

Government of India  
Ministry of Railways  
(Railway Board)

RBA No.34 /2005

No. 2004/ ACII/ 2/2

New Delhi, Dated : 29.06.05

FA&CAOs

All Indian Railways/ PUs etc.

Sub: Introduction of new head of accounts.

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Controller General of Accounts, Ministry of Finance, Department of expenditure vide their letter no. T-14018 /18/ 2001-Codes /61-64 dated 28.02.2005 has introduced a new minor head namely "New Lines (Construction)" for dividend free projects under the List of Major and Minor head of Accounts of Union and States wef 01.04.2004. Accordingly, following accounts changes are made:

Major Head/ Sub- major head	Minor Head
<u>Major Head</u> 5002 Capital Outlay on Indian Railways – Commercial lines (existing) <u>Sub- Major Head</u> 02- Capital free of Dividend Liability (existing)	120- New Lines(Construction) – (New)

Accordingly, a new Plan head namely "New Lines(Construction) – Dividend free projects" may be introduced in Appendix II/ Indian Railways Finance Code Vol.II ( 1996 reprint ), Classification of Capital and Other work expenditure as per ACS no.75 enclosed.

Necessary changes in the accounts heads may be effected wef 01.04.04 in Railway Accounts and the transactions already booked to other existing head of accounts may be adjusted under the new account heads with conjunction and correction in the computerized format of the account current.

Sr. EDPM, South Central Railway may immediately arrange for modification of the system for monthly Account Current Revenue and Capital to incorporate the above account head and circulate necessary correction slips to all Railways/ Production Units.

Kindly acknowledge receipt.

DA: As above

( J. Srinivas)  
Director Finance (CCA)  
Railway Board

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Copy to

1. FA&CAO/ Sr. EDPM/ SCR, Secunderabad for necessary action as indicated in para 4 above.
2. DAI( Railways) with 45 spare copies . The above is issued on the authority of CGA's letter no. T-14018/18/2001 Codes/61-64 dated 28.02.05.
3. CGA, Department of Expenditure, Ministry of Finance w.r.t. their letter no. T-14018/3/2001-Codes/61-64 dated 28.02.05.
4. ACI( Comp) , ACIII , AC-IV , Code Revision , Accounts Insp., Accounts Appropriation , Finance ( Budget).

**( J. Srinivas )**  
**Director Finance (CCA)**  
**Railway Board**