

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)**

2023/F(X)II/10/44

New Delhi, dated: 19-01-2024

The General Managers, Indian Railways.
The Director General, RDSO, Lucknow.
The General Manager, CORE, Allahabad.
CAOs (Const).
CAO, MTP/Mumbai.
CAO/DMW

Sub: ACS No.02 to Indian Railway Financial Code Volume-I (Second Revised Edition 2022).

The allocation of expenditure on surveys is governed by the guidelines given in Para 724 of IRFC Volume -I and Explanatory Notes -'1110' and '1111, 1112, 1113' of IRFC Volume-II.

2. The matter has been reviewed and it has been decided by Ministry of Railways to amend Para 724 of IRFC Volume-I (Second Revised Edition 2022) regarding allocation of the expenditure on Surveys, as per Advance Correction Slip No.02 (copy enclosed).
3. Necessary amendment in IRFC Volume-II is being issued separately.
4. Please acknowledge receipt.



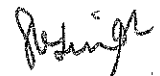
**(Sanjay Kumar Singh)
Joint Director Finance (Expenditure)-II
(Railway Board)**

2023/F(X)II/10/44

New Delhi, dated: 19-01-2024

Copy to:

- i) Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.
- ii) PFAs, Indian Railways.
- iii) FA & CAO(C)s, Indian Railways



**(Sanjay Kumar Singh)
Joint Director Finance (Expenditure)-II
(Railway Board)**

(Annexure to Board's letter No. 2023/F(X)II/10/44, dated-19-01-2024)

Advanced Correction Slip No.02

Indian Railway Financial Code Volume-I (Second Revised Edition 2022).

Para	Existing Para	Modified Para
IRFC Volume-I Para 724	Surveys- The expenditure incurred on a survey project is in the first instance charged to the head —3001-A Indian Railways Policy Formulation, Direction Research and other Miscellaneous Organizations (Miscellaneous Expenditure General)" and when the construction of the project is completed it is transferred to the project concerned, irrespective of the year in which the expenditure was originally incurred. Note -If the adjustment of such expenditure involves large amounts, it may be considered specially in consultation with Audit.	Surveys - The expenditure incurred on a survey project is in the first instance charged to the head —3001-A Indian Railways Policy Formulation, Direction Research and other Miscellaneous Organizations (Miscellaneous Expenditure General)" and when the construction of the project is undertaken , it is transferred to the project concerned, irrespective of the year in which the expenditure was originally incurred. Note -If the adjustment of such expenditure involves large amounts, it may be considered specially in consultation with Audit.

