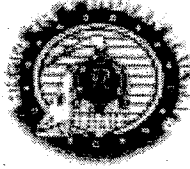


RBA No.77/2019



PCPO's Sl.No.177/2019.

No. E/Misc/O/ECR/HJP

Dated:-27.09.2019

1. CAO (Con.)/ उत्तर एवं दक्षिण/पटना।
2. सभी PHOD/CHOD, पू.म.रे, हाजीपुर।
3. DRM/ पू.म.रे/मुगलसराय, दानापुर, धनबाद, सोनपुर एवं समस्तीपुर।
4. मुख्य कार्मिक अधिकारी/प्रशासन/पू.म.रे/हाजीपुर।
5. मुख्यालय के सभी कार्मिक अधिकारी।
6. CWM/ पीडी/मुगलसराय, यांत्रिक कारखाना/समस्तीपुर/हरनौत।
7. Sr.DPO/ पू.म.रे/मुगलसराय, दानापुर, धनबाद, सोनपुर एवं समस्तीपुर।
8. उप महाप्रबंधक/विधि/पटना।
9. प्राचार्य/क्षेत्रीय रेल प्रशिक्षण संस्थान/मुजफ्फरपुर एवं भूली।
10. सभी मुकाय्याधी/कार्याधी/पू.म.रे/हाजीपुर।

विषय : ACS No.143 – Modification in Minor heads post merger of some Plan Heads under Demand 16 vide Board's letter dated 05.11.2018 (RBA No.118/2018) in Classification of Capital and Other Works Expenditure (Appendix-II) of Indian Railway Finance Code Vol.II (Second Reprint Edition 2008).

संदर्भ : Railway's Boards Lt.No.2017/AC-II/3/2 Dated: 29.08.2019

विषयांकित से संबंधित संदर्भित पत्र की छायाप्रति सूचना, मार्गदर्शन एवं अग्रेत्तर आवश्यक कार्रवाई हेतु प्रेषित की जा रही है।

A copy of above referred letter on the subject matter is being forwarded herewith for information guidance and needful onward action please.

संलग्नक : यथोपरि।

DA : As above.


(सौरभ सावण)

वकाधि/ई.एस.एम
कृते महाप्रबंधक (कार्मिक)/हाजीपुर

प्रतिलिपि सूचनार्थ, मार्गदर्शन एवं आवश्यक कार्रवाई हेतु प्रेषित :-

1. महासचिव/ईसीआरकेयू/पू.म.रे/हाजीपुर।
2. महासचिव/एस0.सी0./एस0.टी0./एशोसिएशन/पू.म.रे/हाजीपुर।
3. सकाधि (एम.पी.पी.) पू.म.रे/हाजीपुर। कृपया इसे नेट पर अपलोड कराने की व्यवस्था करें।
4. महासचिव/ओ.बी.सी.एशोसिएशन/पू.म.रे/हाजीपुर।

महाप्रबंधक (प्रशासन) कार्यालय
पूर्व-मध्य रेल. हाजीपुर

072555
05 SEP 2019

PCP

02 SEP 2019

रेलवे बोर्ड का पत्र प्राप्ति सं. 9



RBA No. 77/2019

No. 2017/AC-II/3/2

New Delhi, dated 29.08.2019

1. General Managers/PFAs etc (As per standard List I) ECR
2. All attached offices/Subordinates offices (As per standard List II)

Sub: ACS No. 143 - Modification in Minor heads post merger of some Plan Heads under Demand 16 vide Board's letter dated 05.11.2018 (RBA No. 118/2018) in Classification of Capital and Other Works Expenditure (Appendix-II) of Indian Railway Finance Code Vol. II (Second Reprint Edition 2008).

Please connect Board's letter of even no. dated 05.11.2018 (RBA No. 118/2018) modifying Appendix IV - List of Major and Minor Heads of Accounts in Accounts Code Part I was issued. Some Plan Heads were merged on recommendation of Committee of EDs and approval of CGA in consultation with C&AG.

In this regard, Advance Correction Slip No. 143 to Indian Railway Finance Code Vol. II modifying Minor Heads is enclosed for necessary action.

Contents of the correction slip may please be circulated suitably.

Kindly acknowledge receipt.

DA: As above.

(Sanjeev Sharma)
Director Finance/Accounts
Railway Board

1. AG of India (Railways, Room No. 224, Rail Bhawan, New Delhi. (with 45 spare copies)
2. EDF(X)-I, EDEE(M), EDW(P), EDF(B)
3. AC I (Comp), AC-III (6 Copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts office.

(Sanjeev Sharma)
Director Finance/Accounts
Railway Board

प्रमुख/प्रशा
मुख्य प्रशा
मुख्य/आईआर
उप मुख्य/राज
उप मुख्य/आईआर
उप मुख्य/आईआर
सकाधि
विधि अधिकारी
सलाहकार (का)

12.09.2019

Advance Correction Slip No.143

INDIAN RAILWAY FINANCE CODE - VOLUME - II
Classification of Capital and Other Works Expenditure (Appendix-II)

1. Kindly modify the Minor head classification under Explanatory Memorandum to Classification of Capital and other works Expenditure as under:

The Revised Classification of expenditure on works irrespective of whether they are charged to Capital, Capital Fund, DRF, DF, RSF, RRSK and DSF will come under a single Demand-16 namely Assets-Acquisition, Construction and Replacement. The Accounting Classification for works expenditure is in the form of a 8 digit numerical code. The first module - 2 digits indicates the source of fund viz., Capital, Capital Fund, DRF, DF, RSF, RRSK and DSF as the case may be. The second module of 2 digits which is numerical will represent the standard Plan Heads. The third module which is also numerical will represent the 2 digits corresponding to the detailed head of classification giving the details of the assets acquired, constructed or replaced. The last module which is of two digits will indicate the primary unit *i.e.*, object of the expenditure.

For the purpose of link with the accounts of the Central Government the Plan Heads will form the Minor Heads of Railway Capital under the Major Heads "5002-Capital Outlay on Indian Railways-Commercial lines" and "5003-Capital Outlay on Indian Railways-Strategic lines." The minor Heads classification are as follows :"

11	New Lines
14	Gauge conversion
15	Doubling
16	Traffic facilities
17	Computerisation
18	Railway Research
21	Rolling Stock
22	Leased Assets - Payment of Capital component of lease charges to IRFC etc
29	Road Safety works - Level Crossings
30	Road Safety Works (ROB/RUB)
31	Track Renewals
32	Bridge works Tunnel Works and Approaches
33	Signalling and Telecommunication Works
35	Electrification projects
36	Other Electrical Works including TRD Works
41	Machinery and Plant
42	Workshops including Production Units
51	Staff Welfare
53	Passenger & Other Railway Users' Amenities

61	Investment in PSII/ IV/ SPV etc (Government & Non - Government)
64	Other Specified works
65	Training/HRD
71	Stores suspense
72	Manufacturing Suspense
73	Miscellaneous Advances
81	Metropolitan Transport Projects
82	Transfer to Special Railway Safety Fund

The sub and detailed heads give the breakup of the expenditure on assets in its details such as Preliminary Expenses, Land, Formation, Permanent Way, Bridges, Stations and Buildings etc. In the classification given in the following pages the details of sub-heads and detailed heads which have been given for the minor heads 1100- New Lines will be adopted for other minor heads depending upon the nature of asset being created or replaced to the extent indicated against the respective head.

For example, when track renewals are undertaken the allocation of expenditure will be given as 3141 or 3142 for renewal of rails and fastenings or sleepers and fastening as the case may be. To these 4 digits will, however, be added the code for primary unit of expenditure viz. wages or materials etc. to complete the allocation e.g., 3141-04 will indicate the pay and allowances of departmental establishment engaged on renewals of rails and fastenings. The cost of Permanent Way materials etc. directly supplied for this work will be allocated to 3141-04 and so on.

If a work of construction of workshop alone is undertaken the workshop buildings will be represented by 4263 and the workshop equipment by 4274 (assuming the equipment is for Mechanical Department). The primary unit (or object) code will be added as the last 2 digits according to the object of expenditure.

The source of financing will be indicated in the beginning in the following Source code: -

Capital	20
DRF	21
DF-I	23
Capital Fund	25
RSF	26
DF-II	33
DF-III	43
DF-IV	53
SRSF	27
Capital - Nirbhaya Fund	28
EBR-IF	84
RRSK	29

As the Plan Heads of classification coincide with the sub-heads of Demand for Grant the compilation of budget is also rendered easy and direct. The detailed explanatory notes follow the classification to facilitate the correct booking of the expenditure.

2. Please delete the following Minor Heads and corresponding Sub Heads and Detailed Heads in Classification of Capital and Other Works Expenditure:

- a. 1200 - Purchase of New Lines
- b. 3400 - Taking over of Line Wire from P&T Dept
- c. 3700 - Traction Distribution Works
- d. 5200 - Amenities for staff
- e. 6200 - Investment in Government Commercial undertaking - Public Undertaking
- f. 6300 - Investment in non-Government undertaking including JVs/SPVs
- g. 8300 - New Lines (construction) Dividend free project

3. Please rename the following Minor heads in Classification of Capital and other works Expenditure:

Minor Head	Existing Minor Head	Minor Head Renamed as
1100	New Lines (Construction)	New Lines
3600	Other Electrical Works excluding Traction Distribution Works	Electrical Works
5100	Staff Quarters	Staff Welfare
5300	(i) Passenger Amenities (ii) Other Railway Users amenities	Passenger & Other Railway Users' Amenities
6100	Investment in Government Commercial undertaking road services	Investment in PSU/ JV/ SPV etc (Government & Non Government)

4. Please delete the following in the Explanatory Notes to Classification of Capital and other works Expenditure:

8300	New Lines (Construction) - Dividend free projects - This head will be debited with expenditure on New Lines (Construction) incurred from 'Capital' exempted from dividend liability, e.g., 'Capital' invested in Udhampur -- Srinagar - Baramullah -- New Line project.
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5. Please modify the summary at Minor Heads of Classification showing Plan Head Codes for Works Expenditure under Classification of Capital and other works Expenditure:

11	New Lines
14	Gauge conversion
15	Doubling.

16	Traffic facilities
17	Computerisation
18	Railway Research
21	Rolling Stock
22	Leased Assets - Payment of Capital component of lease charges to ERFC etc
29	Road Safety works - Level Crossings
30	Road Safety Works (ROB/ROB)
31	Track Renewals
32	Bridge works Tunnel Works and Approaches
33	Signalling and Telecommunication Works
35	Electrification projects
36	Other Electrical Works including TRD Works
41	Machinery and Plant
42	Workshops including Production Units
51	Staff Welfare
53	Passenger & Other Railway Users' Amenities
61	Investment in PSU/ JV/ SPV etc (Government & Non - Government)
64	Other Specified Works
65	Training/IIRD
71	Stores suspense
72	Manufacturing Suspense
73	Miscellaneous Advances
81	Metropolitan Transport Projects
82	Transfer to Special Railway Safety Fund

(Authority: Board's Letter No. 2017/AC-II/3/2 dated 29.08.2019)