

भारत सरकार **Government of India**  
रेल मंत्रालय **Ministry of Railways**  
रेलवे बोर्ड (**Railway Board**)

**RBA No. 20/2025**

**No. 2020/AC-II/2/5 /e-3331568**

**New Delhi, dated 02.07.2025**

**General Managers/ PFAs,  
All Indian Railways & PUs etc**

**Sub:- ACS No. 15 to Indian Railway Finance Code vol.II, 2022 edition.**

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Attention is invited to Board's letter of even No. dated 28.11.2022 (RBA No. 53/2022) wherein works/ activities to be included under Plan Head 16 and Traffic facilities and 5300- customer Amenities has been elaborated. The matter has been revisited with a view to process/sanction works related to new goods sheds in totality including track works as well as customer amenity works to ONE Plan Head (either under PH-16 or PH-53).

Accordingly, the revised Scope of works under these Plan heads is re-described in the enclosed Advance Correction slip **No. 15** Indian Railway Finance Code Vol.II is enclosed.

**However, the remaining contents of letter No. 2020/AC-II/2/5 DATED 28.11.2022 ( RBA No. 53/2022) shall continue.**

Contents of the correction slip may please be circulated suitably.

DA:As above

Digitally signed by  
Rajat Agarwal  
Date: 02-07-2025  
14:31:28

(Rajat Agarwal)  
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Railway Board  
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1. Dy. C&AG (Railways) Room No. 224, Rail Bhawan, New Delhi
2. AM/L&A, AM/M&BD, PED/GS, ED/GS/Traffic, ED/SD&T, ED/GS/Fin, EDPM, EDFM, EDF(B)
3. AC-I (comp), AC-III, AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay& Accounts/Rly BD.
4. RBCC for uploading in Accounts Compendium-2022.
5. OSD/MR/OSD/Coord to MR, Additional PS/MR

**Advance Correction Slip No. 15****Indian Railway Finance Code vol.II, 2022 edition****Classification of Capital and Other Works Expenditure (Appendix-II)**

Please modify Plan Heads 1600 and 5300 as follows:

Plan Head	Existing	Revised(proposed)
1600	All traffic facilities other than those covered under Plan Head 5300	All traffic facilities other than those covered under Plan Head 5300. If a <b>New Goods Shed</b> including track work is developed, whole work shall be charged to PH-16.
5300	Customer Amenities - passenger/other Railway user amenities and Development & up gradation of freight terminals including circulating area for movement of road vehicles, approach roads, illumination for night working, parking space for trucks, platforms, covering of platforms, infrastructure for handling of crane consignments/loose commodities, drainage in go down area, storage facilities/warehousing, office and waiting halls, facilities for labour but excluding track related works ( viz., works like providing of full rake length capacity spurs, direct entry/dispatch of rakes)	Customer Amenities -passenger/other Railway user amenities and up gradation of freight terminals including circulating area for movement of road vehicles, approach roads, illumination for night working, parking space for trucks, platforms, covering of platforms, infrastructure for handling of crane consignments/loose commodities, drainage in go down area, storage facilities/ warehousing, office and waiting halls, facilities for labour . Work (s) related to up gradation/creation of facilities at <b>existing Goods shed</b> including track works, shall be charged under PH-53 i.e customer amenities.

**(Authority:- 2020/AC-II/2/5/3331568 dated 01.07.2025)**