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

No. 2021/AC-IV/BO/5/2/Debits

New Delhi, Dated 31.03.2023

RBA No. 11/2023

Pr. Financial Advisors,
All Zonal Railways/PUs.

Sub: Procedure for raising of Bulk Order debits in respect of Rolling Stock funded from other than EBR-IRFC
Ref: Board's letter no.2018/F(F.Ex)/22/17 dated 22.12.2020 (RBA No.08/ 2021)

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Please refer to Board's letter ibid regarding transfer of debits for EBR-IRFC funded Rolling Stock directly by the Manufacturing /Procuring Railways and Production Units every month by issuing GST invoice against the allotee Railways. The allotee Railways claim credit towards these debits from PAO/RB, who maintain centralized Deposit Accounts of IRFC deposits.

However, the manufacturing/ procuring Railways and PUs are raising bulk order debits (Other than EBR-IRFC) to Railway Board (BO branch) and the latter pass it on to the allottee railways as the budget thereto is allotted to the allottee railways. While the rolling stock is directly transferred to the allottee railways, the corresponding debits routed through Railway Board are sent twice in a year. It has, therefore, been decided that w.e.f. April/ 2023, the Manufacturing/Procuring Railways and PUs shall transfer these debits directly to the allottee Railways (instead of BO branch of Railway Board) so that concurrent accountal thereof is made in the books of allottee Railways. The allottee Railways shall accept debits so raised by manufacturing/ procuring Railways and PUs and will also maintain a register to record cost and running balance against each RSP item, as in case of EBR-IRFC funded Rolling Stocks items. It will facilitate Railways/PUs to reconcile physical stock with debits received on actual basis and monitor budget utilisation on a monthly basis.

Further, the allotee Railways and Manufacturing/Procuring Railways and PUs shall prepare statement, separately for EBR-IRFC items & non-IRFC items of Railway Board RSP and send the same to Railway Board for information within 10 days of accounts closing in required format (Annexure-A' & Annexure-B') as under:

(i) For EBR- Funded Rolling Stock- Director/RS(Budget), JDF/L&F, DFA, DFB, PAO/ RB
(ii) For Other than EBR-IRFC funded Rolling Stock- Director/ RS(Budget), DFA, DFB

To facilitate generation of the MIS & other statement through system, a new utility is under development in CRIS and instructions in this regard will be issued separately. In the meantime, necessary statements/ record may be prepared/ maintained manually.

Kindly acknowledge receipt and ensure compliance.

DA: As above

(Sanjeev Sharma)
OSD/ Accounts
Railway Board

Copy to: PPS to AM/RS, EDF(B), DRS(W), JD(L&F) & RS(B) branch, Rly. Board.

Annexure-A

Detail of Bulk Order Debits Raised by Production Units/Procuring Railways to Consignee Railways for the year ---------- (Month)

Name of issuing PUs/Railways: -

(Rs. in unit)

S No.	Source of Fund as per PB	RSP no. Prev. and Current year	Description of Item as per PB	Exp. during the Current Month	SR	SCR	SER	SECR	SWR	WR	WCR	MTPK	OTHERS
1	Capital	Example 507/21-22, 437/22-23	Retro. of Environment friendly toilets 24500										
2	Capital												
Total Capital													
1	RRSK	Example 805/21-22, 765/22-23	Complete Renewal of Endwall, Sidewall 2510 BOXN/BOBRN										
2	RRSK												
Total RRSK													
1	DRF	Example 278/21-22, 190/22-23	Rehab. Of PCBs Card 3PH 50 Locos										
2	DRF												
Total DRF													
1	DF-I	Example557/21-22, 487/22-23	Anti grafiti coating to sustain external aesthtic 2000 Coaches										
2	DF-I												
Total DF-I													
1	IRFC	Example 16/21-22, 17/22-23	10 Dual mode locomotives										
2	IRFC												
Total IRFC													
Grand Total					0	0	0	0	0	0	0	0	0

Annexure-A

Detail of Bulk Order Debits Raised by Production Units/Procuring Railways to Consignee Railways for the year ---------- (Month)

Name of issuing PUs/Railways: -

(Rs. in unit)

S No.	Source of Fund as per PB	RSP no. Prev. and Current year	Description of Item as per PB	Exp. during the Current Month	CR	ER	ECR	ECoR	NR	NCR	NER	NFR	NWR
1	Capital	Example 507/21-22, 437/22-23	Retro. of Environment friendly toilets 24500										
2	Capital												
Total Capital													
1	RRSK	Example 805/21-22, 765/22-23	Complete Renewal of Endwall, Sidewall 2510 BOXN/BOBRN										
2	RRSK												
Total RRSK													
1	DRF	Example 278/21-22, 190/22-23	Rehab. Of PCBs Card 3PH 50 Locos										
2	DRF												
Total DRF													
1	DF-I	Example557/21-22, 487/22-23	Anti grafiti coating to sustain external aesthtic 2000 Coaches										
2	DF-I												
Total DF-I													
1	IRFC	Example 16/21-22, 17/22-23	10 Dual mode locomotives										
2	IRFC												
Total IRFC													
Grand Total					0	0	0	0	0	0	0	0	0

Annexure-B

Detail of Bulk Order Debits Received by Allottee Railways From PUs/Procuring Railways for the year ---- ---------- (Month)

Name of issuing PUs/Railways: -					
					(Rs. in unit)
S No.	**Source of Fund as per PB**	**RSP no. Prev. and Current year**	**Description of Item as per PB**	**Exp. for the Month**	**Exp. to end of the Month**
1	Capital	Example 507/21-22, 437/22-23	Retro. of Environment friendly toilets 24500		
2	Capital				
3	Capital				
Total Capital					
1	RRSK	Example 805/21-22, 765/22-23	Complete Renewal of Endwall, Sidewall 2510 BOXN/BOBRN		
2	RRSK				
3	RRSK				
Total RRSK					
1	DRF	Example 278/21-22, 190/22-23	Rehab. Of PCBs Card 3PH 50 Locos		
2	DRF				
3	DRF				
Total DRF					
1	DF-I	Example557/21-22, 487/22-23	Anti grafiti coating to sustain external aesthtic 2000 Coaches		
2	DF-I				
3	DF-I				
Total DF-I					
1	IRFC	Example 16/21-22, 17/22-23	10 Dual mode locomotives		
2	IRFC				
3	IRFC				
Total IRFC					
Grand Total					

Source Wise Total

Source of Fund	Expenditure For the Month	Expenditure to end of the Month
Capital		
RRSK		
DRF		
DF-I		
EBR-IRFC		
Total		