

GOVERNMENT OF INDIA  
MINISTRY OF RAILWAYS  
(RAILWAY BOARD)

No. 2013/AC-II/3/1

RBA No 10/2014  
New Delhi, dated 7/07/2014

**General Managers / FA&CAOs of all Zonal Railways/PUs**  
**All attached officers / subordinate offices (As per standard list)**

**Sub : Modification of nomenclature of Minor Head 700 – Rental to P & T for signaling and Telecommunication circuits and introduction of new Sub-heads/Detailed heads under Minor Head 800- Other Plant and Equipment – General and Traffic Departments – Demand No. 7 – Abstract – ‘E’ – Repairs and Maintenance – Plant and Equipment.**

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Advance Correction Slip No.113 amending India Railway Finance Code Vol. II (Second Reprint Edition 2008), Classification of Accounts of Expenditure and Earnings is enclosed for necessary action.

Contents of the correction slip may please be circulated for information and compliance.

Kindly acknowledge receipt.

DA: As above



(Sanjeev Sharma)

Joint Director Accounts  
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.
3. EDF/Budget, ED/Tele, ED/C&IS.
4. AC-I (Comp.) AC-III (6 copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget).

## Advance Correction Slip No.113

### Indian Railway Finance Code Vol. II – Classification of Accounts of Expenditure and Earnings (Reprint Edition 2008) Demand No. 7 – Abstract “E” Repairs and Maintenance – Plant and Equipment

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1) Please modify Sub-head 610 - Microwave Multi -channel Radio Relay System and Wireless System Detailed head 611 – Microwave, VHF, UHF and HF wireless : Sub-head 630 - Line Communication System, Detailed head 631 - Telegraph Equipments and Tele-printers under Minor head 600 - Plant & Equipment – Telecommunication at page 31 App. 1, as under:

Minor Heads	Sub-Heads	Detailed Heads
600 – Plant and Equipment	610 - Microwave, Multi -channel Radio Relay System, Wireless and OFC System	611 - Microwave, VHF, UHF, Wireless V-Sat, Satellite phones and OFC system
	630 - Line Communication System, Exchanges, Datacom equipments & Fax Machine	631 - Telephone exchange equipments, Datacom equipments, Fax Machines, Video phones and conferencing equipments.

2) Please substitute Minor Head 700- Rental to P.& T. for signaling and Telecommunication circuits and the Sub & Detailed head – classification at page 31 App.1, with the following

Minor Heads	Sub-Heads	Detailed Heads
700 - Rental, lease & spectrum charges for Signaling and Telecommunication circuits.	710 Radio based circuits of signaling and Telecommunication system.	711-Frequency spectrum & license charges for VHF, V-Sat & Satellite phone / equipments.
	720 - Line Wire & OFC maintenance charges to RCIL	712- Spectrum & license charges for MTRC equipments.  713- Spectrum & license charges for TPWS/TCAS, ACD and loco Trol etc.  720 - Line Wire & OFC maintenance charges to RCIL

	730 - Administrative Telephone Channels, STM 4 MPLS lease charges to CRIL & CUG charges	731 - Administrative Telephone Channels, STM 4, MPLS lease charges to RCIL 732 - CUG charges
	740 - Bandwidth charges	740 - Bandwidth charges, Data Card charges
	750 - Passenger Reservation system, UTS, FOIS etc.	750 - Passenger Reservation system, UTS, FOIS etc.
	760 - Other Expenses	760 - Other Expenses

3) Please substitute the existing Sub-heads/detailed heads classification under Minor head 800 - Other Plant and Equipment - General and Traffic Departments at page 32 App.1, with the following:-

Minor Head	Sub-Head	Detailed Head
800 - Other Plant and Equipment-General and Traffic Departments	<b>Traffic Department</b>	
	810 - Running staff Ferry services	810 Same
	820 - Other expenses - Ferry services	820 Same
	830 - Miscellaneous Expenses - Ferry services	831 Carriage of Revenue Stores 832 Loss of Cash 833 Loss of stores -Physical loss 834 Loss of stores due to depreciation / deterioration. 835 Contingent expenses
	840 - O & M expenses on Passengers systems.	841- PRS 842 - PRS CONCERT 843- PRS Website 844 - National Enquiry System 845- PRS Hardware 846- Web Portal 847- UTS 848- Hand held Terminals 849 - Integrated Coaching Management System
	850 - O&M expenses on Goods systems	851- FOIS 852 - Rates Branch System
	860 - O&M expenses on Control systems	861- Data Ware House 862- Control Office Applications 863-Crew Management System

<b>General Department</b>	
870 - Staff Cars	871 - Repair and working cost.
880 - Other equipments and miscellaneous expenses	881 - Furniture and office equipment. 882 - Service Motor cars and Trolley-Repair and working cost. 884 - Carriage of Revenue Stores 885 - Loss of cash 886 - Loss of stores-Physical loss. 887 - Loss of stores due to depreciation/deterioration.

(Authority Board's letter No. 2013/AC-II/3/1 dated 7/07/2014)

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