

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

RBA No./5/2025

No. 2025/APP/6-1/2024-25

New Delhi Dated 07/05/2025

The General Managers/Chief Administrative Officers,
All Indian Zonal Railways / PUs.

Sub: - APPROPRIATION ACCOUNTS FOR THE YEAR 2024-25.

1. The schedule of Appropriation Accounts for 2024-25 is given below: -
2. **SCHEDULE FOR PRESENTATION IN PARLIAMENT**
 - 2.1 The Appropriation Accounts of Indian Railways are required to be presented to the Parliament during the winter session of the same calendar year to which the accounts pertain.
 - 2.2 It is, therefore, necessary to ensure timely finalisation and submission of the Appropriation Accounts for 2024-25 to Board's office to enable Ministry of Railways to consolidate, publish and table these accounts in Parliament by stipulated dates.
 - 2.3 **Parliamentary Committee has taken a serious note on delayed presentation of documents in parliament. It is, therefore, necessary to chalk out plan for timely submission of Appropriation Accounts for 2024-25 to Board's office**
3. **PROGRAMME FOR COMPILATION AND SUBMISSION OF APPROPRIATION ACCOUNTS**
 - 3.1 In order to achieve the above target, programme for compilation and submission of Appropriation Accounts for the year 2024-25 is enclosed as **Annexures I and II**.
 - 3.2 Strict adherence to the target dates specified in **Annexures I and II** for the submission of the **ADVANCE/AUDITED** copies of the Grant Account/Statements/Annexure etc. may kindly be ensured through suitable monitoring system including liaison with Audit to get vetted copies of accounts, so that any delay on this account is averted. **The name along with telephone numbers and email ID of the co-ordinating officer so nominated may be intimated to this office immediately.**
4. **SUBMISSION OF THE APPROPRIATION ACCOUTS - ANNEXURES/ STATEMENTS**
 - 4.1 There is a single Grant for Ministry of Railways after merger of Rail Budget with Union Budget. Therefore, single Grant Account shall be prepared.

- 4.2 Grant/Annexure/Statement may be forwarded to Shri Kamal Singh Dhangar, A.O. (Appropriation), Hall No.564 - H, 5th Floor, Rail Bhawan, New Delhi -110001 through Speed Post before scheduled dates. (Ph.-030-47039, Mobile no. 9717647268, e-mail [id-aoapp@rb.railnet.gov.in](mailto:aoapp@rb.railnet.gov.in)).
- 4.3 The Grant Account should be reconciled with the March Final Account Current and a certificate that the Grant totals have been reconciled with the figures in the Account Current to end of March 2025 should be appended to the Grant Account.
- 4.4 The corrections made in Account Current, if any, should be incorporated in Appropriations Account also. Copy of such correction slip along with revised Account/Statement should be sent to Appropriation Accounts Branch immediately.

5. **DISPOSAL OF AUDIT OBJECTIONS**

Audit observations on the Appropriation Accounts must also be attended on priority. If necessary, the same may be settled by holding discussions with Audit at appropriate levels, so that prescribed schedule is not disturbed. All observations of Audit made, while vetting Grant/Annexure should be resolved before submission of audited copy to the Board.

6. **ACTION PLAN FOR COMPLIANCE OF TIME SCHEDULE**

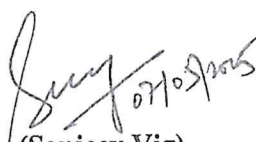
- i. All requisite Statements/Accounts may be made available to Audit by dated stipulated in Annexure-I & II.
- ii. Dy.FA&CAO/Books may be nominated as Nodal Officer to maintain liaison between Railways and PDA to watch progress of submission of Account Current and Appropriation Account, arranging availability of vouchers/records required by PDA, settlement of audit observation etc. on a weekly basis. PDA will also nominate Nodal Officer from their department for this purpose.
- iii. FA&CAO in-charge of Books and Appropriation Accounts may monitor the position closely and hold regular meetings with PDA to discuss and settled the audit observations/objections on priority.
- iv. On receipt of Accounts from the Railway Administration, the same will be audited by PDA in **two weeks period**. The documents/records/registers etc. as required by Audit may be made available by the Railway Administration as early as possible for examination and certification of Accounts by Audit.
- v. Reply to the audit observations, Correction Slips, Revised Accounts etc. may be furnished by the Railway Administration **within one week** from the date of receipt of the same from audit.
- vi. Audit's rebuttal on the remarks of Railway Administration may be sent by local PDA to Railway administration **within three calendar days** and the issues discussed across the table at FA&CAO level in the **next two calendar days**. The unsettled issues may be sent to Railway Board for necessary clarification/direction.
- vii. Audited copy of the Accounts may be sent to Railway Board (by Railway Administration) and Railway Board Audit (by PDA) on or before the scheduled dates.

- Viii. The Corrections Slips/Revised Accounts may be issued expeditiously by the Zonal Railways and Production Units and copy sent to local audit immediately. The Correction Slips issued by the Zonal Railways and Production Units should be serially numbered and dated and a copy thereof sent to associate audit also immediately while sending these to Railway Board. Board will approach CGA for carrying out these corrections.
- ix. It may be ensured that the Charged Expenditure, if any, has been properly shown in the Schedules.

7. This issues in consultation with office of C&AG of India.

Kindly acknowledge receipt and ensure compliance.

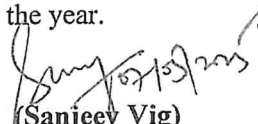
DA/As above


(Sanjeev Vig)
JDF (Accounts)
Railway Board

No. 2025/APP/6-1/2024-25

New Delhi, dated 07 -05-2025

- 1) 05 Copies to DG (Railway Board Audit), New Delhi.
- 2) Copy to Director (OL), for information.
- 3) Copy to Sr. A.O. (AC-IV) for furnishing the Appropriation Accounts of Grant No.85 (MH-5002 & 5003) - Rolling Stock (Bulk Order), expenditure of IRFC for the year and end up to the year.


(Sanjeev Vig)
JDF (Accounts)
Railway Board

ANNEXURE 'T'

Programme for preparation and finalization of Appropriation Accounts for the year 2024-25

S.No	PARTICULARS	Due date by which Appropriation Accounts/Statements/Annexures must reach Railway Board	
		Advance	Audited
1.	GRANT No. 85- MH 3001(01) Railway Board (Northern Railway only)	03 June 2025	30 June 2025
2	GRANT No. 85- MH 3001(02) Miscellaneous Expenditure (General) (for Zonal Railways, Metro Rly/Kol & R.E.)	03 June 2025	30 June 2025
3	GRANT No. 85- MH 3002 & 03 - (01) - General Superintendence and Services (for Zonal Railways & Metro Rly/Kol)	20 May 2025	20 June 2025
4	GRANT No. 85- MH 3002 & 03 - (02) - Repairs & Maintenance of Permanent Way and Works (for Zonal Railways & Metro Rly/Kol.)	20 May 2025	20 June 2025
5	GRANT No. 85- MH 3002 & 03 -(03)-- Repairs & Maintenance of Motive Power (for Zonal Railways only)	20 May 2025	20 June 2025
6	GRANT No. 85- MH 3002 & 03 -(04)- Repairs & Maintenance of Carriages and Wagons (for Zonal Railways & Metro Rly/Kol)	20 May 2025	20 June 2025
7	GRANT No. 85- MH 3002 & 03 -(05)- Repairs & Maintenance of Plant and Equipment (for Zonal Railways & Metro Rly/Kol)	06 June 2025	07 July 2025
8	GRANT No. 85- MH 3002 & 03 -(06)- Operating Expenses - Rolling Stock and Equipment (for Zonal Railways & Metro Rly/Kol)	23 May 2025	16 June 2025
9	GRANT No. 85- MH 3002 & 03 -(07)- Operating Expenses - Traffic (for Zonal Railways & Metro Rly/Kol)	23 May 2025	16 June 2025
10	GRANT No. 85- MH 3002 & 03 -(08)-Operating Expenses - Fuel (for Zonal Railways & Metro Rly/Kol)	23 May 2025	16 June 2025
11	GRANT No. 85- MH 3002 & 03 -(09)- Staff Welfare and Amenities (for Zonal Railways & Metro Rly/Kol)	23 May 2025	16 June 2025
12	GRANT No. 85- MH 3002 & 03 -(10)- Miscellaneous Working Expenses (for Zonal Railways & Metro Rly/Kol)	06 June 2025	07 July 2025
13	GRANT No. 85- MH 3002 & 03 -(11) - Provident Fund, Pension and Other Retirement Benefits (for Zonal Railways, Metro Rly/Kol & PUs)	06 June 2025	07 July 2025
14	GRANT No. 85- MH 3002 & 03 -(12)- Appropriation to Funds (for Zonal Railways & Metro Rly/Kol)	20 May 2025	20 June 2025
15	GRANT No. 85- MH 5002 & 03- Assets - Acquisition, Construction and Replacement (for Zonal Rlys./MTPs/PUs etc.) <u>including work wise Expenditure.</u>	18 June 2025	18 July 2025
16	Civil Grant: i) Loans and Advances ii) Pre-partition payments iii) Interest on Debt and other obligations Note: COFMOW (i) & (iii) only.	18 June 2025	18 July 2025

ANNEXURE 'II'**Annexures & Statements etc.**

S.No	PARTICULARS	Due date by which Appropriation Accounts/ Statements/ Annexures must reach Railway Board	
		Advance	Audited
	ANNEXURES		
1.	'A' - Statement of Unsanctioned Expenditure obtaining on 01.07.2025 (for Zonal Railways/MTPs/PUs etc.)	10 July 2025	24 July 2025
2.	'B' - Statement of Undercharges detected by Audit and Accounts (for Zonal Railways & Metro Rly/Kol.)	30 May 2025	27 June 2025
3.	'C' - Statement showing Remission and Abandonment of claims to Revenue (for Zonal Railways & Metro Rly/Kol.)	27 May 2025	27 June 2025
4.	'D' - Statement of expenditure on important Open Line Works & New constructions (for Zonal Railways & RE/ALD)	18 June 2025	14 July 2025
5.	'E' - Statement showing expenditure relating to Strategic Lines (N, NF, WR & N.W. Rlys only)	30 May 2025	30 June 2025
6.	'F' - Statement of Estimated and Actual Credits or Recoveries (for Zonal Railways/MTPs/PUs etc.)	18 June 2025	14 July 2025
7.	'H' - Statement of Losses etc. and Ex-gratia payments above Rs.5.00 Lakh (for Zonal Railways, PUs & MTPs etc.)	18 June 2025	15 July 2025
8.	'I' - Statement showing Irregular Re-appropriation (for Zonal Railways, PUs & MTPs etc.)	12 June 2025	11 July 2025
9.	'J' - Statement showing Important Misclassifications etc. (for Zonal Railways, PUs & MTPs etc.)	12 June 2025	11 July 2025
10.	Statement of Defects in Budgeting (for Zonal Railways, PUs & MTPs etc.)	12 June 2025	11 July 2025
	STATEMENTS		
1.	Statement showing Distributable Expenditure and Receipts (for Zonal Railways, PUs & MTPs etc.)	14 May 2025	--
2.	Statement showing changes in Forms & Classifications (for Zonal Railways, PUs & MTPs etc.)	10 June 2025	10 July 2025
3.	Statement showing Percentage of Working Expenses to Earnings (for Zonal Railways & Metro/Kol.)	10 June 2025	10 July 2025
4.	Statement showing credits to Capital for Retired Assets (for Zonal Railways & MTPs)	10 June 2025	10 July 2025
5.	Statement of annual Voted and Charged expenditure (for Zonal Railways, PUs & MTPs etc.)	26 June 2025	18 July 2025
6.	Statement showing Depreciation Reserve Fund Account (for Zonal Railways & PUs)	10 June 2025	30 June 2025
7.	Statement of Development Fund Account (for Rly. Board)	--	--
8.	Statement of Capital Fund Account (for Railway Board)	--	--
9.	Statement of Railway Safety Fund Account (for Railway Board).	---	--
10.	Statement of Debt Service Fund (for Railway Board).	---	--
11.	Statement of Rashtriya Rail Sanraksha Kosh (for Railway Board).	---	--
12.	Statement of Sovereign Green Fund (for Railway Board).	---	---

13	Statement showing Pension Fund Account (for Zonal Railways & PUs)	06 June 2025	30 June 2025
14	Statement of Suspense Balances (for Zonal Railways, PUs & MTPs)	08 July 2025	25 July 2025
15	Statement showing Stores Account (for Zonal Railways, PUs & Metro/Kol.)(Para 433 (5) F.I. Annex. I & XII may be kept in view)	03 June 2025	04 July 2024
16	Statement showing Stock Adjustment Account (for Zonal Railways, PUs & Metro/Kol.) (Para 433 (5) F.I. Annex. I & XII may be kept in view)	02 June 2024	02 July 2025
17	Profit and Loss Account of Catering (for Zonal Railways only.)	02 June 2025	02 July 2025
18	Statement of Plan head wise (including Suspense heads), source-wise work Expenditure; showing Voted and Charged and Gross, Credit, Net expenditure in unit of Rs, (for Zonal Railways, PUs & Metro/Kol.)	30 May 2025	01 July 2025
FINAL ACCOUNTS			
1	Capital Statement Part. I & II/Block Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)Expenditure on Land may be correctly reflected in Block Account. Some Railways wrongly reflect expenditure on Land under un-concerned Plan Head and sources, requiring subsequent changes	14 July 2025	28 July 2025
2	Profit and Loss Account/Manufacturing Account - Commercial Lines & Strategic Lines (for Zonal Railways, PUs & MTPs etc.)	14 July 2025	28 July 2025
3	Balance Sheet - Commercial Lines & Strategic Lines (for Zonal Railways, PUs, MTPs & COFMOW)	14 July 2025	28 July 2025

Guidelines for finalizing of Appropriation Accounts – 2024-25

1. TERMS AND BASE TO BE USED IN COMPILATION OF GRANT ACCOUNTS

The Appropriation Accounts of the Grant 85- Ministry of Railways may be compiled as per last year. The following abbreviations may be used in the Appropriation Accounts (Refer Para 404 - F. I.):-

'O' - Original Grant or Appropriation.

'S' - Supplementary Grant in case of Voted expenditure and Supplementary Appropriation in case of charged expenditure.

'R'- Residual modification sanctioned by competent authorities other than the Parliament (i.e. Re-appropriations, Withdrawals or Surrenders).

The amount of "ORIGINAL GRANT" for the purpose of the Appropriation Accounts should be based on DEMANDS FOR GRANTS - for the year 2024-25 and the SUPPLEMENTARY, i.e. the "S" factor, should be based on Supplementary Demands for Grants – 2024-25. It must be ensured that the amount of Supplementary tallies with the Supplementary amount as per Budget Orders issued by Board's Office. The subsequent modifications of the allotment, if any, which are made by re-appropriation, should be reflected separately and not be exhibited in the figures of Supplementary Grants in the Appropriation Accounts.

2. PREPARATION OF APPROPRIATION ACCOUNTS

2.1 As there is only one Grant for Railways ie., Grant No.85- Ministry of Railways, the Appropriation Accounts shall be compiled for single Grant only, divided in Revenue and Capital Sections. Net variation (i.e. variation between total Sanctioned Grant/Appropriation and actual expenditure) shall be explained minor head wise.

2.2 The following instructions may be followed:

- (a) As per PAC's recommendation (17th Lok Sabha, First Report), the following excess/saving shall need to be explained with Appropriation Accounts from 2019-20 and onwards: -
- (i) All excesses exceeding Rs. 500 Lakh.
 - (ii) All cases where excess exceeds 10% of sanctioned provision or Rs. 250 Lakh, whichever is higher.
 - (iii) All saving exceeding Rs. 500 Lakh.
 - (iv) All cases, where the saving exceeds 10% of the sanctioned provision or Rs. 250 Lakh, whichever is higher.
 - (v) In case where there is a supplementary, all cases where saving exceeds 10% of the supplementary or Rs. 100 Lakh, whichever is higher.

(vi) Further where grants as a whole exceed sub-heads including excess of Rs. 25 Lakh shall be explained.

(b) The explanations for variations should be related to the respective Minor Heads of Accounts. It is also reiterated that variations, even if these are minor, may be explained since such minor variations may, necessitate explanations to be given for Indian Railways as a whole, when considered cumulatively.

- (c) It may be ensured that explanations for variations are clear, complete descriptive and precise. The reasons should also be sequenced according to their importance. Vague explanations like "due to over estimates" "covered by re-appropriation" etc. are not acceptable.
- (d) The details and the explanations for variations should be given separately for Charged and Voted segments under each minor head.
- (e) The procedure outlined in this Para and Para 4 should be followed in respect of Civil Grants also.
- (f) A certificate should invariably be given under each sub- Major Head Account that
Actuals have been reconciled with the figures in the Account Current to end of March-2025.

3. COMPILATION OF GRANT NO. 85- MH 5002 & 03- ASSETS - ACQUISITION, CONSTRUCTION AND REPLACEMENT (FOR ZONAL RAILWAYS/MTPS/PUS ETC.)

MH 5002 & 03 may be compiled in four Segments i.e. Part-I-Capital, Part II- Railway Funds (DRF, DF, and Capital Fund separately), Part III - Railway Safety Fund and Part IV - RRSK.

The reasons for variations (all excess/savings) with reference to the total sanctioned provision (i.e original grant plus supplementary) may be explained work-wise For all works under Plan heads New Lines (1100), Gauge Conversion (1400), Doubling (1500) and Railway Electrification projects (3500); and For works costing more than Rs. 20 crore under Plan heads Track Renewals (3100), Bridge works (3200) and Signalling & Telecommunications (3300).

Soft copy of work wise reasons for variations of the specified Plan heads as indicated above may also be furnished in excel sheet on e-mail at aoapp@rb.railnet.gov.in

Explanations may be given observing the following aspects:

- (i) Specific works/projects under which the entire Supplementary grant remained unutilised.
- (ii) Specific works/projects under which the entire provision (Original plus Supplementary) remained unutilised.
- (iii) Specific works/projects under which savings of 10% of supplementary grant or Rs. 100 lakh whichever is higher for incurring additional expenditure on existing works remained unutilised.
- (iv) Specific works/projects under which the variation (Excess/saving) exceeded Rs 500 lakh irrespective of the percentage which the variation bears to the sanctioned provision (Original plus Supplementary).
- (v) Specific works/projects in which saving/excess exceeded Rs 250 lakh or 10% of the sanctioned provision (Original plus Supplementary), whichever is higher but did not exceed Rs. 500 lakh.
- (vi) Reasons for variations of works falling under the criteria only have to be given instead **and not all the works under the said Plan heads.**

4. ANNEXURE 'D' – STATEMENT OF EXPENDITURE ON IMPORTANT OPEN LINE WORKS AND NEW CONSTRUCTIONS

The Appropriation Accounts of the Statement of Expenditure on Important New Constructions – **Annexure 'D' may be compiled Part-wise in prescribed format and sent on mail along with the hard copy,** so as to facilitate compilation in Board's office. This statement should be prepared in the following three parts:-

Part-I-(a) Showing works costing Rs 2.50 crore & over which were undertaken without budget provision.

Part-I-(b) Showing works costing Rs 2.50 crore & over of previous years on which expenditure was booked during the year without budget provision.

Part-II- Showing works costing Rs 2.50 crore or more for which budget provision existed but were not undertaken during the course of the year and

Part-III- Showing variations between original estimates and expenditure in respect of works completed during the year 2024-25 (Statement of expenditure on new Constructions costing not less than Rs. 2.50 crore each)

The above part-wise information is required to be submitted in the prescribed format (in excel sheet) and it may also be ensured that each column thereof has invariably been filled.

5. **BLOCK ACCOUNT (TRANSFER WITHOUT FINANCIAL ADJUSTMENTS).**

Adjustment towards TWFA, wherever necessary, may be ensured in the Block Account.

6. **BALANCE SHEET**

As per instructions issued vide Railway Board's letter No. 2002/AC.II/2/3 dated 23-03 2006, IRFC lease charges have been bifurcated into Interest component and Capital repayment component to be booked to GRANT No. 85- MH 3002 & 03-(07) - Operating Expenses - Traffic and GRANT No. 85- MH 5002 & 03- Assets - Acquisition, Construction and Replacement respectively. In order to give a true presentation of the lease transactions, a disclosure of the rolling stock assets taken on lease from IRFC be made by indicating the following information as a footnote to the Balance Sheet:

- a) The value of assets taken on lease during the year.
- b) The capital component of the repayment made during the year.
- c) The value of assets financed by IRFC (EBR -IF & EBR-S)

7. **ANNEXURE- 'J' – STATEMENT OF IMPORTANT MISCLASSIFICATIONS AND OTHER MISTAKES DETECTED.**

- (i) Public Accounts Committee has taken a very serious view on Misclassifications/Mistakes and persistence/increase in these instances becomes cause of embarrassment for Board Members during Oral Evidence.
- (ii) It may, therefore, be ensured that the cases of misclassification if any, are detected and rectified before closure of the annual accounts of the year to the extent possible and the measures/suggestions to prevent misclassifications/mistakes, as circulated by the Ministry of Railways from time to time, are implemented by all accounting units scrupulously besides taking up the concerned staff for lapses.
- (iii) With merger of various Grants in one Grant, Annexure – J will include wrong bookings under Voted instead of Charged or Revenue instead of Capital or vice- versa.
- (iv) In case of GRANT No. 85- MH 5002 & 03- Assets - Acquisition, Construction and Replacement, source of funds involved may also be indicated. It may also be noted that the amount shown against each item in the Annexure should be 'IN UNITS OF RUPEES'.
- (v) The details of item included in Annexure 'J' i.e. brief of preliminary Audit objection, Railway's reply, Audit's further remarks and final conclusion including the opinion of Railway if not agreed to the remarks of Audit should be sent along with Annexure J to facilitate Railway Board for discussion of the case at Railway Board level. Allocation under which the expenditure has been booked and the allocation under which it should have been booked should also be mentioned for all the cases even included in 'Voted instead of charged and vice versa' for calculating effect of misclassification.

Adherence to the target dates may please be ensured.



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

सं. 2025/एपीपी/6-1/2024-2025

आरबीए सं.15/2025
नई दिल्ली 07 .05.2025

महाप्रबंधक/ मुख्य प्रशासनिक अधिकारी,
सभी भारतीय रेलें तथा उत्पादन इकाईयां सहित ।

विषय: वर्ष 2024-2025 के लिए विनियोग लेखें ।

वर्ष 2024-2025 के लिए विनियोग लेखों के संकलन एवं प्रस्तुतीकरण के निर्देश
अपेक्षित कार्यवाही हेतु प्रेषित किए जा रहें हैं ।

संलग्न:- उपरोक्त

(संजीव विग)

संयुक्त निदेशक वित्त(लेखा)