

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



RBA.No. 24 /2022.

No.2022/ACII/2/1

New Delhi dated 24. 3.2022.

1. General Managers/ PFA etc (As per Standard list I).
2. All Attached Offices/ Subordinate Offices (As per standard list II)

**Sub: Revised Codal life of Assets.**

\*\*\*

Kindly refer to para 219 of Indian Railway Finance Code, Vol-1, detailing the normal life of various assets. In this regard Civil Engineering Directorate, Computer and Information System Dte and Signalling & Telecommunication Dtes. have proposed revision of codal life of certain assets, the same have been examined by the multidisciplinary Executive Director's Committee set up in Railway Board for this purpose and their recommendations have been accepted by Board. Accordingly, Advance Correction Slip No. 91 amending Para 219, Indian Railway Finance Code Vol-I is placed below for information and necessary action. (Codal life of other items not covered in the ACS will remain as per latest extant instructions for those items).

Encl: As above.

  
(Ajay Bartwal)  
Joint Director Finance/CCA  
Railway Board

Copy to :

1. DyC&AG of India (Railways), Room No. 224, Rail Bhawan, New Delhi (with 45 spare copies).
2. GM/ Const/NFR, CAO/CE (Const)/All Indian Railways.
3. PED/A, PED/CE/Planning, PED/EE (Development), EDME/Freight and ED/Signal
4. ACI(Comp), ACII(6 copies), ACI V, Code revision, Accounts Inspection, Accounts Appropriation, Finance (Budget).
5. Adviser/MR, EDPG/MR, OSD/MR and OSD/Coord/MR.

**Advance Correction slip No.91**

**Indian Railway Finance Code —Volume -I (1998)**

**Para 219:**

**Modify the table given under Para 219 Indian Railway Finance Code —Volume -I (1998) as under:**

**(i) CIVIL ENGINEERING ASSETS:** (Codal life of other items not covered in the ACS will remain as per latest extant instructions for those items).

S.No.	Class of Assets	Average life in years- Recommended by the Committee				Remarks
		A&B	C(Sub)	D	E	
<b>Rail &amp;Fastenings etc.</b>						
<b>1</b>	<b>Rail &amp;Fastenings</b>					
(a.1)	Rails (60 kg)	25	19	38	38	Actual replacement shall be based on the condition of the asset, as defined in IRPWM
(a.2)	Rails (52 kg)	20	15	30	30	
(b)	Wooden Sleepers	10	10	10	10	Actual replacement shall be based on the condition of the asset, as defined in IRPWM
(c.1)	Metal sleepers (Cast Iron &Steel)	20	20	20	20	
(c/2)	Fittings steel trough	10	10	10	10	Actual replacement shall be based on the condition of the asset, as defined in IRPWM
(d)	PSC Sleepers	35	35	40	40	Actual replacement shall be based on the condition of the asset, as defined in IRPWM
<b>(e) Elastic Fastenings</b>						
(i)	Elastic Rail clips	8	8	10	10	Actual replacement shall be based on the

1(c)	Network passive devices (Patch panels, outlets, network cables)	10	Actual replacement shall be based on the condition of the asset
1(d)	UPSs ( $\geq 50$ KVA), Cooling equipment (PACs, Chillers.) Fire suppression systems for Data centers	8	Actual replacement shall be based on the condition of the asset
2(a)	UPSS <1KVA	4	Actual replacement shall be based on the condition of the asset
2(b)	UPS >1 KVA, <50 KVA	8	Actual replacement shall be based on the condition of the asset
3	PCs	4	Actual replacement shall be based on the condition of the asset
4	Portable computers/ Laptops, Tablets, Workstations	4	Actual replacement shall be based on the condition of the asset
5	Thin clients /Dumb terminals (for PRS/UTS/ ATVMs etc.)	4	Actual replacement shall be based on the condition of the asset
6	Printers (all types ) including MFD	5	Actual replacement shall be based on the condition of the asset
7	Biometric Machines	4	Actual replacement shall be based on the condition of the asset

*Note\*ATVM (Composite unit) earlier at S.No 7 deleted.*

**(V) SIGNALLING AND TELECOMMUNICATION ASSETS.** (Codal life of other items not covered in the ACS will remain as per latest extant instructions for those items).

**(A) SIGNALLING SYSTEM**

S.No.	Class of assets	Routes	Average life in years	Remarks

15 (i)	Batteries (VRLA)	4	4	4	4	4	4	Actual replacement shall be based on the condition of the asset
15 (ii)	Batteries (LMLA)		5	5	5	5	5	
18	Block instruments Electro Mechanical/ Electronics	20	20	20	20	20	20	Actual replacement shall be based on the condition of the asset
19	Electric Lifting Barrier		10	10	10	10	10	Actual replacement shall be based on the condition of the asset

**(C) TELECOMMUNICATION EQUIPMENTS** (Codal life of other items not covered in the ACS will remain as per latest extant instructions for those items).

S.No.	Class of Assets	Average life in years	Remarks
7	Fax	Deleted	Fax shall not be replaced after its normal life.
21	Large format display monitor/ Video wall & LED/ LCD TV	8 yrs	Actual replacement shall be based on the condition of the asset

*Note: PCs and Secondary Systems may be deleted from list of Telecom assets and their life will be as indicated under (ii) Computer and Other IT systems.*

*(Authority Board's letter no 2022/ACII/2/1 dated 24. 3.2022.)*