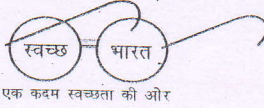




सत्यमेव जयते



वित्त आयुक्त (रेलवे)

एवं

पदेन सचिव, भारत सरकार

रेल मंत्रालय

रेल भवन, नई दिल्ली-110 001

FINANCIAL COMMISSIONER (RAILWAYS)

&

EX-OFFICIO SECRETARY

GOVERNMENT OF INDIA

MINISTRY OF RAILWAYS

RAIL BHAVAN, NEW DELHI-110001

B.N.Mohapatra

D.O. No.2016/AR/24/ROAA

Dated: 03.08.2017

Dear Shri Pillai,

As you are aware, Accounting Reforms Project comprising implementation of Accrual Accounting, Performance Costing (PC), and Outcome Budgeting (OB) is being implemented on IR in a Mission Mode as announced in Union-Budget 2017-18. Of these, Accrual Accounting on all the Zonal Railways and Production Units is presently being rolled out in association with ICAI-ARF. Being a PMO monitored project, detailed milestones with firm deadlines as indicated below have been fixed by Hon'ble MR, in order to facilitate focussed and target oriented implementation of the same:

- Compilation of Accrual based Financial Statement for 2015-16: Sep/ 2017
- Compilation of Accrual based Financial Statement for 2016-17: Oct/2017

First activity to be undertaken in this regard is preparation of Fixed Asset Registers (FAR) and Accrual Impact Sheets (AIS) for the aforementioned financial years. Detailed guidelines to compile these registers/ sheets are available in the Comprehensive Scope Evaluation Report (CSER) and Accrual Accounting Implementation Manual (AAIM) already provided to the Railways. Further, ICAI-ARF has also positioned more than 120 CAs on Railways/ Production Units to guide and assist Railway personnel to handle this work. Training Webinars/ workshops are also being held from time to time for their guidance.

Although, dedicated Accounting Reforms cells have been formed on Railways to handle this work, compilation of the FARs and AIS would also require active participation and cooperation on part of Executive Officers being custodian of the records of Assets in HQ, Divisions and Workshops etc. I would, therefore, request you to kindly direct all PHODs/ DRMs/CWMs etc to nominate nodal officers in each department in HQ/ Division/ other offices of your Railway to assist the Accounting Reform Cells to complete this work as per targeted schedule.

As the progress of this project is being monitored personally by Hon'ble MR besides periodical reviews by NITI Aayog and PMO, there is no scope for any slippage in the targets. You may, therefore, like to advise your AGM to review progress of implementation every fortnight personally, so that the commitments made as above are achieved within the stipulated timelines.

With regards,  
Yours sincerely,

*B.N.Mohapatra*  
(B.N.Mohapatra) 3/8

Girish Pillai,  
General Manager,  
Central Railway,  
Jabalpur.

✓ Copy to: FA & CAO, W.C.Rly. Jabalpur for information and m.a.

AFA (exp.)

B/16

*Signature*