

Government of India  
Ministry of Railways  
(Railway Board)

RBA No. 33/2009

No.2003/ACII/2/4/Pt

New Delhi, Dated 12 /06/09

1. General Managers/FA&CAOs etc.(As per standard list I)
2. All attached offices/subordinate offices (As per standard list II)

Sub: - Introduction of new Accounts head.

\*\*\*\*\*

Advance Correction Slip No 102 introducing a new accounts head to facilitate separate budgeting/accountal of consultancy and R&D activities under Plan Head 1800- 'Railway Research' of Appendix II. Classification of Capital and other works expenditure to Indian Railway Finance Code Vol.II (Reprint Edition 1996) is enclosed. Necessary action may be taken accordingly.

Kindly acknowledge receipt.

DA: As above



(S.N.Mathur)  
Director Finance (CCA)  
Railway Board

Copy to:

- 1 Dy.C&AG of India (Railways), Room No.224, Rail Bhawan. New Delhi.  
GM/const./NFR, CAO/CE (Const.) /All Indian Railways.
- 2 EDCE/G,EDEE(G),EDME(G),EDTT,Dir./ S&T
- 3 AC I (Comp.), AC III (6 copies), AC-IV, Code Revision, Accounts Inspection,  
Accounts Appropriation, Finance (Budget).

## Advance Correction Slip No. 102

India Railway Finance Code Vol.-II (Reprint Edition 1996)

### (i) CLASSIFICATION OF CAPITAL AND OTHER WORKS EXPENDITURE ( APPENDIX II)

Introduce new Detailed heads of accounts under Minor Head 1800- 'Railway Research' as detailed below:-

Minor ( Existing)	Heads	Sub-Heads ( Existing)	Detailed Heads ( New)
1800- Research	Railway	1810 Preliminary Expenses	1815 Consultancy Services – Civil
			1816 Consultancy Services –Electrical
			1817 Consultancy Services –Mechanical
			1818 Consultancy Services –Traffic
			1819 Consultancy Services –S&T
		1830 Structural Engineering Works- Formation & Research & Development Activities	1833 R&D activities - Civil
			1834 R&D activities- Electrical
			1835 R&D activities-Mechanical
			1836 R&D activities- Traffic
			1837 R&D activities- S&T

**Explanatory Notes:**

1815 to 1819 – The consultancy services rendered by outsiders to RDSO before taking the projects in hand for Civil, Electrical, Mechanical, Traffic and S&T will be charged under these detailed heads.

1833 to 1837- The R&D activities related with Civil, Electrical, Mechanical, Traffic and S&T Dtes will be charged through these detailed heads

This will take effect from 01.04.09.

(Authority: Board's letter no.2003/ACII/2/4/Pt dated 12.06.2009)