



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



RBA No. 11/2024

No.2024/ACH/2/6

New Delhi, dated: 08-04-2024

The General Managers/PFAs,  
All Indian Railways & PUs etc.


**Sub:** Introduction of New Sub head and Detailed head for accounting of Value of Bonus shares issued by PSUs/JVs/SPVs of the Government of India in Railway Finance Code Volume. II Appendices.

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Advance Correction Slip (ACS) No.06 for introducing New Sub head and Detailed head (6140) under Minor Head 6100 for accounting of the Value of Bonus shares issued by PSUs/JVs/SPVs of the Government of India in Railway Finance Code Volume II Classification of Capital and Other Works expenditure (Appendix II) is enclosed herewith.

Contents of the correction slip may please be circulated suitably.

Please acknowledge receipt.

  
(Vipul Tripathi)  
Director Accounts  
Railway Board

No.2024/ACH/2/6

New Delhi, dated: 08-04-2024

Copy to:

- i) Controller General of Accounts, Dept of Expenditure, M/o Finance, Mahalekha Niyantrak Bhawan, E- Block, GPO Complex, INA, New Delhi- 110023.
- ii) Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.
- iii) EDF(X)-I, EDEE(M), EDW(P), EDF(B)..
- iv) AC-I (Comp), AC-III (6 Copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts Office.
- v) MD/CRIS, New Delhi

Advance Correction Slip No. 06

**INDIAN RAILWAY FINANCE CODE VOLUME-II-APPENDICES**

(Revised Edition-September,2022)

**CLASSIFICATION OF ACCOUNTS OF EXPENDITURE AND REVNUUE**

**Classification of Capital and Other Works expenditure**

**Appendix-II**

**Please introduce the following new Sub Head and Detailed Head under Existing Minor Head 6100:**

Minor Head	Sub Head	Detailed Head
6100-Investment in PSU/JV/SPV Etc. (Government and Non Government)	6140-Value of Bonus Share	Same

(Authority: Board's letter no. 2024/ACII/2/6 dated 08.04.2024)

  
Director (Accounts)  
Railway Board

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