

PCE 310
CPDE
03/08/23
JOINT PROCEDURAL ORDER

REGARDING BOOKING OF EXPENDITURE AGAINST SANCTIONED WORKS (CAPEX).



Re-appropriation /redistribution of funds is considered only when it is known /anticipated that the work from which funds are being re-distributed will not be utilised in full or savings can be effected in out lay of the work .

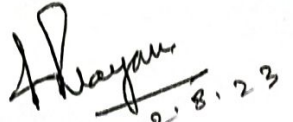
Funds will not be redistributed from any work with the intention of restoring the diverted funds to the work later in the financial year.

Processing of re-appropriation proposal, vetting and sanction of competent authority takes considerable time. In some cases it is often seen that progress of the work and booking of expenditure is being delayed due to want of sanction. In order to overcome the above situation the following joint procedural order is issued herewith.

1. The work against which additional funds over Budget Grant are urgently required may incur expenditure to expedite the progress of work provided the re-appropriation proposal should be sanctioned subsequently to regularise the expenditure where the power of re-appropriation rest with General Manager. **The process of sanction of re-appropriation proposal should be completed within 15 days from the date of incurrence of expenditure.**
2. The cumulative expenditure should not exceed the sanctioned cost of the same work .In case, the proposed cumulative expenditure exceeds the sanctioned cost, the revised estimate should be prepared & sanctioned by the competent authority before incurring the expenditure.
3. Before releasing the additional expenditure, it is to be verified by the Associate finance that the overall allotment against the same source of fund and the same Plan Head should be sufficient to accommodate the expenditure. The Associate finance should certify the funds keeping in view the total Budget Grant of the concerned Division/unit in the Plan Head in same source of fund vis-à-vis the expenditure incurred so far as per Capital schedule/Liability register. In case, the fund is not available in the concerned Division/unit, they may approach Plan head co-ordinators for suitable adjustment of funds from other Division/Units .After obtaining approval of DRM/Plan Head Coordinator , the re-appropriation proposal should be submitted to FA&CAO (F&B)'s office. Once it is received in Central Budget section of HQ, the bills may be admitted for internal check pending sanction of General Manager to expedite the booking of expenditure and facilitate timely completion of project.
4. The work against which the expenditure is urgently required should appear in the current Pink book/ LAW Book. If the work is dropped and not appearing in the current PB/LB, the same should be revived by the competent authority and thereafter expenditure can be incurred.
5. The work against which savings is effected or apprehended that the funds allotted will not be utilised should be identified.

6. The works against which additional funds are required to release the bills should be identified and future liabilities within the financial year should be assessed correctly as per the physical progress of work and the same should be reflected in Revised Estimate projection for 2023-24.
7. The instruction issued vide Railway Board's letter No- 2011-B-174 Dated 26-08-2021 should also be followed scrupulously before incurring additional expenditure over the Budget Grant against a sanctioned work.
8. The above arrangement is applicable for all sources i.e. Capital, RSF, RRSK, DRF except DF. For additional expenditure in DF, availability of clear fund to be ensured before incurring expenditure.
9. The above procedure order for incurrence of additional expenditure on the work over the Budget Grant should be valid for financial year 2023-24 or till the receipt of Revised Grant 2023-24 whichever is earlier.


CPDE/ECOR/BBS

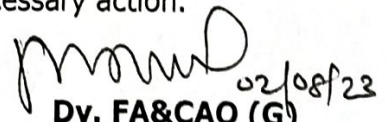

FA&CAO (F&B)

No: ECoR/Accounts/Budget/Re-appropriation/ 1519

Date: 02.08.2023

Copy to:

- (1) Secy. to GM for kind information of GM
- (2) CAO/CON, PCE, PCME, PCSTE, PCEE, PCCM, PCOM, PCSC, PCPO, PFA for kind information.
- (3) DRMs-KUR, WAT, SBP for kind information
- (4) CWM /MCS for Kind information
- (5) Sr. DFMs-KUR, WAT, SBP and Sr .AFA.MCS for information and necessary action.


Dy. FA&CAO (G)
For PFA/ECoR/BBS