

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

RBA No. 06/2024

No.2024/ACI/6/2/SCT

New Delhi, Dated: 28/02/2024

The PFAs,

1.CR/Mumbai.	2.ER/Kolkata.	3.ECR/Hajipur
4.ECoR/Bhubaneswar.	5.NR/NewDelhi	6.NCR/Prayagraj
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.	17.Metro/Kolkata.	18.CLW/Chittaranjan.
19.BLW/Varanasi.	20.PLW/Patiala.	21.ICF/Chennai.
22.RCF/Kapurthala.	23.MCF/Raebareli.	24.RE/Prayagraj.
25.RWF/Bangalore.	26.RWP/Bela	
27.COFMOW/New Delhi.	28.MTP/Chennai.	

**Sub:-** Submission of Preliminary Account Current for and to end of March, 2024.

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Controller General of Accounts, Ministry of Finance has issued the schedule of submission of annual accounts for 2023-24. Accordingly, arrangements may be made to ensure the submission of Preliminary Account Current for March 2024 along with all schedules and statements by 12.04.2024. The same should be emailed to [sao1@rb.railnet.gov.in](mailto:sao1@rb.railnet.gov.in).

2. The following details (a, b, and c) should be advised in the aforementioned email:-

- Gross Traffic Receipts by each head i.e. Passenger, Other Coaching, Goods, Sundry, and Suspense (including Demands Recoverable)
- Working Expenses Gross, Credit, and Net by each Grant; and
- Works Expenditure by Plan Heads and by each source of financing i.e. Capital, Capital Fund, DRF, DF, RSF, RRSK, along with ANNEXURE A and details of Credit and Recoveries under each Plan Head.

3. In case, the Final Closing statements of Reserve Bank of India, Nagpur for March, 2024 are not available in time, the Preliminary Account Current should be compiled based on 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, 2024 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.

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

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

6. The following instructions are to be kept in view while compiling the Preliminary Account Current for March, 2024:-

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 31.3.2024 to be adopted in the Preliminary Account Current for March, 2024 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, 2024 are compiled. **All Zonal Railways/Production Units should close their Cash Book by 5<sup>h</sup> April 2024. Railways may ensure 'Zero' Cash in Transit (CIT) before the closure of Cash Book.** Necessary arrangements may accordingly be made in consultation with Commercial Branch. It should be ensured that the closing cash balance appearing in Preliminary Account Current and Actual Revenue/Capital Account Current for March, 2023 agree with each other as also with the opening cash balance on 1.4.2023 which will be reflected in April, 2023 Accounts. The above exercise must be completed before submission of the Preliminary Account Current for March, 2024.

iii **Steps to be taken**

- a. The Cash Book shall be closed by 5th April' 2024.
- b. The Account Current will be submitted based on data available in IPAS for Zonal Railways and Production Units, on 12th April' 2024
- c. The stores monthly summary will be settled in Account Current by 5th April' 2024.
- d. The adjustment/transfer transactions are to be settled within the 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 2024 Preliminary Account:**


<u>Events</u>	<u>End Date</u>	<u>End Time</u>
Upload Cash Transactions	05-04-2024	16:00 hrs.
Generate Outward TC	05-04-2024	16:00 hrs
Send TC For Approval from Draft	05-04-2024	16:00 hrs.
Approve Outward TC	05-04-2024	16:00 hrs.
Accept Inward TC	05-04-2024	19:00 hrs.
Distribute TC	05-04-2024	19:00 hrs
Return Inward TC	05-04-2024	19:00 hrs.
Send to Referee	05-04-2024	20:00 hrs.
Generate JV	07-04-2024	18:00 hrs.

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

- v. **The WGR and WMS transactions are to be compiled by 4th April' 2024 for their incorporation into Account Current.**
  - vi. CRIS will generate the earnings matrix for Goods (Booked and Carried basis) by 4th April 2024 and Carried basis final on 5th April' 2024 for adjustment in March accounts.
  - vii. The apportionment matrix for PRS and UTS will be made available by CRIS by 4<sup>th</sup> April 2024.
  - viii. The Balance Sheets are to be submitted as per provision in Chapter 27 of the Indian Railways Code for Accounts Department Vol.II.
  - ix. **The Financial Review and Preliminary Account Current should be submitted in IPAS by 12th April' 2024 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 12th April' 2024.**
  - xi. Subsequent adjustment transactions in March/24 account will be carried out through one correction slip for which IPAS will enable upload of the adjustment JV at appropriate stages.
  - xii. **Further, the Financial Review for preliminary March 2024 (Capital and Revenue) may be submitted on IPAS also on 12<sup>th</sup> April 2024, without fail.**
7. After submission the Preliminary Account Current for March, 2024 in IPAS module, the same with all schedules and statements in connection therewith should be emailed to [sao1@rb.railnet.gov.in](mailto:sao1@rb.railnet.gov.in) by 12.04.2024.

**Note:** Interest-bearing funds (DRF, DF, CF, Pension Fund, and DSF) kept in the Public Account will carry interest at the rate of 3.35% (provisional) per annum.

Please acknowledge receipt and ensure compliance.

  
(Vipul Tripathi)  
Director (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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