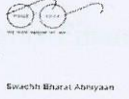




सत्यमेव जयते
भारत सरकार
रेल मंत्रालय
रेलवे बोर्ड



RBA. No. 28/2020

No. 2019/AC-IV/9/5/Abstract Z

New Delhi Dated 11.03.2020

1. General Managers/ PFA etc (As per Standard list I).
2. All Attached Offices/ Subordinate Offices (As per standard list II)

Western Railway
Mumbai CCG

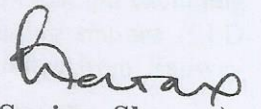
Sub: Classification of earnings – Abstract 'Z'- Sundry other Earnings: Accounts heads for Non-Fare Revenue (NFR) Activities.

In order to ensure separate budgeting and accountal of earnings of NFR activities, new detailed heads have been introduced under Minor Head-200 & Minor Head 600 - Abstract 'Z' – Sundry other Earnings App.III of Indian Railway Finance Code-II, as per enclosed Advanced Correction Slip No. 147.

This will come into force w.e.f. 01.04.2020

Kindly acknowledge receipt and ensure compliance.

Encl: As above.


(Sanjeev Sharma)
Director Finance Accounts
Railway Board

Copy to:

1. Dy C&AG of India (Railways), Room No. 224, Rail Bhawan, New Delhi (with 45 spare copies).
2. AM (T&C), Ministry of Railways, Rail Bhawan, New Delhi
3. ED/NFR & Tourism
4. ACI(Comp), ACIII (6 copies), AC-IV, Code revision, Accounts Inspection, Accounts Appropriation, Finance(Budget).

What is difference?
2/18/3

| | | | | | | | | | | | | | | | | | |
|-------|------------|------------|-----------|--------|----------|----------|-----------|---------|----------------|-----------|--------|-----------|----------|----------|--------|-----------|------|
| अमप्र | मुख्य (नि) | प्रमुवाप्र | प्रमुपप्र | प्रमुई | प्रमुयाई | प्रमुविई | प्र.वि.स. | प्रमुसई | प्र.मु.सा.प्र. | प्रमुविनि | वजमप्र | प्रमुप्रय | प्रमुसंस | प्रमुसुआ | मुजसंस | उमप्र(सा) | सचिव |
| AGM | CAO(C) | PCCM | COM | PCE | PCME | PCEE | PFA | PCSTE | PCMM | PCMD | SDGM | PCPO | PCSO | PCSC | CPRO | DGM(G) | SECY |

Advance Correction Slip No. 147
Indian Railway Finance Code –Volume -II

App.III - Abstract 'Z' – Sundry other Earnings

Introduce following Detailed Heads and explanatory notes under App.III - Indian Railway Finance Code –Volume -II: Abstract 'Z' – Sundry other Earnings of Indian Railway:

| S. No. | Description | Account Head | |
|--------|---|---|--|
| | | Sub- Head | Detailed Head |
| 1. | Minor Head - 600 Miscellaneous | 610 - Advertisement fees & Non-Fare Revenue activities | Z-611-Advertisement at Station |
| | | | Z-612- Advertisements on coaches/wagons/ loco-motives (both inside/outside) (Mobile Assets) |
| | | | Z-613- Advertisements through hoardings (Out of Home) |
| | | | Z-614- Entertainment on board (trains) and off-board (stations) (Content on Demand) |
| | | | Z-615-Sponsorships of activities and events at stations, branding etc. |
| | | | Z-616-Interactive services (like Video games etc.) in Railway premises including stations |
| | | | Z-617-Other NFR Activities including NINFRIS |
| | | | Z-618-Various NFR unclassified earnings from advertisement fees |
| 2. | Minor Head- 200 Land | Z-240-Land | Z-248-Receipt from App Based Cab Services and parking of vehicles in Railway land other than at stations |

Explanatory Notes:

- Z- 611- Advertisement in station buildings, concourses, platforms, FOBs, but excluding circulating areas, digital display at railway premise including stations (LED screens, video walls, trains slides etc.) and including earnings from Railway Display Network (RDN).
- Z-612- Advertisements on coaches (both inside/outside), Wagons and on locomotives. (Mobile Assets)
- Z-613- Advt. through hoardings includes circulating areas of Railway stations, land near railway stations and on land alongside tracks, FOBs, ROBs, RUBs, Railway buildings, Loco Sheds, Production Units, Structures on railway premises (like water tanks, microwave towers, OHE masts etc.) (Out of Home).
- Z-614- Entertainment on board (trains) and off-board (stations), Radio, Video, Internet, Wi-Fi, Mobile Apps. (Content on Demands)
- Z-615- Sponsorships of activities and events at stations, branding etc.
- Z-616- Interactive services (like Video games etc.) in Railway premises including stations.
- Z-617- Other NFR activities including NINFRIS.
- Z-618- Various NFR unclassified earnings form Advertisement Fees.
- Z-248- Earnings from App Based Cab Services and parking of vehicles in Railway land other than at stations. However, Receipts from car/scooter/cycle parking at stations/Railway premises will continue to be booked under Z-246
