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

RBA No.13/2025

No. 2025/APP/6-1/2024-25 **New Delhi Dated 16/04/2025.**

General Managers
All Zonal Railways/Production Units

Sub:- Provision to capture details of Charged Expenditure incurred by Zonal Railways/Production Units.
Ref:- Recommendations of the Public Accounts Committee contained in their Nineteenth report (18th Lok Sabha) on "Excesses over Voted Grants and Charged Appropriations (2021-22).

The Public Accounts Committee, in its report referenced above, has recommended that the Railways maintain detailed records of court-decreed payments. These records should include decree details, payment deadlines, actual payment dates, amounts paid, and any applicable interest or penalties, all in a report format.

To comply with the PAC recommendation, a utility has been provided in IPAS to regularly capture the required details of charged expenditures (Flow chart attached). All Zonal Railways and Production Units are requested, while processing bills, to provide complete information regarding charged expenditure. It is essential that no bill is processed without filling in the required data fields.

Digitally signed by
Basant Kumar Singh
Date: 16-04-2025
20:49:05

(Basant K. Singh)
PED/Accounts

Copy to: PFAs/All Zonal Railways/PUs for information and necessary action please.

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

आरबीए सं. 13/2025

सं.2025/एपीपी/6-1/2024-25

नई दिल्ली, दिनांक: 16/04/2025

महाप्रबंधक,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां,

विषय:- क्षेत्रीय रेलों/उत्पादन इकाइयों द्वारा उपगत प्रभारित व्यय के विवरण प्राप्त करने हेतु प्रावधान

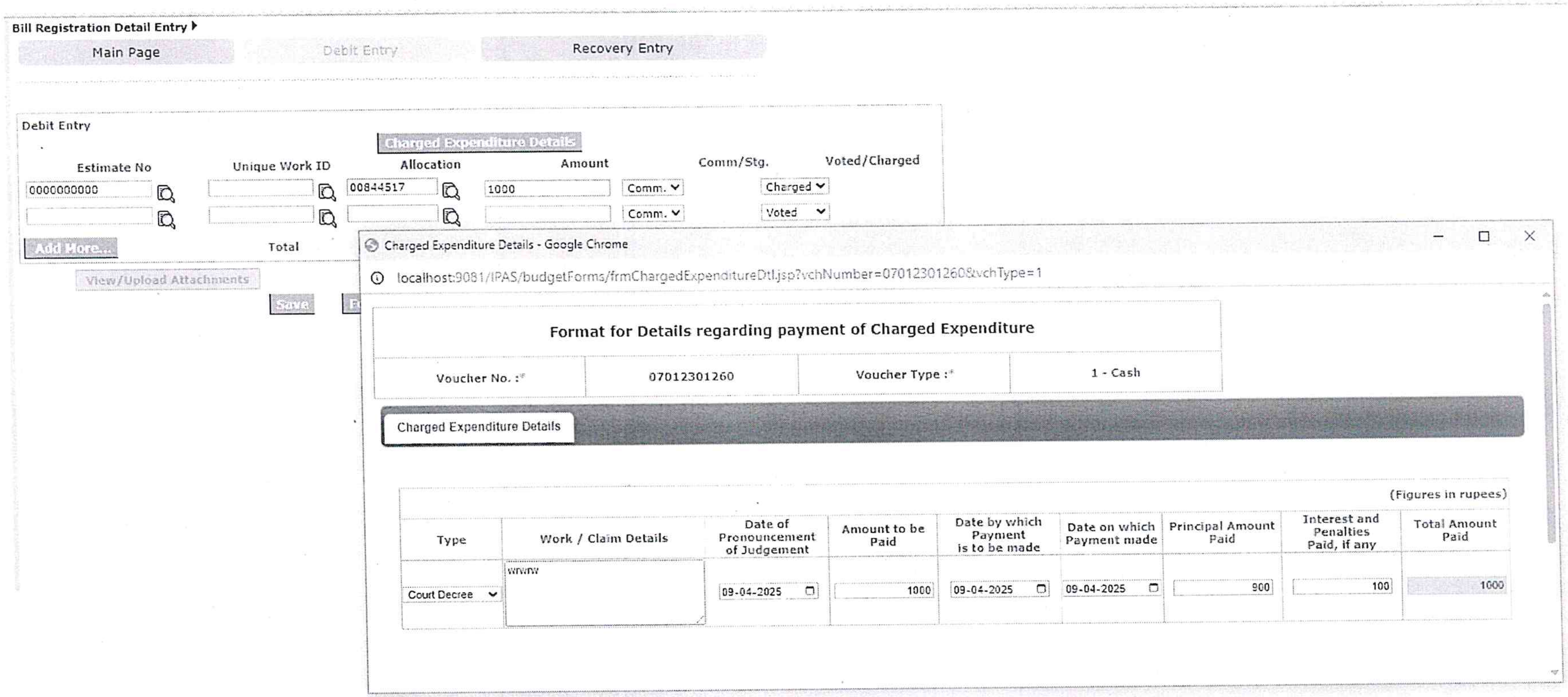
संदर्भ:- "स्वीकृत अनुदानों और प्रभारित विनियोगों (2021-22) से अधिक व्यय के संबंध में लोक लेखा समिति की उन्नीसवीं रिपोर्ट (18वीं लोकसभा) में अंतर्विष्ट सिफारिशें

लोक लेखा समिति ने अपनी उपर्युक्त संदर्भित रिपोर्ट में रेलों को कोर्ट डिक्री भुगतानों के विस्तृत रिकॉर्ड रखने की सिफारिश की है। इन रिकार्डों में डिक्री विवरण, भुगतान की समय-सीमा, वास्तविक भुगतान तिथियां, भुगतान की गई राशि और कोई भी लागू ब्याज या जुर्माना, सभी एक रिपोर्ट प्रारूप में शामिल होने चाहिए।

संसदीय लेखा समिति की सिफारिश के अनुपालन में, नियमित रूप से प्रभारित व्यय के आवश्यक विवरण (फ्लो चार्ट संलग्न है) को कैप्चर करने के लिए आईपीएएस में एक यूटिलिटी उपलब्ध कराई गई है। सभी क्षेत्रीय रेलों एवं उत्पादन इकाइयों से अनुरोध है कि बिलों को संसाधित करते समय प्रभारित व्यय के बारे में सम्पूर्ण जानकारी उपलब्ध कराए। यह आवश्यक है कि अनिवार्य डाटा फील्ड भरे बिना कोई भी बिल संसाधित न किया जाए।

(बसंत के. सिंह)
प्रधान कार्यपालक निदेशक/लेखा

प्रतिलिपि प्रेषित: सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रधान वित्त सहलाकर/सभी क्षेत्रीय रेलें/उत्पादन इकाइयां



System will not allow forwarding the bill to Accounts, if details not entered by Executive for charged expenses.

Charged expenditure details entry

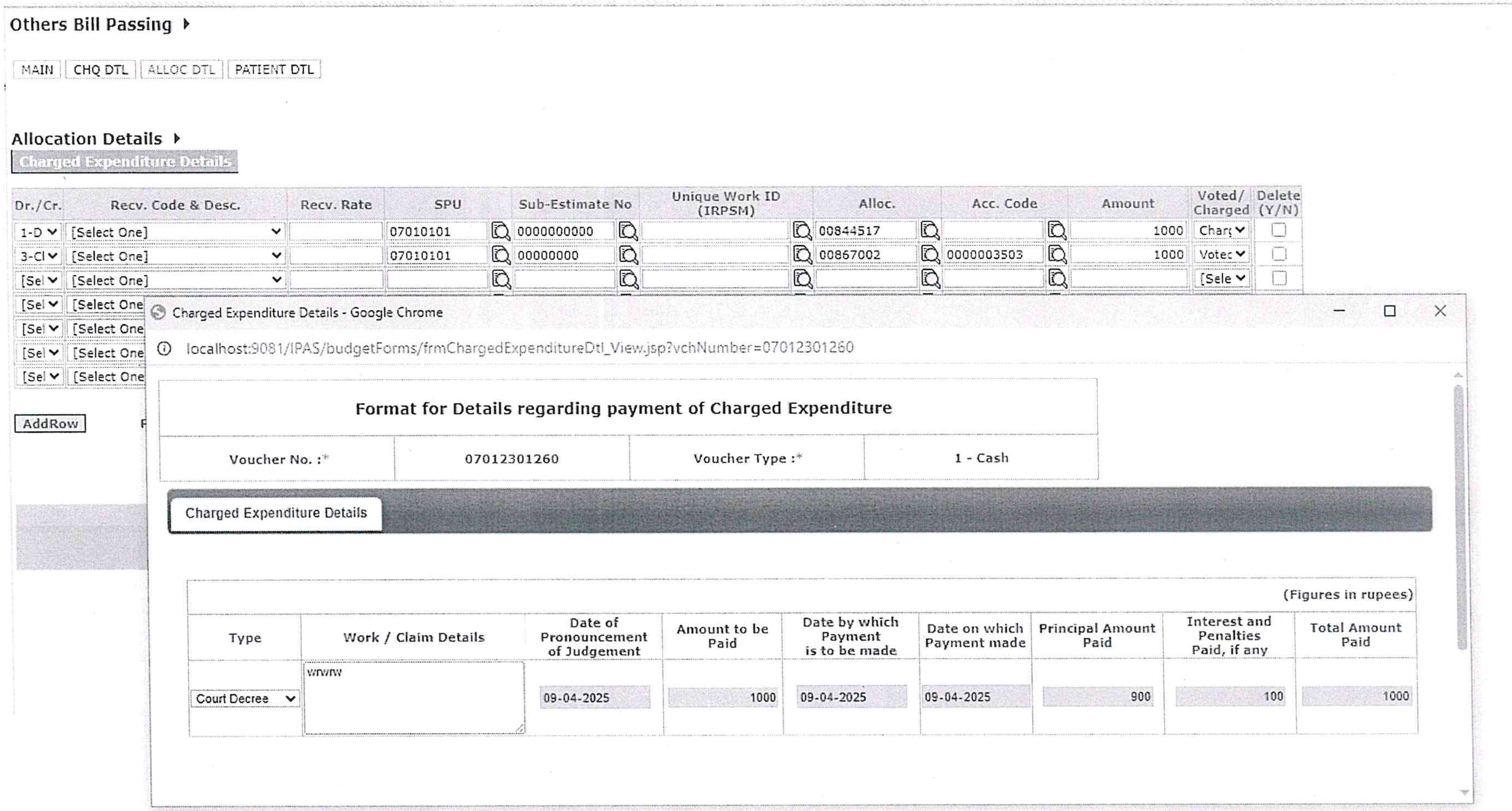
A utility has been developed to capture charged expenditure details at the time of bill passing and JV edit screens, as shown below:

Bill Passing:

1. Executive user can enter charged expenditure details

   During bill detail enter by executive, when user will select voted/charged option in Debit Details tab as charged then a pop-up window will be shown to fill the details as shown below:

2. During Bill Passing Accounts can view the details entered by executive:



Validations have been imposed at the time of Executive Bill forward and bill passing to check charged expenditure details entry if applicable.

JV Posting:

Similarly at the time of JV edit screen, facility has been provided to capture charged expenditure details as shown below.

Journal Voucher (Edit)

JV No. *	080132424473	A/c YM * (yyyymm)	202503
Voucher Type *	Revenue	JV Date	08/04/2025
JV Type *	SL — Sleeper	JV Category	None
Ref. Number	080132424473		
Section	SL		
Narration	RECTIFICATION JV FOR THE MONTH OF SEPT 2024 FOR STRATEGIC LINES.		

Allocation Details

SPU *	Estimate No	Unique Work ID	Allocation *	Acc. Code	Debit / Credit *	JV Amount	Comm/Stra	Voted / Charged *
08010101	0000000000		93071100	0000005405	Credit	-7125000	Comm.	Voted
08010101	0000000000		00100200	0000003701	Credit	7125000	Comm.	Charged

Charged Expenditure Details - Google Chrome

localhost:9080/IPAS/budgetForms/frmChargedExpenditureDtl.jsp?vchNumber=080132424473&vchType=3

Format for Details regarding payment of Charged Expenditure

Voucher No. :*	080132424473	Voucher Type :*	3 - Revenue JV

Charged Expenditure Details

(Figures in rupees)

Type	Work / Claim Details	Date of Pronouncement of Judgement	Amount to be Paid	Date by which Payment is to be made	Date on which Payment made	Principal Amount Paid	Interest and Penalties Paid, if any	Total Amount Paid
[Select]		dd-mm-yyyy		dd-mm-yyyy	dd-mm-yyyy			

[Select]
Court Decree
Arbitration