

**GOVERNMENT OF INDIA (भारतसरकार)**  
**MINISTRY OF RAILWAYS (रेलमंत्रालय)**  
**(RAILWAY BOARD) (रेलवेबोर्ड)**

RBA No. 35/2020

No.2020/AC-I/6/COVID

New Delhi, dated 01.04.2020

**General Managers, PFAs**  
**All Indian Railways including Production Units etc**

**Sub: Accounting procedure for expenditure on COVID related activities on Railways.**

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Central Government has expressed intent to provide funds from General Exchequer, to support some of the COVID-19 related expenditure of Indian Railways, during 2020-21. The activities under consideration are

- Setting up Isolation Wards
- Conversion of Railway coaches in to isolation wards and medical units
- O&M expenses on of these converted coaches
- Additional Medicines for COVID
- Sanitization and Cleaning
- Personal Protection Kits (PPE)
- Other Equipment viz ventilators etc

2 The modalities of the scheme, of providing the funds to Railway, are under finalisation. In the interim, the following accounts heads are hereby introduced in Classification of Revenue Expenditure vide ACS No.147 to Indian Railways Finance Code Vol II (copy enclosed), for separate identification of the expenditure on COVID 19 activities: Abstract N-Demand 12- Suspense (Sub Major Head 10):

Minor Head	Sub head	Detailed Head
100- Suspense	130-COVID expenditure	131- Conversion of Railway coaches in to isolation wards and medical units
		132- O&M expenses on of these converted coaches
		133- Setting up Isolation Wards
		134- Personal Protection Kits (PPE), Other Equipment viz ventilators etc
		135- Additional Medicines for COVID
		136 Sanitization and Cleaning

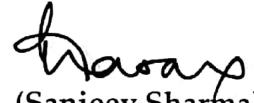
		137-Imprests
		138- Others
(Corresponding allocation head 12-800)	(Corresponding allocation head 12-830)	Corresponding allocation heads 12-831 to 838)

4. The Railways departments may book COVID-19 related expenditure in the above head of account, operating primary units as per relevant object of expenditure.

5. Procedure for clearance of suspense, for expenditure to be borne against funds from General Exchequer / Railways' Grants, shall be advised on finalisation of modalities of receipt of funds/ transfer of expenditure to Central Government.

Kindly acknowledge receipt and ensure compliance.

DA: As above

  
(Sanjeev Sharma)  
Director Finance/ Accounts  
Railway Board

Copy to: DF/CRIS with request to arrange necessary action for software modification as per letter above. A message detailing steps to be taken by users may also be posted on IPAS.

No.2020/AC-I/6/ COVID

New Delhi, dated 01.04.2020

Copy for information to:

- (i) Dy C&AG/ Railways with 60 copies of ACS
- (ii) CRB, FC, ME, MTR, MT, MMM, MS
- (iii) AM/R, AM/B, AM/C, AM/T, AM/CE, AM/Mech, AM/PU, AM/RS, AM/L, DG/RHS, PED/EnHM
- (iv) Secretary, Railway Board, all concerned dtes in Railway Board

ACS no.147 to Indian Railways Finance Code Vol II

Please introduce following accounts heads under Abstract N-Suspense (SMH-10),  
Classification of Revenue Expenditure:

Abstract N-Demand 12- Suspense (Sub Major Head 10 ):

Minor Head	Sub head (New)	Detailed Head (New)
100- Suspense	130-COVID expenditure	131- Conversion of Railway coaches in to isolation wards and medical units
		132- O&M expenses on of these converted coaches
		133- Setting up Isolation Wards
		134- Personal Protection Kits (PPE), Other Equipment viz ventilators etc
		135- Additional Medicines for COVID
		136 Sanitization and Cleaning
		137-Imprests
		138- Others

This shall take effect from 01.04.2020

(Authority: Railway Board's letter no. 2020/ AC-I/ 6/ COVID dated 01.04.2020)