भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

**RBA No. 22/2021**

No.2021/ACI/6/2/SCT New Delhi, Dated: 15/03/2021

**The PFAs,**

| | | |
|---|---|---|
| 1.CR/Mumbai, | 2.ER/Kolkata, | 3.ECR/Hajipur, |
| 4.ECoR/Bhubaneswar, | 5.NR/New Delhi, | 6.NCR/Allahabad, |
| 7.NER/Gorakhpur, | 8.NFR/Maligaon, | 9.NWR/Jaipur, |
| 10.SR/Chennai, | 11.SCR/Secunderabad, | 12.SER/Kolkata, |
| 13.SECR/Bilaspur, | 14.SWR/Hubli, | 15.WR/Mumbai, |
| 16.WCR/Jabalpur, | 17.Metro/Kolkata, | 18.CLW/Chittaranjan, |
| 19.DLW/Varanasi, | 20.DMW/Patiala, | 21.ICF/Chennai, |
| 22.RCF/Kapurthala, | 23.MCF/Raebareli, | 24.RE/Allahabad, |
| 25.RWF/Bangalore, | 26.RWP/Bela, | 27.MTP/Chennai. |
| 28.COFMOW/New Delhi. | | |

**Sub:-** Submission of Preliminary Account Current for and to end of March, 2021.

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Controller General of Accounts, Ministry of Finance has since issued the schedule of submission of annual accounts of 2020-21. Accordingly, arrangements may please be made to ensure submission of Preliminary Account Current for March 2021 along with the all schedules and the statements, as per para 343 A-I, in a cover addressed to Shri Sanjeev Vig, SAO/AC-I, Room No.564 (Hall), Rail Bhavan, Raisina Road, New Delhi-110001 latest by **15.04.2021**.

2. The following details (a, b and c) should be advised simultaneously:-
   a. Gross Traffic Receipts by each head i.e. Passenger, Other Coaching, Goods, Sundry and Suspense (including Demands Recoverable)
   b. Working Expenses Gross, Credit and Net by each Grant; and
   c. Works Expenditure by Plan Heads and by each source of financing i.e. Capital, Capital Fund, DRF, DF, RSF, RRSK, EBR-BO, EBR-IF and EBR-Spl along with ANNEXURE A and details of Credit and Recoveries under each Plan Head.

3. In case, Final Closing statements of Reserve Bank of India, Nagpur for March, 2021 are not available in time, the Preliminary Account Current should be compiled on the basis of the information available at RBI's website and that available with your office such as Debit Scrolls, Credit Scroll and Advices of Clearance issued by RBI, CAS, Nagpur for March, 2021 received at that stage and sent to Board's office in

time. The changes of magnitude in the Preliminary Account found necessary on receipt of the aforesaid statements from the RBI, Nagpur should also be advised immediately on receipt.

4. The preliminary Accounts may be prepared in normal manner in which single account current is prepared. Adjustment transactions may be carried out and journalized on IPAS as per e-Recon schedule.

5. **Only one Correction clip shall be allowed by CGA to the preliminary account. The schedule for which will be advised separately.**

6. The following instructions may please be kept in view while compiling the Preliminary Account Current for March, 2021:-

**(i) Exhibition of Appropriation to DRF, Pension Fund**

The appropriation from revenue to 'DRF' and 'Pension Fund' should be shown as distinct items against the appropriate head in the Preliminary Account Current as per RE. Similarly, appropriation to 'Pension Fund' by charge against Miscellaneous Establishments and Audit and transfers from contributory Provident Fund to Pension Fund, if any, should also be shown distinctly against the appropriate head of Account.

**(ii) Cash Balance**

The closing cash balance as on 31.3.2021 to be adopted in the Preliminary Account Current for March, 2021 should be based on 'ACTUALS' cash balance which will be available on the railways/units by the time the Preliminary Account current and Actual Revenue/Capital Account Current for March, 2021 are compiled. **All Zonal Railways/Production Units should close their Cash Book by 5$^{h}$ April 2021. Railways may ensure 'Zero' Cash in Transit (CIT) before the closure of Cash Book.** Necessary arrangements may accordingly be made in consultation with Commercial Dte. It should be ensured that the closing cash balance appearing in Preliminary Account Current and Actual Revenue/Capital Account Current for March, 2021 agree with each other as also with the opening cash balance on 1.4.2021 which will be reflected in April, 2021 Accounts. The above exercise must be completed before submission of the Preliminary Account Current for March, 2021.

**(iii) Steps to be taken**

a. The Cash Book shall be closed by **5$^{th}$** April' 2021.
b. The Account Current will be submitted based on data available in IPAS for Zonal Railways and Production Units, on **12$^{th}$** April' 2021
c. The stores monthly summary will be settled in Account Current by **5$^{th}$** April' 2021.
d. The adjustment/transfer transactions are to be settled within e-recon schedule given below. **However Maximum possible transfer transactions and JV preparation should be carried out daily instead of keeping a backlog for the last week.**

(iv) E-Recon Schedule for March 2021 Preliminary Account:

| Events | End Date | End Time |
|---|---|---|
| Upload Cash Transactions | 05-04-2021 | 16:00 hrs. |
| Generate Outward TC | 05-04-2021 | 16:00 hrs |
| Send TC For Approval from Draft | 05-04-2021 | 16:00 hrs. |
| Generation of Bulk Order TC by Railways | 04-04-2021 | 16:00 hrs. |
| Approve Outward TC | 05-04-2021 | 16:00 hrs. |
| Accept Inward TC | 05-04-2021 | 19:00 hrs. |
| Distribute TC | 05-04-2021 | 19:00 hrs |
| Return Inward TC | 05-04-2021 | 19:00 hrs. |
| Send to Referee | 05-04-2021 | 20:00 hrs. |
| Bulk Order TC by BO branch/RB and PAO/RB | 09.04.2021 | 18.00 hrs. |
| Generate JV | 10-04-2021 | 18:00 hrs. |

**Note 1:** Decision of Bulk Order Branch, Railway Board for Bulk Order TCs shall be final and no reference should be made to referee against Bulk Order TC raised by Railway Board

**Note 2:** No Inter Railway Transaction shall be allowed after above schedule.

(v) **The WGR and WMS transactions are to be compiled by 4th April' 2021 for their incorporation into Account Current.**

(vi) The data for earnings shall be taken as done currently for approximate account current. CRIS will generate the earnings matrix for Goods (Booked and Carried basis) by 4th April' 2021 and carried basis final on 5th April' 2021 for adjustment in March accounts.

(vii) The apportionment matrix for PRS and UTS will be made available by CRIS by 4th April' 2021.

(viii) The Balance Sheets are to be submitted as per provision in Chapter 27 of Indian Railways Code for Accounts Department Vol.II.

**(ix) The Preliminary Account Current should be uploaded in IPAS by 12th April' 2021 by all Zonal Railways and Production Units.**

(x) **CRIS will generate an Account Current for Railway Board by aggregating Zonal Railway and Production Units Account Currents on 13th April' 2021.**

(xi) Subsequent adjustment transaction in March/21 account will be carried out through one correction slip for which IPAS will enable upload of the adjustment JV at appropriate stages.

**(xii) Further, Financial Review for preliminary March, 2021 (Capital and Revenue) may be uploaded on e-lekha portal (in Approx page) on 12th April' 2021, without fail.**

**7.** After uploading Preliminary Account Current for March, 2021 in IPAS module, the same with all schedule and statements in connection therewith should preferably be sent by speed post in the name of **Shri Sanjeev Vig, SAO/AC-I, Room No.564 (Hall), Rail Bhawan, Raisina Road, New Delhi-110001**, to avoid delay in transit if the same are not sent through a special messenger.

Note: **There will be no payment of dividend by Railways to General Revenue. Accordingly no calculation will be done in regard to dividend, subsidy this year also. However various funds (DRF, DF, CF, Pension Fund, and DSF) kept in Public Account will carry an interest at the rate of 3.40% per annum.**

Please acknowledged receipt and ensure compliance.

**(Sanjeev Sharma)**
**OSD (Accounts)**
**Railway Board**

Copy to:-

1. Manager, Reserve Bank of India, Central Accounts Sections, Nagpur for information and necessary action.
2. Accounts-IV (BO) Section, Railway Board for information and necessary action.
3. Director General (Railway Board Audit), Railway Board, New Delhi-110001.
4. GM/Finance, CRIS, Chanakyapuri, New Delhi.

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