

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

RBA No.3 4/2017

No.2017/ACI/6/2/SCT

New Delhi, Dated: 17.03.2017

The FA & CAOs,

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/Guwahati, 9.NWR/Jaipur, 10.SR/Chennai, 11.SCR/Secunderabad, 12.SER/Kolkata, 13.SECR/Bilaspur, 14.SWR/Hubli, 15.WR/Mumbai, 16.WCR/Jabalpur and 17.Metro/Kolkata Including (18.CLW/Chittaranjan, 19.DLW/Varanasi, 20.DMW/Patiala, 21.ICF/Chennai, 22.RCF/Kapurthala, 23.MCF/Raibareli, 24.RE/Allahabad, 25.RWF/Bangalore, 26.RWP/Bela, 27.COFMOW/New Delhi and 28.MTP/Chennai).

**Sub:-** Submission of Approximate Accounts Current for and to end of March, 2017.

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Controller General of Accounts, Ministry of Finance has since issued the schedule of submission of annual accounts of 2016-17. Accordingly, arrangements may please be made to ensure submission of Approximate Account Current for March 2017 along with the all schedules and the statements, as per para 343 A-I, in a cover addressed to Shri N.K. Rajgrihar, SAO-I, Room No.564, Rail Bhavan, Raisina Road, New Delhi-110001 latest by 11.04.2017 certain.

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 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, 2017 are not available in time, the Approximate 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, 2017 received at that stage and sent to Board's office in time. The changes of magnitude in the Approximate Account found necessary on receipt of the aforesaid statements from the RBI, Nagpur should also be advised immediately on receipt.

The following instructions may also please be kept in view while compiling the Approximate Account Current for March, 2017:-

(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 Approximate Account Current. 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 31.3.2017 to be adopted in the Approximate Account Current for March, 2017 should be based on 'ACTUALS' cash balance which will be available on the railways/units by the time the Approximate Account current and Actual Revenue/Capital Account Current for March, 2017 are compiled. **Zonal Railways/Production Units should close their Cash Book by 5<sup>th</sup> April 2017 (NF Railway by 8<sup>th</sup> of April 2017). Railways may ensure 'Zero' Cash in Transit (CIT) before the closure of Cash Book. Necessary Codal Correction in this regard shall follow.** It should be ensured that the closing cash balance appearing in Approximate Account Current and Actual Revenue/Capital Account Current for March, 2017 agree with each other as also with the opening cash balance on 1.4.2017 which will be reflected in April, 2017 Accounts. The above exercise must be completed before submission of the Approximate Account Current for March, 2017 to avoid corrections later in the March, 2017 and April, 2017 Accounts which will follow the Approximate Account Current.

4. After uploading Approximate Account Current for March, 2017 on e-rail lekha portal the same with all correspondence in connection therewith should preferably be sent by speed post in the name of **Shri N.K. Rajgrihar, SAO-I, Room No.564, Rail Bhawan, Raisina Road, New Delhi-110001**, to avoid delay in transit if the same are not sent through a special messenger.

**Note:** The RCC has recommended that the dividend payable by Railways to General Revenue for 2016-17 may be waived off. Accordingly no calculation will be done in regard to dividend, subsidy and interest of DRF & Pension Fund.

Receipt of this letter may please be acknowledged by return.



(T.D. Diwivedi)

Director Finance (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.