

भारत सरकार GOVERNMENT OF INDIA  
रेल मंत्रालय MINISTRY OF RAILWAYS  
(रेलवे बोर्ड RAILWAY BOARD)

No.2024/AC-I/6/1

RBA No. 14/2025  
New Delhi, dated: 22.04.2025

The General Managers,  
All Indian Railways & PUs etc.

**Sub:- ACS No. 14 of Indian Railway Finance Code, Volume-II- Re-designation of Primary Unit for accountal of expenditure on outsourcing of Manpower/activities for Track Maintenance and Signal maintenance.**

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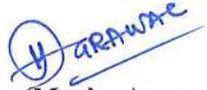
Vide Advanced Correction Slip (ACS) No. 08 (RBA 20/2024) followed by ACS No. 10 (RBA 23/2024) , a New Primary Unit, namely, "**PU-49 - Outsourcing of Manpower/activities for track maintenance**" has been introduced in Classification of Accounts of Expenditure and Revenue governed by the guidelines given in IRFC Volume-II (Second Revised Edition 2022) Appendices, to facilitate separate budgeting and accountal of expenditure incurred for Outsourcing of Manpower for Track Maintenance activities under Primary Units (Objects) of Expenditure (Revenue) in terms of Board's letter No. 2019/CE-I/GNS/4 dated 28.06.2024.

In order to provide similar provisioning for Signalling directorate for outsourcing of manpower/activity, the PU-49 is re-designated as "Outsourcing of manpower/activity for Track maintenance **and Signal maintenance**" for catering to the specific requirement of track and signal maintenance as highlighted by concerned directorates, vide ACS No. 14.

Contents of the corrigendum issued vide **ACS No. 14** may please be circulated suitably for information and compliance.

Please acknowledge the receipt.

DA: As above

  
(Megha Agrawal)  
Director Accounts  
Railway Board

No.2024/AC-I/6/1

New Delhi, dated: 22.04.2025

Copy to:

- i) Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.
- ii) PFAs, Indian Railways.
- iii) AC-II, AC-III, AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts/Rly Bd.
- iv) RBCC for uploading in Accounts Compendium-2025
- v) OSD/MR/OSD/Coord to MR, Additional PS/MR

**Advance Correction Slip No. 14**

**INDIAN RAILWAY FINANCIAL CODE VOLUME-II**

**(Second Revised Edition 2022)**

**Classification of Accounts of Expenditure and Revenue (Appendices)**

**Classification of Revenue Expenditure (Appendix-I)**

Description of PU-49 - Outsourcing of Manpower/activities for track maintenance shall be read as under:

**"PU No. 49 – Outsourcing of manpower/activity for track maintenance and Signal maintenance"**

**(Authority: Board's letter no. 2024/AC-I/6/1 dated 22.04.2025)**