

**EAST CENTRAL RAILWAY**  
**ACCOUNTS DEPARTMENT**

Office of the PFA  
Hajipur

No.ECR-HQ0ACCT/BGT/RE&BE/25-26.

Date:20.08.2025

**All PHODs/ECR/HJP**  
**DRMs/SEE,DHN,DNR,DDU,SPJ**  
**CWMs/HRT,W/SPJ,PD/DDU**

**Sub.:-**Advance intimation of Revised Estimate (RE) 2025-26 and Budget Estimate(BE) 2026-27 of OWE-Reg.

The Revised Estimates (RE) 2025-26 and Budget Estimates (BE) 2026-27 for Revenue Expenditure under OWE (Demand NO. 03 to 13) are to be submitted to Railway Board through IPAS BUDGET MODULE in the month of September'25 (probably between first/second week of September 2025), though no communication has yet been received from Railway Board.

Please note that the data entry has to be done within prescribed limited time and, as such, due planning and co-ordination at all levels is essential. The Divisional/Workshop Accounts Office may guide their respective Executives in compilation process of RE/BE. **The projection of additional Requirement of fund over and above SL 2025-26 may be done judiciously at RE 2025-26 stage for later period of Financial Year.**

It may be mentioned that Audit has issued **Annexure 'K'** based on variation between BG(SL) and Actual beyond prescribed limit which adversely affecting and degrading the budgeting effectiveness of Zonal Railway. Hence, it is advised that BE 2026-27 may be asked on accurate and realistic basis.

The IPAS Budget Module for RE 2025-26 & BE 2026-27 is expected to be available by first/second week of September 2025 as per trend of last year. All concerned are therefore, to be in readiness to feed projections as and when required.

**Annexure - I** is also enclosed as prescribed format for submission of justification for additional/Surrender of fund, Demand wise & PU wise of RE 2025-26 over SL(Spending Limit) 2025-26. The justification should be specific, essential and Priority based. The figure submitted should be in ₹ Crore.

**Due date for submission of RE/BE will be communicated as soon as same will be received from Railway Board.**

**Copy for kind information to:**

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## ANNEXURE-I

## Proforma for Justification of Additional/Surrender over SL in RE(A) 2025-26

(Ammount in ₹ Crore.)

Demand Head	PU's	Actual Exp. 2025-26	SL 2025-26	Actual exp. To end of Aug. 2025	Estimated Exp. For remaining 07 Months (From Sept'25 to March'26)	Total Reuirement for RE(A) 2025-26	Variation (REA - SL)	% Variation	Specific justification for Additional/Surrender of Fund
1	2	3	4	5	6	7=(5+6)	8=(7 - 4)	9=(8/4)*100	10

