Pl. Issue.
6/2

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

RBA No.8/2015

No. 2014/APP/2-4/2013-14 New Delhi, dated 6.02.15

General Managers
All Indian Railways/PUs

Sub: Credit to Capital for Retired Assets.

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Para 704, Indian Railway Finance Code , Vol.I envisages writing off the capital cost of assets abandoned without being replaced from the books, by contra debit to DRF. While reviewing the statement of "Credit to Capital" for retired assets submitted by Railways as part of Appropriation Accounts 2013-14 , it is seen that no adjustment has been made by ECR, ECOR, NR , NCR, CLW, DLW , RCF , DMW, CORE, RWF during 2013-14. It may be appreciated that omission of write back adjustments for the condemned assets results in payment of avoidable dividend to general exchequer for non existing assets of Indian Railways.

In view of the above, it is requested to review the position obtaining on your Railway / Production Unit and ensure that write back adjustments wherever due, are carried out against all the relevant Plan heads, before closure of the 2014-15 Accounts. A feedback on the action taken may kindly be sent for information of Board.

(B.N. Mohapatra) 6/2/15
Adviser (Accounts)
Railway Board

Copy for information and needful action to FA&CAOs/all Zonal Railway & PUs.

General Managers
FA&CAOs
All Indian Railways/PUs.

रेल मंत्रालय
Ministry of Railways
रेलवे बोर्ड/Railway Board
जारी किया गया
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Date of Issue.....

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