

भारत सरकार GOVERNMENT OF INDIA
रेल मंत्रालय MINISTRY OF RAILWAYS
(रेलवे बोर्ड RAILWAY BOARD)

RBA 43/2017

सं०-2017/एपीपी/6-1/2016-17

नई दिल्ली, दिनांक : 06-04-2017

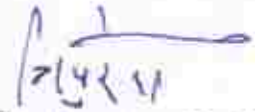
महाप्रबंधक/मुख्य प्रशासनिक अधिकारी,
सभी भारतीय रेलें तथा उत्पादन
इकाईयों सहित।

(दो प्रतियों में)

विषय:- वर्ष 2016-17 के लिए विनियोग लेखे ।

वर्ष 2016-17 के लिए विनियोग लेखों के संकलन एवं प्रस्तुतीकरण के
निर्देश अपेक्षित कार्यवाही हेतु प्रेषित किए जा रहे हैं।

संलग्न :- उपर्युक्त ।


(त्रिपुरेशधर द्विवेदी)
निदेशक वित्त (लेखा)
रेलवे बोर्ड।

भारत सरकार GOVERNMENT OF INDIA
रेल मंत्रालय MINISTRY OF RAILWAYS
रेलवे बोर्ड RAILWAY BOARD

RBA 43/2017

No: 2017 APP/6-1/2016-17

New Delhi, dated 06-04-2017

The General Managers/Chief Administrative Officers,
All Indian Zonal Railways/Pus.

Sub: - APPROPRIATION ACCOUNTS FOR THE YEAR 2016-17.

Annual Accounts for the year 2016-17 by is likely to be closed in 2nd week of May, 2017. The schedule of Appropriation Accounts for 2016-17 is given below:-

2. **SCHEDULE FOR PRESENTATION IN PARLIAMENT**
 - 2.1 As per the recommendations of the Public Accounts Committee, the Appropriation Accounts of Indian Railways are required to be presented to the Parliament during the Winter session of the same calendar year to which the accounts are pertains.
 - 2.2 It is, therefore, necessary to ensure timely finalisation and submission of the Appropriation Accounts for 2016-17 to Board's office so as to enable Ministry of Railways to consolidate, publish and table these accounts in ensuing winter session of Parliament.
3. **PROGRAMME FOR COMPILATION AND SUBMISSION OF APPROPRIATION ACCOUNTS**
 - 3.1 In order to achieve the above target, programme for compilation and submission of Appropriation Accounts for the year 2016-17 is enclosed as Annexures 'I' and 'II'.
 - 3.2 Strict adherence to the target dates specified in Annexure 'I' and 'II' for the submission of the **ADVANCE/AUDITED** copies of the Grant Accounts/Statement/Annexures etc. may kindly be ensured through suitable monitoring system including liaison with Audit to get vetted copies of accounts, so that any delay on this account is averted.
The name alongwith telephone numbers of the co-ordinating officer so nominated may be intimated to this office immediately.
 - 3.3 Delay in submission of the Accounts/Statements/Annexures etc. will be viewed seriously.
4. **SUBMISSION OF THE APPROPRIATION ACCOUTS - ANNEXURES/STATEMENTS**

It is also requested that each Grant/Annexure/Statement may be forwarded to **Shri R.D. Choudhary, A.O. (Appropriation)**, Hall No.564 - H, 5th Floor, Rail Bhawan, New Delhi - 110001 through Speed Post before scheduled dates. (Ph.-030-43366,44387, FAX-011-23303366, e-mail rd-aoapp@rb.railnet.gov.in, rdchoudhary41@gmail.com).

A certificate should invariably be given under each Grant Account that Actuals have been reconciled with the figures in the Account Current to end of March'2017.

5. **DISPOSAL OF AUDIT OBJECTIONS**

Audit observations on the Appropriation Accounts must also be attended on priority. If necessary, the same be settled by holding discussions with Audit at appropriate levels, so that prescribed schedule is not disturbed. All observations of Audit made, while vetting Grants/Annexure should be resolved before submission of audited copy to the Board.

6. Certain important instructions for preparation/finalization of the Appropriation Accounts are given in Annexure 'III'. These instructions may be followed scrupulously.
7. All corrections made in Account Current should be incorporated in Appropriations Account also. Copy of such correction slip should be sent to Appropriation Accounts Branch immediately.

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.

8. Action Plan for compliance of time schedule:

- i. All requisite records/vouchers etc. may be made available to local PDA by 22.05.2017.
- 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 settled the audit observations/ objections on priority.
- 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 for examination and certification of Accounts by Audit.
- v. 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.
- vi. 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.
- vii. 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.
- viii. 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.

- ix. 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.

9. This issues in consultation with office of C&A.G of India,

Kindly acknowledge receipt and ensure compliance.

DA/As above



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

No. 2017 APP/6-1/2016-17

New Delhi, dated 06-04-2017

- 1) 28 Copies to PD (Railway Board Audit), New Delhi.
- 2) Copy to Director (OL), for information.
- 3) Copy to A.O (AC-IV) for furnishing the Appropriation Accounts of Grant No.15- Rolling Stock (Bulk Order), expenditure of IRFC for the year and end up to the year.



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

Programme for preparation and finalization of Appropriation Accounts for the year 2016-17

S.No	PARTICULARS	Due date by which Appropriation Accounts/Statements/Annexures must reach Railway Board	
		Advance	Audited
1.	GRANT No. 1 - Railway Board (Northern Railway only).	15-May-17	16-June-17
2	GRANT No. 2 - Miscellaneous Expenditure (General) (for Zonal Railways, Metro Rly/Kol & R.E.)	16-June-17	17-July-17
3	GRANT No. 3 - General Superintendence and Services (for Zonal Railways & Metro Rly/Kol)	26-May-17	21-July-17
4	GRANT No. 4 - Repairs & Maintenance of Permanent Way and Works (for Zonal Railways & Metro Rly/Kol.)	26-May-17	21-July-17
5	GRANT NO. 5 - Repairs & Maintenance of Motive Power (for Zonal Railways only)	01-June-17	01-Aug-17
6	GRANT No. 6 - Repairs & Maintenance of Carriages and Wagons (for Zonal Railways & Metro Rly/Kol)	01-June-17	01-Aug-17
7	GRANT No. 7 - Repairs & Maintenance of Plant and Equipment (for Zonal Railways & Metro Rly/Kol)	02-Jun-17	04-Aug-17
8	GRANT No. 8 - Operating Expenses - Rolling Stock and Equipment (for Zonal Railways & Metro Rly/Kol)	09-Jun-17	04-Aug-17
9	GRANT No. 9 - Operating Expenses - Traffic (for Zonal Railways & Metro Rly/Kol)	09-Jun-17	08-Aug-17
10	GRANT No. 10 - Operating Expenses - Fuel (for Zonal Railways & Metro Rly/Kol)	15-Jun-17	10-Aug-17
11	GRANT No. 11 - Staff Welfare and Amenities (for Zonal Railways & Metro Rly/Kol)	15-Jun-17	11-Aug-17
12	GRANT No.12 - Miscellaneous Working Expenses (for Zonal Railways & Metro Rly/Kol)	20-Jun-17	16-Aug-17
13	GRANT No.13 - Provident Fund, Pension and Other Retirement Benefits (for Zonal Railways, Metro Rly/Kol & PUs)	20-Jun-17	17-Aug-17
14	GRANT No. 14 - Appropriation to Funds (for Zonal Railways & Metro Rly/Kol)	21-Jun-17	21-Aug-17
15	GRANT No. 15 -Dividend to General Revenues, Repayment of Loans taken from Gen. Revenues & Amortisation of over capitalisation (for Railway Board)	-	--
16	GRANT No. 16 - Assets - Acquisition, Construction and Replacement (for Zonal Railways/MTPs/PUs etc.)	21-Jul-17	21-Aug-17
17	Civil Grant : (i)Loans and Advances (ii)Pro-portion payments (iii)Interest on Debt and other obligations Note: COFMOW (i) & (iii) only.	02-Jun-17	01-Aug-17

Annexures & Statements etc.

S.No	PARTICULARS	Due date by which Appropriation Accounts/Statements/Annexures must reach Railway Board	
		Advance	Audited
ANNEXURES			
1.	'A' - Statement of Unsanctioned Expenditure obtaining on 01.07.2016 (for Zonal Railways/MTPs/PU's etc.)	11-Jul-17	10-Aug-17
2.	'B' - Statement of Undercharges detected by Audit and Accounts (for Zonal Railways & Metro Rly/Kol.)	04-Jul-17	03-Aug-17
3.	'C' - Statement showing Remission and Abandonment of claims to Revenue (for Zonal Railways & Metro Rly/Kol.)	19-May-17	20-July-17
4.	'D' - Statement of expenditure on important Open Line Works & New constructions (for Zonal Railways & RE/ALD)	19-June-17	19-July-17
5.	'E' - Statement showing expenditure relating to Strategic Lines (N, NF, WR & N.W. Rlys only)	19-May-17	20-July-17
6.	'F' - Statement of Estimated and Actual Credits or Recoveries (for Zonal Railways/MTPs/PU's etc.)	07-Jul-17	21-Aug-17
7.	'H' - Statement of Losses etc. and Ex-gratia payments above Rs 50,000/- in terms of Bd's letter no.91/ACIII/25/4 dt. 19.07.91 (for Zonal Railways, PU's & MTPs etc.)	16-Jun-17	10-Aug-17
8.	'I' - Statement showing Irregular Re-appropriation (for Zonal Railways, PU's & MTPs etc.)	21-Jul-17	21-Aug-17
9.	'J' - Statement showing Important Misclassifications etc. (for Zonal Railways, PU's & MTPs etc.)	21-Jul-17	21-Aug-17
10.	Statement of Defects in Budgeting (for Zonal Railways, PU's & MTPs etc.)	21-Jul-17	21-Aug-17
STATEMENTS			
1.	Statement showing Distributable Expenditure and Receipts (for Zonal Railways, PU's & MTPs etc.)	09-May-17	-
2.	Statement showing changes in Forms & Classifications (for Zonal Railways, PU's & MTPs etc.)	09-May-17	15-June-17
3.	Statement showing Percentage of Working Expenses to Earnings (for Zonal Railways & Metro/Kol.)	21-Jul-17	21-Aug-17
4.	Statement showing credits to Capital for Retired Assets (for Zonal Railways & MTPs)	14-Jun-17	14-Jul-17
5.	Statement of annual Voted and Charged expenditure (for Zonal Railways, PU's & MTPs etc.)	07-Jul-17	21-Aug-17
6.	Statement showing Depreciation Reserve Fund Account (for Zonal Railways & PU's)	09-Jun-17	12-Jul-17
7.	Statement of Development Fund Account (for Railway Board)	09-Jun-17	--
8.	Statement of Capital Fund Account (for Railway Board)	09-Jun-17	--
9.	Statement of Railway Safety Fund Account and Debt Service Fund (for Railway Board)	09-Jun-17	--
10.	Statement showing Pension Fund Account (for Zonal Railways & PU's)	09-Jun-17	12-Jul-17
11.	Statement of Suspense Balances (for Zonal Railways, PU's & MTPs)	09-Jun-17	14-Aug-17
12.	Statement showing Stores Account (for Zonal Railways, PU's & Metro/Kol.) (Para 433 (5) F I, Annex XI & XII may be kept in view)	02-Jun-17	12-Jul-17
13.	Statement showing Stock Adjustment Account (for Zonal Railways, PU's & Metro/Kol.) (Para 433 (5) F I, Annex XI & XII may be kept in view)	02-Jun-17	12-Jul-17
14.	Profit and Loss Account of Catering (for Zonal Railways only.)	07-June-17	14-Jul-17

FINAL ACCOUNTS			
1	Capital Statement Part I & II/Block Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	21-Jul-17	21-Aug-17
2	Profit and Loss Account/Manufacturing Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	21-Jul-17	21-Aug-17
3	Balance Sheet - Commercial Lines & Strategic Lines (for Zonal Railways, PUs, MTPs & COFMOW)	21-Jul-17	21-Aug-17

Guidelines for finalizing Appropriation Accounts – 2016-17

1. **CERTAIN TERMS AND BASE TO BE USED IN COMPILATION OF GRANT ACCOUNTS**

The Appropriation Accounts of the various Grants may be compiled in the prescribed format. The following abbreviations may used in the Appropriation Accounts (Refer Para 404 - F. I.) :-

- 'O' - Original Grant or Appropriation.
- 'S' - Supplementary Grant in case of Voted expenditure and Supplementary Appropriation in case of Charged expenditure.
- 'R'- Residual modification sanctioned by competent authorities other than the Parliament (i.e. Re-appropriations, Withdrawals or Surrenders).

The amount of "ORIGINAL GRANT" for the purpose of the Appropriation Accounts should be based on DEMANDS FOR GRANTS - PART-II for the year 2015-16 and the SUPPLEMENTARY, i.e. the "S" factor, should be based on Supplementary Demands for Grants - 2016-17. It must be ensured that the amount of Supplementary tallies with the Supplementary amount as per Budget Orders issued by Board's Office. The subsequent modifications of the allotment, if any, which are made by re-appropriation, should be reflected separately and not be exhibited in the figures of Supplementary Grants in the Appropriation Accounts.

2. **PREPARATION OF APPROPRIATION ACCOUNTS**

The modifications made in the format of Revenue Grant of Railway Appropriation Accounts from the year 1994-95 should continue. Net variation (i.e. variation between total Sanctioned Grant/Appropriation and actual expenditure) is required to be explained sub head-wise instead of explaining column 1 (variation between total Sanctioned Grant/Appropriation and Final Grant) and column 4 (variation between Final Grant and actual expenditure) separately, on the lines of the previous year.

The following instructions may be followed :

- (a) The explanations for variations should be related to the specific sub heads of accounts under the respective Minor Heads of Accounts. It is also reiterated that variations, even if these are minor, may be explained since such minor variations may, necessitate explanations to be given for Indian Railways as a whole, when considered cumulatively.
- (b) It may be ensured that explanations for variations are clear, complete descriptive and precise. The reasons should also be sequenced according to their importance. Vague explanations like "due to over estimates" "covered by re-appropriation" etc. are not acceptable.
- (c) The details and the explanations for variations should be given separately for Charged and Voted segments under each minor head.
- (d) The procedure outlined in this para and para 4 should be followed in respect of Civil Grants also.
- (e) A certificate should invariably be given under each Grant Account that Actuals have been reconciled with the figures in the Account Current to end of March 2017.

3. **COMPILATION OF GRANT NO.16**

Grant No.16 may be compiled in four Segments i.e. Part-I-Capital, Part II- Railway Funds (DRF, DF and Capital Fund separately), Part III- Railway Safety Fund.

The reasons for variations (all excess/savings) with reference to the total sanctioned provision (i.e original grant plus supplementary) may be explained work-wise For all works under Plan heads New Lines (1100), Gauge Conversion (1400), Doubling (1500) and Railway Electrification projects (3500); and For works costing more than ₹ 20 crore under Plan heads Track Renewals (3100), Bridge works (3200) and Signalling & Telecommunications (3300).

Soft copy of work wise reasons for variations of the specified Plan heads as indicated above may also be furnished in excel sheet on e-mail.

Explanations may be given observing the following aspects :

- (i) Specific works/projects under which the entire supplementary grant remained unutilised.
- (ii) Specific works/projects under which the entire provision (Original plus Supplementary) remained unutilised.
- (iii) Specific works/projects under which more than 10% of supplementary grant or ₹ 5 lakhs whichever is higher for incurring additional expenditure on existing works remained unutilised.
- (iv) Specific works/projects under which the variation exceeded ₹ 100 lakhs irrespective of the percentage which the variation bears to the sanctioned provision (Original plus Supplementary).
- (v) Specific works/projects in which saving/excess exceeded ₹ 50 lakhs or 10% of the sanctioned provision (Original plus Supplementary), whichever is higher but did not exceed ₹ 100 lakhs.

Instructions issued vide Board's letter No. 97,APP/7-2/PAC Report dated 13-03-2006 along with the revised format for the specified Plan heads may be followed scrupulously in this regard.

The Gross Actual expenditure under each Plan head should be reconciled with Annexure 'A' to Grant No.16 (sent to Railway Board with final Account Current) before its submission to Railway Board.

While reviewing Appropriation Accounts of Grant No.16 of 2015-16, it has been observed that instead of giving reasons for variations of works falling under the criteria indicated above, some of the Zonal Railways have shown all the works under the said Plan heads. Further, the variation as shown in various works under certain Plan heads were not explained by some of the Zonal Railways. It may please be ensured that the reasons for explanation for variation for only those works which fall under the criteria indicated above are given.

4. **ADOPTION OF ADDITIONAL REPORTING CRITERIA**

The Public Accounts Committee in their 100th Report (1994-95) desired that while preparing the Appropriation Accounts, the following additional reporting criteria be adopted:-

- a) Cases where the overall savings in a Grant exceeded the Supplementary Grant.
 - b) Cases where the amount surrendered exceeded the overall savings in a Grant.
 - c) Specific Heads of Accounts in each Grant under which the entire Supplementary Grant remained unutilised.
 - d) Specific Heads of Accounts under which the entire provision remained unutilised.
 - e) Specific Heads of Accounts under which more than 10% of the Supplementary Grant or ₹ 5 lakhs, whichever is higher, remained unutilised.
 - f) Specific Heads of Accounts under which the "Variations" (savings or excesses) exceeded ₹ 100 lakhs, irrespective of the percentage which such variations might bear to the sanctioned provision.
 - g) Specific Heads of Accounts in which savings/excesses exceeded ₹ 50 lakhs or 10 % of the sanctioned provision, whichever is higher, but did not exceed ₹ 100 lakhs; were "clubbed" in a single para indicating the number of such heads; the aggregate variation, and the minimum and maximum percentage of the variations.
 - h) In cases where individual "segments" of the Grant i.e. Revenue Charged, Revenue Voted etc. was exceeded, the Appropriation Accounts must indicate the excesses under those Heads which mainly contributed to the excess under the individual segment.
- This may please be ensured.

5. ANNEXURE 'D' – STATEMENT OF EXPENDITURE ON IMPORTANT OPEN LINE WORKS AND NEW CONSTRUCTIONS

The Appropriation Accounts of the Statement of Expenditure on Important Open Line Works and New Constructions – **Annexure 'D' may be compiled Part-wise in prescribed format and sent on a CD, along with the hard copy**, so as to facilitate compilation in Board's office.

This statement should be prepared in the following three parts :-

- Part-I-(a) Showing works costing ₹ 20 lacs & over which were undertaken without budget provision.
- Part-I-(b) Showing works costing ₹ 20 lacs & over of previous years on which expenditure was booked during the year without budget provision.
- Part-II- Showing works costing ₹ 50 lacs or more for which budget provision existed but were not undertaken during the course of the year and
- Part-III Showing variations between original estimates and expenditure in respect of works completed during the year 2016-17 (Statement of expenditure on open line works and new Constructions costing not less than ₹ 50 lacs each)

The above part-wise information is required to be submitted in the prescribed format (in excel sheet) and it may also be ensured that each column thereof has invariably been filled.

6. BLOCK ACCOUNT (TRANSFER WITHOUT FINANCIAL ADJUSTMENTS).

Adjustment towards TWFA, wherever necessary, may be ensured in the Block Account.

7. BALANCE SHEET

As per instructions issued vide Railway Board's letter No. 2002/AC.II/2/3 dated 23-03-2006, IRFC lease charges have been bifurcated into Interest component and Capital repayment component to be booked to Demand No.9 and Demand No.16 (Capital Fund) respectively. In order to give a true presentation of the lease transactions, a disclosure of the rolling stock assets

taken on lease from IRFC be made by indicating the following information as a footnote to the Balance Sheet :

- a) The value of assets taken on lease during the year.
- b) The capital component of the repayment made during the year.

8. ANNEXURE- 'J' - STATEMENT OF IMPORTANT MISCLASSIFICATIONS AND OTHER MISTAKES DETECTED.

- 8.1 Public Accounts Committee has taken a very serious view on Misclassifications/Mistakes and persistence/increase in these instances becomes cause of embarrassment for Board Members during Oral Evidence. It may, therefore, be ensured that the cases of misclassification if any, are detected and rectified before closure of the annual accounts of the year to the extent possible and the measures/suggestions to prevent misclassifications/mistakes, as circulated by the Ministry of Railways from time to time, are implemented by all accounting units scrupulously besides taking up the concerned staff for lapses.
- 8.2 Items of Misclassifications affecting Grant relating to the year 2016-17 Accounts, may only be included in the Statement of Important Misclassifications and Other Mistakes detected - Annexure 'J'. In cases, where the rectification of Mistakes/Misclassifications relate to the different sub heads/primary units under one Grant and does not effect the Accounts/Schedules for the month of March 2017 sent to Board, the same should not appear in Annexure 'J' and be rectified by the Railways themselves in accordance with the procedure outlined in paragraph 922 of Indian Railway Financial Code (Vol. I).
- 8.3 Where the Mistakes/Misclassifications involve more than one Grant/Appropriation, details of the Grant with the amount involved under each grant may invariably be furnished in the statement. The details as to which Grant/Head of Accounts the expenditure or the Credit was wrongly booked as also the details of the correct Grant/Head of Account to which it was to be booked should be clearly mentioned to avoid unnecessary correspondence.
- 8.4 In case of Grant No.16, source of funds involved may also be indicated. It may also be noted that the amount shown against each item in the Annexure should be 'IN UNITS OF RUPEES'.
- 8.5 'Other Mistakes' should be reflected in Part.II of the aforesaid statement.
- 8.6 Adherence to the target dates may please be ensured.
