipment, vehicles etc., used by troops.
  - iii) Supervision charges or interest on the capital value of these articles.
- 3) Payment will, however, be made by the Railway Administration(s) in respect of the following :-
    - i) Consumable stores including P. O. L. -The entire cost at payment issue rates.
    - ii) Non-consumable stores and equipment –
      - a) Depreciation assessed on the replacement cost on account of wear and tear. For aircraft, depreciation will be calculated on the original cost.
      - b) Cost of repairs and maintenance.
      - c) Cost of replacement of equipment rendered unserviceable as a result of such use. The assessment will be made having regard to its condition before its use on the project. In the case of aircraft, normal strike off wastage element only will be included in the charges irrespective of the actual rate of accident.
    - iii) Incidental expenditure necessitated by the work e.g., cost of move of units, personnel and equipment to and from the site of work and extra allowances, rations, clothing and amenities where provided.

Pensionary liability in respect of any accident to troops will be that of the Ministry of Defence. For this purpose troops will be treated on duty. Any damage to crops or compensation payable to civilians would, however, be the responsibility of the Railway Administration concerned.

4) **Any other type of Assistance** -Complete cost of the Armed Force including ordinary pay and allowances , cost of transport, equipment including loss and repair expenses etc., and extraordinary charges in the shape of special pay or transportation of stores will be payable by the Railway Administration. Pensionary liability in respect of casualties occurring due to employment of the troops with the Railways will be that of the Railway Administration concerned, who will also be liable for a proportionate share of service pension/gratuity on a service share basis.

**806.** When soldiers are sent under Military escort from one station to another to stand trial on a criminal charge, they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the charge being met from the Defence Services Estimates. When a soldier is conducted by a Police escort, the charge will be Civil; the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his Military Superior and therefore on duty.

**807. Army in India Reserve of Officers** -Railway servants, who belong to the Army in India Reserve of Officers, when called up for training, receive the emoluments stated in paragraphs 808 to 812 below.

**808.** When proceeding to carry out their training direct from their civil appointments, they draw the pay and allowances, which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro.

**809.** When proceeding to carry out their training while on leave in India, they draw the civil leave pay and allowances which they would have drawn but for the training.

**810.** For the period of actual training, they receive the military pay and allowances.

**811.** The emoluments drawn under paragraphs 808 and 809 are debitable to the Railway and those under paragraph 810 to the Defence estimates.

**812.** If it is necessary to provide a substitute in the place of such an officer undergoing training, the additional cost will be a charge against Railway estimates.

**813. Reservists of the Indian Army** -Reservists of the Indian Army in railway employ when called up for periodical military training will receive military pay and allowances. They will also receive the excess, if any, of their civil pay under the 'next below' rule over their military pay and allowances. Any extra expenditure involved will be charged to the Railway and not to the Defence estimates.

Note -The intention of the 'next below' rule is that a railway servant, out of his regular line should not suffer by forfeiting acting promotion which he would otherwise have received had he remained in his regular line. The fortuitous acting promotion of some one junior to a railway servant who is out of the regular line will not in itself give rise to a claim under the next below rule. Before such a claim is established it should be necessary that all the railway servants senior to the railway servant who is out of the regular line have been given acting promotion, and also the railway servant next below him, unless in any case the acting promotion is not given because of inefficiency, unsuitability or leave. In the event of one of these three bars being applicable to the railway servant immediately below the railway servant outside his regular line, then some other railway servant, even more junior, should have received acting promotion and the railway servants, if any, in between should have been passed over for one of these reasons.

**814.** For the purpose of paragraph 813, the civil pay in relation to running staff should be held to mean pay proper under the 'next below' rule plus a fixed percentage not exceeding 30 percent, representing the normal running allowance drawn by each category of staff under present day conditions.

**815.** The orders contained in the preceding paragraph do not apply to cases, if any, in which the civil pay of the reservist is met from the Defence estimates.

**816. Territorial Army (Non-railway Units)** -Railway servants who are allowed to enroll in the Non-railway Units of the Territorial Army, when called up for training and military duty, receive the emoluments as stated below –

- i) During the period of training they will receive pay and allowances according to their ranks. Military pay and allowances received by railway servants will be in addition to their civil emoluments. During the periods spent in Camp, they should be allowed to receive their civil pay and allowances in respect of this period in addition to pay and allowances which they receive from the Defence Services Estimates;

- ii) When called out for military duty in aid of civil power or when embodied under the Territorial Army Act, 1948, or the Territorial Army Act Rules 1948 they will receive the military pay and allowance to which they would be entitled in respect of military duty. They will also receive the excess, if any, of their civil pay and allowances under the 'next below' rules over their military pay and allowances. The extra expenditure involved shall constitute a charge against the railway under the ordinary head of expenditure to which the pay of the individual concerned is debitable.

**817. Territorial Army (Railway Units)** - The provisions in the preceding paragraph will apply in the case of railway servants enrolled or commissioned in the Railway Units of the Territorial Army subject to the following additional concessions being given to the embodied personnel during the period of their embodiment-

- a) The actual average overtime, piecework profits and night allowances should be permitted to be drawn.

Note -The word 'average' used above should be taken to mean the monthly average emoluments under those heads drawn during twelve months immediately before the embodiment. In cases where the railway employee was not eligible to draw these allowances for full twelve months before the embodiment the monthly average should be worked out on the basis of the period during which he was eligible for the allowances irrespective of whether actually drawn any or not.

- b) When Territorial Army (Railway Units) are embodied in aid of civil power, allowances will be admissible at the following rates –
  - i) Officers will be eligible for double the rates and JCOs and other ranks other than Running Staff for 1.75 times the rates of daily allowance to which they are entitled in their civil appointment for the entire period they are away from their civil headquarters without any limit to the period of stay at a station. The daily allowance including the enhanced rates is also admissible in cases where the headquarters of the embodied officers and men remained the same as in civil posts prior to embodiments.
  - ii) Running Staff - Shunters and Firemen on shunting engines will be paid kilometrage at 360 kms. per day while other running staff will be paid at 480 kms. per day in relaxation of the provision contained in Rule VIII (i) of the Revised Running Allowance Rules as amended from time to time irrespective of the fact that they are provided with free messing.

**818. Admissibility of Allowances during study leave-** Except for House Rent Allowance and the Dearness Allowance, no other allowance shall be paid to a Railway servant in respect of the period of study leave granted to him. The allowances paid to a railway servant during study leave are charged to the railway on which he is employed when the study leave is granted.

(Authority: Board's Letter No.2011/F(E)III/2(2)/3 dated 11.10.2018 and E(P&A)II-2002/HRA-2 dated 19.02.2002)

**819. Compensatory Allowances during leave** -House rent and other Compensatory Allowances paid during leave are borne by the department to which the officer is attached at the time he proceeds on leave.

### **Incidence Of Travelling Allowances**

**820. Transfers within the Railways or offices under the Ministry of Railways**

-The travelling allowance of a railway servant proceeding to join an office within the Railways or offices under the administrative control of the Ministry of Railways should, in the absence of orders to the contrary be charged to the office to which he is proceeding.

**821. Permanent Transfers to or from other Departments/Ministries** -The travelling allowance of a Government servant permanently transferred to/or from another Department/Ministry of the Central Government or State Government, is debited to the Department/Ministry or Government to which he is transferred.

**822. Temporary Transfers to or from other Departments/Ministries** -A person transferred to foreign service, or temporarily lent to or borrowed from a State Government, another Department/Ministry of the Central Government, draws his travelling allowances from the foreign employer or the borrowing party, both when, proceeding to or reverting from service under the foreign employer or the borrowing party.

**823. Attendance at Courts** -The travelling allowances of a railway servant called away to give evidence in his official capacity in a criminal court, or in a civil court in a case to which Government is a party, is debited to the railway which would bear the charge if he were on duty, but any sum paid to him by the court is deducted from his travelling allowance.

**824. Journeys on behalf of private bodies** -When a railway servant, permitted to undertake work on behalf of a private individual or body or a public body, performs



journey in connection with such work the travelling expenses for the journey in connection with such work will be a charge against the private individual or body. If the railway servant travels on a free pass, the full cost of the pass for such journey should be recovered from him and credited to railway revenues. Where a journey is made to a station on private business combined with official business, the railway servant should recover from the private party, the cost of a single journey from his headquarters, to the place visited on the private employer's business and credit the same to railway revenues.

Note -This paragraph does not apply to journeys undertaken in connection with the business of Railway Institutes and Sports Clubs.

### **Incidence of Leave Salary**

**825. Persons exclusively employed in the Ministry of Railways, attached offices of the Ministry of Railways, Zonal Railways, Production Units and other offices subordinate to the Ministry of Railways** - Except as provided in paragraphs 826 and 827 below, the leave salary of a Railway servant, who has served exclusively in the establishments mentioned above, will be debited to the office/Railway Administration in which he may be serving at the time of proceeding on leave.

Provided that in the case of a Gazetted Railway servant proceeding on leave from a post in the office of the Ministry of Railways or its attached offices, the Gazetted staff of which is usually obtained from the Railways :-

- i) If the officer in question holds a permanent non-tenure post in such an office and is expected to return to that post at the end of the leave, or proceeds on leave preparatory to retirement from such post on leave on average or full pay only, the whole of the leave-salary should be debited to that office. When the post held is a tenure post, the same orders will apply provided that the leave taken does not extend beyond the period of the tenure. In case the leave taken extends beyond the period of tenure, the leave-salary upto the date of expiry of tenure or termination of lien if it occurs earlier, should be debited to that office;
- ii) If the officer does not hold a permanent post in the office and he proceeds on leave on average pay not exceeding four months and is expected to return to that office at the end of the leave, the leave-salary should be debited to that office ; and

- iii) In all other cases, the leave-salary should be debited to the railway on the cadre of which his lien is borne.

**826. Open line staff employed on constructions and surveys** - An open line railway servant, who proceeds on leave from a construction or survey, will be considered as having reverted to the open line and his leave-salary will be charged accordingly. As an exception to this rule, however, if the leave taken is for a period not exceeding four months and he is posted to the same construction or survey on return therefrom, his leave-salary should be charged to that construction or survey.

**827. Persons in foreign service** -The leave-salary in respect of leave taken by a railway servant while in foreign service is borne by the railway which received the contribution for leave-salary.

**828. Persons with Service under different Departments / Ministries and Governments** -If a railway servant has served partly in the Railway Department/Ministry and partly in a non-Railway Department/Ministry or under a State Government, the leave-salary should be first debited to the borrowing Departments/Ministries or Governments in the reverse order to that of employment and only when the leave earned, by service in the borrowing departments/ministries and Governments is exhausted it should be debited to the Railway Department/Ministry. The same principle will apply if a Government servant belonging to another Department/Ministry or State Government has served partly in the railway Department/Ministry. The Railway share of the leave-salary will be charged to the railway office in which he last served.

Note-

- 1) a) A lending Department/Ministry or Government is that under which a person first obtains permanent employment. If he was previously holding a temporary appointment under another Department/Ministry or Government, that Department/Ministry or Government should be regarded as the borrowing Department/Ministry or Government. If a person in the permanent service of one Department/Ministry or Government is transferred permanently to another Department/Ministry or Government, the latter should also be regarded as a lending Department/Ministry or Government and the leave-salary adjusted between the lending Departments/Ministries in the reverse order to that of employment by which the leave was earned. An important corollary of this principle is that when an officer of the Indian Army in permanent railway employ is retransferred temporarily to the Defence Department/Ministry for war

work, etc., the Defence Department/Ministry should be regarded as a borrowing Government.

- b) The decision that the Government to which an officer is transferred is not to be regarded as occupying the position of a lending Government unless and until the officer obtain permanent employment under that Government is not intended to apply to the temporary or officiating service of an officer under a Government followed by confirmation for the first time under that Government without interruption of duty. In such a case the temporary or officiating service and the service after confirmation should be treated as forming one spell of continuous service for the purpose of distribution of leave-salary and the Government concerned should be regarded as a 'lending Government' for the whole of the continuous service.
- 2) No share of the leave-salary of a railway servant belonging to the Army in India Reserve of Officers, in respect of the leave earned during the period he is called out for military training will be debitable to the Defence Service Estimates. Similarly, no portion of the leave-salary of a railway servant, who is a member of the Territorial Army, in respect of leave earned during the period he is called up for Military duty will be debitable to the Defence Service Estimates.
  - 3) Leave earned by service under the Government of Burma prior to separation will for purposes of allocation be treated as earned under the Government under which the officer concerned was permanently employed on the 1st April, 1937.
  - 4) When the leave-salary of a railway servant has to be allocated under this rule between an original lending Department/Ministry or Government (vide note 1 above) and a second lending Department/Ministry or Government, it should be debited first to the second lending Department/Ministry or Government to the full extent of the leave earned under it and a debit to the first lending Department/Ministry or Government will be made only when all leave earned under the second lending Department/Ministry or Government has been exhausted. Similarly if the leave-salary has to be allocated among three lending Departments/Ministries or Governments, the leave earned under the third or the last lending Department/Ministry or Government will first be exhausted, then the leave earned under the second and finally the leave earned under the first or original lending Department/Ministry or Government. This principle of debit of leave-salary according to the reverse order to that of employment shall also apply when leave-salary has to be allocated among two or more borrowing

Departments/Ministries or Governments and in respect of different periods of service rendered by a railway servant under a particular Department/ Ministry or Government. In the latter case, the leave-salary in respect of the leave earned in each period of service under the particular Department/Ministry or Government will be dealt with separately

- 5) a) The leave-salary of an officer of the Indian Audit and Accounts Service, in respect of service rendered in the Railway Audit and Accounts Offices, taken together, will be debited to the Railway Department, Audit or Accounts, from which the officer proceeds on leave. In the case of an officer who after having served both in the Railway Audit and Accounts Department, reverts to the Civil Department and takes leave from that Department, the railway portion of his leave salary will be debited to the Railway Audit or Accounts Department in which he was last employed before reversion to the Civil Department.
- b) In the case of personnel temporarily lent from the Railway Accounts Department to the Railway Audit Department, no adjustment of leave, Provident Fund or Pension, etc., contributions should be made as the entire cost of the Railway Audit is met from the railway estimates.

6) When a railway servant is granted an extension of service and the whole of the leave at his credit on the date of compulsory retirement lapses under 2127-R and no leave is carried forward on extension of service, the Government for whose benefits the extension is sanctioned will bear the entire charge for leave-salary in respect of the leave earned by him during the period of extension, any liability of any Government on that date as shown in his subsidiary leave account being automatically cancelled. When, however, such a railway servant carries forward any leave on extension of service, such liability continues, but only in respect of the leave actually carried forward.

7) For the purpose of this paragraph, leave-salary does not include a house rent allowance or other compensatory allowance drawn during leave.

**829.** In respect of railway servants subject to the Revised State Railway Leave Rules (February,1930), or the Liberalized Leave Rules(1949), contribution for leave-salary is recovered from borrowing Departments/Ministries or Governments at the rates prescribed for foreign service contributions.

The liability of a borrowing Department / Ministry or Government to pay contributions to the lending Department/Ministry or Government ceases when a railway servant is permanently transferred to the former but the lending Department/Ministry or Government remains responsible for the leave-salary in respect of leave earned, both on average and half average pay, which may be at his credit on the date of his

permanent transfer to the borrowing Department/Ministry or Government. The amount of leave on average pay carried forward should be exhausted first before any leave in respect of service after permanent transfer to the borrowing Department/Ministry or Government is taken by him. The debit in respect of leave on half average pay is accepted only if and when the employee concerned actually consumes such leave.

Note -The above rule applies in the case of candidates transferred from a Railway Office to a Civil Department or Ministry of the Government of India including Army and Indian Air Force Head quarters.

**830.** In respect of Government servants whose services are borrowed by Railways and who are subject to the Central Government's Revised Leave Rules, 1933 Central Civil Services (Leave) Rules, 1972, as amended from time to time, or similar rules issued by other government which make the calculation of leave in relation to the period of duty impossible, contribution for leave-salary is recovered from Railways. The liability of Railways to pay contribution to the lending Government ceases when a Government servant is permanently transferred to the former, but the lending Government remains responsible for the leave-salary of the Government servants in respect of "earned leave" at credit on the date of his permanent transfer to Railways. This amount of "earned leave" should be exhausted first by the Government servant before any leave in respect of service after permanent transfer to Railways is taken by him. The leave-salary in respect of any other kind of leave which may be taken by the Government servant after his permanent transfer to Railways under the railway leave rules will be borne by railways.

**831.** There will be no allocation of leave salary with regard to deputations, from the Railway Audit Offices to Railway departments and vice versa of Government servants governed by the leave rules in the fundamental rules. Similarly, no contributions for leave-salary shall be recovered by the lending department for such deputations if the Government servant concerned is subject to the Central Civil Services (Leave) Rules, 1972.

Note -In respect of transfers of members of the Indian Audit and Accounts Service and the Indian Railway Accounts Service under the scheme of exchange of officers between the Indian Audit and Accounts Department and the Indian Railway Accounts Department, there shall be no allocation of leave- salary/recovery of leave-salary contributions as between the two Departments.

**832.** When "Leave not due" is granted to a railway servant while in the service of a non- Railway Department/Ministry or a State Government the borrowing Department/

Ministry or Government sanctioning the leave will bear the charge on account of such leave in the first instance in all cases, but if the Railway servant on return from such leave is transferred back to Railways before the "leave not due" taken by him is completely wiped out, such readjustment of the charge may be made as may be agreed upon by the two Departments/Ministries or Governments concerned.

**833.** Leave-salary in respect of Special Disability Leave granted to a railway servant will be borne by the Railway Administration which sanctioned the leave, provided that where a railway servant has served under non-Railway Departments/Ministries or State Governments and is granted Special Disability Leave on average pay under Rule 2122 (7)(b) of the Indian Railway Establishment Code, Volume II, half of which is debitable to his Leave account under Rule 2118(b) of the Indian Railway Establishment Code, Volume II, the debit for such leave should be made both in the main and subsidiary leave accounts and the actual amount of leave-salary drawn by him for the whole period of such leave will be apportioned among the non-Railway Departments/Ministries and Governments concerned in the proportion in which that leave is debited to his leave accounts with those Departments/Ministries and Governments.

**834.** The leave-salary for the period of Special Disability leave granted to a railway servant in respect of whom leave-salary contributions are recovered from the borrowing Government /Department will be borne by that Government/Department under which the railway servant was serving at the time the disability was incurred even though the disability manifests itself subsequently.

**835.** In the case of persons whose leave is regulated by the Fundamental Rules or the Civil Services Regulations, the liability of the borrowing Government or Department/ Ministry should be taken at 5/22nds of duty in the case of Military Commissioned Officers and persons subject to the Special Leave Rules and at 2/11th of duty in the case of others, without regard to the maximum limit of leave that can be earned or granted under the leave rules to which they are subject.

**836. Persons transferred from Company-managed Railways** -When an employee of a company-managed Railway is transferred permanently to an Indian Railway, the leave-salary in respect of the amount of leave which he may under the orders of competent authority be permitted to carry forward will, unless the terms of transfer provide otherwise, be borne by the Company-managed Railway, and no portion of his leave-salary will be charged to the Indian Railway, until the entire leave brought forwarded had been exhausted.

Note -i) The provisions of this rule will also apply in the case of transfers from the Indian Railway Conference Association to an Indian Railway, but not vice-versa.

- ii) Notwithstanding anything contained in the above paras, from 1st January, 1978 the existing system of allocation or sharing of the liability on account of leave salary or payment of leave salary contribution by one department of Central Government to another has been dispensed with. The liability for leave- salary will be borne in full by the department from which the Government servant proceeds on leave whether it be his parent department or a borrowing department with whom he is on deputation. This will apply to all cases of leave salaries paid on or after that date. In the case of Government servants who avail of leave on termination of their deputation period the liability for the leave salary will be borne by the Department which sanctions the leave.

### **Incidence Of Pensions**

**837. Ordinary Pension** -Subject to what is provided in paragraphs 839 to 845 below, the pensionary charges of a railway servant whose service has been exclusively on the Indian Railways or an office under the administrative control of the Ministry of Railways (Railway Board) shall be borne by the railway or office where the railway servant last served immediately before quitting service even if he had no lien on that Railway/office. Similarly, when a railway servant has also served under a State Government or any other Ministry of the Central Government, the railway's share of the pensionary liabilities will also be borne by the railway/office on which he last served immediately before quitting service or if he quits service from a non-railway post, immediately before his transfer to such post.

However, in the case of a railway servant who proceeds on leave preparatory to retirement or retires or quits service due to some other reason from a post in the Railway Board's office or a temporary project, the pensionary liability will be borne either by the Railway Board's office or the Railway Administration, according to where his lien happens to be on the date of his quitting service.

Note -1) For the purpose of this paragraph, compassionate allowances (see Rule 65 of Railway Services (Pension) Rules, 1993) are treated as pensions.

- 2) In the case of a pensionable employee falling under President's decision below Rule 2405 (C.S.R.362)-Appendix XXX of the Indian Railway

Establishment Code, Volume II- the pensionary liability shall be shared proportionately between the Indian Railways and the Indian Railway Conference Association on the length of service basis. Similarly, when a railway servant is transferred to the Indian Railway Conference Association under the conditions referred to in the aforesaid President's decision and he quits service from the Indian Railway Conference Association, the proportionate pensionary liability in respect of Railway service shall be borne by the Railway Office concerned in terms of the above para.

- 3) No allocation of pensionary charges is, however, necessary in the following cases of transfers under the 'Exchange Scheme' -
- i) Transfers (between Railway Audit and Railway Department) at the level of Assistant Audit Officers/members of the subordinate Railway Audit Service.
  - ii) Transfers of members of the Indian Audit and Accounts Service/Indian Railway Accounts Service between the Indian Audit and Accounts Department and the Indian Railway Accounts Department.

**838. Calculation of Length of Service** -The expression "length of service" used in the preceding paragraph means "length of qualifying service" as defined under Railway Services(Pension) Rules, 1993. Except as provided in note (1) below, periods of probation of training during which the Government servant did not hold a sanctioned charge, commuted furlough leave on average pay other than the first four months of each period of such leave, and leave on less than average or full pay and in the case of Government servants governed by the Central Government's Revised Leave Rules, 1933 Central Civil Services (Leave) Rules, 1972, any period of leave during which leave-salary was drawn other than earned leave not exceeding 90 days (120 days under the rules as liberalized in 1949) in any one spell, and special additions (excluding additions in respect of periods of war service vide paragraph 839) to qualifying service, should be disregarded in calculating length of service. The effect of omitting these periods will be that the pensionary liability in respect thereof will be distributed among the employing Governments in the same proportion as the liability for the rest of the 'Government servants' service. The service of a pensioner under any Department/Ministry should be calculated to the nearest month, 15 days or more being regarded as a month and less than 15 days being ignored. When the share of pension debitable to a particular Government comes to less than a rupee, it should be neglected.

Note - 1) In the case of pensions which are earned by total service including leave, the pensionary liability should subject to these rules, be distributed among



the employing Governments or Departments/Ministries in proportion to the periods for which the Government servant concerned has drawn pay or leave-salary from each Government or Department/Ministry.

- 2) Service under a Government includes period for which a Government servant drew pay or leave-salary from that Government.
- 3) The periods of leave counting as qualifying service for pension under Rule 2424 (C.S.R. 407) of the Indian Railway Establishment Code, Volume-II earned under and paid for by a particular Government as shown in the subsidiary leave account are part and parcel of the qualifying service rendered under that Government. While calculating the length of qualifying service, such periods should not be separated from the spells of actual qualifying duty immediately preceding or following such leave.
- 4) Foreign service should be treated as service under the Government which received or remitted, as the case may be, the contributions for pension in respect of such service.
- 5) In the case of pensions of Government servants transferred from Burma -to India before the 1st April, 1937 and retiring on or after that date, service rendered under the Government of Burma before that date should be ignored for the purposes of this rule. The effect of ignoring such service will be that the pensionary liability for that service will be distributed among the other employing Governments in the same proportion as the liability for the rest of the 'Government servants' service. The entire pensionary liability in cases of such transfers from India to Burma is borne by the Government of Burma. In the case of transfers on or after the 1st April, 1937, liability of the Government or Governments in India, as the case may be, and of the Government of Burma will be limited unless settled otherwise by mutual agreement, to the pension earned by service under each.
- 6) In respect of pensions sanctioned on or after the 1st April, 1937 for Government servants who have rendered a part of their service in Aden prior to its separation-including in their case any service after separation also-the liability of the Government or Governments in India, as the case may be, and the Colonial Government should be fixed on the basis of length of service, any period of service in Aden for which India recovered pension

contribution from the Colonial Government in any individual case being allocated as service in India.

- 7) Service rendered under the late Crown Representative should be treated as service under the Central Government (Civil).

**839.** In the case of railway servants who held higher temporary or officiating posts in the Defence Services during the Second World War (1939) to whom Article 487-A of the Civil Service Regulations applies and for whom pension contributions were originally recovered on the basis of the substantive appointments held by them, the extra pensionary liability should be debited against the Defence Estimates.

**840. Pension for a Deficiency in Service-** When a deficiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government or Department/Ministry which condones it.

**841. Special Pensionary Concessions granted by another Government-**

- 1) When a pension granted by a Department/Ministry or Government under its own rules is more generous than that admissible under the rules of another Department/Ministry or Government, the latter Department/Ministry or Government will bear only the proportionate share which would be admissible under its own less favourable rules. This principle will come into operation when there is a divergence in the pension codes of two Governments, and a pension calculated under the normal working of one set of rules is more liberal than under the other set of rules. It does not take into account any concessions which may be allowed under the discretionary powers contained in the two sets of rules.
- 2) When a pensionary concession other than the grant of compassionate allowance or the condonation of a deficiency in qualifying service is granted by one Department/Ministry or Government, under its own rules (irrespective of whether or not they are more liberal than the rules of another Department/Ministry or Government), that Department/Ministry or Government will bear the resulting increase in pension, unless any portion of the increased liability has been accepted by the other Departments/Ministries or Governments affected. In the event of another Department/Ministry or Government agreeing to the grant of a concession, the share of the total pension debitable to each Department/Ministry or

Government will be determined on the basis of the length of service under each.

Note -1) In the case of a Government servant who has served partly under the Central Government and who retires on or after 2nd March, 1938 under the pension rules of the Government of the Central Provinces and Berar (now Madhya Pradesh) before completing qualifying service of 30 years and is entitled under these rules to a retiring pension the Central Government's share of his pension will be calculated according to the following formula:--

$$\text{Central Government's share} = \frac{A}{B} \times \frac{Y}{X} \times C$$

When C = the total pension admissible,

A = the number of years of qualifying service under the Central government,

B = the number of years' service which the Government servant would have rendered on attaining the age of 55 years or 30 years' service, whichever is less,

X = the commutation value at the actual age (next birthday) of retirement, of the pension admissible (C) expressed as number of years' purchase, and

Y = the commutation value of the pension admissible(C), expressed as number of years' purchase at the age (next birthday) of the Government servant (i) at the date on which he would have completed 30 years' qualifying service or (ii) at the date on which he attains the age of 56 i.e., age next birthday after the age of superannuation (assumed as 55 years for this purpose for all classes of Government servants) whichever would have come first.

For the purpose of calculating X and Y reference shall be had to the tables prescribed as Annexure to Appendix XL to the Indian Railway Establishment Code, Volume II.

This formula will apply only to retiring pensions of Government servants if the Central Government Pension Rules were applicable.

2) In the case of a Government servant in Superior Service who has served partly under the Central Government and who retires on a retiring pension on or after the 1st April, 1940 under the pension rules of the Government of Sind before completing qualifying

service of 30 years, the Central Government's share of his pension will be calculated in accordance with the formula under Note (1) above.

In the case of such a Government servant who retires on a retiring pension after completing qualifying service of 30 years or more, the Central Government's share of pension will be determined according to Rule 279-A of the Bombay Civil Services Rules.

3) In the case of Government servants governed by the pension rules in the Mumbai Civil Services Rules the share of pensionary charges of the Central Government for the period of service rendered under that Government will be calculated under those rules.

**842. Pension for Military Service** -The principles stated in the preceding two paragraphs will not apply to military service in respect of any matter in regard to which special orders exist. No share of the pensionary charges of a railway servant belonging to the Army in Indian Reserve of Officers for the period he is called out for military training will be debitable to the Defence Service estimates, the share being debited to the Government from which the officer drew pay or leave-salary for the period in question.

**843. Wound and Injury Pensions** -Extra-ordinary pensions granted for an injury is chargeable to the Department/Ministry or Government under which the recipient was serving when the injury was received.

**844. Adjustment of Pensionary Charges -**

1) When an Adjustment has to be made under these rules between two or more Governments, it may, except, as provided in sub- paragraph (5) below, be made either by the payment in lump or in instalments of the commuted value of a pension or in accordance with any special arrangement which may be concerted between the Governments concerned. The system of lump-sum adjustments of pensionary charges by payment of commuted value between the Central Government and State Governments is not, however, to be applied to pensions which are subject to revision after retirement. In such cases the adjustments with the Governments concerned should be made as pensions are paid with reference to the actual amounts paid. In cases where the pensions are divisible between the Posts and Telegraphs Department and the Railways, the adjustment will be made on the basis of actual pensions paid.

Note -Pensions divisible between the Central and Tamil Nadu Governments should be treated as Central or State by recovery of the capitalized value with effect from

the 9th February, 1945 The pensions sanctioned between the 22nd October, 1940 and the 9th February, 1945 which have been treated as divisible between the Central and Tamil Nadu Governments, should be treated as debitable wholly to one of the Governments by the adjustment of the Capital value, as on the 9th February, 1945, between the two Governments.

- 2) In adjusting pensionary charges between two or more Governments by payment of commuted value, the tables of present values prescribed in Appendix XL to the Indian Railway Establishment Code, Volume II, should be employed unless the Governments concerned mutually agree to employ any other table.
- 3) The Defence Department's share of a divisible pension should in all cases, excepting those falling under sub- paragraph (5) below, be extinguished by credit of the commuted value of that share to Central (Civil) by debit to Defence, the adjustment being made as and when each case arises. This procedure will have the effect of converting the Defence Department's share of the divisible pension into one relating to Central (Civil) for all purposes and will not in any way effect the arrangements that may be agreed upon for the adjustment of pensions between the Central and State Governments.
- 4) The provisions contained in the preceding sub-paragraph will be applied conversely for the settlement of the civil shares of military pensions which are not subject to revision after retirement. That is to say, the Civil share of a divisible pension debitable to a state or to the Central Government (Civil) will be extinguished by credit of the commuted value of that share to Defence by debit to Central (Civil), the adjustment being made as and when each case arises. The Defence Accounts Officer will report periodically to the State Accountant General the amount of pensions paid in respect of cases where the arrangement between the Central and State Governments concerned for the adjustment of pensions is with reference to actual payments. This report should also cover cases where a pension which has been adjusted as provided in this rule is subsequently transferred for payment in the United Kingdom.
- 5) The system of adjustment between Governments or Departments/Ministries by payment of commuted value does not apply to pensions payable in England.

**845. Commuted Pensions** -When a portion of a pension which is debitable to more than one Government is commuted by payment of the capitalized value of a portion to

the pensioner, the amount commuted may be taken as being in absorption or reduction of the shares debitable to the different Governments in the order in which those shares rise from the least to the largest amount, except in the case of pensions paid by the Commonwealth Relations Officer, London, where the amount commuted is taken first in absorption or reduction of the share debitable to Defence estimates.

Thus, if, out of a pension of Rs. 400 per month which is apportioned as follows:-

Government A	Rs.	80.
Government B	Rs.	100.
Government C	Rs.	220.

Rs. 100 is commuted, the commutation will have the effect of extinguishing the shares of Rs. 80 debitable to Government A and reducing from Rs. 100 to Rs. 80 the share debitable to Government B.

The capitalized value of the amount commuted should, in such a case, be debited to Governments A and B in proportion to the amounts by which their monthly shares of the pension have been reduced.

In respect of pensions which are divisible between the Central Government and a State Government, the Central Government may authorize the debit to Central Revenues of the whole commuted value of a portion of the pension not exceeding the commuted value of the share of the pension debitable to it, if the State Government concerned cannot find funds to meet the payment of its share of commuted value.

Note -Notwithstanding anything contained in the above paras, from Ist January, 1978 the liability for pension including gratuity will be borne in full by the department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be Made from other Central Government Departments under whom he had served. This will apply to all pensions sanctioned on or after that date.

### **Incidence Of Gratuity And Contribution To Provident Fund**

**846. Gratuity and special contribution to Provident Fund** -The gratuity of a railway servant exclusively employed in the Ministry of Railways, attached offices of the Ministry of Railways, Zonal Railways, Production Units and other offices subordinate to the Ministry of Railways, will be charged to the office where he held a lien at the time of

retirement or death provided that in the case of an officer confirmed as General Manager of an Indian Railway, the Railway from which the officer retired or proceeded on leave preparatory to retirement will accept the debit.

Note -The term 'Gratuity' used in this section includes also special contribution to the Provident Fund.

**847.** In the case of a Railway servant transferred to and from, the Indian Railway Conference Association, the gratuity shall be apportioned on the basis of the length of service under the Indian Railway Conference Association and the Railway Administration provided such apportionment has been mutually agreed upon.

**848.** For the purposes of the preceding two paragraphs, the service rendered by a railway servant under the foreign employer, a State Government or another Department/ Ministry of the Central Government or on a Construction or survey will be deemed to be service rendered on the Railway which received the contribution towards gratuity in respect of such employment.

**849.** When a person who is permanently transferred from Railways is admitted under proper sanction to the contributory (Transferred Railway Personnel) Provident Fund Rules, the Special Contribution or Gratuity admissible will be paid by the Department/Ministry which last employed him and apportioned between Railways and the other Department/Ministry on the basis of the length of service. The non-railway portion of the charge is accounted for under the appropriate head relating to the Department /Ministry concerned.

In the case of temporary transfers the question of apportionment of Special Contribution or Gratuity does not arise, vide paragraphs 852-854.

Note -The provisions of this paragraph do not apply in the case of persons transferred to the organisation of the Commissioner of Railway Safety under ministry of Civil Aviation in whose case annual contribution for special contribution to provident fund/gratuity is paid by the Railways and the entire charge is borne by that Ministry.

**850. Contribution to Provident Fund** -The Government contribution made to the State Railway Provident Fund account of a railway servant is charged to the railway to which his pay was charged for the half-year to which the contribution relates.

**851.** When a railway servant is transferred to another railway or accounts circle during the course of a half-year, his account should be credited with the amount of

Government contribution at the prescribed rate, before transferring the account.

**852.** Except as provided in Rules 853 and 854 contributions in respect of Provident Fund of a Railway servant in foreign service or in another Government Department/Ministry or State Government will be payable by the foreign employer, another Department/Ministry or State Government concerned, or by the railway servant himself, as the case may be, at the rate of 1/8th of the total of the emoluments drawn by the railway servant from time to time plus the contribution payable or that would have been otherwise payable on account of leave-salary.

Note -The above contribution will not be recovered during leave taken by the railway servant while in service under the foreign employer, etc.

**853.** The contributions that will be recoverable in respect of a subscriber lent to a construction or survey or to a large open line work to fill a post especially created for the construction or supervision of the work, shall be recovered at the rate of 1/8th of the emoluments only, drawn by or admissible to him from time to time unless the account of the subscriber has been transferred to the new organization, in which case the recovery shall be limited to 1/24 th of the emoluments.

**854.** In the case of candidates transferred from a Railway Administration to a Civil Department or Ministry of the Government of India including Army and Indian Air Force Headquarters, the Payment of contributions will be suspended during the period of probation though the railway servant concerned will continue to subscribe to the State Railway Provident Fund. If the Railway servant is confirmed in the new post, no contribution will be paid by the Civil or Military Department/Ministry for the period of probation and it will be for that Department/Ministry to determine what part of the service of the railway servant prior to such confirmation will count for pension. If the railway servant is not so confirmed and is reverted to the Railway Administration, contribution with interest thereon will be paid by the Civil or Military Department/Ministry retrospectively in respect of the period of probation as though the railway servant had been lent to that Department/Ministry for the period in question.

Provided that- (i) In cases where, instead of contribution for leave-salary, the incidence of cost of leave-salary is regulated by paragraph 828, the contribution shall be recovered at 1/8th of the total of the emoluments drawn from time to time plus contribution that would have been otherwise payable on account of leave-salary.

(ii) In the case of candidates transferred from a Railway Administration to a Civil Department or Ministry of the Government of India including Army and Indian Air Force



Headquarters, the payment of contributions will be suspended during the period of probation though the railway servant concerned will continue to subscribe to the State Railway Provident Fund. If the railway servant is confirmed in the new post, no contribution will be paid by the Civil or Military Department/Ministry for the period of probation and it will be for that Department/Ministry to determine what part of the service of the railway servant prior to such confirmation will count for pension. If the railway servant is not so confirmed and is reverted to the Railway Administration, contributions with interest thereon will be paid by the Civil or Military Department/Ministry retrospectively in respect of the period of probation as though the railway servant had been lent to that Department/Ministry for the period in question.

**855.** The Government contribution in respect of open line staff employed on a construction or survey is chargeable to the construction or survey concerned.

Note -Notwithstanding anything contained in the above paras, from 1st January, 1978 the liability on Government Contribution will be borne by the parent department and no share of contribution will be recovered from any borrowing department of the Central Government with effect from that date.

### **Incidence Of The Cost Of Railway Police**

**856.** With effect from 1st April, 1979, the cost of GRP (without distinction of 'Crime' and 'Order Police') will be shared between the State Government and Railways on 50:50 basis, provided that the strength of GRP is determined with the approval of the Railways.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993)—acs no.29

**857.** For the purpose of calculating Railway's share of cost of GRP the following will be included :-

- i) Pay and all types of allowances in respect of GRP staff including office and supervisory staff up to the level of Inspector General of Police provided they are exclusively in-charge of GRP.
- ii) Office expenses and contingencies.
- iii) Cost of pensionary charges.
- iv) Cost of rent of building occupied by GRP staff.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.30

**858.** In addition to above, charges on account of medical reimbursement and medical allowances payable to staff, may also be considered in internal check for payment.

However, charges on account of Pay and allowances of medical staff viz. Doctors, Nurses etc. are not to be shared.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.31

**859.** Protection of Railway Bridges under normal condition is the responsibility of the concerned State Governments and the expenditure incurred thereon will be borne by them.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.32

**860.** When the services of the Military or other armed forces of the union are placed at the disposal of the Railways at the request of the Railway Administration, the expenditure of the guards will fall upon the Railway.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.33

**861.** If the substitution is made on general ground of Government Policy and service is taken over by Defence Services, or other Public Service Department as part of the regular duties, the charges will be debited to Defence Services or the Public Department concerned as the case may be.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.34

**862.** The debits will be based on yearly actual expenditure and the total liabilities for any one year will be payable by the railway during that year.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.35

**863.** For convenience of accounting however, the recoveries for the first three quarters of a year will be made on the basis of the budget estimates of the State concerned and those for the fourth quarter, which are adjusted in the accounts for March, will be based on the revised estimate of the year of the State concerned and will include any adjustment which might be necessary in respect of the previous three quarters on account of the difference between budget and revised estimate figures, so that the total recovery for the four quarters will be equal to amount provided in the revised estimates. Any difference between the revised estimate and actuals for the year will be adjusted in the following year.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.36

**864.** The debits raised by State Governments shall be supported by statements of actual expenditure which should be checked by the Accounts Officer, as far as possible, before acceptance. The number of staff for which debits are raised should be scrutinized with reference to the number of police actually employed on railway premises. The Principal Chief Security Commissioner and Financial Adviser and Chief Accounts Officer shall maintain registers showing the strength accepted and variations

there to made from time to time to prevent excessive or wrong debits being accepted by the Railway Administration. The other items in respect of which debits are raised should be adjusted to whatever checks as are possible.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.37

**865.** Notwithstanding the provisions in paragraphs 862 to 864 above, recoveries may also be made on the basis of a fixed annual lump sum figures as may be agreed upon between the State Governments and the Railway Administration(s) concerned. This annual lump sum figure will be fixed for the period of three or five years and will be based on the basis of average cost of Government Railway Police depending on the actual number of staff agreed to.

In the case of any increase in the strength of police or any substantial changes in the scales of pay or allowance, etc. during the currency of the period for which the lump sum figure is fixed, the lump sum figure already fixed will remain unchanged but the question of a supplementary payment for the additional cost might be considered on the specific request of the State Government concerned. This increase will, however, be taken in to account for the purpose of fixation of the lump sum figure in the next triennium or quinquennium.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.38

**866.** Bills for the cost of Railway police employed on each railway will be sent by State Governments direct to the Railway Administration concerned.

(Authority Railway Board's letter no.92/Sec(CA)/50/4 dated 21.07.1993) acs no.39

### **Other Inter Railway Adjustments**

**867.** Inter Railway adjustments will be made in respect of the following.-

- a) through traffic earnings,
- b) transfer of deposits or recoveries from staff or out-siders,
- c) receipts or issues from stores and manufacturing suspense, and
- d) expenditure incurred on repairs or manufacture of rolling stock by one railway for another.

### **868. Apportionment of Earnings -**

**A) Through Traffic** -The apportionment of earnings in respect of through traffic should be made as indicated below :-

- i) The Zonal Railways performing the terminal and transshipment operations should, in the first instance, be credited with the amount calculated at the following rates :-

Transshipment operations- at the public traffic rates for transshipment charges, and Terminal operations- at the rates adopted for payments to Port Railways from time-to-time.

- ii) The residual freight earnings should be apportioned amongst the individual Zonal Railways on distance basis.

**B) Diverted Goods Traffic** -The through earnings should be apportioned as indicated below:-

- i) Credit the Railways which actually perform the terminal operation and/or transshipment operation at the rates of terminal/transshipment charges applicable to public traffic.
- ii) The residual earnings, after giving due allowance for terminal/transshipment operation as indicated in (i) above, should be apportioned amongst the Zonal Railways on the basis of kilometres by the carried route.

Where diversions are of a permanent nature and consist of definite identifiable streams of traffic, adjustments should be made so that the financial position of the Railways concerned is correctly presented. It is also essential that meticulous calculations involving time and labour should be avoided and broad estimates should be made by taking representative samples.

### **869. Working Expenses -**

**1) Provision of Engines** -Debits will be passed on by the owning Railway to the using Railway at the unit cost based on the total engine hour on outage basis (i.e. from the time it leaves from the shed & till it returns to the shed) earned by the engines on the using Railway. It should be ensured that the constituent elements of the debit viz., repairs and maintenance, and depreciation charges are not lumped together and shown under ordinary working expenses. These elements should be exhibited under the relevant heads and grants.

(Authority Ministry of Railway (Railway Board)'s letter No. F(C)/2004/27/1 dated 30.09.04)-acs no.61

**2) Fuel Consumption** - For adjustments on account of fuel consumption (diesel oil and coal), credit or debit should be afforded for the work done by the Railway on behalf of the other Railway systems. Adjustments should be made on the basis of rate of consumption per 1000 G.T. Kms. This rate should be as realistic as possible taking the specific trip/shed/divisional rate of consumption. Recourse to sampling should be made only in cases of heavy gradients or significant changes in loads, etc., where the shed/divisional averages may not reflect the position correctly.

**3) Wagon Hire charges** -The per diem wagons hire charges are made up of the elements of repairs and Maintenance, and depreciation charges. The debits or credits should be shown separately under the relevant heads and grants i.e., the element pertaining to repairs and maintenance, and depreciation charges should be shown under the appropriate head of account and grant.

**4) Hire of passenger coaches** -The credit/debit adjustments should be worked out on the basis of kilometres earned by through rakes/passenger coaches running on more than one railway system. Vehicle kilometres in respect of through coaches should be worked out on the basis of the working time table periods and the rake links. As in the case of wagon hire, hire of Passenger coaches should have three distinct constituent elements, viz., Repairs, maintenance and Depreciation charges. Unit cost should be worked out by the Zonal Railways separately for each of these constituent elements per vehicle kilometre and the individual rates should be applied.

**870. Miscellaneous** -In respect of all other items of work done or service rendered by one railway on behalf of other railways or facilities provided by one Railway for other Railways which do not fall in the above categories, credits or debits should be worked out by the owning/serving Zonal Railways and raised against the using Railways if the annual cost (depreciation and working expenses) of individual operation or facilities is more than Rs. One Crore to that Railway. The cost of facilities and operation at joint stations if more than Rs. One Crore (for which credit, debit has not been afforded through the apportionment of earnings) should also be similarly distributed between the owning and using Railways on a 'reasonable basis' in consultation with their respective Financial Adviser and Chief Accounts Officer.

Similarly where any moneys are received by a Railway, which are attributable to services provided by the other Railways also, e.g. income from bulk advertisement contracts, the share attributable to each Railway will be credited to that Railway if the total income is in excess of Rs. One Crore.

Explanation of 'reasonable basis: The parameters to be used for apportionment and the documents for extracting the figures are given below:-

- i) The apportionment of the operation and maintenance cost may be worked out at the beginning of the financial year after every three years. The apportionment study so done may be kept valid for three years. For successive years (for 2nd and 3rd year) the cost of apportionment may be escalated by 10% over the cost arrived for the preceding year. The first such study may be done for the year 2009-10 and next study would be due in 2012-13. The apportionment may be done for each year. For efficient apportionment the process may be computerised.
- ii) The apportionment of various costs may be done on the basis of the ratios based upon the various documents mentioned against each item as detailed in Annexure "A" of Railway Board's letter No.2007/F(C)/Misc/27/I dated 31-07-09. The documents used for apportioning the cost may be made available by the owning Railway to the adjoining Railway on demand by the latter.
- iii) The earnings accruing from the Joint Stations (which have not been accounted for in the station (which have not been accounted for in the station balance sheets of the Railways but which have been accounted for as earnings by the owning Railway) need to be subtracted from the apportioned cost to arrive at the net amount to be debited to the using Railway. These earnings should be distributed between the Railways in the ratio of the originating passengers. The various sources of earnings which should be taken into consideration are mentioned in Annexure "B" of Railway Board letter No.2007/F(C)/Misc/27/I dated 31/07/2009. This will come into force with effect from 01-04-2009.

(Authority Ministry of Railways (Railway Board's) letter No.2007/F(C) 27/I dated 31/07/2009. )-ACS NO.68

Note -No inter-railway financial adjustment need be made in respect of interest/dividend charges as referred to in paras 869 and 870 above. Nevertheless the effect of this element may be assessed and the net amount thereof at the end of the year exhibited as a foot note in the statement showing calculations of dividend on loan capital payable to General Revenues so that this amount can duly be taken into account in arriving at the amount of dividend to be exhibited proforma in the Profit and Loss accounts of the various Zonal railways.

## ANNEXURE A

Various elements of costs to be reckoned for apportionment of Joint Station Cost

<b>Department</b>	<b>Activity Centre</b>	<b>Basis of apportionment</b>	<b>Document to be used</b>
1. Commercial	Booking Supervisor	Ratio of passenger originating at Joint Station	10 days statement of gross earnings
	CIT Indoor	Ratio of passenger originating at Joint Station	10 days statement of gross earnings
	Luggage and Parcel	Ratio of passenger originating at Joint Station	10 days statement of gross earnings
	Goods	Ratio of tons originating	7 B statement
2. Health	Health Inspector	Ratio of passenger originating at Joint Station	10 days statement of gross earnings
3. Security	RPF	Ratio of passenger originating at Joint Station	10 days statement of gross earnings
4. S&T	Senior DSTE*	Ratio of trains originating for each railway	Time table
5. Engineering	Senior SE(C&W)	Ratio of passenger earnings	10 days statement of gross earnings
	Senior SE(Works)	Ratio of passenger earnings	10 days statement of gross earnings
	Senior SE(Civil)	Ratio of passenger earnings	10 days statement of gross earnings
6. Operating	SM*	Ratio of trains originating for each railway	Time table

	CYM*	Ratio of trains originating for each railway	Time table
7. Electrical	Senior DEE(G)	Ratio of passenger originating at Joint Station	10 days statement of gross earnings
	Senior DEE(TRD)*	Ratio of trains originating for each railway	Time table
	Senior DEE(TL)*	Ratio of trains originating for each railway	Time table

Note -\*If there are no originating trains for either or both the railways then apportionment of the costs for activity centre suffixed with an asterisk (\*) may not be done.

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## ANNEXURE B

Various elements of earnings to be reckoned for apportionment of Joint Station Cost provided the same are not included in the balance sheets of the using Railways.

<b>Sources of earnings at Joint Stations to be considered for reduction from the apportioned cost</b>	
1	Platform Tickets
2	Cloak Room charges
3	Dormitory and Retiring Room
4	Car/cycle/motor cycle parking
5	Phone booths
6	Commercial advertisements
7	Any other source of earning not accounted in the balance sheet.

(Authority Ministry of Railways (Railway Board's) letter No.2007/F(C) 27/I dated 31/07/2009), ACS NO.68.

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