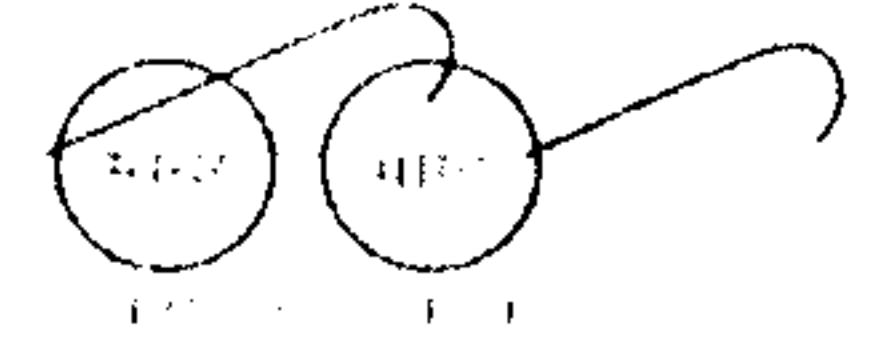


भारत सरकार Government of India  
रेल मंत्रालय Ministry of Railways  
(रेलवे बोर्ड) (Railway Board)



**RBA.No. 139 /2017**

No. 2017/ACI/6/2/Single Account (Pt)

New Delhi, dated 4.9.2017  
10

**PFA's,  
All Zonal Railways /Production Units**

**Sub: Single Account Current from Zonal Railways and Production Units**

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Currently Zonal Railways and Production Units submit two Account Currents - Approximate and Actual Account Current. Both the Account Current are prepared as per Chapter 3 of Accounts Code Vol-I. The Approximate Account Current is submitted by 5th of the following month containing details at Major head level and Primary unit wise details of expenditure separately. The Actual Account Current is submitted by 4th of the next following month containing details at Major head , Minor and object heads. Thus, for a month, two accounts are presently submitted to Railway Board. The Accounts are compiled in the Board for preparing Statement of Receipts and Expenditure. At the closure of the financial year, Final Account Current is prepared by Zonal Railways and Production Units (Para 335 of Accounts Code, Vol. I) indicating, *inter alia*, opening and closing balances under heads of various suspense and debt heads.

With the implementation of IPAS across Zonal Railways, a Single Account Current will now be generated on a notified date in the extant format for Actual Account Current. Instructions have also now been issued to Production units to port their data to IPAS for purposes of compilation of Account current. As decided, the following steps will be taken for generation of a Single Account Current:

- 1) The Cash Book needs to be closed by 3<sup>rd</sup> of the following month.
- 2) The Account Current will be submitted based on data available in IPAS for Zonal Railway and Production units , as on 7<sup>th</sup> of the following month.
- 3) The stores monthly summary is to be settled in Account current by 5<sup>th</sup> of the following month.
- 4) The adjustment/transfer transactions are to be settled by 5<sup>th</sup> of the following month.
- 5) If any transaction is pending for the month, it is to be settled in the following month by passing suitable Journal Entry for settlement of transactions.
- 6) The WGR and WMS transactions are to be compiled by 6<sup>th</sup> of the following month for their incorporation into Account Current.
- 7) The data for earnings shall be taken, as done currently for approximate account current. CRIS will be generating the earnings matrix for Goods (Booked and Carried basis) by 4<sup>th</sup> of the following month as per instructions issued vide Board's letter no. 2015/ACII/45/11(RBA.No. 77/2017).

- 8) The data for PRS and UTS will be made available by CRIS by 2<sup>nd</sup> of following month. The date of submission of PRS and UTS data to RITES for apportionment will be advanced to 4<sup>th</sup> of the following month. CRIS needs to provide the facility of making available the missing data of UTS in the following month if the data synchronization of the local servers with main server is not completed by 2<sup>nd</sup> of the following month. Apportionment Matrix for PRS and UTS should be received by 5<sup>th</sup> of the following month.
- 9) The Balance Sheets are to be audited as per provision in Chapter 27 of Indian Railway Code for Accounts Department Vol. II. However, the Balance Sheets which have not been pre-audited at the time of preparation of Account Current shall be post audited.
- 10) Bills/Inter Governmental Adjustments for billable vouchers are to be raised by Traffic Accounts Office by 4<sup>th</sup> of the following month. For this purpose, CRIS is to provide the PRS and UTS data for billable warrants by 3<sup>rd</sup> of the following month.
- 11) The Account Current will be finalized in IPAS by 7<sup>th</sup> of the following month.
- 12) The accounts are to be submitted to Railway Board by 8<sup>th</sup> of the following month.
- 13) All Zonal Railways and Production Units are to seek their Account Current from IPAS on 7<sup>th</sup> of the following month and will digitally sign the document and send it to Railway Board.
- 14) CRIS will also generate an Account Current for Railway Board by aggregating Zonal Railway and Production Units Accounts Currents starting October' 2017 Accounts.

It is desired that action in reference to the above may kindly be ensured. A feedback on the action taken may also be sent to Board.

  
(Anjali Goyal)  
Pr. Executive Director/ Account  
Railway Board

Copy to:

1. **MD/ CRIS, Chanakyapuri . New Delhi** for necessary action in reference to above.
2. **PFA/WR, Mumbai**, in reference to WR's letter no. EDP/298/2017 dated 09.05.2017.
3. **M/S. RITES, RITES Bhawan, Plot No. 1, Sector 29, Gurugram, Harayana** for information and necessary action.