

Government of India  
Ministry of Railways  
(Railway Board)

RBA No. 10/2024

No.2024/ACII/2/3

New Delhi, dated: 02-04-2024

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

**Sub:** Modification in Appendix IV- List of Major and Minor Heads of Accounts of Indian Railways Code for the Accounts Department PART-I (Insert of Major Head 4000- Miscellaneous Capital Receipts for accountal of Bonus Shares).

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Major Head 4000-01-102-Value of bonus shares under Miscellaneous Capital Receipts is operated for accountal of Bonus Shares issued by PSUs/JVs/SPVs of the Government of India. In order to account for the bonus share issued by PSUs/JVs/SPVs under the administrative control of the Ministry of Railways, this head is to be operated.

Accordingly, the necessary change has been made in the List of Major and Minor Heads of Account of Indian Railways Code for the Accounts Department Part-I. ACS No.55 Modifying Appendix IV of the Indian Railways Code for the Accounts Department- Part- I, (Second Reprint) 1997 is placed below.

Contents of the correction slip may please be circulated suitably.

Please acknowledge receipt.

(Vipul Tripathi)  
Director Accounts  
Railway Board

No.2024/ACII/2/3

New Delhi, dated: 02-04-2024

**Copy to:**

- i. Controller General of Accounts, Dept of Expenditure, M/o Finance, Mahalekha Nyantrak Bhawan, E- Block, GPO Complex, INA, New Delhi- 110023.
- ii. Dy .Comptroller & Auditor General of India (Railways), RoomNo.224, Rail Bhawan, New Delhi.
- iii. EDF(X)-I,EDEE(M),EDW(P),EDF(B).
- iv. AC-I (Comp), AC-III (6 Copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts Office.
- v. MD/CRIS, New Delhi.

Advance Correction Slip No. 55

**INDIAN RAILWAY CODE FOR THE ACCOUNTS DEPARTMENT**

**Part-I (Second Reprint) 1997**

**Appendix-IV**

**Insert the following Major Head, Sub Major Head and Minor Head under SECTION II- MAJOR AND MINOR HEADS OF RAILWAY CAPITAL CONSOLIDATED FUND- CAPITAL PUBLIC DEBT-LOANS ETC. RECEIPT HEADS (CAPITAL ACCOUNTS):**

**Major Head: 4000 -Miscellaneous Capital Receipts**

**Sub-Major Head: 01- Civil**

**Minor Head: 102- Values of Bonus Shares**

**(Authority: Board's letter no. 2024/ACII/2/3 dated 02.04.2024)**



**Director (Accounts)  
Railway Board**

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