

भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA No. 42/2017

No.2017/ACI/6/2/SCT

New Delhi, Dated: 31/03/2017

The FA & CAOs,

1.CR/Mumbai, 2.ER/Kolkata, 3.ECR/Hajipur, 4.ECoR/Bhubaneswar, 5.NR/New Delhi,
6.NCR/Allahabad, 7.NER/Gorakhpur, 8.NFR/Maligaon/Guwahati, 9.NWR/Jaipur, 10.SR/Chennai,
11.SCR/Secunderabad, 12.SER/Kolkata, 13.SECR/Bilaspur, 14.SWR/Hubli, 15.WR/Mumbai,
16.WCR/Jabalpur and 17.Metro/Kolkata Including (18.CLW/Chittaranjan, 19.DLW/Varanasi,
20.DMW/Patiala, 21.ICF/Chennai, 22.RCF/Kapurthala, 23.MCF/Raibareilly, 24.RE/Allahabad,
25.RWF/Bangalore, 26.RWP/Bela, 27.COFMOW/New Delhi and 28.MTP/Chennai).

Sub:- Submission of Actual Account Current for and to end of March, 2017.

The schedule for closing of Actual Account Current for and to end of March 2017 shall be as under:

1. Account Current for and to end of March, 2017 should be compiled and submitted duly audited, so as to reach Board's office latest by **1st May, 2017**
2. The same procedure as followed last year would be followed for closing the Accounts for March, 2017 and no supplementary account will be called for this year also. Therefore, special care should be taken to ensure that the Accounts are rendered complete in all respect and include all adjustments which ought to be included in the Accounts for the year 2016-17 in terms of Para 333-A1 and other codal provisions.
3. To facilitate timely closing of Accounts, it has been decided that Transfer Certificates requiring inter-railway adjustments in March, 2017 Accounts must be exchanged latest by **10th April, 2017** except those relating to Bulk Order Items (For Bulk Order Items, transfer certificates should also be exchanged latest by the 25th April, 2017). No transfer Certificate relating to the transactions for 2016-17 should be issued beyond these dates.
4. There will be no reconciliation meeting. Therefore Dy. FA&CAO/B&Bs of the Railways shall personally ensure that all inter/intra railways transactions are settled and finalized by the due dates.
5. The time-schedule for submission of other Financial & Accounting returns relating to the Accounts for 2016-17, as laid down in Annexure 'A' must be adhered to strictly. Railways may fix their time schedule for divisions/ other units for submission of accounts to headquarter accordingly.

Contd...2

6. In order to ensure correct preparation of the Accounts for March, 2017 the Accounts of receipts and expenditure booked upto February, 2017 should be critically reviewed and necessary rectifications arranged to eliminate cases of misclassification or other errors. It should also be ensured that voted and charged expenditure is booked and reflected distinctly where ever required.
7. All transactions involving a fraction of a rupee are required to be brought into account by rounding off to the nearest rupee. Kindly ensure the same right from the initial stage of transaction for compilation of the Accounts for 2016-17.
8. Certain important instructions for correct compilation of the Accounts are given in Annexure 'B'. These should be carefully studied and followed scrupulously.
9. It is reiterated that, since no Supplementary Account will be called for this year also, all corrections/adjustments should be taken care of before submission of the Accounts and the related statements as per programme to Railway Board. In case, any correction has to be made in exceptional circumstances such as for rectification of errors pointed out by Audit or at the instance of Board, it should be ensured that separate correction slips for each of the relevant financial & accounting statement already sent to Board are sent without waiting for any advice or reminder from Board. The figures in the various statements should be fully reconciled with the Accounts.
10. Copies of the statements, returns, and Accounts etc. which require vetting of Audit may kindly be sent to Audit simultaneously while submitting the same to Board's office and this fact may be mentioned in the statements, returns etc. sent to Railway Board.

Strict adherence to the target dates specified above as also in Annexure 'A' and the various related statements may kindly be ensured through suitable monitoring mechanism at administrative level at Head-Quarters Office. The name alongwith telephone numbers of the co-ordinating officer so nominated may be intimated to this office immediately.

11. Action Plan for compliance of time schedule:


- i. All requisite records/vouchers etc. may be made available to local PDA by 10.04.2017.
- ii. Dy.FA&CAO/Books may be nominated as Nodal Officer to maintain liaison between Railways and local PDA to watch progress of submission of Account Current and Appropriation Account, arranging availability of vouchers/records required by local PDA, settlement of audit observation etc. on a weekly basis. Local PDA will also nominate Nodal Officer from their department for this purpose.
- iii. FA&CAO incharge of Books and Appropriation Accounts may monitor the position closely and hold regular meetings with PDA to discuss and thresh out the audit observations/ objections.
- iv. On receipt of Accounts from the Railway Administration, the same will be audited by PDA in **two weeks period**. The documents (vouchers, bills etc.)/records/registers etc. as required by Audit may be made available by the Railway Administration as early as possible (or within three days) for examination and certification of Accounts by Audit.
- v. Audited copy along with audit observations, if any, will be sent immediately by the PDA to the Railway Administration for submission of response to the audit observations.
- vi. Reply to the audit observations, Correction Slips, Revised Accounts etc. may be furnished by the Railway Administration **within one week** from the date of receipt of the same from audit.
- vii. Audit's rebuttal on the remarks of Railway Administration may be sent by local PDA to Railway administration **within three calendar days** and the issues discussed across the table at FA&CAO level in the **next two calendar days**. The unsettled issues may be sent to Railway Board for necessary clarification/direction.

- viii. Audited copy of the Accounts may be sent to Railway Board (by Railway Administration) and Railway Board Audit (by PDA) on or before the scheduled dates.
- ix. The Corrections Slips/Revised Accounts may be issued expeditiously by the Zonal Railways and Production Units and copy sent to local audit immediately. The Correction Slips issued by the Zonal Railways and Production Units should be serially numbered and dated and a copy thereof sent to associate audit also immediately while sending these to Railway Board.
- x. It may be ensured that the Charged Expenditure, if any, has been properly shown in the Schedules. Annexure 'A' to the Works Grant should be appended with the Account Current by all the zones/units without fail.
- xi. Compliance of Accounting Standards (IGAS-1, 2 and 3) by all the Zonal Railways and Production Units in preparation of Statement of finance Accounts may be ensured as mentioned in the CGA's letter dated 23-2-2017 (Item No. 2) on Detailed Guidelines for submission of material for the compilation of Union Government Finance Accounts for 2016-17.

Receipt of this letter may please be acknowledged.

(Hindi version will follow)

DA: As above.


(T. D. Diwivedi)
Director Finance (Accounts)
Railway Board

Copy for information to:-

1. Principal Director (Railway Board Audit), Railway Board, New Delhi-110001.
2. Accounts-IV (BO) Section, Railway Board.

**TIME SCHEDULE FOR SUBMISSION OF VARIOUS RETURNS/STATEMENTS FOR MARCH, 2017
ACCOUNTS**

Sr. No.	Particulars of Accounts and Returns	Due date by which Accounts & Returns must reach Railway Board		
		Advance copy to Railway Board	Advance copy to Local PDA	Audited copy to Railway Board
1.	(i) Statement No. 4 Statement of Guarantees given by Central Government. (only Zonal Railways)	10/04/2017	10/04/2017	10/05/2017
	(ii) Statement showing capital raised with the approval of the Govt. by the Railway Companies for expenditure on Railways owned by them in respect on share capital have been given (only zonal railways).	10/04/2017	10/04/2017	10/05/2017
2.	Exchange and Transfer Certificate for Rolling Stock programme.			
	(iii) The Transfer Certificate should be sent by Railways to Railway Board. (The date will not be extended in any case)	10/04/2017	—	—
	(iv) The Transfer Certificate should be sent by Railway Board to Railways.	25/04/2017	—	—
3.	Statement showing important transaction of magnitude which could not be adjusted in the year's accounts through the Reserve Bank of India in time and are proposed to be adjusted with non-Railway Accounts Officer "On Proforma Basis", through Controller General of Account. These proforma adjustments should invariably be supported by acceptance of other parties.	10/04/2017	10/04/2017	10/05/2017
4.	Issue of Transfer Certificates by the Railways / Units on account of proforma adjustment of items of magnitude which could not be adjusted in year's account through Reserve Bank of India in time & are proposed to be adjusted with Non-Railway Accounts Officers on proforma basis.	10/04/2017	—	—
5.	Statement of "Transfers Without Financial Adjustment" separately for Capital, CF, DRF, DF, and other transactions (except COFMOW).	10/04/2017	10/04/2017	09/06/2017
6.	Account Current with complete schedules.	01/05/2017	01/05/2017	15/06/2017
7.	Material for Central Government Finance Accounts Statement No.3 Details of Loans & Advances granted to Co-operative Societies under Head 6425-Loans for Co-operative.	01/05/2017	01/05/2017	01/06/2017
8.	(i) Statement No.11 showing investments of Central Government (Railways) in shares of Statutory Corporations, Govt. Companies, other joint stock Companies, Co-operative Banks, Societies and	01/05/2017	01/05/2017	01/06/2017

Sr. No.	Particulars of Accounts and Returns	Due date by which Accounts & Returns must reach Railway Board		
		Advance copy to Railway Board	Advance copy to Local PDA	Audited copy to Railway Board
	Public Sector Undertaking etc. (only Zonal Railways) . (ii) Statement No. 11 showing investment of Central Government (Railways) in shares of Railway men's Consumer Co-operative Societies, etc. (Only Zonal Railways) .			
9.	Statement of Income Tax credited to major Head 0021 during the year 2016-17.	01/05/2017	01/05/2017	01/06/2017
10.	Statement of Service Tax credited to major Head 0044 during the year 2016-17.	01/05/2017	01/05/2017	01/06/2017
11.	Statement of Interest Receipts credited to major Head 0049.	01/05/2017	01/05/2017	01/06/2017
12.	Statement of expenditure of Railway Audit Offices Grant No. 33 (Audit) should be reconciled with account (Major Head 2016).	01/05/2017	01/05/2017	01/06/2017
13.	Minor head wise Revenue Receipts figures (Abstract X, Abstract Y & Abstract Z). (Only Zonal Railways)	01/05/2017	01/05/2017	01/06/2017
14.	Statement showing Major head-wise detail of Pay and Allowances.	01/05/2017	01/05/2017	01/06/2017
15.	Statement showing Source wise and Plan head wise Works Expenditure under Grant No.16 incurred on National Projects (For & To end) .	01/05/2017	01/05/2017	01/06/2017
16.	Detail of Working expenses minor head wise. (Credits & Voted/Charged for Commercial and Strategic lines amount shown separately) Please ensure same figures will be adopted in statement submitted for Appropriation Account (Proforma IV attached)	01/05/2017	01/05/2017	01/06/2017
17.	Consolidated correction slip to Account Current for & to end of March, 2017 after thorough review of Accounts/ statements.	01/06/2017	01/06/2017	03/07/2017
18.	Final Account Current with opening & closing balances for the year.	01/06/2017	01/06/2017	03/07/2017
19.	Debt Head Report as per Proforma XII	01/06/2017	01/06/2017	03/07/2017
20.	Statement No. 2(a) of Capital-at-charge of Indian Railways as on 31st March, 2017 (except COFMOW) .	01/06/2017	01/06/2017	03/07/2017
21.	Statement showing payment into and withdrawal from Treasuries by Branch Line Companies (only Zonal Railways) .	01/06/2017	01/06/2017	03/07/2017
22.	Statement showing balances under Contingencies Fund (except COFMOW) .	01/06/2017	01/06/2017	03/07/2017
23.	Statement showing share capital debentures & loans to Branch lines companies (only Zonal Railways) .	01/06/2017	01/06/2017	03/07/2017
24.	Statement No.1 Regarding Financial Results of Govt. Railways as on 31-3-2017. (Only Zonal Railways)	01/06/2017	--	--

Sr. No.	Particulars of Accounts and Returns	Due date by which Accounts & Returns must reach Railway Board		
		Advance copy to Railway Board	Advance copy to Local PDA	Audited copy to Railway Board
25.	Statement showing expenditure (separately) on i. Passenger Amenities. ii. Other Railway users Amenities. iii. Amenities for staff (except COFMOW)	01/06/2017	--	--
26.	Statement of total value of Railway Assets (except COFMOW).	01/06/2017	--	--
27.	Statement of Plan Head-wise & Source-wise work expenditure showing voted & charged and Gross, Credit and Net expenditure under Grant No. 16 in thousand of ₹. A separate statement showing category-wise Bulk order & other than Bulk order figures under PH-2100 (Rolling stock) should be sent. The figures of category-wise & B.O. must tally with the debits accepted in January and March Account. (except COFMOW).	01/06/2017	--	--

Note: Before submitting the above statements, it should be ensured that the figures shown therein are reconciled with Accounts and that there are no differences.

Guidelines for compilation of accounts for and to end of March, 2017 and related financial / accounts statements.

1. Reconciliation of Intra-Railway & Inter-railway Transfer Transactions

Before closing of March, 2017 accounts, it is essential to reconcile completely the transactions both intra & inter - Railways with NIL difference. While reconciliation of the transactions under the head 8782 - "Cash Remittances & adjustments between officers rendering account to the same Accounts Officer - Transfers within the same Railways" has to be arranged within the Railway, the difference, if any, under 8797 - Exchange Account - Accounts between Railways has to be reconciled with other Railway / Unit concerned and eliminated before the close of the Accounts for March, 2017. Adjustments such as for diversion of traffic, compensation claims should be proposed by the Railways, only in accordance with Codal provisions & the latest instructions from the Railway Board. It will be the responsibility of the proposing Unit/Railway to prove the correctness of the proposed adjustments with supporting details. The figures (debits & credits) as finally reconciled with other Railways shall only be shown in the March Accounts under "Transfer between Railways". It should be further ensured that on no account, the amount of transfer certificates is adjusted against the suspense heads such as Miscellaneous Advances/Deposits/Miscellaneous. Further 8782 and 8797 should tally as per monthly list of e-recon software.

2. Reconciliation of Deposit with Reserve Bank

The net result of 'Receipts & Payments' against the head 8675 - Deposits with Reserve Bank should be completely reconciled with the statement of closing balance for March, 2017 sent by Reserve Bank of India (CAS), Nagpur.

3. Transfer without Financial adjustment

The advance/audited copies of the statement showing 'Transfer without Financial Adjustment' for the year 2016-17 should reach Board's office positively by the dates specified in Annexure 'A'. Items involving adjustments of the Capital cost of Rolling Stock and contribution under DRF transferred from one railway to another in terms of para 780 FI, should be included in this statement after obtaining confirmation that contra adjustment has been taken into account by the other Railway concerned so that the net result on the over all balance in the books of Railway Board is NIL. Adjustments of balances under CSRPF & "Govt. contribution to CSRPF" to NCSRPF & Pension Fund respectively in the case of pension optees, if any, should also be included in this statement as per extant orders. Further, for rectification of mistake in the balances affecting two or more heads of accounts, the instructions contained in para 922 F-I should be strictly followed, unless other wise ordered by the Railway Board. In the latter case, reference to the Board's order must be quoted against the relevant item.

Note: TWFA statement should include accepted items only of both the Railways to avoid dispute at later stage.

4. F. Loans & Advances

The debit balances under the various minor heads of F. Loans & Advances, transferred from one accounting unit to another of the same Railway or from one Railway to another should be adjusted as plus and minus credits under the relevant heads in the books of the 'transferring & receiving' accounts officer respectively to avoid second debit under the heads for which funds are allotted so that debits for the year on the outgoing side of accounts should represent only payments

of advances made during the year. As the figures of outgoing side are taken as actual expenditure in the Appropriation Account of Civil Grants- Loans to Govt. servants etc. requiring submission to Ministry of Finance, it should be ensured that account is done as aforesaid & errors in accounting, if any, are rectified before closing of the accounts for March, 2017.

5. Cash Balance

5.1 The closing cash balance as on 31.3.2017 to be adopted in the Actual Account Current for March, 2017 should be based on 'ACTUALS' cash balance which will be available on the railways/units by the time the Approximate Account current and Actual Revenue/Capital Account Current for March, 2017 are compiled. Zonal Railways/Production Units should close their Cash Book by 5th April 2017 (NF Railway by 8th of April 2017). Railways may ensure 'Zero' Cash in Transit (CIT) before the closure of Cash Book. Necessary Codal Correction in this regard shall follow. It should be ensured that the closing cash balance appearing in Approximate Account Current and Actual Revenue/Capital Account Current for March, 2017 agree with each other as also with the opening cash balance on 1.4.2016 which will be reflected in April, 2017 Accounts. The above exercise must be completed before submission of the Actual Account Current for March, 2017 to avoid corrections later in the March, 2017 and April, 2017 Accounts.

5.2 Incidentally, cheques & credit note-cum cheques awaiting clearance should not appear as part of closing Cash Balance but only as balance under Remittance into Banks.

6. Interest on Fund Balances

No Interest on the balances under DRF, Pension Fund should be calculated during the financial year 2016-17.

7. Interest on Provident Fund and Staff Benefit Fund

No Transfer Certificate for interest on Provident Fund Account and Staff Benefit Fund is required to be submitted to Railway Board. The amount of interest on Provident Fund Account and Staff Benefit Fund may be credited to fund by debited major head 8675-00-105 "Deposit with Reserve Bank".

8. Transactions under 8660-Suspense (Railways)

8.1 Reserve Bank Suspense

The balance under Reserve Bank Suspense, if any, remaining unadjusted at the close of March, 2016 Accounts should be cleared by Transfer to Miscellaneous Advance Revenue/ Capital/ Deposit Miscellaneous as laid down in the foot note under para 436A1 (1990 Edition).

8.2 CGEG Insurance Scheme, 1980-Accounting of Payments

Payments for and to end of the month under Civil Major/Minor Head 8011-Insurance Fund 103-CGEG Insurance Scheme should be shown classified (i.e. by giving break-up) under the subhead "Insurance Funds" & "Savings Fund". This should be ensured without fail, as gross figures are not acceptable to CGA/MOF. In this connection, further, amount shown under "Insurance Fund" should be in multiples of five thousand (as payment of insurance made in case of death of the employee is in multiples of five thousand such as 5000/-, 10000/-, 15000/- and 20000/- etc.

8.3 Addl. DA/Wages Deposits Suspense Accounts & Repayment of Addl. Wages Suspense Account

No balances to end of March, 2017 should appear under these heads.

9. Deposits by Indian Railway Finance Corporation (For Northern Railway only)

In respect of deposits made by IRFC, out of their surplus fund, under Public Account, necessary accounting adjustments should be ensured so that the transactions under these deposits are distinctly shown in the Account Current under the Major or Minor Head⁸8342- the Other Deposits-103-Deposits of Govt. Cos., Corporations etc. Deposits by IRFC should not be confused with transactions under head 8445-Indian Railway Deposits in respect of amounts made available by IRFC for Rolling Stock for EBR-IF also.

10. Loans to Co-operatives

The transactions under Loans to co-operatives are required to be adjusted and shown under the revised Major Head 6425 and appropriate minor head. It should be ensured that the same are reflected in the Account Current and the Debt Head Report strictly in accordance with Board's instructions.

11. Receipts on account of Recruitment fee by RRBs

These receipts are required to be accounted for distinctly under a separate minor head under 1001 Indian Railway Misc. Receipts in the Account Current as well as in the schedule of miscellaneous Receipts.

12. Transactions under Contingency Fund

Withdrawals from the Contingency Fund of India, recoupment to the fund during the year 2015-16 itself, should be brought out in a foot note to the Account Current so that the same are so reflected in the statement of Central Transactions to be sent by the Railway Board to the Controller General of Accounts, Ministry of Finance and the C&AG.

13. Charged & Voted Expenditure

The figures of charged & voted expenditure should be shown separately at all stages (in details as well as totals) in the following schedules accompanying the Account Current, by each Revenue Grant/Plan Head (Works Grant) as also under (i) Total Final Heads (ii) Total Final & Suspense Heads etc.

- I. 3002/3003 Indian Railway Working Expenses
- II. 3001 Policy Formulation, Direction, Research & other Miscellaneous & Organisations;
- III. 5002/5003 Capital outlay by each subhead of Account (Plan Head) further split-up under each source of financing viz. Capital, Capital Fund, DRF, DF, and RSF. In addition, a separate statement showing charged expenditure by various grants should be sent along with the Account Current to enable verification of correct reflection of the figures in the various schedules. This should be done without fail.

14 Bifurcation of the Expenditure / Receipts between Commercial and Strategic Lines

It should be ensured that the Receipts/Expenditure are shown duly bifurcated under Commercial Lines/Strategic Lines in the Account Current for March, 2017 even through manual correction in case the existing FMIS programme on any Railway does not provide for this.

15 Minus Transactions in the Account Current

Normally, there should not be any minus transaction to end of March, 2017 on the 'Receipts' or 'charges' side in the Account Current. In case, any minus figures appear in the Revenue/ Capital Account Current to end of March, 2017, the reason should be explained without fail in the Annexure to the Account Current indicating (i) the Head of Account (ii) the Amount (iii) the reasons for 'minus' entry and (iv) years to which the minus transaction pertains. Since it is obligatory upon the Ministry of Railways to explain such reasons in the consolidated Account rendered to the CGA/MOF and the C&AG, any omission on this account on the part of any Units/Railway is likely to delay submission of the consolidated Account by the Railway Board and should, therefore, be avoided.

16 Schedule of expenditure under Major Head 5002/5003-Capital outlay on Indian Railway-Commercial/Strategic

The schedule of expenditure accompanying the Capital Account Current for March 2017 should be prepared in the proforma as usual and should show the expenditure for the month and to end of the month, cumulative expenditure to end of the year since 1.4.79 and cumulative expenditure from commencement of the operation.

17 Dividend & Subsidy - Calculation Statement

17.1 No calculation in regards to Dividend and Subsidy is to be made during the financial year 2016-17.

18. Debt. Head Report

18.1 The balances under the various funds-Depreciation Reserve Funds, Pension Fund as on 31/3/2016 and 31/3/2017 should be reflected separately for "Commercial" and "Strategic" (For Northern, Northeast Frontier, North Western and Western Railways).

18.2 The balances shown against the various heads of accounts in the Debt Head Report should reconcile with those appearing in the Final Account Current with opening & closing balance for the year 2016-17 and the balance under one Head of Account should not be clubbed with the other Head of Accounts either in the Debt Head Report or in the Final Account Current.

18.3 The Heads operated in the Final Account Current for 2015-16 and the Debt Head Report should accord with those which have been operated in March, 2017 Accounts.

18.4 The balances in the Debt Head Report and Final Account Current should not be worked out under F. Loans & Advances for the total but the same should be worked out and reflected separately under various categories of advances i.e., House Building Advance, Motor Car Advance, Advance for purchase of other Motor Conveyance, other Conveyances and other Advances.

18.5 The figures of "Transfers without Financial Adjustment" should be adopted in the Debt Head Report and Final Account Current on the basis of statement of T.W.F.A. sent to Railway Board separately. Instances have come to notice that in the past some of the Railways arbitrarily changed the figures of such transfers concerning S.R.P.F. (Contributory); S.R.P.F. (Non-contributory) and transfers from contributory PF without advising correction to their statement of T.W.F.A. in time. This should be avoided.

19. Works Expenditure

19.1 The statement of Works Expenditure Grant No.16-Annexure 'A' showing expenditure by each source of financing (Capital, Capital Fund, DRF, DF, & RSF) under Gross, Credit and Net should be sent alongwith March, 2017 Accounts as usual to enable certain financial statements being compiled for Board's Information. In respect of expenditure under capital-at-charge an additional statement should be attached with Annexure 'A' incorporating the figures in units of Rupees by Gross, Credits, Recoveries and Net separately under final head and Stores Suspense, Manufacturing Suspense and Miscellaneous Advances as these figures are required for utilisation in the check of Grand Summary of Appropriation Accounts.

19.2 A statement showing "Bulk Order Expenditure" booked under Deposit Miscellaneous "IRFC" by categories of Rolling Stock viz. Locos, Carriages and Wagons should accompany the March, 2017 Account Current. The statement shows the figures of expenditure "during 2016-17 and to end of 31.3.2017".

20. Major Head 8342-NPS Fund

20.1 Huge amount of New Pension Fund are lying under Major Head 8342 which is yet to be transferred to the Trustee Bank by most of the Railways/PUs. The serious implications of this balance needs to be appreciated as it is causing permanent pecuniary loss to the subscribers and may eventually lead to major administrative problems. Therefore, balances lying outstanding with the Railways/PUs should be identified and transferred to the Trustee Bank during the closing of March 2017 Accounts positively.

General The Account Current alongwith the allied returns for the year 2016-17 and any correspondence on the subject of closing of March, 2017 accounts should be addressed to Shri N.K. Rajgrihar, Senior Accounts Officer, Room No. 564, Ministry of Railways (Railway Board), Raisina Road, New Delhi-110001 to facilitate quick action thereon.
