

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

No. 2022/Stn. Dev.-I/08/12

New Delhi, dated: 10.07.2023

**The General Managers,  
All Zonal Railways.**

**Vice Chairman,  
Rail Land Development Authority**

**Sub:** Procedure Order for release of funds for Station Development Projects assigned to Rail Land Development Authority and accountal thereof.

Rail Land Development Authority(RLDA), is one of the executing agencies for various Station Redevelopment projects spread over a number of Zonal Railways. A Procedure Order for release of funds for Station Development Projects assigned to Rail Land Development Authority and accountal thereof, prepared in consultation with Accounts, Budget and Gati Shakti Finance Directorates of Railway Board, is attached as Annexure-I. RLDA and Zonal Railway may take action accordingly.

2.0 This issues with approval of Board(M/Infra, M/F).

  
Rakesh Choudhary  
Executive Director( Station Dev & Transf.)  
Railway Board  
Mob. 9717643650

Email: edsdttrs@rb.railnet.gov.in

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Copy forwarded for information and necessary action to :

1. The PFAs all Indian Railways.
2. The Principal Directors of Audit, all Indian Railways.
3. Dy. Comptroller and Auditor General of India (Railways), Room No. 224, Rail Bhavan, New Delhi

  
for Member Finance, Railway Board

Copy to :

1. EDPG to MR, EDPG to MOS(D), EDPG to MOS (J)
2. PSO/Sr PPS CRB & CEO, Member (Finance), Member (Infra), Member (TRS), Member (O&BD), Secy, DG(RHS), DG(RPF)
3. PCEs, CCMs, CEEs, CAO/Cs, CSTEs and DRMs, all Zonal Railways.

**Sub: Procedure order for release of funds for Station Development Projects assigned to Rail Land Development Authority and accountal thereof.**

**I. Background**

1. Rail Land Development Authority. (RLDA), is one of the executing agencies for various Station Redevelopment Projects spread over a number of Zonal Railways. RLDA has been entrusted with the objective of undertaking Re-development of Railway Stations by implementing projects assigned by Ministry of Railways (MoR).

**II. Scheme**

1. The projects assigned to RLDA will be reflected in the Pink Book under respective Zonal Railway with the appropriate allocation/ source. The itemised work for Station Development Works undertaken by RLDA will be created Zonal Railwaywise. For the works assigned to RLDA for execution, the Budget dte on advise of GS dte will mark RLDA as the executing agency, and remittance of funds for these stations will be done to RLDA directly by Railway Board.
2. At the BE stage Fund allotment to these projects will be done by SD Directorate based on RLDA's projections duly taking into account the latest sanctioned cost of projects. During RE, RLDA will approach Zonal Railways to include their requirements while projecting requirements
3. All the expenditure incurred by RLDA will be booked to final heads of Railways' books of accounts.
4. Since RLDA shall require liquid funds initially for Mob. Advance to Contractors and then to make milestone based payments etc. on a regular basis, MOR shall remit the funds directly to RLDA on reimbursement basis in tune with the Budget Allotment, preferably on a monthly basis.
5. The Budget Grant at BE stage for projects being executed by RLDA will be communicated by Station Development Directorate
6. The work wise budgetary projections of RLDA, at various stages viz., Revised Estimates, Budget Estimates and Final Modification will be submitted by RLDA to Station Development Directorate of Railway Board with a copy to Zonal Railways. At the RE and FM stage RLDA will ensure in coordination with Zonal Railways, that adequate funds are provided for their projects.
7. RLDA if required, may propose to Station Development Directorate of Railway Board for re appropriation of funds between projects within the overall allotment under the specific plan head and sources of funds across the Zonal Railways.
8. Due care should be taken by RLDA, to ensure that generally the funds are not re-appropriated to projects from where previously funds have been surrendered.
9. Funds would be released by Board against each work on reimbursement basis. The expenditure details shall be submitted by RLDA project wise with the approval of Member Revenue/RLDA and VC/RLDA. The responsibility of ensuring expenditure as per norms and rules shall be of RLDA. Railway Board, based on availability of funds, will release the demanded amount on reimbursement basis only.(except Mobilisation advance)
10. RLDA shall issue a valid GST tax invoice to the recipient (respective Zonal Railway). Further, RLDA shall also give an advance receipt voucher (ARV) to

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recipient (ZR), after receiving any advance payment from MoR. ZR shall keep and maintain these ARVs at its place of business and also retain them until the expiry of 72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records. RLDA shall pass on the benefit to ZR of the eligible ITC that may be availed by it.

11. Funds will be released against each work. The release of Funds will be restricted to the extent of Budget Allotment of RLDA during the financial years, including any re-appropriations processed as detailed under para above.
12. Release of funds, including all re-appropriations will be limited to the latest sanctioned cost as per Pink Book unless enhanced as per approval procedure.
13. RLDA should ensure that the respective Zonal Railway is updated of the re-appropriation approved at Railway Board level.
14. Mobilisation advance, if requested separately by RLDA, will be considered by Railway Board. Based on documents, mobilisation advance will be released with a condition that RLDA shall immediately remit the same to Agency and provide relevant certificate to that effect. The Mobilisation advance so released will be debited to concerned Zonal Railway by the PAO against the work. No advance will be considered except Mobilisation advance under this procedure order.
15. For the Stations assigned to RLDA, the budget allotment for RLDA, are appearing in the Pink Book under the Plan Heads 53, of the concerned Zonal Railway. The funds will be directly transferred to RLDA by Ministry of Railways. The corresponding Debits for the same will be issued by PAO, Railway Board to the concerned Zonal Railway.
16. The request for release of Budgetary Allocation would be processed by the Station Development, Budget, Gati Shakti Finance Directorate, in Railway Board to ensure release of funds within a period of 15 days of submission of the requirement.
17. Revised Estimate(RE) should be submitted to Station Development Directorate at least one month in advance if the fund release is needed for the RE component.
18. For release of the fund the Station Development Directorate will submit the proposal to Budget Directorate to certify the availability of funds for the entire portion of the Allotment. Approval of Member Finance will be taken on the recommendation of Member Infra. Associate Finance will ensure that funds are being released as per laid down procedures and with due approvals. Thereafter, the Sanction Memorandum would be prepared by Station Directorate, and Gati Shakti Finance Directorate.

### III. **Account of funds**

1. RLDA would provide complete details of booking of expenditure of the project following the classification on capital expenditure laid down in IRFC Vol-2 in two copies one each for PAO/RB and concerned Zonal Railway.
2. After drawing of final accounts of the year, RLDA will resubmit details of expenditure incurred during the year duly indicating the project wise difference of expenditure already reported.
3. At the time of closing of accounts of the project and drawing of completion report, RLDA would advise the total project cost following the classification on capital expenditure laid down in IRFC Vol-2 in two copies one each for PAO/RB and

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concerned Zonal Railway duly indicating the differences with figures as advised at the time of handing over of the project to Zonal Railways.

4. Zonal Railways shall maintain Works Register for the projects following extant procedure.

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