

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

2023/F(X)II/10/44

New Delhi, dated: 19-01-2024

The General Managers, Indian Railways.
The Director General, RDSO, Lucknow.
The General Manager, CORE, Allahabad.
CAOs (Const).
CAO, MTP/Mumbai.
CAO/DMW

Sub: ACS No.02 to Indian Railway Financial Code Volume-I (Second Revised Edition 2022).

The allocation of expenditure on surveys is governed by the guidelines given in Para 724 of IRFC Volume -I and Explanatory Notes -'1110' and '1111, 1112, 1113' of IRFC Volume-II.

2. The matter has been reviewed and it has been decided by Ministry of Railways to amend Para 724 of IRFC Volume-I (Second Revised Edition 2022) regarding allocation of the expenditure on Surveys, as per Advance Correction Slip No.02 (copy enclosed).
3. Necessary amendment in IRFC Volume-II is being issued separately.
4. Please acknowledge receipt.



**(Sanjay Kumar Singh)
Joint Director Finance (Expenditure)-II
(Railway Board)**

2023/F(X)II/10/44

New Delhi, dated: 19-01-2024

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



**(Sanjay Kumar Singh)
Joint Director Finance (Expenditure)-II
(Railway Board)**

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 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.



(Sanjay Kumar Singh)
Joint Director Finance (Expenditure)-II
(Railway Board)

Copy to: OSD/MR, OSD/Co-ord/MR, Additional PS/MR, Advisor/MR, Sr. PPSs/PPSs/PSs to Board Members, Secretary, DG/RHS, DG/RPF, ADG/DS, Additional Members, OSDs, Advisors and Executive Directors, EDCE(G), DCE(G), DIP, Editor/Indian Railways, Editor/Bhartiya Rail, O&M Branch of Board's office, AC-III branch, Code Revision Cell.

(Annexure to Board's letter No. 2023/F(X)II/10/44, dated-19-01-2024)

Advanced Correction Slip No.02

Indian Railway Financial Code Volume-I (Second Revised Edition 2022).

| Para | Existing Para | Modified Para |
|----------------------------------|---|---|
| IRFC Volume-I Para 724 | <p>Surveys- 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 completed it is transferred to the project concerned, irrespective of the year in which the expenditure was originally incurred.</p> <p>Note -If the adjustment of such expenditure involves large amounts, it may be considered specially in consultation with Audit.</p> | <p>Surveys - 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>Note -If the adjustment of such expenditure involves large amounts, it may be considered specially in consultation with Audit.</p> |

