

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

No. 2020-B-200/RE&BE

नई दिल्ली / New Delhi, दिनांक dated: 04.09.2020

महाप्रबंधक, The General Managers All Zonal Railways,

चितरंजन रेल इंजन कारखाना, चितरंजन,

Chittaranjan Locomotive Works, Chittaranjan,

सवारी डिब्बा कारखाना, पेराम्बूर, चेन्नै,

Integral Coach Factory, Perambur, Chennai,

रेलवे विद्युतीकरण, इलाहाबाद,

Railway Electrification, Allahabad.

डीजल रेल इंजन कारखाना, वाराणसी ,

Diesel Locomotive Works, Varanasi,

रेल पहिया कारखाना, बंगलोर,

Rail Wheel Factory, Bangalore,

रेल डिब्बा कारखाना, कपूरथला ,

Rail Coach Factory, Kapurthala,

आधुनिक रेल डिब्बा कारखाना, राय बरेली,

Modern Coach Factory, Rae Bareli.

महानिदेशक, The Director General, RDSO, Lucknow & National Academy of Indian Railways, Vadodra.

मुख्य प्रशासनिक अधिकारी / The Chief Administrative Officers,

1. महानगर परिवहन परियोजना/ Metropolitan Transport Projects (Railways), मुंबई / Mumbai व चेन्नै/ Chennai

2. डीजल लोको आधुनिकीकरण वर्क्स, पटियाला / Diesel Loco Modernization Works, Patiala.

3. रेल पहिया कारखाना, बेला/ Rail Wheel Plant, Bela.

अध्यक्ष /The Chairman, सभी रेलवे भर्ती बोर्ड / All Railway Recruitment Boards,

उपाध्यक्ष / The Vice Chairman, रेल भूमि विकास प्राधिकरण / Rail Land Development Authority,

निदेशक / The Directors Generals/ Directors,

भारतीय रेल सिविल इंजीनियरिंग संस्थान, पुणे -411001.

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भारतीय रेल सिगनल इंजीनियरिंग एवं दूरसंचार संस्थान, सिकंदराबाद -500017.

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Indian Railway Institute of Electrical Engineering, Nasik- 422 101.

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Indian Railway Institute of Financial Management, Secunderabad.

रेलवे लेखा सेवा के लिए केंद्रीय प्रशिक्षण अकादमी, सिकंदराबाद

Centralised Training Academy for Railway Accounts, Opposite Rly. Junior College, STC Compound, Tarnaka, Secunderabad.

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Jaggiwan Ram RPF Academy, Talkatora Road, Alambagh, PO Manak Nagar, Lucknow.

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Indian Railway Centre for Advanced Maintenance Technology, Gwalior-474 020.

भारतीय रेल संग्रहालय, चाक्यपुरी, दिल्ली -110021.

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The Chief Mining Advisor, Dhanbad, Jharkhand.

रेलवे सलाहकार, भारतीय दूतावास, रेलवे विंग, जर्मनी उप रेलवे सलाहकार, भारतीय दूतावास, टोक्यो, जापान

The Railway Adviser, Embassy of India, **The Dy. Rly Adviser**, Embassy of India

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The Railway Adviser, High Commission of India, Railway Wing, House No. 2, Road No. 142, Gulsan-I, Dhaka, Bangladesh.

प्रशासनिक अधिकारी (बीआरएंड एस)/ **The Administrative Officer (BR&S)**,

नियंत्रण एवं लेखा परीक्षक का कार्यालय, नई दिल्ली / Office of the Comptroller & Auditor General of India, 9, Deen Dayal Upadhyaya Marg, New Delhi-110124.

सचिव / **The Secretary**,

रेलवे दर अधिकरण, चेन्ने, -600105.

रजिस्ट्रार / **The Registrar**,

रेल दावा अधिकरण, माल रोड, दिल्ली -110054.

Railway Rates Tribunal, Egmore, Victoria Crescent Road, Chennai-600 105.

Railway Claims Tribunal, 13/15, Mall Road, Delhi-110054.

मुख्य रेल सुरक्षा आयुक्त / **The Chief Commissioner of Railway Safety**,

नागरिक उड्डयन मंत्रालय, अशोक मार्ग, लखनऊ, -226001/Ministry of Civil Aviation, Ashok Marg, Lucknow-226 001.

रजिस्ट्रार, राष्ट्रीय रेल एवं परिवहन संस्थान, वडोदरा.

The Registrar, National Rail & Transport Institute, Vadodara.

Subject: Call letter for Revised Estimates 2020-21 and Budget Estimates 2021-22.

Important :

- 1.0 Since the Railway Budget is finalized by the Ministry of Finance (MoF), the Budget calendar being followed by Railways has to be in line with the requirement of the MoF. For finalizing the RE/BE, MoF is likely to hold discussions with various Ministries/Departments from middle of October, 20 and the turn of the Railways may come by end Oct'20 or Nov'20.
- 2.0 In view of the above, RE for the current year and BE for the next year need to be finalized by the Board by mid of October itself. Accordingly, the Revised Estimates for 2020-21 and Budget Estimates for 2021-22 and all supporting information are required to be submitted to the Board as per the due dates and procedure.
- 3.0 Considering the current pandemic situation and its adverse impact on railways operations and current scenario of resource crunch and financial constraints of Indian Railways, the Zonal Railways are requested to prioritize their expenditure as no additional funds are likely to forthcoming over and above SL. In view of the precarious financial situation, expenditure of essential nature only may be incurred. As such further saving vis-à-vis SL are expected while projecting the RE 2020-21.
- 4.0 The OWE data entry for RE 2020-21/BE 2021-22 will be done through Budget Module of IPAS. Inputs of RE 2020-21/BE 2021-22 for Capital Segment and Revenue Receipts will also be done through IPAS portal only.
- 5.0 Accordingly, Railways, Production Units and other spending units, may submit their projections of Revised Estimates 2020-21 and Budget Estimates 2021-22 in respect of Revenue Receipts, Revenue Expenditure and Works Expenditure by the following due dates:-

Revenue Section (Major Head 3001, 3002 & 3003)	
Sub-Major Head 01 to 11	25.09.2020
Estimates for Traffic Plan & Revenue Receipts	25.09.2020
Civil Demands	22.09.2020
Capital Section (Major Head 5002 & 5003)	30.09.2020

- 6.0 The above projections may be made on the basis of five months i.e. April to Aug'20 accounts.
- 7.0 The Major/Sub-major heads of MoF have to be followed while compiling and printing the estimates of both Revenue and expenditure. List of Major and Minor heads of MoF (CGA) provides for the railway receipts and expenditure to be divided into Major Heads-1001/3002/5002 - Commercial and -1002/3003/5003- Strategic, which are further divided into Sub-Major Heads representing the erstwhile Demands for Grants. Further bifurcation into Minor Heads, Sub-Heads and Detailed Heads will continue as at present.
- 8.0 Four Zonal Railways having Strategic lines on their systems viz NR, NFR, NWR & WR, need to give bifurcation of their Revenue and expenditure estimates for

both Commercial as well as Strategic portions. Suitable modifications in the IPAS Budget Module have been carried out for these Railways. The other zonal railways and other units may prepare their estimates on the Budget Modules of IPAS for OWE, Revenue Receipts and Capital segments.

- 9.0 Vide letter no.2020/AC-I/6/COVID dated 08.04.20 (RBA No.38/2020) and letter no.2020/AC-I/6/COVID dated 01.04.20 (RBA No.35/2020) accounting procedure for booking the expenditure on COVID related activities was conveyed. Railways are requested to follow the procedure mentioned in the above letters while booking the expenditure on COVID related activities.
- 10.0 Vide ACS No.144 (RBA No.78/2019) detailed head 112 (Abstract O) has been introduced under Sub-Major Head 11 to book 'Interest on delayed/non-deposit of NPS contribution'. Railways are requested to project the requirement for the same for RE 2020-21 & BE 2021-22 under the detailed head 892 in newly introduced PU-54 (Interest on delayed/non-deposit of NPS contributions.) under SMH-11.
- 11.0 Vide ACS No.142 (RBA No.79/2019) Sub-head 280 & Sub-head 940 under Sub-Major head 09 have been introduced to book 'Expenditure related to Ayushman Bharat Pradhan Mantri - Jan Arogya Yojana (ABPM-JAY) Scheme' & 'Credit for Ayushman Bharat Pradhan Mantri- Jan Arogya Yojana (ABPM-JAY) Scheme' respectively. Railways are requested to project the requirement for the same for RE 2020-21 & BE 2021-22.

General

- 12.0 Both RE and BE inputs are now being solicited at the same stage. Privilege for entering previous year actual has already been provided to zonal railways/PUs.
- 13.0 All the Railways/PUs may please note that presentation of budget on a scheduled date is a Constitutional obligation. Estimates should be meticulously prepared so as to avoid re-appropriations, particularly in Capital Segment, which invites adverse comments from CAG and Parliamentary Committees like PAC, Standing Committee etc.
- 14.0 RE 2020-21/BE 2021-22 inputs for O.W.E. are required by Sub-Major Heads 01 to 11(Major Heads 3002 & 3003) and Traffic Plan/Revenue Receipts (Major Heads 1001, 1002 & 1003). For capital section (Major Heads 5002 & 5003), input would first be for planhead/allocation summary followed by details to be entered pink-book item-wise.
- 15.0 As tentative RE/BE is to be finalised by first week of November itself in consultation with Ministry of Finance, there is no laxity available in the Budget schedule. Therefore, the inputs should be fed very carefully and submitted within the due dates.
- 16.0 In terms of Board's policy letter/comprehensive instructions, all reappropriation/redistribution orders are to be issued through the Budget VPN system. Instances of reappropriations/redistribution of funds at Zonal Railways not done through Budget VPN have repercussions on RE allotments and therefore viewed seriously by Board.

- 17.0 If the Railways have changed the booking pattern of expenditure from one Primary Unit to another, the same may be specifically brought to the knowledge of Board for proper evaluation. Instead of simply forwarding the estimates, special features and gist of variations between BG and RE for the current fiscal and; RE and BE for the next fiscal, under each Sub-Major Head should be given.
- 18.0 The Railways should make every effort to formulate their Revised Estimates in such a manner that various post-budgetary increases and unforeseen expenditure are met from within the Spending Limits as far as possible. Further, credits/ recoveries should be estimated with utmost care as variation in the budgeted and actual credit recoveries has also been seriously viewed by Audit.
- 19.0 The BE/RE input should be compiled by the Principal Financial Advisor (PFA) (Budget) and approved by the GMs. No input other than what has been submitted through Budget Module of 'IPAS' would be considered or processed.
- 20.0 The hard copy of the estimates (generated through the program) should be legibly printed, tallied with data submitted, separated page-wise and Sub Major Head-wise and signed by PFA(Budget) may be sent to the Board.
- 21.0 There should be pin-pointed cost control measures for immediate results; expenditure directly related to traffic including variable staff expenditure should be projected accordingly, fuel for traction should be a function of traffic, tariff and shop-floor inventory to be minimal. The projections being submitted in BE/RE must bear the above in mind as there would be intensive scrutiny and analyses at Board's level as also at MoF's level before the same are finalised.
- 22.0 RE projections should be based in a manner that there are nil instance of excess and savings in the end, and, in any case, not more than 2% of the PU-wise and Sub Major Head-wise projection. Excess over Grant goes against the very grain of Constitutional propriety and responsibility would be required to be fixed immediately in each instance. The position would be monitored at the Board's level also.
- 23.0 While making BE/RE projection under Capital Section priority should be on works that are likely to be completed in the current fiscal.

Other important instructions are as below:-

- 24.0 Annexures A to F- Major Head 3001- Indian Railways-Policy Formulation, Direction, Research, and other Miscellaneous Organisation Miscellaneous Expenditure (General)
- 24.1 **Annexure 'A' - Surveys:** Survey-wise details of 'Survey-in-Progress (including surveys taken up out of turn), 'New Surveys' and 'Surveys requiring adjustments' may be furnished as per *Annexure M*. Any subsequent change in the nomenclature, cost or the proposed outlay during the year, as also any new Surveys approved by the Board after submission of the above should be intimated separately, quoting reference to Board's authority therefor. Primary Unit-wise details of expenditure should be furnished in Annexure M-2. The estimates must be submitted in duplicate. If there is any escalation in the cost of ongoing surveys or there is change in scope or executing Railway, the authority approving the same may be indicated in the remarks column. List of surveys which are more than 10 years old and not yet commenced/completed may be reviewed.

- 24.2 Special attention may be given in indicating the cumulative expenditure to end of the previous FY and the expenditure during the previous FY. Some of the Railways are persistently mistaking one of these figures for the other.
- 24.3 Staff strength of Group 'A', 'B', 'C' & 'D' for the current and next year may also invariably be furnished in case of Annexures A, B & C as prescribed in Annexure M-3 sent vide Board's letter No. 92-B-200 dated 1.10.92 and 97-B-302 dated 17.10.97. The staff cost projections may be correlated with the net head count to be indicated separately recruitment & retirement category wise.
- 24.4 Estimates for Annexures B to E may be furnished in usual formats.
- 24.5 Information on Annexure F will be called for separately.

25.0 Ordinary Working Expenses

- 25.1 Railways have to furnish detailed reasons for variations separately, in respect of each of the Minor Heads, taking all Primary Units together; and by Primary Units, for the Sub-Major Head as a whole.
- 25.2 Budget module of IPAS, as guidance, provides 3 likely estimates of RE/BE based on past trends which can be made use by the zones for arriving at their RE/BE projection.
- 25.3 While submitting the data of RE 2020-21 under OWE, railway may include all the re-appropriations executed so far.
- 25.4 'Credits or Recoveries' should be projected only under the Primary Unit-98 'Credits or Recoveries' and should be entered in minus only.
- 25.5 Expenditure in respect of Minor Head-800/Suspense/Sub-Major head 10 (Miscellaneous Working Expenses) should be booked only under primary unit 99-'Other Expenses'.
- 25.6 Attention is drawn to 'Accounts Dte. letter No.2014/ AC-II/21/6 dated 25.06.2015', regarding booking of Additional Relief on Death/Disability of Government Servants covered under New Defined Pension System. These activities are to be booked under Sub-Major Head 11 (Provident Fund, Pension and Other Retirement Benefits), Sub-Head 650 and its Credits & Recoveries at the time of transfer of accumulated NPS corpus to Railways in case the legal heir opts to avail the benefits under NPS, are to be booked under Sub-Head 940 (Credits under NPS). It should also be noted that 'Deduct amount met from Pension Fund' is to be shown under the Sub-Head 930.
- 25.7 As the details are to be submitted Major Head wise in Demand for grant and Statement of Budget Estimates to MoF, it is required that as brought out in para 7 & 8 above four Railways (NR, NWR, NFR and WR) may submit their RE/BE and other details separately for Major Head 3002-Commercial Lines and Major Head 3003-Strategic Lines.

26.0 The Estimates should be accompanied by the following statements:-

- 26.1 Production Units, RDSO, NAIR, MCF (Rail Bareilly) and IRISSET may submit their estimates of Sub-Major Head 11 (Provident Fund, Pension and Other Retirement Benefits) in the manual format as earlier in Annexure R-8.

- 26.2 All the Zonal Railways are required to submit estimates of Sub-Major Head 11 (Provident Fund, Pension and Other Retirement Benefits) in respect of Audit Staff.
- 26.3 Annexure R-3 and R-4 are to be sent along-with other annexure. (Formats of Annexure R-1, R-2, R-5, R-6 and R-8 were sent to Railways vide Boards letter No. 2003-B-200 dated 5.11.03).
- 27.0 **Appropriation to Funds:** Department-wise position as on 01.04.2020 of staff for appropriation to Pension Fund, may be sent in the format prescribed vide this Ministry's letter No. 2003-B-314 dated 19.09.2003.
- 28.0 **Revenue Receipts:**
- 28.1 As the details are to be submitted Major Head wise in Demands for Grant and Statement of Budget Estimates to MoF, it is required that as brought out in para 7 & 8 (ibid) four Railways (NR, NWR, NFR and WR) may submit their RE/BE of Traffic Revenue and other details separately for Major Head 1002-Commercial Lines and Major Head 1003-Strategic Lines.
- 28.2 Traffic Revenue for the current year as against the budgeted target along with Budget Estimates for 2021-22 may be assessed based on a critical analysis of the trend of traffic performance and Revenue in the first 5 months. Adverse impact of the earlier part of the year should not be mechanically applied for projection for the whole year. Reasons for any variation in projection from the trend should be clearly brought out in the explanatory note. Similarly, adjustment/waivers etc. affecting the Goods Revenue during the course of the year should be brought out in the explanatory note in detail. Projection for the next year may also be made on similar basis.
- 28.3 The estimates of Revenue should be based on anticipated traffic output for a fiscal. The class/commodity wise data of traffic details for passenger and freight traffic i.e. originating traffic, lead, rate etc. should form the basis for anticipated Revenue. In case of Other Coaching Revenue a break up of Revenue from parcel services, military traffic, postal haulage, and others may be furnished in Rail Budget System.
- 28.3.1 It has been noticed that some Railways in the past have included their Other Coaching Revenue in their passenger Revenue. All Railways may, therefore, project their passenger and other coaching Revenue separately in RE 2020-21 & BE 2021-22.
- 28.4 While the anticipated Traffic Plan and estimates of Revenue are to be generated by using the Rail Budget System, details of monthly originating Revenue from passenger, goods and other coaching traffic etc. are to be furnished as indicated below:-

Summarized estimates of Revenue

- | | | |
|--|---|---------------------------------------|
| <ol style="list-style-type: none"> 1. Annexure E1 - Traffic Plan (Passenger) 2. Annexure E2 - Traffic Plan (Goods) | } | As fed into the Budget module of IPAS |
| <ol style="list-style-type: none"> 3. Annexure E3 - Monthly details of originating/apportioned Revenue (actuals for first five months & projection for the remaining part of the fiscal) 4. Annexure E4 - Not required. 5. Annexure E5 - Estimates of Gross Traffic Receipts of worked lines. | | |

28.5 In the past, most of the zonal Railways have not furnished detailed traffic projection supporting the estimates of Revenue. This has often led to a mismatch in targets of Revenue and traffic output fixed for each zonal Railway and has subsequently been referred to Board by many zones. It is, therefore, emphasized that detailed inputs of traffic details may be obtained from the concerned executive branch and estimate of Revenue is framed duly projecting the traffic output. **Please note that summarized estimates without detailed estimates of traffic plan will not be accepted.** Prescribed format for Annex E3 is given below:-

Months	Originating Revenue	*Originating Revenue retained	Revenue received	Apportioned Revenue
Separately for Passenger, Goods, Other Coaching Revenue (Rs. in thousand)				
April May June July August	Actuals			
September October November December January February March	Estimated			

*Net of Revenue apportioned with SPVs/JVs and other non-IR entities

- 28.6 Sundry Revenue should be projected component-wise as provided in the Rail Budget System. The 'Operating losses on strategic lines' being reimbursed by the Ministry of Finance has been a part of 'Sundry other Revenue' since 2007-08.
- 28.6.1 Profit and loss accounts of individual strategic lines clearly bringing out the figures of losses/profit for 2019-20 and projected losses in 2020-21(RE) and 2021-22 (BE) are required to be furnished by NR, NFR, NWR and WR. As the details are to be submitted Major Head wise in Demand for Grant and Statement of Budget Estimates to MoF, it is required that these four Railways may submit their RE for 2020-21 and BE for 2021-22 for Strategic portion separate from Commercial lines.
- 28.6.2 The actual loss for 2019-20 or the projected losses for RE 2020-21 and BE 2021-22 should indicate the losses for the relevant year only and should not include any arrears of previous years. The arrears if any for any railway from previous year/s would be added at the Board level based on inputs from Accounts Directorate of Railway Board.
- 28.7 Net Revenue from meal charges in the integrated fare trains (eg. Rajdhani/Shatabadi/Duronto/Premium etc.) may be included in the estimates of Sundry Other Revenue.

29.0 Civil Estimates

- 29.1** As provided in Para Nos. 340 to 353 of the Finance Code, Volume-I, detailed requirement of funds for loans and advances to staff and projection for civil appropriations under Income-Tax, Interest, Debt Obligation and various other heads under Abstract F Loan and Advances, Abstract I Small Savings, Abstract J Reserve Funds, Abstract K Deposits and Advances, Abstract L Suspense Miscellaneous other accounts and Abstract M - Remittance for the current fiscal and for the next year may be furnished as per prescribed format (circulated vide Board's D.O. No.98-B-308 dated 18.11.1998 and also made available to all the new zones). These information also form part of General Budget and as such, should be furnished to Board in a consolidated form at one go and not in piece-meal, positively by the stipulated date for timely submission to Ministry of Finance (complete three pages statement). Rail Wheel Plant, Bela having become a full-fledged accounting Unit, may send its Revised Estimates 2020-21 and Budget Estimates 2021-22 separately from East Central Railway. Estimates not projected in the consolidated form, will not be accepted.
- 29.2** Ministry of Finance vide letter No.F.2(29)-B(D)/2006 dated 21.9.2006 had asked for a realistic estimates of interest on provident fund balances to avoid wide variation between the estimates and actuals, which has been criticized by CAG. Zonal railways are, therefore, required to frame the estimates of Interest on balances of SRPF, GPF and other deposits under Public Accounts, duly reviewing the opening balances, actual/anticipated transactions during the course of the fiscal. Any variation should be explained in detail supported by related data. The information pertaining to Group D staff which is incorporated in the estimates should be furnished separately in an Annexure.

30.0 Capital Segment:

- 30.1** As the details are to be submitted Major Head wise in Demand for Grant and Statement of Budget Estimates to MOF, it is required that as brought out in para 7 & 8 on Page No.3, four Railways (NR, NWR, NFR and WR) may submit their Plan Head-wise RE/BE of Capital outlay and other details separately for Major Head 5002-Commercial Lines and Major Head 5003-Strategic Lines.
- 30.2** Railways are required to send their projections as planhead and source of fund-wise summary directly in IPAS Budget Module and submit the same to Board. The scheme of submission of data will be :-
- (a) Credits and 'Charged' expenditure may be carefully worked out on a realistic basis;
 - (b) Planhead and source-wise projections for 'Voted' expenditure may be submitted alongside Charged and Credits. Moderation of RG outlay will be done on Voted portion only.
 - (c) In framing the estimates, due regard should be given to up-to-date progress of expenditure and commitments that are likely to materialise.
 - (d) After Revised grant has been communicated by Board, the same will be required


to be fed into the system work-wise, matching the PH/Source wise grant and submitted to Board through IPAS Budget Module only.

- 30.3 Post merger of Railway Budget with Union Budget, information regarding Supplementary Demands for Grants has to be communicated to Ministry of Finance much in advance. Data pertaining to Capital section of Budget for Supplementary Demand, which earlier used to be based on Final Modification projections has, therefore, to be based on Revised Estimates data now. Instances have come to notice where Railways did not seek 'Charged' funds originally in BE, but in RE stage requested for huge allotments, additional grant for which were sought through Supplementary Demand. The additional funds asked in RE were later sought to be surrendered by the same Railways at the time of FME, which is not possible after obtaining Supplementary Demand. Such a situation therefore needs to be avoided. **The Railways/Units may therefore work out figures, especially of 'Charged' appropriation, meticulously as the same will become base for vote of Parliament for seeking additional grant in the current year.**
- 30.4 The Production Units may provide data relating to (i) types of rolling stock being produced, (ii) their quantity (with Railway wise break-up) and (iii) transfer price in Stage-I of data-entry for Inventory. For this purpose, a specific entry-screen is provided through the dash-board. The total of this will be linked to the WMS Credits for the Unit. After this entry, in Stage-II the entry for Workshop Mfg Suspense and Stores Suspense will be operative.
- 30.5 Information in Annexure W-1 to W-15 as detailed in Board's letter No.93-B-200 dated 05.10.1993 should be furnished along with the Estimates. While furnishing information in Annexure W-14 regarding staff strength and expenditure, the Zonal Railway may ensure that for construction organization the details of staff employed in the Projects only are indicated. It is seen that some of the Railways/Units are not furnishing the details of staff expenditure in the appropriate format. Deviations noticed in such data during previous years are as under:
- (a) Pay & allowance are merged.
 - (b) Allowance other than TA and Travel expenses are merged.
 - (c) Figures in respect of either Actual for previous year or the Budget Estimates for the next year are omitted.

In view of the above it is suggested that the staff related figures must be given separately for the construction organization and Workshops incorporating the data for: (a) Group 'A', 'B', 'C' & 'D', (b) Actual for previous year, BE for current year, RE for current year & BE for next year, (c) Pay, (d) Allowances other than TA, (e) Travelling expenses, (f) Productivity Linked Bonus & (g) Workshop Incentive Bonus.

- 30.6 For BE 2021-22 also the Railways are required to submit their estimates plan head and source of fund wise through IPAS Budget Module.
- 30.7 Plan-head-wise data for Credits likely to be generated as well as the 'Charged' Appropriation during 2021-22 must be estimated and entered in the database in the respective column.

- 30.8 After receipt of Planhead & Source wise Revised Grant from Railway Board, the data-entry for work-wise Budget Estimates will be required to be completed in IPAS alongwith work-wise entry for RG, as per para 30.2(d) above. In case the same is to be done on VPN Budget Portal, it will be advised separately.
- 30.9 While providing data for Rolling Stock (Itemised), it may be ensured that outlay is provided for all items of 'Programmed Deliveries' which is required to be processed during the Budget Year. No such item should be left with 'Nil' outlay, as '0' left in the 'Outlay' column leads to deletion of the item through the software. There have been instances where such RSP items with '0' or 'Nil' outlays got deleted from Pink Book, however, the Railways later realised that these items were required to be included in the Pink Book for completing pending liabilities against them.
- 30.10 It has been observed that some Railways are not taking into account the estimates given by RVNL and are also reducing outlays for RVNL works even when debits have been accounted for in the books of zonal Railways. Therefore, as regards works being executed by RVNL, the Railways may ensure that the RE/BE projections received from RVNL are included in the Revised/Budget Estimates of the Railway. M/s RVNL may also ensure that the estimates in respect of RVNL executed works are furnished to the concerned zonal Railway on time for inclusion in their Revised/Budget Estimates. At the time of work-wise distribution of revised grant, Railways may ensure that distribution is made to RVNL works as per their requirement. In the event of reduction in RE outlays, allotment to RVNL works may be regulated accordingly, while maintaining the same at least at the level of debits already received and accounted for by the Railway.
- 30.11 As regards Net Inventories, it has been noted in the past that some of the Railways/Units have revised the same excessively in RE in comparison to BE allotments. The Railways/Units may therefore note that the RE/BE projections are sacrosanct. Variations in RE need to be supported with valid and justifiable reasons. It may be appreciated that not reporting savings timely results in blockage of Capital investment, which can, otherwise, be utilized for other productive purposes.
- 30.12 RE 2020-21 and BE 2021-22 is to be projected for all works, including the works being executed by RVNL.


(Anand Prakash) 4.9.2020
Executive Director, Finance (Budget)
Railway Board.
Telephone/Fax No. 011-23382518

The Secretary, Railway Board : for furnishing Revised Estimates 2020-21 & Budget Estimates 2021-22 in respect of Railway Board for Major Heads - 3001, 3002, 3003 (for Sub-Major Head-11) & 3006 (erstwhile Demand Nos.1, 2, 13 and 14(b)).

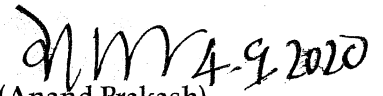
PFAs, All Indian Railways incl. Production Units.

The Director, Wagon Interchange, Indian Railway Conference Association, Chelmsford Road, New Delhi-110055 : It is requested to furnish the CHPC estimates for all the Railways, based on 3 months Actuals from April to June, 2020 to the Board and the Zonal Railways immediately in terms of Board's letter no. 93-B-200 dated 30.7.1993. The estimates may be suitably supplemented later in November, 2020, December, 2020 and March, 2021 respectively, duly taking into account the updated census results and other factors.

The DE(C&IS), Railway Board, New Delhi : Attention is invited to endorsement on the Board's letter No. 93-B-200 dated 30.7.93 and it is requested to furnish periodical balances of wagons for all the Railways, from April to June, 2020 to the IRCA immediately to enable them to furnish CHPC estimates based on 3 months actuals. Further updations may also please be sent to IRCA in time to facilitate supplementing CHPC estimates to be furnished to Budget Branch/ Railway Board.

MD, RVNL, New Delhi : for furnishing RE/BE estimates of RVNL executed projects to concerned Zonal Railways, Works Directorate and Budget Branch, as elaborated in Para 30.10 on Page No.11.

EDRS(S) & DRS(W), Railway Board, New Delhi : for necessary action.


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