

I/46207/2021

पूर्व मध्य रेलवे
(निर्माण संगठन)

कार्यालय,
मुख्य प्रशासनिक अधिकारी (निर्माण)
पूमरे/महेन्द्रघाट/पटना

- All Chief Engineers/Con/ECR/MHX, Patna.
(NE, NC, Central, Planning, North, SE, NW, South & GB).
- CSTE/Con/, South & North/ECR/MHX, Patna.
- CEE/Con/MHX, Patna.
- All Dy. CEs/Con/ MHX, Patna (North, South, TS, Design, General, ROB, PM & Survey)
- All Dy. CEs/Con of Field Units,
(DNR, RGD,MGS, BRKA, DHN, Renukut, Chopan, Singrauli, HZME-I & II, GB/Patna,
GB/MGR, Hajipur-I & II, Bettiah, NKE SPJ-I, II, III & IV, & Muzaffarpur).
- Dy. CSTE/HQ, North, North-II, South/MHX/Patna & DNR, DHN, CPU & SPJ, SPJ-II.
- Dy. CEE/Con/MHX/Patna/ South & North/MHX, North (SPJ), & CPU.
- Dy. CME, Dy. CE & Dy. CEE/GLP/Patna.
- SMM/Con/MHX, Patna.

Sub: - Delegation of Powers of GM (Propuary known as GM's negative list)

Ref: - मुख्यालय/हाजीपुर का पत्र सं.: ECR/ADM/MSOP matter/Annexure II, Date:-28.09.2021

विषयांकित से संबंधित संदर्भित पत्र की छायाप्रति सूचना एवं अग्रेत्तर आवश्यक कार्रवाई हेतु इस पत्र के साथ संलग्न कर प्रेषित की जा रही है।

A copy of above referred letter on the subject matter is being forwarded herewith for information and needful onward action please.

संलग्नक—यथोपरि।

DA: As above.

Signed by Alok Srivastava

Date: 05-10-2021 (05/10/21 श्रीवास्तव)

Reason: Approved बरिष्ठ कार्मिक अधिकारी/निर्माण

कृते मुख्य प्रशासनिक अधिकारी/निर्माण

Copy to:-

1. Secy. to CAO/Con/South for kind information of CAO/C/South.
2. Secy. to CAO/Con/North for kind information of CAO/C/North.
3. Secy. to CAO/Con/GLP for kind information of CAO/C/GLP.
4. CA/Personnel - for uploading on WEBSITE of Construction Organisation.
5. OS/R & D/Pers./Con/MHX.

EAST CENTRAL RAILWAY

General Manager's office
Rail Niketan, Hajipur, Vaishali-844101

No. ECR/ADM/MSOP matter/Annexure II

Date:- 28.09.2021

All PHODs/E.C.Railway, Hajipur.
CAO/C/N&S/MHX
DRM/DDU, SPJ, DNR, DHN, SEE
CWM/CRW/HRT, WS/SPJ, PD/DDU

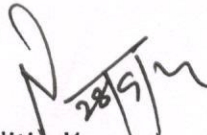
Sub:- Delegation of Powers of GM (popularly known as GM's negative list).

Ref:- Railway Board's letter 2021/F(X)II/PW/3 dt:- 21.09.2021.

Please find enclosed herewith the Railway Board's above referred letter dt. 21.09.21 vide which the Advance correction slip 90 i.e the revised version of Delegation of Powers of GM have been circulated.

This is for your kind information and necessary action please.

Encl:- As above.


(Nitin Kumar)
Dy.General Manager/G
E.C.Railway, Hajipur.

Copy for information & necessary action to:-

1. Secy to GM for kind information to GM.
2. PS to AGM for kind information to AGM.


Dy.General Manager/G
E.C.Railway, Hajipur.

नरेश सालेचा

NARESH SALECHA



सदस्य वित्त
रेलवे बोर्ड
पदेन सचिव, भारत सरकार
रेल मंत्रालय
MEMBER FINANCE
RAILWAY BOARD
EX-OFFICIO SECRETARY TO
GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS

No. 2021/F(X)II/PW/3

New Delhi, dated 21/09/2021

Sub: Delegation of Powers to GMs (popularly known as GM's negative list)

Ref: F(X)-II Directorate's Letter No. F(X)II-2015/PW/7 dated 12.06.2017.

My dear Sanjiv Bhutani,

Delegations of powers to GMs and its amendments are issued from time to time. A need was felt to make it more dynamic and convenient to use with a view to facilitate ease in decision making at all levels in Railways. In line with this thinking a comprehensive zero based review of Delegation of powers has been undertaken. As a result of this exercise, more delegation to General Managers along with consolidation of instructions has been done. The delegation of powers being issued has been simplified. In most of the items, source of instruction has been given for further reference.

Any further delegation by General Managers to field units can be done in consultation with PFAs.

I hope, this new Delegation of Powers would be helpful in dealing with the contemporary challenges of the Railways and would enable faster decisions to achieve organizational objectives. Any suggestions on further improvement are welcome.

With best wishes,

(Naresh Salecha)

Shri Sanjiv Bhutani,
Director General,
Research Design & Standards Organization,
Manak Nagar,
Lucknow.

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

No 2021/F(X)II/PW/3

New Delhi, dated 21/09/2021

The General Managers, Indian Railways,
The Director General RDSO, Lucknow.
The General Manager CORE
CAOs (Const)
CAO, MTP/Mumbai.
CAO/DMW and COFMOW.

Sub: Delegation of Powers to General Managers – Revision of Annexure – II to Chapter V, Indian Railways Financial Code, Vol. I.

Ref: Board's letter No F(X)II-2015/PW/7 dated 12/06/2017 on the above subject.

During a review of delegation of powers to General Managers, with a view to make it more effective, it was felt that the delegation of powers earlier issued needs to be updated. Accordingly, revised version of supersession the delegation of powers in the form of Advance Correction Slip No. 90 is enclosed herewith. The orientation of the attached delegation of powers is different from the one earlier issued in the following manner:

- i. The items have been updated by incorporating the amendments already issued.
- ii. The items which have lost relevance have been deleted.
- iii. The items appearing in various parts of the earlier delegation have been consolidated.
- iv. The numbering system has been streamlined, so that quoting of items in files becomes easier.
- v. Too many details and notes have been done away with.
- vi. The items, on which separate detailed instructions from Board exist, have either been omitted or only a brief reference has been given.
- vii. The items which are not covered in this delegation will be governed by existing codal provision or subject specific guidelines of Board.

Please acknowledge the receipt.


(Ajeet Kumar Srivastava)
Executive Director Finance (Exp.)II
(Railway Board).

841629(30)/2021/O/o DGMG/HQ/ECR

No 2021/F(X)II/PW/3

New Delhi, dated 21/09/2021

Copy to:

- i) Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi
- ii) PFAs, Indian Railways.
- iii) FA & CAO(C)s, Indian Railways.



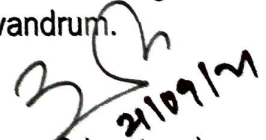
(Ajeet Kumar Srivastava)
Executive Director Finance (Exp.)II
(Railway Board).

No 2021/F(X)II/PW/3

New Delhi, dated 21/09/2021

Copy for information to:

The Director General, National Academy of Indian Railways, Vadodara.
The Director General, Indian Railways Institute of Financial Management, Secunderabad
The Director General, Indian Railway Institute of Transport Management, Lucknow.
The Director General, Indian Railway Institute of Civil Engineering, Pune.
The Director General, Indian Railway Institute of Mechanical and Electrical Engineering, Jamalpur.
The Director General, Indian Railway Institute of Signal Engineering and Telecommunications, Secunderabad.
The Director General, Indian Railway Institute of Electrical Engineering, Nasik.
The Executive Director, Indian Railways Centre for Advanced Maintenance Technology, Gwalior.
The Registrar, Railway Claims Tribunal, Delhi.
The General Secretary, IRCA, New Delhi.
The Chief Commissioner of Railway Safety, Lucknow.
The Secretary, Railway Rates Tribunal, Chennai.
The Chairman, Railway Recruitment Board, Ahmedabad, Ajmer, Allahabad, Bangalore, Bhopal, Bhubaneswar, Chandigarh, Chennai, Gorakhpur, Guwahati, Jammu & Srinagar, Kolkata, Malda, Mumbai, Muzaffarpur, Patna, Ranchi, Secunderabad and Trivandrum.



(Ajeet Kumar Srivastava)
Executive Director Finance (Exp.)II
(Railway Board).

Copy to:

CRB & CEO, M/Fin., M/O&BD, M/Infra, M/TRS, Secretary/Railway Board

ADVANCE CORRECTION SLIP No.90
FINANCIAL CODE VOLUME I-1982 Edition (Reprint-1998)
ANNEXURE-II-(See Paragraph-505)

Annexure to Board's letter No. 2021/F(X)II/PW/3 dated 21/09/2021.

POWERS OF GENERAL MANAGERS OF INDIAN RAILWAYS

In supersession of existing orders on the subject, the President is pleased to make the following rules specifying the areas in which the General Managers and DG RDSO may not sanction expenditure or deal with other matters without previous sanction of the higher authority.

The General Managers shall have powers to sanction expenditure and to delegate their powers to authorities subordinate to them alongwith powers to re-delegate further in consultation with the Principal Financial Adviser (PFA) of the Railways.

The exercise of the powers delegated shall be subject to existing Codal Provisions, Rules and Regulations as well as restrictions imposed from time to time by Railway Board on specific subjects.

CAVEATS TO DELEGATION

The previous sanction of the higher authority is necessary for **all items listed below:**

A) Establishment Matters

I) Permanent /Temporary/Work charged posts:

- 1) the creation of any post.
- 2) revival of a sanctioned post kept in abeyance or remaining vacant for a period of more than 02 years.
- 3) the grant of provisional payment beyond 3 months to incumbent of any post beyond available sanction.

(MoF's OM No: 7(1)/E.Coord-I/2017 dated 12.04.2017 & 7(2)/E.Coord/2020 dated 04.09.2020 as revised from time to time)

II) Pay/Allowances etc:

- 1) grant to a Railway employee emoluments higher than that admissible under the Railway Rules or any orders of the Government of India.
- 2) permitting Medical Officers to receive fees for professional attendance to patients if they hold posts in which private practice is debarred.

- 3) permitting a Railway employee to undertake work and/or receive fee (non-recurring or recurring) from private sources exceeding Rs.5,000/- per annum in each individual case.
- 4) Additional Post Allowance:
permitting additional post allowance except as per Board's letter No: F(E) Spl./2009/FR/1/3(7th CPC) dated 05.09.2018 as revised from time to time.

III) Award/Reward/Honorarium:

- 1) the grant of reward in excess of Rs. 5,000/- in each individual case subject to limit of Rs 1,00,000/- group award.

(Board's Letter No: F(X)II-2016/PW/3/Pt3 dated 16.12.2016 as revised from time to time)

- 2) the grant of reward in excess of Rs. 30,000/- in each individual case to non-gaz Railway employees who have done exemplary work to avert accidents. This may be re-delegated to DRMs upto Rs.7,500/- in each case.

(Board's Letter No: F(X)II-2014/PW/4 dated 05.02.2015 as revised from time to time)

- 3) the ex-gratia payment of bonuses or rewards in excess of Rs.50,000/-per case, for inventions.GM may exercise these powers only in those cases where the employee secures the patent for such innovation and transfers the rights to Indian Railways unconditionally and such innovation is considered useful for Indian Railways.

(Board's Letter No: F(X)II-2016/PW/3/Pt3 dated 10.02.2017 as revised from time to time)

- 4) the acceptance of honorarium by a Gazetted Railway servant in excess of Rs.20,000/- per case for undertaking work as arbitrator in a dispute in which the Railway Administration is a party and in excess of Rs. 5,000/- in a year in all other types of cases, except cases of acceptance of honorarium for conducting Disciplinary Enquiries against Railway Officers arising out of Vigilance/CBI cases where the limit shall be as per the rate fixed by Board from time to time.

(Board's Letter No: F(X)II-2008/PW/6 dated 25/04/2013 & No.2019/Trans Cell/S&T/Suggestions from GMs dated 02.09.2019 as revised from time to time)

- 5) the grant of honorarium to Non-gaz railway employee in excess of Rs.15,000/- in each individual case. Where the honorarium is recurring, the limit applies to the total amount paid in a financial year. These powers will be exercised with the concurrence of PFA.

(Board's Letters F(X)II/13/PW/4 dated 25.07.2013 as revised from time to time)

- 6) Rewards to persons other than Railway Employees:

- a) the grant of rewards in excess of Rs.25,000/- in each case.
- b) the grant of reward in excess of Rs.50,000/- in each case to the persons who have done exemplary work to avert accidents and saved passengers life. This may be re-delegated to DRMs upto Rs.10,000/- in each case.

(Board's Letter No:F(X)II-2016/PW/3 dated 14.09.2016 as revised from time to time)

IV) Other Matters:

- 1) the acceptance of resignation of a gazetted officer.
(DoPT's OM No: 28034/25/87-Estt(A) dated 11.02.1988 as revised from time to time)
- 2) the deputation of a Railway servant out of India.
- 3) the sanction of expenditure on deputation of Railway employees for training courses, seminars, symposia in recognized non-Railway Institutions in excess of Rs.1.00 crore in a year for Zonal Railways and Rs.8 lakh in a year for Production Units as detailed in Railway Board's Letter No: 2017/Trans/01/Policy dated 18.10.2017 and 2018/Trans./Cell/E/process reforms dated 12.12.2018 as revised from time to time.
- 4) the waiver of the cost (Full or partial) of training of a Railway employee who has received training at Railway's cost and who is required to serve the Railway for a minimum prescribed period.
- 5) permitting a railway servant below Junior Scale to travel by Air on duty as detailed in Board Letter No: F(E)/2021/AL-28/47 dated 13.08.2021 as revised from time to time.
- 6) the construction or purchase of a building for use as residence by an Officer or to hire a building for use as residence by an Officer under conditions which fall outside the framework of the extant instructions in regard to the ceiling of rental, minimum period for the lease and other conditions.
- 7) *the remission of recovery of rent:* beyond four months.
(The General Manager may exempt the incumbent of a post from occupying the quarter allotted to the post and/or from paying rent thereof upto a maximum period of four months in the following circumstances:
 - a) when an employee is temporarily transferred to a post in another station;
 - b) when the quarter is subjected to extensive repairs, such as renewals of roofing, replacement of flooring, or such other special works necessitating the vacation of the whole quarter;
 - c) when an employee is required to vacate the quarter under medical advice on account of an infectious disease or an epidemic.)
- 8) the write-off of –
 - a) Advances
 - b) Amounts overdrawn by Officers, or otherwise due from them, which were discovered in audit within a year.

B) Works MattersI) Expenditure on works not wholly chargeable to Ordinary Working Expenses

- 1) Sanction of works:
In the plan heads New Lines, Gauge Conversion, Railway Electrification works, Metropolitan Railway Projects, setting up of new Production Units, Rolling Stock or Surveys.
- 2) Sanction of works in other Plan heads beyond Rs.2.5 crore provided and subject to:

- a) Total lumpsum provision made in the Budget for such works is not exceeded.
- b) Works in respect of existing Railway Schools, Hospitals, Dispensaries, Institutes, Officers Club, Rest Houses and Holiday Homes –not more than Rs.1.00 crore in each case,
- c) Works under PH-30- upto Rs.1.00 crore in each case.
- d) Works under Plan head Computerization:-
 - i. upto Rs.2.5 crore including cost of Hardware upto Rs.1.0 crore.
 - ii. Extension/Up gradation /Strengthening of LAN: upto Rs.20 lakh in each case.
- e) Machinery and Plant – costing up to Rs.50 lakhs each for GM/Open Line and PUs (including CAO in independent charge). General Managers may decide to delegate these powers upto a maximum of Rs.20 lakh to CWMs/DRMs subject to annual ceiling fixed by the Railway for the Workshop/Division.
- f) *Out of Turn (not permitted for Computerization and M&P):*
Budgetary ceiling for other than safety related items will be Rs.25 crore (other than lumpsum) in a financial year. Safety related works should be completed within a maximum period of 08 months from the date of sanction.
- g) For Customer Amenities Works: DRMs may sanction works under the plan head 5300 up to Rs.2.5 crore in each case (under Lumpsum category as well as Out of Turn).

II) Sanction of estimates:

Sanction of Estimates **except** in the following cases:

- 1) where excess over original sanctioned cost/abstract cost due to reasons other than price escalation is upto 20% of original cost. However, General Managers will have full powers to sanction excess due to price escalation.
- 2) *Material Modification* upto Rs 2.5 Cr subject to other restrictions laid down in Board's letter dated 25.08.2021
- 3) *M&P estimates* for increase in cost due to price escalation not more than 100% of original estimate or Rs.2 crore, whichever is less & increase due to reasons other than price escalation including material modification not more than 20% of the original estimate or Rs. 50 lakh, whichever is less.
- 4) *Survey Estimates*: where variation is upto 20% on an original estimate sanctioned by higher authorities, General Manager can sanction survey estimates provided the surveys are included in the sanctioned budget.
- 5) *Estimates of Lump sum works*: General Managers can sanction excess over estimate upto variation prescribed in Board's letter dated 25.08.2021.
- 6) *Part Estimates*: costing upto 5 % of the total value of the work, as originally sanctioned in the Budget.

(Board's Letter No: 2021/F(X)II/PW/4 dated 25.08.2021 as revised from time to time).

III) Contracts:

- 1) Incurrence of expenditure for engaging/obtaining consultancy services in excess of Rs.10 crore as detailed in Board's Letters No: 2021/F(X)II/PW/4 dated 10.08.2021 & 12.08.2021 as revised from time to time.
- 2) the grant of advances to contractors –
 - a) Mobilization advance in excess of 10% of the contract value.
 - b) Advances against new machinery and plant – in excess of 10% of contract value or 75% of the purchase price of new machinery and plant brought to the site of work (whichever is less).
 - c) Advances for accelerating the progress of work in special circumstances in excess of 5% of contract value or Rs.1 crore (whichever is less).

(Board's Letters No: F(X)II-97/PW/4 dated 05.05.1998, 2007/CE-I/CT/18 Pt.2 dated 04.10.2012, 2007/CE-I/CT/18 Pt.3 dated 23.05.2012 & 2018/CE-I/CT/1 dated 22.01.2018 as revised from time to time)

C) Legal Matters

- 1) the reimbursement of legal expenses of a Railway servant –
 - a) Who institutes a suit in a Court of Law without the prior approval of the Railway Administration; or
 - b) If the suit emanates as a result of actions taken by the Railway servant other than the discharge of official duty.
- 2) the filing or defending of an appeal in the Supreme Court.
- 3) the engagement of a Railway Counsel on scale of fees higher than that prescribed by Ministry of Law and Justice;
- 4) the engagement of counsel at more than Rs.1,050/- per day in Supreme Court or in any of the High Courts or at more than Rs.750/- per day elsewhere;
- 5) payment of fees in excess of scales of fees fixed by the High Courts concerned.

D) Commercial Matters

- 1) the write-off of amounts due to the Railways, otherwise than when they are irrecoverable, in excess of Rs.2 lakh in each case other than wharfage, demurrage, storage and lost property charges which may be written off or refunded by Railway Administration without the sanction of higher authority. This shall apply only for persons other than Railway employees.

(Board's Letter No: F(X) II-2016/PW/3 dated 14.09.2016 as revised from time to time)

- 2) the payment of claims, otherwise than as specified below or claims for compensation other than those relating to goods lost or damaged and those arising out of Railway accidents –

(a) Claims settled out of court	Upto Rs.1,00,000/- in each case.
(b) Claims decreed by a court of Law.	Full powers subject to the condition that particulars of cases involving expenditure of more than Rs.1,00,000/- in each case should be reported to Railway Board for information.

The powers under this item should not be re-delegated to subordinate authorities.

E) Railway Assets

1) the sale of -

- a) Any portion of a Railway line.
- b) Any item of authorized rolling stock.

However, the sale of following may be excluded from above delegation:-

- i) Railway component can be sold for the purpose of vendor/product development at book rate/latest purchase rate whichever is higher with usual charges as permitted in Stores code.
- ii) Movable asset (other than rolling stock) can be sold on book rate or reserve price whichever is higher, provided it is not to be replaced.

(Board's Letter No: F(X)II-2016/PW/3 dated 22.03.2017 as revised from time to time)

- 2) the dismantling or otherwise permanently closing to public traffic of any existing open line section.
- 3) the introduction of new designs for goods and coaching stock sanctioned for construction during each financial year irrespective of whether the stock is to be built to existing, sanctioned or new designs.
- 4) changes, alterations or modifications in the design, layout or equipment of the existing rolling stock and marine vessels involving:-
 - (a) infringements of the schedule of maximum and minimum running dimensions unless previously sanctioned;
 - (b) decrease in the revenue earning capacities of coaching and goods vehicles and marine vessels, such as alterations in the class or seating capacity of coaching vehicles and marine vessels and a permanent decrease in the relationship between gross load and tare in the case of goods vehicles;
 - (c) conversion of public service vehicles into Railway service vehicles and vice versa and material modifications (such as alterations in the wheel arrangements etc. in existing Railway service vehicles.);
 - (d) the introduction of new facilities, fittings and equipments for the traveling public where such have not previously had the approval of the Board, e.g. cooling arrangements in carriages, electric fans in second class compartments, variations in types of lavatory and other equipments which involve matter of policy.
- 5) alteration in the authorized stock of all descriptions.

F) Miscellaneous Matters

- 1) reappropriation of funds beyond Railway Board budget directorate's guidelines.

(Board's Letter No: 2011-B-174 dated 26.08.2021 as revised from time to time)

- 2) the purchase of a motor-car, motor-boat, truck or any other vehicle.
- 3) the incurrence of expenditure on each ceremonial occasion in excess of Rs.5 lakh.

The incurrence of expenditure on important functions which are attended by Minister of Railways/Minister of State for Railways: in excess of Rs.15 lakh in each case,
The expenditure on functions attended by President/Prime Minister: in excess of Rs.20 lakh in each case.

- a) The powers under this item will be exercised by the General Managers subject to an annual ceiling of Rs.37.50 lakh for Production Units and Rs.75 lakh for Zonal Railways.
- b) The power under this will cover the expenditure on Railway week celebration also, the limit for which will be Rs.5 lakh for a Zonal Railway/Production Unit as a whole.

(Board's Letter No: F(X)II-2015/PW/7/Pt.2 dated 29.12.2017 as revised from time to time)

- 4) the incurrence of expenditure in excess of Rs.5 lakh per year in connection with the entertainment of distinguished visitors, i.e. distinguished official or non-official personages, representatives of foreign technical associates, foreign technical experts, representatives of Trade and Industry including overseas companies.

(Board's Letter No:F(X)II/2016/PW/3 dated 14.09.2016 as revised from time to time)

- 5) the grant of fees to private persons or donations to private bodies including Institutes, Hospitals and Schools, an excess of the scales or maximum limits laid down by the Railway Board.
- 6) the payment of arbitration fees to Retired Railway Officers in excess of Rs.2,25,000/- per case.

(Board's Letter No: 2009/CE-I/CT/14/Main dated 09.04.2021 as revised from time to time)

- 7) the payment of contribution or subscription to a professional institution in excess of Rs.1,00,000/- per annum in each case.
- 8) the write off of irrecoverable losses of cash, stores, tools and plant –
 - a) exceeding Rs.5 lakh in value when a Railway employee is in any way responsible for the loss.
 - b) exceeding Rs.5 crore in value when a Railway employee is not in any way responsible for the loss.
 - i) Every important case of loss should be brought to the notice of the Railway Board, as soon as possible, after its discovery. When the loss involved does not exceed Rs.50,000/- the case need not be reported unless it represents unusual features or reveals serious defects in procedure.
 - ii) Inefficient balances under Suspense Heads not exceeding Rs.1 lakh can also be written off by the General Manager.

(Board's Letter No:F(X)II-2016/PW/3 dated 14.09.2016 as revised from time to time)

- 9) Except in accordance with the rules contained in the Indian Railway Codes or any general or special orders issued by the Railway Board –
 - a) the construction of an assisted siding.
 - b) the acquisition, lease or disposal of land.
- 10) the alteration of or departure from the terms of contracts with Branch or Worked Lines.

- 11) The supply of electricity to outsiders except under the following conditions –
 - a) the provisions of the Electricity Act are not infringed;
 - b) such supply does not cause any extra outlay either immediate or contingent;
 - c) the supply can be made without any inconvenience to the Railway and after its full needs have been met;
 - d) the rates charged allow for profit to Railways after taking into account all costs of production, direct and indirect and are above the rates of electricity supplied to Railway employees; and
 - e) the Railway should have power to discontinue the supply without notice and without compensation.
 - 12) any alteration in the existing Cash and Pay arrangements.
 - 13) any expenditure on an object which has not previously been recognized as a fit object for Railway expenditure. If any item is not covered anywhere, clarification from board may be sought.
-