

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

RBA No. 35 /2005

No. 2004/ACII/2/2

New Delhi, Dated : 29 .06.05

1. General Managers/FA&CAOs etc. (As per standard list I)
2. All Attached offices/ Subordinate offices , RRBs ,
Training Institutes, RRT and others (As per standard list II)

Sub: Introduction of new Accounts Head .

Advance Correction Slip No.75 amending Appendix II, Classification of Capital and Other Works Expenditure to Indian Railways Finance Code, Volume II (Reprint Edition 1996) is enclosed for information and necessary action.

Kindly acknowledge receipt.

Encl: As above.


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

Copy to

- 1 Dy. C&AG of India (Railways) ,Room No. 224 , Rail Bhawan , New Delhi (with 45 spare copies) .
2. GM/Const./NFR, CAO/CE (Const) / All Indian Railways.
4. ACI(Comp) , ACIII(6 copies) , AC-IV , Code Revision , Accounts Insp., Accounts Appropriation , Finance (Budget).


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

**INDIAN RAILWAYS FINANCE CODE
VOLUME II
(Reprint Edition 1996)**

ADVANCE CORRECTION SLIP NO.75

APPENDIX II

CLASSIFICATION OF CAPITAL AND OTHER WORKS EXPENDITURE

- (i) Insert the following new Plan head below existing Plan head 8100- Metropolitan Transport Project as under (Page 79) :

Minor Head	Sub Head	Detailed Heads
8200 New Lines (Construction) -- Dividend free projects		Sub and Detailed head classification will be the same as for existing Minor Head -1100 -New Lines (Construction)

- (ii) Add following Explanatory Note below Explanatory Note to Plan head 8100 (Page 86) as under:

8200- 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.

(This takes effect from 01.04.2004)

(Authority : Board's letter no. 2004/ACII/2/2 dated 29.06.05)