

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

**No.2024/F(X)II/10/15**


**New Delhi, dated 11/07/2024**

The General Managers, Indian Railways,  
The Director General, RDSO, Lucknow,  
The General Manager, CORE, Prayagraj,  
CAOs (Const),  
CAO, MTP/Mumbai,  
CAO/DMW and COFMOW, New Delhi.

**Sub:** ACS No.3 to Indian Railway Financial Code Volume-I (Second Revised Edition 2022)

Ministry of Railways has decided to amend Para 724 of IRFC Volume I in the form of Advance Correction Slip No.3, enclosed herewith.

Kindly acknowledge receipt.


  
(Sanjeet Kumar)  
Jt. Director Finance (Exp.)  
(Railway Board)

**No.2024/F(X)II/10/15**

**New Delhi, dated 11/07/2024**

**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.

  
(Sanjeet Kumar)  
Jt. Director Finance (Exp.)  
(Railway Board)

**No.2024/F(X)II/10/15**

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**Copy for information to:**

The Director General, National Academy of Indian Railways, Vadodara.  
The Director General, Indian Railway Institute of Financial Management, Secunderabad.  
The Director General, Indian Railway Institute of Transport Management, Lucknow.  
The Director General, Indian Railway Institute of Civil Engineering, Pune.  
The Director General, Indian Railway Institute of Mechanical and Electrical Engineering, Jamalpur.  
The Director, Indian Railway Institute of Signal Engineering and Telecommunications, Secunderabad.  
The Director General, Indian Railway Institute of Electrical Engineering, Nasik.  
The Executive Director, Indian Railways Centre for Advanced Maintenance Technology, Gwalior.  
The Registrar, Railway Claims Tribunal, Delhi.  
The General Secretary, IRCA, New Delhi.  
The Chief Commissioner of Railway Safety, Lucknow.  
The Secretary, Railway Rates Tribunal, Chennai.  
The Chairman, Railway Recruitment Board, Ahmedabad, Ajmer, Allahabad, Bangalore, Bhopal, Bhubaneswar, Chandigarh, Chennai, Gorakhpur, Guwahati, Jammu & Srinagar, Kolkata, Malda, Mumbai, Muzaffarpur, Patna, Ranchi, Secunderabad and Trivandrum.



(Sanjeet Kumar)

Jt. Director Finance (Exp.)

(Railway Board)

**Copy to:**

OSD/MR, OSD/Co-ord/MR, Additional PS/MR, Adv/MR, PSOs/Sr. PPSs/PPSs/PSs to Board Members, Secretary, DG/RHS, DG/RPF, ADG/DS, Additional Members, OSDs, Advisors and Executive Directors, ED(E&R), DIP, Editor/Indian Railways, Editor/Bhartiya Rail, and O&M Branch of Board's office.

**ADVANCE CORRECTION SLIP NO.3**

INDIAN RAILWAY FINANCIAL CODE VOLUME-I (SECOND REVISED EDITION 2022)

Para Number of IRFC Volume I	Existing	Revised
724	<p><b>Surveys</b> -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.</p> <p><b>Note</b> -If the adjustment of such expenditure involves large amounts, it may be considered specially in consultation with Audit.</p>	<p><b>Surveys &amp; Preconstruction activities</b> -The expenditure incurred on a survey or pre-construction activity 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 sanctioned by Competent Authority, it is transferred to the project concerned, irrespective of the year in which the expenditure was originally incurred.</p> <p><b>Note</b>-If the adjustment of such expenditure involves large amounts, it may be considered specially in consultation with Audit.</p>

(Authority: Board's letter no. **No 2024/F(X)II/10/15 dated 11/07/2024**)

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