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GOVERNMENT OF INDIA
रेलमंत्रालय
MINISTRY OF RAILWAYS
(रेलवेबोर्ड)
(RAILWAY BOARD)

भारतीय रेल वित्त संहिता
INDIAN RAILWAY FINANCE CODE
जिल्द II -परिशिष्ट
VOLUME II – APPENDICES

खर्च और आमदनी का लेखा वर्गीकरण

CLASSIFICATION OF ACCOUNTS OF EXPENDITURE AND REVENUE

1 अप्रैल ,1979 से लागू

(Effective from 1st April, 1979)

संशोधित संस्करण - सितम्बर ,2022

(Revised Edition- September,2022)

इसमें दीनांक 22 January ,2025 तक जारी किये गए समस्त अग्रिम शुद्धि पत्र संख्या 154 तक समाविष्ट हैं

EMBODYING ALL CORRECTION SLIPS ISSUED UPTO ACS NO. 14 dated 22th April, 2025

The classification of expenditure and Revenue embodied in this volume, as per Para 4 of the (preface to Financial Code, Volume I, is based on the recommendations of the Task Force constituted in 1973 (in pursuance of the recommendations of the Railway Convention Committee, 1971), as accepted by the Government in consultation with the Comptroller and Auditor General of India. This is in supersession of the Classification of Earnings, Classification of Revenue Expenditure and Classification of Capital Expenditure contained in Appendices I, II and III respectively of the General Code Volume II. This revised classification is effective from 1st April 1979.

PREFACE

(First Re-print)

This edition is the revised edition 2022 of Indian Railway Finance Code, Vol. II-Appendices, embodying all additions and alterations introduced through Advance Correction Slips issued up to Number 48, dated 30th December,1996..

New Delhi, 27th January 1997.

Sd/-
(D.P.Tripathi)
Secretary, Railway Board.

(Second Re-print)

This edition is the revised edition 2022 of Indian Railway Finance Code, Vol. II-Appendices, embodying all additions and alterations introduced through Advance Correction Slips issued up to Number 97,dated 18th March,2008.

New Delhi, August,2008.

Sd/-
(Mathew John)
Secretary, Railway Board.

(Third Re-print)

This edition is the revised edition 2022 of Indian Railway Finance Code, Vol. II-Appendices, embodying all additions and alterations introduced through Advance Correction Slips issued up to March,2022.

New Delhi, September,2022.

(R.N.Singh)
Secretary, Railway Board.

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APPENDIX I
(See Paragraph 701)

CLASSIFICATION OF REVENUE EXPENDITURE

EXPLANATORY MEMORANDUM

General - All Abstracts

The revenue working expenses of the Railways are classified under following sub-major heads with a separate Abstract for each Sub-major head, *viz.*-

The revenue working expenses of the Railways are classified under following sub-major heads with a separate Abstract for each Sub-major head, *viz.*-

Sr. No.	Abstract	Particulars	Sub Major Head	Erstwhile D.No.
(1)	Abstract 'A'-	General Superintendence and Services.	**1**	**3**
(2)	Abstract 'B'-	Repairs and Maintenance of Permanent Way and Works.	**2**	**4**
(3)	Abstract 'C'-	Repairs and Maintenance of Motive Power.	**3**	**5**
(4)	Abstract 'D'-	Repairs and Maintenance of Carriages and Wagons.	**4**	**6**
(5)	Abstract 'E'-	Repairs and Maintenance of Plant and Equipment.	**5**	**7**
(6)	Abstract F'-	Operating Expenses-Rolling Stock and Equipment.	**6**	**8**
(7)	Abstract 'G'-	Operating Expenses-Traffic	**7**	**9**
(8)	Abstract 'H'-	Operating Expenses-Fuel.	**8**	**10**
(9)	Abstract 'J'-	Staff Welfare and Amenities.	**9**	**11**
(10)	Abstract 'K'-	Miscellaneous Working Expenses.	**10**	**12**
(11)	Abstract 'L'-	Provident Fund, Pension and other retirement benefits.	**11**	**13**
(12)	Abstract 'M'-	Appropriation to Funds	**12**	**14**
(13)	Abstract 'N'-	Suspense.	**10**	**12**
(14)	Abstract " O"	Government Contribution for Defined Contribution Pension Scheme	**11**	**13**

The Sub-major heads are divided into minor, sub, and detailed heads as shown in the accompanying classification. The introduction or abolition or change of nomenclature of any minor or sub head, the transfer of a sub-head or detailed head from one minor head or sub head to another, and any rearrangement of abstracts are not within the competence of a Railway Administration. But the Financial Adviser and Chief Accounts Officer of a Railway may with the approval of the General Manager introduce a new detailed head within a sub-head except when the necessity arises of a new class of expenditure, in which case the orders of the Railway Board should be obtained as to the sub-head under which the detailed head should appear. When, however, a new detailed head is opened by Railway Administration, the Railway Board should be informed.

The structure of the accounts classification is such that it corresponds to and is in line with the revised classification of the Demands for Grants. The minor, sub-head and detailed heads of accounts, represent classification of the activity from a broad grouping into its details.

In this connection, a summary of the Revised demand Structure-Demand for Grants for Expenditure on Railways is given below:-

CLASSIFICATION OF REVENUE EXPENDITURE APP. I

Sr.No.	**Group**	**Sub Major Head**	
I.	Policy Formulation and Services Common to all Railways		Railway Board (Major Head 3001)
			Miscellaneous Expenditure (General) (Major Head 3001)
II.	General Superintendence and Services on Railways	1	General Superintendence and Services on Railways.
III.	Repairs and Maintenance	2	Repairs and Maintenance of Permanent Way and Works.
		3	Repairs and Maintenance of Motive Power.
		4	Repairs and Maintenance of Carriages and Wagons.
		5	Repairs and Maintenance of plant and Equipment
IV.	Operation	6	Operating Expenses-Rolling Stock and Equipment.

		7	Operating Expenses-Traffic.
		8	Operating Expenses-Fuel.
V.	Staff Welfare, Retirement Benefits and Miscellaneous	9	Staff Welfare and Amenities.
		10	Miscellaneous Working Expenses.
		11	Provident Fund, Pension and other Retirement Benefits.
VI.	Railway Funds and payment to General Revenues.	12	Appropriation to Funds.
			Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of over Capitalisation.

While the classification upto the detailed head represents only the activity, the structure of the classification also incorporates a two digit code to represent the primary unit, i. e. the object of the expenditure/indicating on "what" the expenditure is incurred *viz.,* salary, allowances, wages, materials, consumable stores etc. The indication of a classification of expenditure will, therefore, be complete only if the Abstract, the minor, sub or detailed heads of activity as well as the code of the object of expenditure are given, in that order for instance.

(i) The wages of the permanent gangs engaged in manual maintenance of a section of BG. track (with sanctioned speed of 100 km.p.h. -- *i.e*. a group 'D' track) will be indicated as 04- 241-01.

(ii) Ballasting of the same track will be indicated by 04- 243-28.

(iii) The wages of Steam Loco crew will be indicated as 08-112-01.

(iv) The wages of a Diesel Loco crew will be indicated as 08-212-01.

(v) The kilometrage allowance of Diesel Loco crew will be indicated as 08-212-10.

(vi) The dearness allowance of train passing and Control office staff such as Station Masters, Assistant Station Masters etc. will be indicated as 09-250-02 and so on,

It will be noted that last two digits show the "object" of expenditure.

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CLASSIFICATION OF REVENUE EXPENDITURE APP. I

CLASSIFICATION OF REVENUE EXPENDITURE –APPENDIX I.

Major Head 3002 & 3003
Sub Major Head 01
Erstwhile Demand No. 3 - Abstract 'A'
General Superintendence and Services

Minor Heads	Sub-Heads	Detailed Heads
100 General Management including General Management Services.	110 Establishment of the General Manager.	111 Officers. 112 Office Establishment. 113 Contingencies.
	120 Establishment of the Divisional Railway Managers:	121-123-As above in 111-113. 124 Officers EDP. 125 Office Estt.. EDP. 126 Cost of stationery, EDP. 129 Repairs & Maintenance/Contingencies Computers/ other Machines etc., EDP
	130 General Management Services (Planning Efficiency, Work study etc.)	131-133—As in 111-113. 141-143-As in 111-113. 144. Inaugural functions
	140 Commercial Advertisement and Publicity	151-153-As in 111-113.
	150 Vigilance	161-163—As in 111-113. 164 Fees paid to counsel.
	160 Legal Cell	165 Costs and other legal expenses. 166 Less cost recovered.
	170 Miscellaneous expenses	171 Carriage of revenue stores. 172 Loss of cash. 173 Loss of stores-Physical loss. 174 Loss of stores due to deterioration/ depreciation.
	190 Credits or recoveries .	191 Recovery of O&M charges from Non-Government Railways /SPVs etc. 193 Others 194 Amount met from Railway Debt

		Service Fund
200 Financial Management	210 Accounts .. .. .. 220 Cash and Pay .. .. 230 Statistical	211 Officers. 212 Office establishment, 213 Contingent expenses, 214 Outdoor inspection and verification staff 215 Payment to Accountant General/Banks, etc. for Pension.
	240 Electronic Data Processing	221-223-As in 211-213. 231-233-As in 211-213. 241-243-As in211-213.
	270 Miscellaneous expenses	271 -274- As in 171-174.
	290 Credits or recoveries	291 Commission recovered from Defence Department on check of warrant and credit notes for Military Traffic. 292 Charges recovered on hire of computer. 293 Recovery of O&M charges from Non-Government Railways /SPVs etc. 295 Others 296 Amount met from Railway Debt Service Fund
300 Personnel Management	310 Establishment (other than staff welfare and unions etc.)	311 Officers. 312 Office Establishment. 313 Contingent expenses.
	320 Staff Welfare and Union affairs	321-323-As in311-313
	330 Sports and cultural activities and others.	331-333-As in311-313.
	340 Recruitment Cell	341 Officers 342 Office Establishment 343 Contingent Expenses
	370 Miscellaneous expenses	371-374- As in 171-174.
	390 Credits or recoveries	391Recovery of O&M charges from Non-Government Railways /SPVs etc 393 Others 394 Amount met from Railway Debt Service Fund

400 Materials Management	410 Stores Branch	411 Officers. 412 Office Establishment. 413 Contingent expenses. 414 Officers EDP. 415 Office Estt. EDP. 416 Cost of Stationery, EDP. 419 Repairs & Maintenance/ Contingencies Computers/other Machines etc. EDP.
	420 Stores Depots	421 Officers. 422 Office Establishment (other than stock keeping, receipt and inspection). 423 Contingent Expenses. 424 Establishment – Reciept & Inspection. 425 Establishment – Stock keeping
	470 Miscellaneous Expenses	471- 474- As in 171-174
	490 Credits or recoveries	491Recovery of O&M charges from Non-Government Railways /SPVs etc 493 Others 494 Amount met from Railway Debt Service Fund
500Way &Works Management	510 Establishment exclusively for permanent way.	511 Officers. 512 Office Establishment. 513 Contingent Expenses.
	520 Establishment exclusively for Works.	521 Officers other than workshop 522 Officers—Workshop. 523 Officers-Bridge-other than workshop. 524 Officers-Bridge -Workshop 525 Office Establishment-other than workshop 526 Office Establishment-Workshop. 527 Office Establishment-Bridge other than workshop 528 Office Establishment-Bridge Workshop. 529 Contingent Express.
	530 Joint Establishment	531 Officers. 532 Office Establishment. 533 Contingent Expenses.
	570 Miscellaneous expenses	571-574-As in 171-174.

	590 Credits or recoveries	591Recovery of O&M charges from Non-Government Railways /SPVs etc 593 Others 594 Amount met from Railway Debt Service Fund
		For Motive Power
600 Rolling Stock Management.	610 Workshop Branch including Drawing Office, Planning and Production.	611 Officers. 612 Office Establishment. 613 Contingent Expenses. ***For Carriage and wagon*** 614 Officers. 615 Office Establishment. 616 Contingent Expenses.
	620 Loco and Carriage and Wagon Branch.	*For Motive Power* 621 Officers. 622 Office Establishment. 623 Contingent Expenses. *For Carriage and Wagon* 624 Officers. 625 Office Establishment. 626 Contingent Expenses.
	630 Mechanical Operating	631-633 As in 311-313.
	640 Others	641-643-As in 311-313 (Ferry Service) 644-646-As in 311-313 (Others)
	650 EDP in Workshops ..	651 Officers EDP. 652 Office Estt. EDP. 653 Cost of Stationery, EDP. 656 Repairs & Maintenance/Contingencies-computers/other Machines etc. EDP.
	670 Miscellaneous expenses	671-674— As in 171-174.
	690 Credit or recoveries	691Recovery of O&M charges from Non-Government Railways /SPVs etc 693 Others 694 Amount met from Railway Debt Service Fund
700 Electrical	710 Administration	711-713-As in 111-113.

Management	720 Electrical Traction	721 Officer-Electric Traction. 722 Office Establishment-Electric Traction. 723 Contingencies-Electric Traction. 724 Officers-Electrical Operation. 725 Office Establishment- Electric Operation. 726 Contingencies-Electric Operation.
	730 Electrical General Services ..	731-733-As in 111-113.
	740 Electrical Workshop Drawing and Estimating.	741-743-As in 111-113.
	770 Miscellaneous expenses	771-774— As in 171-174.
	790 Credits or recoveries	791Recovery of O&M charges from Non-Government Railways /SPVs etc 793 Others 794 Amount met from Railway Debt Service Fund
800 Signal & Telecommunication Management.	810 Administration	811 -813—As in 111-113.
	820 Signalling	821-823-As in 111-113.
	830 Telecommunication	831-833—As in111-113.
	840 Workshop Drawing and Estimating ..	841 -843-As in 111 –113
	870 Miscellaneous expenses	871-874- As in 171-174.
	890 Credits or recoveries	891Recovery of O&M charges from Non-Government Railways /SPVs etc 893 Others 894 Amount met from Railway Debt Service Fund
900 Traffic Management	910 Traffic Operating	911 -913-As in 111 -113 above.
	920 Traffic Commercial (excluding Claims organisation).	921 -923-As in 111 -113 above.
	930 Safety	931 -933-As in 111 -113 above.
	940 Planning	941 -943-As in 111 -113 above.
	950 Others (Road Services etc.) ..	951 -953-As in 111 -113 above. 954 Share of wagon interchange staff.
	970 Miscellaneous expenses	971-974- As in 171-174.

	990 Credits or recoveries	991Recovery of O&M charges from Non-Government Railways /SPVs etc 993 Others 994 Amount met from Railway Debt Service Fund

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'A'	
A 110 (A 111,112)	The expenditure on salary, allowances etc. on General Manager, Sr. D. G. M., D. G. M. and other |officers of the General Manager's Secretariat and their office establishment will be recorded under these detailed heads.
A113,123,133,143, 153,163, 213,223, 233, 243,313,323, 333,413, 423, 513,529, 533, 613,616, 623, 626,633,643, 646,713, 723, 726,733,743, 823, 833,843, 913, 923, 933, 943, 953.	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as, stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting, machines etc., rental for office equipment (other than data processing), conveyance hire to staff , at Headquarters or outstations, taxi hire to officers, rental for P & T telephones and call charges including trunk calls, water, electric light and power expenditure and miscellaneous other charges. (The expenditure on repairs and maintenance of computer and other machinery in the Electronic Data Processing Centre will be booked to the head A-243) Expenses on account of advertisements relating to a particular department should be charged to the contingencies of that particular department while those relating to general publicity should be charged to A. 143. Commission paid to private canvassers for securing advertisements in the Railway buildings and carriages, etc. will also be debited to this head.
	Note '-Commission paid to organisers of pilgrim and excursion special trains is charged to G-723.
A120, (A121, 122)	The expenditure on DRMs, and their office establishment will be recorded in these detailed heads.
A124, 128,	These will record the working costs of Divisional Computers.
A129	This will record Expenditure on Repairs and Maintenance Contingencies on computer and other machines etc., in EDP Centre of Divisions.
A130, (A131, 132)	Will record the expenditure on Chief Planning Officer and his officers and office establishment as well as Efficiency and Work-Study Officers and staff expenditure.
A140 (A141, 142)	Will record the expenditure on the officers and staff of the public relations organizations and those employed in commercial advertisement and publicity.
A165	Will record court fees and other legal expenses incurred in instituting suits on behalf of and defending suits against the Railway.
A171, 271, 371, 471, 571, 671, 771, 871, 971,	Will record the cost of freight on the carriage of stores supplied.
A200	Will record the expenditure on all officers of the Accounts and Cash and Pay Department and Statistical Offices at the Headquarters as well as on the Divisions and their office establishment and the E. D. P. organisation.
A 310 (A 311, 312)	Will record the expenditure on C. P. O. and his other Personnel Officers and their establishment and corresponding Divisional Officers and their staff if at the Divisional Headquarters as well.

A320 (A321, 322)	Will record the expenditure on Welfare officers, Officers-in-charge of P. N. M. and Staff Union and |Labour matters and their establishment.
A330 (A331,332)	Will record the expenditure on sports and cultural activities and connected establishment and other officers and staff of the Personnel Department not included in A-310 or 320 above.
A410 (A411,412)	Will record the expenditure on C. O. S. and other Officers of the Stores department in the Headquarters Office and their establishment.
A414, 418	Will record also working costs of stores computers.
A 419	This will record expenditure on Repairs and Maintenance Contingencies on Computer and other machines etc., in EDP Centre of stores.
A500	Will record the expenditure on all officers and their establishment at the Headquarters of the Railway as well as at the Divisional Headquarters who do not hold any specific charge of a sub-division or workshop.
A510 (A511,512)	Will record the expenditure on Chief Track Engineer, Addl. Chief Engineer Track etc. and other Engineers in-charge of Track maintenance and their establishment including Estimating, Drawing and Designs sections etc.
A521&A525	Will record the expenditure on salary and allowances of Chief Engineer and other officers under him and their staff including Estimating, Drawing and Designs section etc. meant exclusively for works other than workshop and bridges.
A522 & 526	Will record the expenditure on officer's incharge of Engineering workshops other than Bridge Workshops and their establishment.
A523 & A.527	The expenditure on C. B. E. and his officer and establishment will be recorded under this head.
A524 & A528	Will record the expenditure on officers and establishment in-charge of Bridge Engineering Workshop.
A530	Will record the expenditure on officers and their staff whose responsibilities cover track and other works.
A600	Will record the expenditure on all officers at the Headquarters of the Railway and their establishment as well as at the Divisional Headquarters if they are on general duty and not holding any specific charge of a shed/workshop or section/sub-division.
A610 (A611,612, 614,615)	Will record the expenditure on C. W. E. and his officers and establishment. Officers who hold specific charge of Motive Power or carriage and Wagon Workshop at the Headquarters will be booked under their respective detailed heads; so also their establishment.
A620 (A621,622, 624,625)	Will record the expenditure on C. M. E. and his officers and establishment, Officers who hold specific charge of Motive Power or Carriage and Wagon (Running sheds etc.) will be booked under their respective detailed heads; so also their establishment.

A630 (A631,632)	Will record expenditure on officers such as Dy. C.M.E. (Operating), DME (Operating), etc. and their establishment.
A650	This will record working cost of workshop computers.
A656	This head will also record expenditure on Repairs & Maintenance / Contingencies on Computer and other machines etc. in EDP of workshops.
A700	Will record the expenditure on all officers and their establishment at the Headquarter of the Railway or the Divisional Headquarters excluding those who are directly in charge of a workshop/Loco, E.M.U. Shed. The expenditure on the latter will be booked under their respective abstracts for maintenance expenditure e.g., Abstract 'C', 'D', 'E' as the case may be.
A 710 (A.711, 712)	Will record the expenditure on C.E.E. and his officers and establishment.
A. 720 (A. 721, 722 . 724, 725)	Will record the expenditure on C.E.E. or Dy. C.E.E. or D.E.E., A.E.E. and their establishment in-charge of traction, and operation.
A. 730 (A.731, 732)	Will record the expenditure on officers and establishment in charge of General Electric Services such as train lighting and Air Conditioning and General services.
A. 740 (A.741, 742)	The expenditure on officers in-charge of Workshop Drawing and Estimating at the Headquarters and their establishment will be booked under this head.
A. 800	Will record the expenditure on all officers and their establishment at the Headquarters of the Railway or the Divisional Headquarters excluding those who are directly in-charge of a workshop.
A. 810 (A.811,812))	Will record expenditure on C.S.T.E. and his officers and their establishment.
A.820, (A.821,822	
A. 830 (A.831,832))	Will record expenditure on officers and staff according to their specific charges,
A. 840 (A.841,842	
A. 900	Will cover the expenditure on officers and their establishment at the Headquarters and also of the Divisional Officers and their office staff who are on general duty and not holding any specific charge of a unit.
A. 910 (A.911, 912)	Will cover the expenditure on, C. O. P. S. and his Officers and establishment except Safety and Planning as well as the Operating Officers in the Divisions who are on general duty and not holding any specific charge of a unit.
A. 920 (A. 921, 922)	Will cover the expenditure on C. C. S., C. M. S. and his officers and establishment as well as the Commercial Department Officers at the Divisions who are on general duty not holding specific charge of a unit.
	Note :- C.C.O. and his organisation will be booked under Abstract K.210.

A.930 (A. 931,932)	Will cover the expenditure on C.O.P.S./Addl. C.O.P.S./Dy. C.O.P.S. and Executive incharge of Safety at the Headquarters/Divisions and their establishment who are not holding specific charge of a unit.
A.940 (A.941,942)	Will cover the expenditure on Addl. C.O.P.S. Planning/Dy. C.O.P.S., Planning etc. at the Headquarters of the Railway and their establishment.
A. 951 & A. 952	Will record expenditure on officers, and their staff in-charge of other items such as road service etc.
A954	Will record the share of expenditure of Wagon Interchange Office.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 Sub Major Head 02 Erstwhile Demand No. 4 - Abstract 'B' Repairs and maintenance of Permanent Way and Work		
Minor Heads	Sub-Heads	Detailed Heads
100 Establishment in offices	110 Officers and office Establishment	111 Civil Engineers - other than workshop. 112 Civil Engineers - Workshop. 113 Bridge Engineers - other than workshop. 114 Bridge Engineers - workshop. 115 Office Establishment - Way and Works other than workshops. 116 Office Establishment - Way and Works -Workshops. 117 Office Establishment - Bridge - Other than workshop. 118 Office Establishment - Bridges - Work shop.
	120 Supervisory staff and their office staff	121 Subordinate Supervisory staff-Permanent Way. 122 Subordinate Supervisory staff-works. 123 Subordinate Supervisory staff-Bridges. 124 Subordinate Supervisory staff-Workshop. 125 Office staff-Permanent Way. 126 Office staff-Works. 127 Office staff-Bridges. 128 Office staff-Workshop.
	130 Contingent Expenses	130 Same.
200 Maintenance of Permanent Way.	210 Group'A' (B.G.) ..	211 Manual Maintenance. 212 Maintenance by Machines. 213 Ballasting.
	220 Group 'B' (B.G.) ..	221 to 223 As in 211-213.
	230 Group 'C' (B.G.) ..	231 to 233-As in 211-213
	240 Group'D'(B.G.) ..	241 to 243 –As in 211-213
	250 Group 'E' (B.G.) ..	251 to 253- As in 211-213
	260 Group'Q'(M.G.) ..	261 to 263-As in 211-213

	270 Group 'R' (M.G.) ..	271 to 273- As in 211-213
	280 Group 'S' (M.G.) ..	281 to 283-As in 211-213
	290 Narrow Gauge	291 Maintenance. 293 Ballasting.
300 Maintenance of Bridge work and Tunnels including Road over/under bridges.	310 Girder Bridges	310 Same.
	320 Other Bridges	320 Same.
	330 Tunnels	330 Same.
	340 Road over/under bridges including foot-over bridges.	340 Same.
400 Maintenance of service buildings (other than staff Quarters and Welfare buildings).	410 Office buildings ..	410 Same.
	420 Stations, Goods Sheds ..	420 Same.
	430 Workshops and Stores ..	431 Workshops. 432 Sheds. 433 Stores.
	440 All other structures	440 Same.
500 Water supply, Sanitation and Roads (other than Colonies, staff Quarters and Welfare buildings).	510 Water supply	510 Same.
	520 Sanitation	520 Same.
	530 Service Roads and others (Misc.) ..	531 Stations, Goods sheds,0ffice buildings, etc 532 Fencing and Level crossing etc.
600 Other repairs and main tenance.	610 Shore connections at ferries ..	610 Same.

	620 Station machinery other than water supply arrangements.	620 Same.
	630 Conservancy of Rivers	630 Same.
	640 Trees, plantations, Nurseries etc.	641 Hedges and Lawns. 642 Nurseries. 643 Tree plantation. 644 Others.
	650 Miscellaneous expenses	651 Carriage of Revenue Stores. 652 Loss of cash 653 Loss of stores- Physical Loss 654 Loss of stores due to depreciation/ deterioration. 655 Over/under charges in manufacturing repairs and on cost. 656 Other adjustments. 657 Other miscellaneous expenses.
700 Special repairs pertaining to Breaches, Accidents etc. including Special Revenue works.	710 Breaches	711 Earthwork, 712 Bridges. 713 Permanent Way. 714 Ballast. 715 Miscellaneous.
	720 Accidents	721 to 725-As 711 to 715 above
	730 Others	731 Formation Treatment.
900 Credits or recoveries.	910 Credits for materials released from Revenue works.	911 Dismantling charges. 912 Credits for material released from Revenue Works charged to "Ordinary Revenue".
	920 Share of credits for freight charges on Railway material including coal.	921 Share of credits for freight charges on Railway coal 922 Share of credits for freight charges on Diesel oil. 923 Share of credits for freight charges on Railway stores and material.
	930 Write back of the cost of Military Sidings initially charged to Capital.0 Other recoveries (Authority:- Railway Board’s letter No	930 Same

	940.Other recoveries	941Recovery of O&M charges from Non-Government Railways /SPVs etc 943 Others
	990 Amount met from Railway Debt Service Fund	990 Same

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CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'B'	
B. 110	Will record the expenditure on officers such as A.E.N s. in direct charge of a sub-division, X. E. Ns, "Superintendent Workshop' Bridge Engineers solely in-charge of Bridge(s) etc. and their office establishment.
B121—124	Subordinate supervisory staff includes all non-gazetted staff, not directly employed on the execution of any work but supervising the work of men actually doing the work. Inspectors in charge of permanent way, interlocking, girders bridges, etc. Come under this category. Pay and allowances of land surveyors will also be booked under this head.
B. 125—128	Will record expenditure on the Office establishment of Engineering subordinate supervisors, clerks, timekeepers etc.
B. 130	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc; rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstation, taxi hire to officers, rental for P & T telephones and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges.
B. 211, 221.231, 241.251,261. 271, 281. 291	Will record the outlay on maintenance of permanent way and earth-work of the track viz. Labour (including wages of the fixed staff of mates, Gangmen, Line watchmen andtrolleymen), Permanent way materials, consumable stores etc. The cost of maintenance and repairs of protective work not connected with bridges shall be debited to this head.
B.212,222, 232, 242, 252, 262 272, 282.	Will record the expenditure on Sections which have been specifically identified for mechanized maintenance and in which maintenance has been wholly or almost wholly mechanized.
B.213,223, 233, 243.253, 263. 273, as 283. 293.	Will also include the charges for loading and unloading of ballast train working for maintenance purposes (including truck money allowance of Ballast train guard), charges for ballast train working as well as the cost of sidings if any specially constructed in connection with quarrying and carriage of ballast for revenue purposes. It will, however, not include departmental labour charges, the cost of spreading and ballasting of track or machine packing of track which will come under manual or machine maintenance as the case may be.
	Sub-head- B210 Group 'A' (B.G.) means track with a sanctioned speed of 160 km. p. h. Sub-head- B. 220 Group 'B' (B.G.) means track with a sanctioned speed of 130 km. p. h. Sub-head- B. 230 Group ‘C' (B.G.) means suburban Sections Mumbai and Calcutta. Sub-head- B 240 Group 'D' (B.G.) means track with a sanctioned speed of 100 km. p. h. Sub-head- B. 250 Group 'E' (B.G.) means other track including yards and sidings. Sub-head- B. 260 Group 'Q' (M.G.) means track with a sanctioned speed of more than75km.p. h. Sub-head- B. 270 Group 'R' (M.G.) means track with a sanctioned speed of 75 km. p. h. Sub-head- B. 280 Group 'S' (M.G.) means track with a sanctioned speed of less than75

	km. p. h.
B. 310	(i) This will record expenditure on maintenance of girder bridges such as painting, repairs to steel work, repairs to masonry and road decking etc. (ii) The cost of incidental works which are part of the bridges themselves such as the revetment of banks at bridge approaches or shore protection piers will also go under this head. Aerial surveys which are required principally in connection with the maintenance of existing bridges and take the place of annual surveys carried out by the open line staff, should also be charged to this head. (iii) Will also cover the expense of retimbering the sideway of bridges as well as the expenditure on bridge watchmen.
B400	Will bear the outlay on the maintenance such as white washing, colour washing, distempering, painting, flooring, roofing and other maintenance of various types of service buildings enumerated under the sub-heads. Repairs and renewals of fencing of detached land for service buildings should be charged to this head. Expenditure on repair and maintenance of buildings of Railway schools and colleges should not be booked under this head but under J-110.
B510	Will record expenditure on arrangements for water supply i.e., source of supply, pumping installations, water columns, storage including painting of high service tanks, treatment, distribution arrangements, cost of water etc.
B520	Will record expenditure on arrangements for sanitation i.e., drains, sewers, sewage installations and all other expenditure on sanitary arrangements.
B532	Will record the expenditure for maintenance of fencing and level crossings with gates, bars, turnstiles, gate keepers' lodges, approaches and any signals or appliances connected with the working of the same, as also mile plates, boundary pillars, and other similar items of miscellaneous nature which cannot be allocated to other specific sub or detailed heads.
B610	Will bear the charges for maintaining steamer ghats.
B630	Will bear all the charges for maintaining river bunds and river training works (but not those protection works which are charged to the bridges).
B640	All expenditure on planting, upkeep and care of trees along Railway lines and the planting and maintenance of station gardens, and of nurseries for the supply of required trees and plants and similar expenditure in railway staff colonies and compounds of railway staff quarters will be charged to this head.
B651	Will be debited with all freight charges for materials for the maintenance of way, works and stations.
B700	Includes expenditure on repairs arising from special causes such as floods, monsoons, earthquake damages caused due to accidents etc. and will not include ordinary recurring expenses on routine repairs to the formation. Expenditure on arrears of repairs put off from one year to another, being in the nature of non-recurring charges is also treated as special.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 **Sub Major Head 03** **Erstwhile Demand No. 5 - Abstract 'C'** **Repairs and Maintenance of Motive Power**		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Establishment in offices.	110 Officers and office establishment (Mechanical).	111 Officers-Mechanical. 112 Officers-Ferry service. 113 Administrative Office Establishment-Steam 114 Administrative Office Establishment-Diesel 115 Administrative Office Establishment-Ferry
	120 Supervisory staff and their office staff (Mechanical)	121 Subordinate supervisory staff-Steam. 122 Subordinate supervisory staff-(Diesel). 123 Office staff-Steam. 124 Office staff-(Diesel) 125 Subordinate supervisory staff-Ferry. 126 Office staff-Ferry.
	130 Contingent and Laboratory expenses (Mechanical)	130 Same.
	140 Officers and office Establishment (Electrical)	141 Officers (Workshop). 142 Officers (Open Line). 143 Office Establishment (Workshop). 144 Office Establishment (Open Line).
	150 Supervisory staff and their office staff (Electrical)	151 Supervisory staff (Workshop). 152 Supervisory staff (Open line). 153 Office staff (Workshop). 154 Office staff (Open Line).
	160 Contingent expenses (Electrical)	160 Same.
200 Steam Locomotives	210 Running repairs in sheds	211 Mechanical services 215 Electrical services.
	220 Running repairs in workshops for sheds.	221 225
	230 Periodical overhauls	231 235
	240 Intermediate overhauls ..	241 (As in 211, 215 above) 245
	250 Special repairs ..	251 255
	260 Other repairs	261

		265
	270 Miscellaneous charges including adjustments.	271 Super heaters and other conversions 272 Trials and experiments. 273 Special adjustments. 274 Overcharges and undercharges Oncost. 275 Overcharges and underchargesManu-facture and repairs.
		Diesel Electrics —
300 Diesel Locomotives	310 Running repairs in sheds	311 Body bogie and brake rigging. 312 Traction motors and other electrical rotating machines. 313 Engine. 314 Compressors and exhausters.
		Diesel Hydraulics-
		315 As in 311. 316 Transmission equipment. 317 As in 313. 318 As in 314.
	320 Running repairs done in workshops for sheds.	321 to328as in 311 to 318.
	330 Periodical overhauls ..	331 to 338 as in 311 to 318.
	340 Intermediate overhauls	341 to 348 as in 311 to 318.
	350 Special repairs	351 to 358 as in 311 to 318.
	360 Other repairs	361 Control, cables and other running repairs-Diesel Electrics. 362 Control and cables and other running repairs done in workshop for sheds-Diesel Electrics. 363 Control and cables and other repairs-Periodical overhaul- Diesel Electrics. 364 Control and cables and other repairs-for intermediate overhaul-Diesel Electrics. 365-368 Same as 361 to 364 for Diesel Hydraulics.
	370 Miscellaneous charges including adjustments.	371 to 374 Diesel Electrics-Same as for 272 to 275. 375 to 378 Diesel Hydraulics-Same as for 272 to 275.
		Electric Locomotives A. C.
500 Electric Locomotives	510 Running repairs in sheds.	511 Body Bogie and Brake rigging. 512 Traction motors and other electrical

		rotating machines. 513 Transformers and other converting equipments. 514 Compressors and exhausters etc.
		Electric Locomotives D. C.
		515 to 518-Same as 511 to 514.
	520 Running repairs done in workshops for sheds.	521 to 528- Same as 511 to 518.
	530 Periodical overhauls ..	531 to 538-Same as 511 to 518.
	540 Intermediate overhauls	541 to 548-Same as 511 to 518.
	550 Special repairs and overhauls	551 to 558-Same as 511 to 518.
		Electric Locos A. C.
	560 Other repairs	561 Control cables and other running repairs. 562 Control cables and other running repairs. done in workshops for sheds. 563 Control cables and other repairs-periodical overhauls. 564 Control cables and other repairs-Intermediate overhauls.
		Electric Locos D. C.
		565 to 568-Same as 561 to 564.
	570 Miscellaneous charges including adjustments.	571 to 574 (A.C.)-Same as 272 to 275. 575 to 578 (D.C.)--Same as 272 to 275.
600 Rail cars, Ferry steamers and other maintenance expenses	610 Rail cars	611 Running repairs. 612 Periodical Overhauls. 615 Other repairs and adjustments
	630 Ferry steamers, barges and minor crafts.	630 Same.
	640 Harbours	640 Same.
	650 Other miscellaneous expenses (MechanicalDepartment including Ferry service).	651 Carriage of Revenue stores. 652 Loss of Cash. 653 Loss of Stores-Physical Loss. 654 Loss of stores-deterioration/depreciation.
	670 Other miscellaneous expenses (Electrical Department).	671 to 674- As in 651 -654.
900 Credits or Recoveries.	910 Credits for material released from Revenue works (Mechanical	911 Dismantling charges 912 Credits for released material Steam traction

	Department).	. 913 and 914 As in 911-912-Diesel traction.- 917 and 918 As in 911-912 -Ferry service and others.
	920 Credits for material released from Revenue works (Electrical Department)	921 Dismantling charges (Electric Locomotives). 922 Credits for released material (Electric locomotives).
	930 Share of credits for freight charges on Railway material including coal.	931 Share of credits for freight charges-On Railway coal. 932 Share of credits for freight charges-On Diesel oil. 933 Share of credits for freight charges-On Railway Stores and material.
	940 Other recoveries	941Recovery of O&M charges from Non-Government Railways /SPVs etc. 943 Others
	990 Amount met from Railway Debt Service Fund	990 Same

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CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'C'	
C110 C120	Will also include the expenditure on officers, supervisory staff and their office staff in Loco sheds as well.
C111	Will record the expenditure on Superintendents (Workshop), Works Manager, Asst. Works Managers, Metallurgist etc. in workshops.
C113	Will record the expenditure of the office establishment of the offices in C. 111 above.
C130 C160	Contingent expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges cost of repairs and maintenance of typewriters and accounting machines etc. rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P & T telephones and call charges including trunk calls, water, electric light and power expenditure and miscellaneous other charges. All laboratory expenses relating to Mechanical Department other than the pay and allowances of the Chemist and Metallurgist and his staff e.g. cost of chemicals, consumable stores etc. will be booked under the head C-130.
C140 C150	Will record the expenditure on officers, Supervisory and office establishment in workshops and open line dealing with the repairs of electric locomotives.
C210 C310	Will record all expenses incurred on maintenance and upkeep of locomotives and boilers (of steam locos) in running sheds.
C220 C320	Will record all expenses incurred on maintenance and upkeep of locomotives and boilers (for steam locos) work done in Workshops for sheds.
C230* C330* C612**	This head is intended to book expenditure incurred in the periodical overhauls of locomotives fixed on consideration of kilometreage worked or the periodical examination of boilers.
C240 C340	The loss of efficiency and reliability normally displayed by locomotives after 1,00,000 or more kilometres run renders their stoppage for general machinery repairs essential. Such repairs are called "Intermediate overhauls".
C250 C350	This head is intended to book charges on account of overhauls of locomotives between periodical overhauls, owing to either some special damages sustained in operation or owing to material or other defects. The charges for the reconditioning of locomotives will also be booked under this head. Repairs and reconditioning works (mentioned in this rule) estimated to cost over Rs. 25,000/-each in the case of Locomotives and Rs. 5,000/- in the case of boilers and tenders should be carried out only after necessary estimates have been prepared and sanctioned by competent authority.
C260*	Works which cannot be carried out in the running sheds themselves either owing to considerations of economy or to inadequacy of mechanical equipment and which have therefore to be done in workshops should be clearly defined for each railway and all expenditure on such works should, in the first instance, be charged to this head and

	subsequently cleared therefrom by charging the running sheds (allocation C-220) with a prefixed schedule of average repair charges to each item, the difference between the actual expenditure and the amount charged to the Running Sheds being allowed to stand at debit of this head. In the absence of such a schedule the repair costs may be estimated provided they are not more than Rs. 500/- in each case. If the estimated cost exceeds Rs. 500/- the actual expenditure incurred should be debited to the Running shed or Division.
C. 271	Additions and alterations have frequently to be made to locomotives as in the case of addition of feedwater heaters, the conversion of 'Saturated' boilers into "Superheated" boilers etc. These should generally be undertaken at the time of periodical or other overhauls and all expenditure incurred, including that allocable to the overhauls should be treated as the cost of conversion and booked under this head.
C. 273 C. 372 C. 376*	This head is intended to record the expenditure (or credits) which cannot be regarded as expenditure (or credits) pertaining to the year of accountal.
C. 274 C. 373 C. 377*	The difference between the actual 'on cost' expenditure booked under "on cost" work orders and the estimated 'on cost' distributed amongst the various work order should be booked to this head.
C. 275 C. 374 C. 378*	Difference between actual cost of manufacture or repair and the estimated cost at which materials have been issued: (i) by the manufacturing shops (e. g. smithies and foundries) to the finishing shops or stores, or (ii) by the finishing shops to stores or outstations or for use on work in the shops themselves, Should be booked under this head; balances under the grouping work orders under the Locomotives Workshop Manufacture Suspense Account on account of the difference between the actuals of Work executed on these work orders and the credits realized therefor on an estimated basis should also be booked under this head.
C. 300	Will record expenditure on maintenance of all types of diesel locomotives.
C.510	Will bear the expenditure on schedule maintenance in sheds, e. g.,1A. 1B, 1C, AOH repairs etc
C.530	Will bear the expenditure in workshops on items included in the normal schedule of POH. The expenditure on consumable items (e. g., lubricants, carbon brushes, brake, blocks, lamps etc.) used on locomotives by Divisions will be booked to operating expenses under Abstract 'F'. The expenditure on these items incurred by workshops will, however, be booked under Abstract C'.
C.550	Will also record expenditure on repairs to accident damaged locos.
C. 610	Will record expenditure on repairs to rail/cars (including that on the locomotive portions thereof) propelled by steam or internal combustion engines. Expenditure on repairs to geared locomotives e. g., Sentinal and Clayton locos will be booked under C-200.
C. 630	Will record the expenditure on all type of repairs (petty repairs to periodical overhauls), carried out either in the general workshop of the railway or if a subsidiary workshop is specially maintained for the flotilla in such workshop.

	Note :-The subsidiary workshop if maintained in connection with a flotilla is to be treated in all respects like a Loco Workshop at an outstation and the outlay on the repairs to the flotilla will be intimated through general workshop out-turn statement.
C. 640 C. 651 C. 671	Will record the outlay on repairs and maintenance of harbours under the control of the Railway will bear the freight charges on material for the repairs and maintenance of Motive power including rail cars and ferry steamers relating to mechanical and Electrical Departments.

***** Will record expenditure on repairs of the engines which are undertaken in workshops and the charge for which is made through workshop outturn statement. The analysis of expenditure under these heads should be in accordance with the instructions.

****** Will include expenditure on repairs of all coaching and goods stock adjusted through the workshop out-turn statement. The principle involved in the analysis and recording of expenditure under these heads would be the same as in the case of workshop repairs under Abstract' C '.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 **Sub Major Head 04** **Erstwhile Demand No. 6 - Abstract 'D'** **Repairs and Maintenance of Carriages and Wagons**		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Establishment in offices	110 Officers and office establishment. (Mechanical).	111 Officers--C. & W. 112 Administrative Office establishment-C&W. 113 Officers C&W - DMUs 114 Admn. Office establishment C&W, DMUs
	120 Supervisory staff and their office staff C&W DMUs (Mechanical)	121 Subordinate supervisory staff -- C. & W. 122 Office staff. 123 Sub. Sup. Staff- DMUs. 124 Office Staff C&W DMUs
	130 Contingent expenses (Mechanical).	130 same.
	140 Officers and office establishment. (Electrical)	141 Officers-Workshop-E.M.U. 142 Officers-Open Line-E.M.U. 143 Officers "Workshop-General services. 144 Officers-Open Line-General services. 145 Office establishment-Workshop E.M.U. 146 Office establishment-Open Line-E.M.U. 147 Office establishment-Workshop-General services. 148 Office establishment-Open Line-General services.
	150 Supervisory staff and their office staff(Electrical)	151 Supervisory staff-Workshop-E.M.U. 152 Supervisory staff-Open Line-E.M.U. 153 Supervisory staff-Workshop-General services. 154 Supervisory staff-Open Line-General services. 155 Office establishment-Workshop-E.M.U. 156 Office establishment-Open Line-E.M.U. 157 Office establishment-Workshop-General services. 158 Office establishment-Open Line-General services.
	160 Contingent expenses (Electrical)	160 Same.

200 Carriages.	210 Running repairs on sick lines ..	211 Passenger Coaching Vehicles. 212 Other Coaching vehicles.
	220 Running repairs in workshop for sick line.	221 , 222 As in 211, 212 above
	230 Periodical overhauls.	231-Non AC PCV- Normal POH. 232- Non-AC PCV-POH involving Corrosion repairs 233 -AC PCV - Normal POH 234 -AC PCV-POH involving Corrosion repairs 235-Non-AC OCV-Normal POH 236-Non-AC OCV-POH involving Corrosion repairs 237- AC OCV-Normal POH 238- AC OCV-POH involving Corrosion repairs
	240 Special repairs.	241, 242 As in 211, 212 above
	260 Other repairs	261,262 As in 211, 212 above
	270 Miscellaneous expenses including adjustments.	271 Trial and experiments-Passenger Coaching vehicles. 272 Trials and experiments-Other Coaching vehicles. 273 Special adjustments-Passenger Coaching vehicles. 274 Special adjustments-Other Coaching vehicles. 275 Overcharges/Undercharges on cost-Passenger Coaching vehicles. 276 Overcharges/Under charges on cost-Other Coaching vehicles. 277 Over charges/Under charges Manufac-ture and Repairs-Passenger Coaching vehicles. 278 Overcharges/Undercharges Manufacture and repairs-Other Coaching vehicles.
300 Wagons	310 Running repairs in sick lines .	310 Same.
	320 Running repairs in workshops	321 Running repairs in Workshops for sick

	for sick lines.	lines- By Railway Entities (Zonal Railways) 322 Running repairs in Workshops for sick lines- By Railway PSU/Non RailwayEntities
	330 Periodical overhauls .	331 Wagons-Normal POH- By Railway Entities (Zonal Railways) 332 Wagons-POH involving corrosion repairs- By Railway Entities (Zonal Railways) 333 Wagons-Normal POH-By Railway PSU/Non Railway Entities 334 Wagons-POH involving corrosion repairs-By Railway PSU/Non Railway Entities
	340 Special repair ..	341Special repair- By Railway Entities (Zonal Railways) 342 Special repair-By Railway PSU/Non Railway Entities
	360 Other repairs	361 Other repairs- By Railway Entities (Zonal Railways) 362 Other repairs- By Railway PSU/Non Railway Entities
	370 Miscellaneous expenses including Adjustments	371 -374 Similar to 271,273,275 & 277 above.
400 Electrical Multiple Unit/Mainline Electrical Multiple Unit Coaches	410 Running repairs in sheds	411 Body, Bogie and Brake rigging.(EMU) 412 Traction motors and other electrical rotating machines. (EMU) 413 Transformers and other converting equipment. (EMU) 414 Compressors and Exhausters etc. (EMU) 415 Body, Bogie and Brake rigging.(MEMU) 416 Traction motors and other electrical rotating machines. (MEMU) 417 Transformers and other converting equipment. (MEMU) 418 Compressors and Exhausters etc. (MEMU)
	420 Running repairs done in workshops for sheds.	421 to 428 Same as 411 to 418.

	430 Periodical overhauls ..	431 to 438 Same as 411 to 418.
	440 Intermediate overhauls	441 to 448 Same as 411 to 418.
	450 Special repairs and overhauls	451 to 458 Same as 411 to 418.
	460 Other repairs; ..	461- Control cable and other running repairs. (EMU) 462- Control cable and other running repairs done in W/s & sheds. .(EMU) 463 -Control cables and other repairs-Periodical overhauls. (EMU) 464 -Control cables and other repairs-Intermediate overhauls. .(EMU) 465 -Control cable and other running repairs. (MEMU) 466- Control cables and other running repairs done in W/s & sheds. (MEMU) 467- Control cables and other repairs-Periodical overhauls. (MEMU) 468 Control cables and other repairs-intermediate overhauls. .(MEMU)
	470 Miscellaneous Charges including adjustments.	471- Trials and experiments.(EMU) 472 -Special adjustments.(EMU) 473 -Over-charges and undercharges on cost. (EMU) 474 -Overcharges and undercharges, manufacture and repairs. (EMU) 475-Trials and experiments. (MEMU) 476- Spl. Adjustments. (MEMU) 477 -Overcharges and undercharges on Cost. (MEMU) 478 -Overcharges and undercharges, manufacture and repairs. (MEMU)
500 Electrical General Services-Train Lighting fans & Air-conditioning.	510 Running repairs and maintenance -Conventional coaches.	510 Same.
	520 Running repairs & maintenance— Air-conditioned coaches.	520 Same.
	530 Running repairs and maintenance power cars.	530 Same.
	540 Running repairs and maintenance -Steam loco headlight	540 Same.

	equipment.	
	550 Workshop repairs-Conventional coaches.	550 Same.
	560 Workshop repairs-Air-conditioned work coaches.	560 Same.
	570 Workshop repairs-Power cars.	570 Same.
	580 Workshop repairs-Steam loco headlight equipment.	580 Same.
	590 Miscellaneous expenses	591 Overcharges and undercharges-On cost. 592 Overcharges and undercharges-Manu-facture and repairs.
600 Miscellaneous Repairs & Maintenance expenses	610 Miscellaneous expenses (Mechanical Department).	611 Carriage of Revenue stores. 612 Loss of Cash. 613 Loss of store-physical Loss. 614 Loss of stores-deterioration /depreciation. 615 Payment to and receipt from Foreign Railways on account of damages and deficiencies in interchanged stock-Non-Budget lines.
	620 Miscellaneous expenses (Electrical Department).	621-624-As in 611-6l4.
700 DMU Coaches	710 Running repairs in sick lines	710 same
	720 Running repairs in work shop for sick lines	720 same
	730 Periodical overhauls	730 same
	740 Intermediate overhauls	740 same
	750 Special Repairs and overhauls	750 same
	760 Other Repairs	760 same
	770 Misc. expenditure including adjustments	771 Trial & Exp. DMU coaches 772 Special Adjustments. DMU coaches 773 overcharges & undercharges on cost DMU coaches 774 overcharges and under charges on maintenance and repairs. DMU coaches.

900 Credit or recoveries	910 Credits for material released from Revenue works (Mechanical Department).	911 Dismantling Charges 912 Credits for released material. For coaching stock. 913 and 914 As in 911 –912 For Goods stock.
	920 Credits for released materials from Revenue works (Electrical Department).	921-922 As in 911-912-For E. M. Us. 923-924 As in 911 –912-For Electrical general services.
	930 Share of credits for freight charges on Railway material including coal.	931 Share of credits for freight charges—On Railway coal. 932 Share of credits for freight charges—On Diesel oil. 933 Share of credits for freight charges—on Railway stores and material.
	940 Other recoveries	941Recovery of O&M charges from Non-Government Railways /SPVs etc 943 Other
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'D'	
D, 110.120	Will record the expenditure on officers, supervisory and their office establishment dealing with repairs and maintenance of coaching and wagon stock in workshops and will also include the expenditure on officers, supervisory staff, and their office staff in carriage and wagon depots/sheds as well.
D. 130. D. 160	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machine etc., rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P & T telephones and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges.
D. 140, 150	Will book the expenditure on officers, supervisors and office establishment in workshop or open line dealing with repairs and maintenance for EMU Coaches and train lighting and air-conditioning of Coaching and Wagon Stock.
D. 210,220,310, 320,510	Will cover all expenses incurred in maintenance and upkeep in sick lines as also the cost of work done in workshops for sick lines.
D. 230 D. 330**	Periodical overhauls of home line coaching vehicles should be carried out in workshops according to a definite line of policy by the Administration.
D 240 D. 340**	Occasional special repairs to damaged stock, each estimated to cost over Rs. 12,500/- in the case of carriages and Rs.5,000/- in the case of wagons and service motor-cars, should be carried out only after necessary estimates have been prepared and sanctioned by competent authority. This head will also include expenditure on the reconditioning of stock and on the conversion of stock chargeable to revenue.
D. 260 D. 360**	Other Repairs will include- (i) The cost of petty repairs to coaching vehicles and goods wagons, and treated as non-periodical overhauls; and (ii) The difference between the actual cost of repairs of components and duplicates, supplied to train examining staff and sick lines, after repairs, and the fixed rates, at which such repairs are charged.
D. 275, 276, 373, 473, 591, 277, 278, 374, 474, 592	The explanation relating to ' Overcharges and undercharges-on cost' and overcharges and undercharges-Manufacture and Repairs' in the explanatory notes under the heads C 274, 373, 377 and C 275, 374, 378 under Abstract 'C' apply also to these heads.
D. 410	Will bear the expenditure on scheduled maintenance in sheds e.g., 1A, 1B, 1C etc..
D. 430	Will bear the expenditure on items of work included in the normal schedule of P.O.H.
	Note.-The expenditure on consumable items (e.g., lubricants, carbon brushes, brake blocks, lamps, bolts etc.) used on C & W stock by Divisions will be booked to Operating expenses under Abstract 'F. The expenditure incurred on these items by workshops will, however, be booked to Repairs and Maintenance under this Abstract

	'D'.
	** Will include expenditure on repairs of all coaching and goods stock adjusted through the workshop out-turn statement. The principle involved in the analysis and recording of expenditure under these heads would be the same as in the case of workshop repairs under Abstract ‘C'.
D450	Will also record expenditure on repairs to accident damaged E. M. Us.
D520	Will also record the expenditure on air-conditioning equipment in coaches.
D530	Will also include the cost of repairs to Diesel generator equipment.
D540-580	Expenditure on maintenance of headlight sets of steam locos is charged to this head. (The headlight of E. M. Us. and Electric Locos do not require any auxiliary apparatus and hence is not identified separately).
D611	Will bear the freight charges for materials for the upkeep of carriage and wagon stock.
D615	Will record expenditure in connection with payments on account of damages to and deficiencies in interchanged stock whether coaching or goods. Receipts from other Railways on account of depreciated value of rolling stock damaged or partially destroyed which can be put into service again/after repairs will betaken in reduction of expenditure but are to be-shown separately as a deduct entry.
	Note.- As between Budget Lines (Indian Government Railways) no financial adjustments are made under this head.
D621	Will bear the freight charges for materials for the E. M. U. stock and Electric Genera! Services on C. & W. Stock.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 Sub Major Head 05 Erstwhile Demand No. 7 - Abstract 'E' Repairs and Maintenance -Plant and Equipment		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Establishment in offices	110 Officers and office establishment (S&T)	111Officers (Workshop). 112 Officers -(0pen Line). 113 Administrative office establishment-(Workshop). 114 Administrative office establishment-(Open Line).
	120 Supervisory staff and their office staff (S&T)	121 Sub-supervisory staff S&T. (Workshop) 122 Sub-supervisory staff S&T- (Open Line) 123 Office staff S&T (Workshop)/ 124 Office staff-S&T (Open Line)
	130 Contingent expenses (S &T)	130 Contingent expenses.
	140 Officers and office Establishment (Electrical)	141 Officers Elec. Traction (OL). 142 Officers Elec. Traction (WS) 143 Office Estt. Electrical Traction (OL). 144 Office Estt Electrical Traction (WS) 145 Officers General Services (OL) 146 Officers General Services (WS) 147 Officers Estt General Services (OL) 148 Officers Estt. General Services (WS)
	150 Supervisory Staff and their Office Staff (Electrical)	151 Subordinate Supervisory Staff Elect. Traction (OL) 152 Subordinate Supervisory Staff Elect. Traction (WS) 153 Office Estt. Electrical Traction (OL) 154 Office Estt. Electrical Traction (WS), 155 Subordinate Supervisory Staff General Services (OL) 156 Subordinate Supervisory Staff General Services (WS). 157 Office Estt. General Services (OL) 158 Office Estt. General Services (WS)
	160 Contingent expenses (Electrical)	160 Same.

200 Plant and equipment — Way and Works.	210 Furniture and office equipment	210 Same.
	220 Plant and equipment	221 Track equipments. 222 Other equipments.
	230 Other repairs expenses	231 Service Motor cars (Rail and Road) and trolleys— Repair and Working cost. 233 Other unclassified equipment. *Other Miscellaneous repairs Expenses* 234 Carriage of Revenue stores. 235 Loss of Cash.. 236 Loss of Stores-Physical Loss. 237 Loss of Stores due to depreciation/ deterioration.
300 Plant and Equipment - Mechanical.	310 Loco shed Plant and Equipment (Repairs in shed)	311 Steam traction. 312 Diesel traction. 313 Diesel Traction. DMU 314 Others (Ferry and Rail Car, etc.).
	320 Loco shed Plant and Equipment (Repairs in Workshop)	321. 322,324 As in 311-314. 323 Diesel Traction. DMU
	330 Sick line Plant and Equipment (Repairs in sick line).	330 Same. 333 Diesel Traction. DMU
	340 Sick Line Plant and Equipment (Repairs in Workshops).	340 Same. 343 Diesel Traction. DMU
	350 Workshop Machinery and Tools.	351 Steam traction. 352 Diesel traction. 353 Others (Ferry and Rail Cars, etc.) 354 Carriages and Wagons. 355 Diesel Traction. DMU
	360 Other Repairs Expenses	361 Furniture and office equipment. 362 Service Motor Cars (Rail and Road) and Trolleys-Repairs and working cost. 363 Cranes. 364 Other unclassified equipments. 365 Wages of pump fitting staff.
		Other Miscellaneous repairs-Expenses

		366 Carriage of Revenue stores. 367 Loss of cash 368 Loss of stores - Physical Loss. 369 Loss of stores due to depreciation/deterioration
400 Plant and Equipment - Electrical.	410 Overhead Equipment for Electric Traction.	411 Normal maintenance and repairs of overhead equipment. 412 Modifications to overhead equipment.
	420 Power supply equipment for traction.	421 Transmission lines and cables. 422 Traction sub-stations and control posts. 423 Main traction power generating stations and bulk power receiving stations. 424 Traction Remote control equipment
	430 Power supply equipments for general services.	431 Transmission line, Distribution lines and cables for general services. 432 Sub-stations for general services. 433 Diesel stand-by generating sets for general services
	440 Plant and Equipment in loco sheds, car sheds and sick lines.	441 Loco sheds-Plants and Equipment (Steam traction) Electrical equipment. 442 Loco sheds-Plant and Equipment (Diesel traction) Electrical equipment. 443 Loco sheds- Plant and Equipment (Electrical Traction) Electrical equipment. 444 EMU car sheds-Plant Equipment. 445 Sick Line - Plant and Equipment (Electrical Equipment). 446 MEMU car sheds Plant and Equipment.
	450 Plant and Equipment in workshops.	451 Workshops-Plant and Equipment (Steam Locos) Electrical equipment. 452 Workshops-Plant and Equipment (Diesel Locos) Electrical equipment. 453 Workshops-Plant and Equipment (Electrical Locos). 454 Workshops-Plant and equipment (EMU) 455 Workshops-Plant and equipment (C&W) Electrical Equipment 456 Workshops- Plant and Equipment (MEMU)

	460 Special repairs pertaining to natural calamities etc. including accidents special revenue works.	461 Natural calamities. 462 Accidents. 463 Other causes. 464 Special revenue works of minor nature.
	470 Other plant and Equipment-Electric Traction.	471 Furniture and office equipment. 472 Machinery, plant and tools in TRD Depots and TRD/Workshops. 473 Service Road vehicles, repairs and working cost. 474 Service Rail Vehicles including Trolleys repairs and working cost. 475 Other Plant and equipment electric Traction—Distribution 476 Other Plant and equipment Electric Traction, Rolling stock.
	480 Other Plant and Equipment Electrical general services.	481 Electrical Plant and Equipments in office buildings. 482 Electrical Plant and Equipments stations and goods sheds. 483 Electrical Plant and Equipments in the office of Workshops and Stores. 484 Electrical Plant and Equipments in other offices and service buildings. 485 Furniture and office Equipments for electrical general services. 486 Machinery-Plant and Tools in Maintenance Depots and workshops of general services. 487 Service Motorcars and trolleys (Rail & Road) Repairs and working cost
	490 Miscellaneous Expenses.	491 Overcharges and undercharges on cost. 492 Overcharges-Manufacture and repairs. 493 Carriage of Revenue Stores. 494 Loss of cash. 495 Loss of Stores-Physical Loss. 496 Loss of Stores-Due to depreciation / deterioration.
500 Plant and equipment - Signaling.	510 Mechanical Signaling	511 Instruments and apparatus. 512 Special Revenue works.
	520 Electrical Block Signaling	521 Instruments and apparatus. 522 Special Revenue Works.
	530 Electrical Power Signaling	531 Instruments and apparatus. 532 Special Revenue works.

	540 Other Repairs and Maintenance	541 Signalling tools & plant-Repairs thereof. 542 Service Motorcars and Trolleys-Repairs and working cost. 544. Electric clocks, furniture & office equipment. 546 Workshop repair-Signalling apparatus. 547 Overcharges & undercharges - on cost - Signalling apparatus 548 Overcharges and undercharges - Manufacture repair-Signalling apparatus
	550 Miscellaneous. Expenses.	551 Carriage of Revenue stores. 552 Loss of Cash, 553 Loss of stores-physical loss. 554 Loss of stores due to depreciation / deterioration.
600 Plant and Equipment - Telecommunication	610 Microwave Multi-channel Radio Relay System and Wireless System and OFC System	611 - Microwave, VHF, UHF , Wireless V - Sat, Satellite phones and OFC System 613 Special Revenue Works. 614 Service Motorcars and Trolleys-Repair and working cost
	620 Railway Telephone Exchange..	621 Instruments and apparatus of the telephone exchange system 626 Special Revenue Works.
	630 Line Communication System, Exchanges, Datacom equipments& Fax Machine	631 Telephone exchange equipments, Datacom equipments, Fax Machines, Video phones and conferencing equipments. 633 Other-Special Revenue works**.**
		Line Plants-
		634 Overhead alignments, Underground Telephone Cable - Local and long distance. 637 Special (Revenue Works)
	640 Other expenses	641 Workshop repairs and overhauls – Telecommunication apparatus 642 and 643 - As in 547 – 548. 644-647- As in 551-554

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. 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	720 - Line Wire & OFC maintenance charges to RCIL
	730 - Administrative Telephone Channel, STM 4 MPLS lease charges to CRIL & CUG charges	731 - Administrative Telephone Channels, STM 4 , MPLS lease charges to CRIL 732 – CUG charges
	740 – Bandwidth charges	740 - Bandwidth charges, Data Card charges
	750-Passanger Reservation system, UTS, FOIS etc.	750-Passenger Reservation system, UTS, FOIS etc.
	760 – Other Expenses	760 – Other Expenses
	Traffic Department	
800 - Other Plant and Equipment-General and Traffic Departments	810 - Equipment, Road Vehicles and Ancillary Equipments	811 - Equipment 812- Road Vehicles & Ancillary equipments 819 - Others
	820 Other Repairs and Miscellaneous expenses	821- Service Motor Cars and Trolleys (Rail and Road) - Repairs and Working Cost 822 -Carriage of Revenue Stores 823 -Loss of Cash 824- Loss of stores - Physical Loss 825 -Loss of Stores due to depreciation/ deterioration. 829 - Others
	830 - Maintenance of Operations IT systems	831- Traffic Transportation - Passenger 832- Traffic Transportation - Goods 833- Traffic Transportation - Others 834- Inventory Management Systems 835- HR Management Systems 836- Finance and Accounts Management Systems 837 - Security Management Systems 839 - Others

	840 - Maintenance of Infrastructure IT systems	841- Engineering and Structural management Systems 842- Land Management Systems 843 - GIS and Mapping systems 844- Workshop and Rolling Stock Management Systems 845- Electrical Power Management Systems 846- Project Management Systems & Common expenditure of CRIS 847-Signalling and Communications Management Systems 849 - Others
	General Department	
	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. 888 – Biometric Attendance System 889 - Others.
900 Credits or recoveries.	910 Credits for material released from Revenue works (Civil Engineering Department).	911 Dismantling charges. 912 Credits for released material.
	920 Credits for material released from Revenue works (Mechanical Department).	921 & 922-As in 911-912.
	930 Credits for material released from Revenue works (Electrical Department).	931 & 932-As in 911-912.
	940 Credits for material released from Revenue works (S. & T. Department).	941 & 942 As in 911-912.
	950 Credits for material released from Revenue works (Traffic Department).	951 & 952 As in 911-912.

	960 Credits for material released from Revenue works (General Department)	961 & 962 As in 911-912.
	970 Share of Credits for freight charges on Railway material including Railway coal.	971 Share of credits for freight charges-On Railway coal 972 Share of credits for freight charges-On Railway Diesel oil 973 Share of credits for freight charges-On Railway stores and Material.
	980 Other recoveries	981Recovery of O&M charges from Non-Government Railways /SPVs etc 983 Others
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'E'	
E. 110, 120	This abstract is for recording expenditure on repairs and maintenance of all plant and machinery and equipment by the Civil Engineering, Mechanical, Electrical and S. & T. Departments and the other departments. Will record the expenditure on officers, supervisors and their office staff in workshops or open line dealing with the repairs and maintenance of all plant and equipment of the S. & T. Department.
	Note.- Officers in charge of the workshops only will be booked to this sub-head. Other S. & T. officers in Divisional offices will be booked under Abstract A, unless they are located (outside the Divisional office) at a separate headquarters on the open line. As regards non-Gazetted staff these sub-heads will be utilized to book the expenses on all field staff involved in the maintenance of S.& T. plant and equipment and machinery.
E. 130 E.160	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publication, uniforms, 'clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc.; rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstations taxi hire to officers, rental for P & T telephone and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges.
E. 140, 150	Will record the expenditure on officers, supervisors and their office staff in workshops, or open line dealing with the repairs and maintenance of all plant and equipment of the Electrical Department.
E. 210	Will record the expenditure for the upkeep of furniture in all offices of the Civil Engineering Department.
E. 220	Will record the expenditure on maintenance and upkeep of all engineering tools, plant and equipment whether in the Divisions or in Engineering Workshops. All equipment used in connection with track maintenance be booked to E. 221 and the other equipment to E. 222.
E. 231	Under this head will be booked all cost of working service motor-cars and trolleys under the Civil Engineering Department viz., cost of petrol, and consumable stores used in working and pay of drivers.
E. 234, **336**,493, 551, 644, 822,884	Will bear the freight charges on the material for repair and maintenance of plant and equipment**.**
E. 310	Will record expenditure on repairs and maintenance of machinery in sheds. The expenditure on repairs to breakdown cranes attached to Running Sheds and Loco Weighbridges will also be debited to this head.
E. 350	Will record expenditure on repairs and maintenance of machinery in workshops (Loco. and C.&W.).
E. 362	Will bear the expenses on repairs and working the service motor-cars and trolleys

	belonging to the Mechanical Department (Loco and C. & W. etc.), i.e., cost of petrol, diesel, pay of drivers etc. The cost of working of motor-cars and trolleys intended for the exclusive use of work-shops should, however, be charged to the W.M.S. Account of the shop concerned.
E. 410	Will apply both to DC and AC traction.
E. 420	Will apply both to DC and AC traction.
E. 443,444 453, 454	Will include all plant and equipment identifiable as used mainly for electrical locos and EMUs. irrespective of purposes i.e. whether for maintenance of Electrical equipment on Rolling stock or Mechanical equipment on Rolling stock.
E 491, 547, 642, 492, 548, 643	The explanation relating to' overcharges and undercharges-on cost and overhead undercharges-manufacture and repairs' in the explanatory notes under the heads C 274, 373, 377 and C. 275,374,378 under Abstract C apply also to these heads.
E. 510 to E 530 and E 610 to E 630	The repairs and maintenance are treated as ordinary or special according to the circumstances in which they are carried out.
	(a) Ordinary repairs and maintenance are those which are carried out normally from year to year for the maintenance and upkeep of the asset.
	(b) Special works relate to such works are considered necessary from special causes and are normally based on estimates-such as repairing flood, monsoon, or earthquake damage, abnormal repairs to & replacement of old & wornout interlocking gear, old cables, wires etc.
	(c) E. 621 will also include expenditure on Traffic Control Telephone instruments and apparatus.
E. 544	The repairs and maintenance charges of watches clocks, time pieces, time recorders, stopwatches in station buildings, platforms, offices, workshops etc. will also be charged under this head.
E 546 E. 641	The expenditure on points and crossings repaired in signal workshop should be charged to Abstract B.
E. 700	Will include all payments to P. & T. Department on account of rent and maintenance of wires used in connection with the circuits detailed under the various sub and detailed heads.
E. 810	Will also include cost of repairs to Traffic weigh bridges
E.831	Will bear expenditure on maintenance of Passenger and related Management and IT systems including all ancillary and related expenditure including NTES and handheld terminals**.**
E.832	Will bear expenditure on maintenance of Freight/Goods/Parcel and related Management and IT systems including all ancillary and related expenditure including expenditure of handheld terminals, Rate branch System etc.
E-833	Will bear expenditure on maintenance of all other system including Websites/Web Portal, control office applications, Data warehouse, Crew Management System, claims'

	Systems.
E-834	Will bear cost of maintenance of MMIS, IREPS, eProcurements, eAuctions and related expenditure of Stores applications.
E-835	Will bear expenditure of maintenance of HR Management systems, Bio-metric attendance system, employee service record applications, etc.
E-836	Will bear expenditure on maintenance of IPAS/Accounting information management systems, AFRES/PRIME, ARPAN eRecom and related applications.
E-837	Will bear expenditure of maintenance of RPF controlled security systems and management systems.
E-841	Will bear expenditure of maintenance of Engineering and structural design systems including Track management system.
E-842	Will bear expenditure on maintenance of Land Management Systems and land record management system.
E 844	Will bear expenditure on maintenance of Freight Maintenance Management, Coaching Management System, maintenance module of Coaching depot, Loco asset management system, Workshop management and information system.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 Sub Major Head 06 Erstwhile Demand No. 8 - Abstract 'F' Operating Expenses-Rolling Stock and Equipment		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Steam Locomotives	110 Running staff	111 Supervisory and Office staff. 112 Loco crew.
	130 Shed and Yard staff/excluding shed staff engaged on fuelling of engines.	130 Same.
	140 Other operating expenses including water, lubricants and consumable stores.	141 Water. 142 Oil, tallow and other stores, including clothing. 143 Contingent expenses.
		Payments to non-Government Railways and other bodies.
	150 Miscellaneous expenses	151 Haulage of trains. 152 Shunting at joint stations. 153 Hire of Locomotives
		Other miscellaneous charges
		155 Carriage of Revenue stores excluding fuel. 156 Loss of cash 157 Loss of stores-Physical loss. 158 Loss of stores due to depreciation / deterioration.
200 Diesel Locomotives	210 Running staff.	211-212 As in 111-112.
	230 Shed and Yard staff excluding shed staff engaged on fuelling of engines.	230 Same.
	240 Other operating expenses including, lubricants and consumable stores	241 Lubricating Oil. 242 Other stores including clothing. 243 Contingent expenses.
	290 Miscellaneous Expenses	291 Carriage of Revenue stores 292 Loss of cash. 293 Loss of stores-Physical loss. 294 Loss of stores due to depreciation/ deterioration.

		295 Other unclassified expenses of Diesel traction
300 Electric Locomotives	310 Running staff.	311 Running staff-Supervisory & other staff. 312 Running staff-Loco crew.
	320 Shed and Yard staff etc.	321 Shed and Yard staff. 322 Examiners, Cleaners and Oilers etc.
	330 Other Operating expenses including lubricants and consumable stores	331 Lubricants. 332 Other Operating stores including clothing 333 Contingent expenses.
	340 Miscellaneous expenses	341 Carriage of Revenue stores. 342 Loss of cash. 343 Loss of stores-Physical loss. 344 Loss of stores - Depreciation / deterioration 345 Other unclassified expenses of Electric Loco Traction
400 Electrical Multiple Unit/Mainline Electrical Multiple Unit Coaches	410 Running staff	411 Running Staff- Supervisory and other staff- EMU. 412 Running staff- Loco crew-EMU. 413 Running Staff- Supervisory and other staff- MEMU. 414 Running staff- Loco crew-MEMU.
	420 Shed and Yard staff	421 Shed and Yard staff-EMU. 422 Shed and Yard staff-MEMU
	430 Other Operating expenses including lubricants and consumable stores	431 Lubricant-EMU. 432 Other Operating Stores including Clothing –EMU. 433 Contingent expenses-EMU. 434 Lubricant-MEMU. 435 Other Operating Stores including Clothing –MEMU. 436 Contingent expenses-MEMU.
	440 Miscellaneous expenses EMU	441 Carriage and Revenue Stores. 442 Loss of Cash. 443 Loss of stores-Physical loss. 444 Loss of stores-Depreciation/Deterioration. 445 Other unclassified expenses of Electric Loco traction.

	450 Miscellaneous expenses MEMU	451-455 as in 441-445
500 Carriages and Wagons	510 Subordinate Supervisory staff and their Office staff (Running)	510 Same.
	520 Inspection staff for Running vehicles	521 Inspection staff for Running vehicles.
	530 Other Operating expenses	531 Oil, grease and other stores. 532 Contingent expenses.
	540 Other miscellaneous expenses	541 Hire of vehicles loaned, Payable to non-Government Railways and other bodies. 542 Carriage of Revenue stores. 543 Loss of cash. 544 Loss of stores-Physical loss. 545 Loss of stores - depreciation / deterioration
	550 -Running Staff	551-552 DMUs as in 211-212
	560 -Shed & Yard Staff	560 same
	570-Other operating expenses including Lubricants and Consumable Stores	571-573 as in 241-243
	580-Misc. Exp.	581-585 as in 291-295
	590- Coach Sanitation and Linen Management etc.	591 - Cost of linen 592 – Washing & other expenditure on Linen Management 593- Sanitation conservancy of Coaches 594- Others
600 Traction (other than Rolling Stock) and General Electrical services.	610 Traction (other than Rolling Stock and Electrical Energy).	611 Operating staff. 613 Operating stores.
	620 Generating stations and sub- stations for general electrical services.	621 Cost of generation of electricity 626 Cost of purchase of Electrical energy. 627 Credit for energy allocated to different services.
	630 Distribution arrangements for general services.	630 Same.
	640 Supply of power to Workshops	640 Same,

	650 Supply of power to service buildings.	651 All service buildings including Loco shed etc. and pumping and other miscellaneous installations 654 Outsiders.
	660 Train lighting, fans and air- conditioning services in trains	660 Same.
	670 Other Operating-Labour and Stores	671 Other Operating staff. 672 Other Operating stores.
	680 Miscellaneous expenses	681 Carriage of Revenue stores. 682 Loss of cash 683 Loss of stores-Physical loss. 684 Loss of stores due to depreciation / deterioration.
700 Signalling and Telecommunication.	710 Signalling	710 Same.
	720 Telecommunication	720 Same.
	730 Other operating expenses	731 Clothing etc. for Signalling and Telecom-munication staff 732 Cost of paper rolls and ribbons for use of Signallers and Teleprinters 733 Contingent expenses.
800 Ferry Services and Rail Cars	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 Losses of stores-Physical loss. 834 Loss of stores-due to depreciation / deterioration. 835 Contingent expenses.
	840 Running staff-Rail cars	840 Same.
	850 Other expenses-Rail cars	850 Same.
	860 Miscellaneous Expenses-Rail cars	860 Same.
900 Credits or recoveries	910 Receipt from non-Government Railways and other bodies for hire of Rolling Stock	911 Haulage of trains 912 Shunting at joint stations. 913 Hire of locomotives. 914 Hire of vehicle.

	920 Credits for electrical energy supplied	921 Credits for energy supplied to Workshops. 922 Credits for energy supplied - Clubs and Institutions 923 Credits for energy supplied - Government Departments. 924 Credits for energy supplied - Outsiders.
	930 Share of credits for freight charges on railway material including coal.	931 Shares of credits for freight charges-On Railway coal 932 Share of credits for freight charges- On Diesel oil. 933 Share of credits for freight charges- On Railway stores and material.
	940 Receipt from workshops for hire charges of locomotives	941Stem loco 942 Diesel loco 943 Electric loco
	950 Other recoveries	951Recovery of O&M charges from Non-Government Railways /SPVs etc 953 Others
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'F'	
F.112	Will record the expenditure on staff employed in connection with the operation of steam locomotives. such as Drivers, Fireman, etc.
F.130	Will record the expenditure on all shed and yard staff connected with the cleaning and looking after engines and other miscellaneous expenditure in sheds and yards, (but will exclude the shed staff engaged on fuelling engines who will be included in the new Abstract 'H'- Fuel).
F. 141	Will book the charges for supplying water for working locomotives whether incurred departmentally or under the contract system. The expenditure on staff connected with water columns etc. and the cost of stores used in connection with the same will also be booked under this head.
F.142	Will record the cost of stores used in the locomotives in sheds such as lubricating oil or grease used in engines before the run (i.e. for making the engines ready for the run) and also that consumed during the run. However, any oil, grease, etc used on engines in running sheds for the upkeep of locomotives and boilers (i.e., during their repairs or storage etc. would be booked under Abstract 'C'.
F.143,243.333 433, 532, 733,835	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms to class IV staff departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc. rental for office equipment (other than data processing) conveyance hire to staff at Headquarters or out stations, taxi hire to officers, rental for P & T telephones and call charges including trunk calls, water, electric light and power expenditure and miscellaneous other charges.
F.151 to154	Will bear the charges mutually agreed upon between the Administrations on account of -
	(i) engine power supplied by a foreign Railway for hauling home line trains;
	(ii) engine power supplied for shunting purpose at joint stations;
	(iii) hire paid for locomotive borrowed from other Railways for specified periods;
	(iv) haulage on mis-sent wagons and consignments accrued in terms of Conference Rules;
	(v) haulage on borrowed vehicles (coaching and goods) accrued in transit from one Railway to another;
	(vi) haulage incurred on vehicles when hauled by one Railway for another in the running Power Area in terms of Running Power Agreements
	(vii) freight charges for the haulage of engines transferred from one railway to another Receipts from various Railways on similar accounts should be adjusted in reduction of expenditure.
	Note- As between Indian Government railways no adjustment is made on account of these transactions.

F.155,291,341 441.542,681, 831	Will bear the freight charges on the material required in connection with the operation of rolling stock and equipment.
F.212	Will record the expenditure on staff employed in connection with the operation of Diesel Locomotives such as Drivers, Diesel Assistants etc.
F. 230	Will record the expenditure on sheds and yard staff connected with looking after all types of diesel locomotives and other miscellaneous expenditure.
F. 240	Will record expenditure on lubricants oil and other stores used on diesel locomotives in sheds before the run as also that consumed during the run.
F.312	Will record the expenditure on staff employed in connection with the operation of electric locomotives such as electric loco driver and his assistants.
F. 320	Will record the expenditure on shed and yard cleaning staff, examiners, cleaners, oilers etc. engaged specially on electric locos.
F. 330 (331,332)	Will record the expenditure on the lubricating oils and other operating stores such as cotton waste etc. but excluding transformer and switch oils which will be charged to Abstract 'C[1].
F. 412, F. 420 F. 430 (431,432)	Similar to the explanatory notes under 312,320 and 330 (331,332) for Electric locomotives.
F. 510	Will record pay and allowances of the Head Train Examiners (or the Senior Train Examiners at stations who supervise staff) and that of their staff.
F. 521	Will record the wages of oilers, examiners etc. who actually examine and maintain the passenger and goods trains.
F. 522	Will bear the share of Railway expenditure payable to Indian Railway Conference Association on account of the cost of Neutral Control Establishment.
F. 531	The cost of stores used on running vehicles and the expenditure on lighting (other than electrical) required by Train Examiners will also be charged to this head. The cost of clothing of oilers, cleaners and carriages examiners who actually examine and maintain the trains should also be charged to this head.
F. 541	Payments on account of hire of carriages and wagons obtained from other railways on loan for general use on the home line will be debited to this head. Receipts from foreign Railways on similar accounts should be adjusted in reduction of expenditure under this head. ***Note***:--As between Budget Lines (Indian Government Railways) no adjustment is made on account of these transactions
F.593	This will include expenditure on On Board Housekeeping services, Clean Train Station Scheme, Mechanical coach Cleaning, pest & rodent control treatment or any other activity of coach sanitation.
F.610	Will record the operating expenses on Electric traction (other than rolling stock and electric energy), such as the expenditure on Traction power control staff, and other

	Operating Staff booked to 611 and Operating Stores to 613 respectively. The direct Operating expenses on rolling stock will be booked under F. 300 for Electric Locomotives and F. 400 for E. M. Us.
F. 611	Will record the expenses on Traction power control staff etc. at Traction sub-station, Switch station etc.
F. 613	Will record the cost of stores used by the staff booked against F. 611.
F. 620	The expenditure on generation and purchase of electricity will first be booked under this head. At the end of each month when the distribution statement for electrical energy used is made out of the cost of energy will be booked to the detailed heads 640, 651, 654, 660 (for battery charging) to Abstract F and J.581 by contra credit to Detailed Head F.627. As the cost of electrical energy generated or purchased is to be finally allocated to the final Detailed Heads, the expenditure under the sub- head 620 should finally be reduced to zero.
F.630	Will record the expenditure on distribution arrangements for general services-the expenditure on staff, such as Electricians, Lineman, Cable, Jointers, Khalasis, etc. and the expenditure on stores, such as copper wire, insulators, etc.
F.660	Will record the expenditure on Operating staff such as the Air-conditioned coach attendants. Power staff, etc. and operating stores involved in train lighting and also the functioning of Air-conditioned services in trains. The power supply for charging of batteries (as distinct from preparing of batteries in the Workshops) will also be booked under this head. Stores will also include the cost of lubricants used in power cars and other stores.
F.670	Will record the expenditure on wages of staff and stores required for operations of lifts etc.
F.810	Will record the expenditure on running staff as well as traffic staff, steamer working staff, Jetty and Shore connection and other staff.
F.820	Will record other expenses on Ferry services, i.e., establishment employed for out agency purposes, tickets, stationery forms etc., pilotage fee, registry and stores other than fuel and gas light in boats and clothing.
F.840	Will record the expenditure on staff employed on rail car and other expenses.
F.920	The supply of energy to workshops, clubs, institutions, government Departments and outsiders would be charged on the same basis as explained in the note under the head H-930.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 **Sub Major Head 07** **Erstwhile Demand No. 9 - Abstract 'G'** **Operating Expenses-Traffic**		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Establishment in offices	110 Operating	111 Officers. 112 Office Establishments. 113 Contingent Expenses.
	120 Commercial	121 to 123-As in 111 to 113 above.
	130 Others including Joint Establishment	131 to 133 - As in 111 to 113 above.
200 Station operations	210 Traffic and Movement Inspectors, Train Passing and control office staff, Other Staff including joints staff	211 Traffic and Movement Inspectors etc. 212 Train passing and control office staff 213 Other Staff including joints staff.
	220 Passenger Station staff	220 same
	230 Goods Station staff	230 same
	240 Luggage and Parcel Station staff	240 same
	250 Tickets	250 same
	260 Handling collection and delivery of Goods	261 Loading and unloading charges - Coaching services. 262 Loading and unloading charges - Goods services. 263 Collection and delivery charges - Coaching services. 264 Collection and delivery charges - Goods services. 265 Cost of tarpaulin and wagon covers etc. 266 Expenditure on hiring of data channels and AMC pertaining to FOIS and other related IT applications
	280 Station Sanitation	281 Sanitary staff 282 Sanitary stores 283 Contingent expenses 284 Cleanliness & sanitation at stations

	290 Other Expenses	291 Stationery & forms 292 Clothing 293 Water& General stores in trains. 294 Fire, light and General Stores 295 Contingent Expenses.
300 Yards operations	310 Coaching Yards	310 Same.
	320 Goods Yards	320 Same.
	330 Common Yards	330 Same.
	340 Coal Yards	340 Same.
	350 Transhipment Yards	350 Same.
	360 Repacking Yards	360 Same.
	370 Goods terminal Yards	370 Same.
400 Transhipment and Re-packing operations	410 Transhipment Goods	410 Same.
	420 Transhipment parcels and luggage	420 Same.
	430 Joint Transhipment expenses	430 Same.
	440 Repacking-Goods	440 Same.
	450 Repacking-Parcels	450 Same.
	460 Joint Repacking expenses	460 Same.
500 Trains operations	510 Guards and Assistant Guards	510 Same. 511 Guards and Assistant Guards (General) 512 Guards and Assistant Guards (DMU) 513 Guards and Assistant Guards-MEMU
	520 Other operating staff accompanying the trains.	520 Same.
	530 Travelling ticket checking staff other than special squads	530 Same.
	540 Special tickets checking squads	540 Same.
	550 Conductors, Guards and T.T.E's for reserved compartments	550 Same.
	560 Other staff and miscellaneous expenses	560 Same.

600 Safety	610 Cost of publicity material and publicity	610 Same.
	620 Safety camps and training courses	620 Same.
	630 Other miscellaneous expenses	630 Same.
700 Other miscellaneous Expenses	710 Road services	711 Staff. 715 Payment to contractors 716 Miscellaneous charges, including contingent expenses.
	720 Payment to out agencies and other organizers of pilgrims and execursion specials, etc.	721 Expenses at out agencies-Coaching services. 722 Expenses at out agencies-Goods services 723 Commission to organisers of Pilgrims and Execursion Specials 724 Commission to General sales Agent under Indrail Rover Journey Scheme.
	730 Payment to other Railways-Payment to non-budget lines and other bodies such as Port Trusts.	731 Traffic expenses at Joint stations. 732 Rent of stations jointly occupied. 733 Other payment. (including payment for running powers) 734 Access charges to Non-Government Railways 735 Access charges to DFCCIL (Rly Bd No. 2024/AC-II/1/11/misc/3479965 dt 02.12.2024) ACS No 11
	740 Conference hire and penalty charges on interchanged stock (Charges and Receipts)	741 Charges / Receipts relating to inter-charged Stock (wagons) of Indian Railways-Repairs and maintenance 742 Charges/Receipts relating to inter changed Stock (wagons) of Indian Rail-ways-Depreciation 743 Charges relating to Inter-change of stock with Foreign Railways (e.g. Pakistan and Bangladesh Railways)
	750 Inter Railway financial adjustments relating to rolling stock.	751- Electric Locos- Repairs and maintenance. 752- Diesel Locos- Repairs and maintenance. 753- Electric Locos- Depreciation. 754- Diesel Locos- Depreciation. 755-Coaching stock/repairs and maintenance.

		756- Coaching stock - Depreciation. 757- Other adjustments
	760 Miscellaneous charges	761 Carriage of Revenue stores. 762 Loss of cash. 763 Loss of stores-Physical loss. 764 Loss of stores due to depreciation /Deterioration. 765 Loss of other Departments occurring in transportation. 766 Commission on sale of lost property / unclaimed goods. 767 Cost of departmental line sprinkling operations for loco coal wagons.
	770 Payment of leasing charges other than IRFC	771- Wagon UNDER OYW scheme 772-Diesel locomotives 773-Electric locomotives 774- Carriages-Passenger 775-Carriages-Other Coaching Vehicles 776-EMU Vehicles 777-Wagons 778- Track Machines
	780 Payment of leasing charges to Indian Railway Financial Corporation.	781 Diesel Locomotives. 782 Electric Locomotives. 783 Carriages-Passenger Vehicles. 784 Carriages-Other Coaching Vehicles. 785 EMU vehicles. 786 Wagons. 787-Track Machines 788-Other Assets
	790 Payment of lease charges for EBR –IF	791 Projects 792 Rolling Stock
900 Credits or recoveries	910 Receipts from non-Government Railways and other bodies such as Port Trust etc.	911 Traffic expenses at joint stations. 912 Rent of stations jointly occupied. 913 Other receipts 914 Receipts from Foreign Railways (e.g., Pakistan and Bangladesh Railways for interchange of stock).

	920 Share of credits of freight charges on Railway material including coal.	921 Share of credits of freight charges-On Railway coal. 922 Share of credits of freight charges-On Diesel oil. 923 Share of credits of freight charges-On railway stores and material.
	930 Other recoveries	931Recovery of O&M charges from Non-Government Railways /SPVs etc 933 Others
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'G'	
G. 100 (111,112,121, 122,131,132)	Will record the expenditure on officers and office establishment of the Operating and Commercial Departments directly in-charge of the operations viz., Area Officers, A. 0. S. in charge of Marshalling yards and others and A. C. S. etc. and their office establishment.
G.113,123,133283,295	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc; rental for office equipment (other than data processing) conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P & T telephones and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges.
G. 210.	Will record the expenditure on the Traffic Inspectors and movement Inspectors and other subordinate staff employed on duties connected with the supervision of Traffic working and pay, leave salary, overtime and other allowances of Station Masters, Asstt. Station Masters, Block Signalmen, Asst. Block Signalmen, Cabinmen, Pointsmen and Point Jamadars(employed on train passing duty), Signalmen, Gatekeepers and Staff Working in Control offices, the wages of Gatekeepers employed beyond station limits and the expenditure on joint Traffic and Commercial staff such as Station Superintendents, Supervisory Station Masters, Commercial Inspectors, Traffic Convassers Outstanding Supervisors, Cash Witnesses, Station Masters, Clerks not wholly employed either on coaching or goods services etc.
G. 250	Tickets will cover all outlay (stores, wages, printing charges etc.) incurred in the manufacture and supply of passenger tickets including blank paper tickets, excess fare tickets and season tickets
G. 265	Cost of tarpaulins, wagon covers etc. will also include the expenses on repairs and maintenance of tarpaulins, wagon covers, etc. (for old head E. 2102).
G. 266	Will record expenditure on hiring of data channels and other maintenance charges for FOIS and other IT applications running on FOIS backbone.
G. 284	This would be used for outsourced cleanliness and sanitation at stations(vide corrigendum letter no. 2014/AC-II/02/02 dated 13.07.16)
G. 292	Will include the expenditure on account of clothing allowance to employees or the cost of clothing supplied to them by the railway.

G. 299	**Deleted**
G. 300	Will record the expenditure on Yard Masters, Yard Foremen, Train Clerks, Gunners, Shunters,Shunting Jamadars, Shuntmen, Shunting Porters and Pointsmen employed in yards and charged to the appropriate sub-head according to the duties performed by them in coaching yards, goods yards or common yards etc.
G. 400	Will record the expenditure on staff, employed on transhipment and repacking operations under the appropriate heads for goods or parcels and luggage or joint points as the case may be.
G. 500	Will record the expenditure on staff connected with train operations such as Guards, IInd Guards, Assistant Guards and other traffic staff on running trains.
G.600	Safety will also include the cost of staff employed for the appropriate duties viz publicity or safety campaign, training courses etc., besides the cost of materials, used.
G.710	Will include the expenditure relating to container service.
G.731	Will record theshare of expenses (staff and stores) payable to foreign railways for the use of their junction stations.
G.732	Will bear the payments made to other liens for share of rent (i. e. interest and maintenance) for the use of their joint stations as well as replacements and renewals (Depreciation Reserve Fund) expenditure in respect of joint stations.
G.733	"Payments for running powers" will include all payments made to railways for the right, under agreement, to exercise running powers over sections of foreign railways. Transactions on this account would be booked under this head where it has been specifically provided in the agreement between two railways, that the payments for running powers will be accounted for in expenditure abstracts as expenditure or reduction of expenditure. In the absence of such a provision in the agreements the payments or receipts for running powers should be accounted for as Revenue. Amounts received from foreign railways on accounts similar to those mentioned in Explanatory Notes under headsG.731-G.733 should be adjusted in reduction of payments, but both payments and receipts should be shown separately.
G.741	Adjustment on account of conference hire on goods wagons only will be booked under this head.
G.750	Will record the receipt / charges on account of adjustments carried out amongst Indian Govt. Railways on account of repairs and maintenance and depreciation in respect of rolling stock (other than goods wagons) of one Railway in use on other Railways.
G.761	Will bear the freight on stores issued for the use of the Traffic Department.
G.765	Charges for loss or breakage of revenue stores in transit of departments other than traffic which under the rules should be borne by the Traffic Department should be

	debited to this head.
G.913	"Other receipts "will include the hire and penalty charges on interchanged stock, recovered from non-Government Railways and other bodies-Port Trust etc.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 **Sub Major Head 08** **Erstwhile Demand No. 10 - Abstract 'H'** **Operating Expenses-Fuel**		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Steam Traction	110 Cost of coal at it's mouth or station of supply.	111 Passenger trains. 112 Goods Trains. 113 Mixed trains. 114 Shunting operations. 115 Departmental and Miscellaneous services. 116 Ferry service. 117 Steam Propelled rail car. 118 Losses of fuel.
	120 Freight and handling charges including fuelling of engines.	121 Sea and foreign railway freight. 122 Home Railway freight. 123 Handling charges on fuel. 124 Fuelling of engines. 125 A Surface Transport Charges.
	130 Sales tax, excise duty and cess on coal	131 Excise duty and cess on coal. 132 Sales tax on coal.
	140 Fuel organisation including inspection.	141 Officers. 142 Office Establishment. 143 Contingent expenses. 144 Inspection charges on coal-Debits.
	150 Other fuel for loco purpose	150 Same.
200 Diesel Traction	210 Cost of Diesel oil H.S.D. and L S. D.	211 to 218-As in 111 to 118 above 219 DMUs
	220 Freight and handling charges	221 Freight on fuel. 222 Handling charges on fuel. 223 Fuelling of engines.
	230 Sales tax, customs/excise duty and other taxes and levies	231 Custom/Excise duty 232 Sales Tax. 233 Others.
	240 Fuel organisation including inspection.	241 Officers. 242 Office Establishment. 243 Contingent expenses.
	250 Other fuel for loco/DMU purpose	251.Bio-diesel 252. CNG/LNG

300 Electric Traction	310 Cost of current generated in Railway's Power Station	311 Cost of Current generated in Railway Power Houses. 318 Credit for energy allotted to different services
	320 Cost of energy purchased from out side sources.	321 Cost of energy purchased. 322 Credit for energy allocated to different services.
	330 Cost of energy used for traction services.	331 Energy supplied for locos. 332 Energy supplied for EMU'S 333 Energy supplied for signalling etc. 334 Energy supplied to MEMU 335 Energy supplied to other Railways 336 Energy supplied to other Departments. 338 Energy supplied to outsiders.
900 Credits or recoveries	910 Share of credits of freight charges on Railway stores including coal.	911 Share of credits of freight charges-On Railway coal. 912 Share of credits of freight charges-On Diesel oil. 913 Share of credits of freight charges-On Railway stores and material
	920 Credits on account of sale of cinder and coal ashes.	920 Same.
	930 Credits for electrical energy supplied to other Railways and for purposes other than traction.	931 Credits from recoveries of energy charges from other Railways. 932 Credits from S. & T. services. 933 Credits from Service Buildings. 934 Credits for recoveries from outsiders.
	940 Credits on account of inspection charges on coal (Receipt).	940 Same.
	950 Other recoveries	951Recovery of O&M charges from Non-Government Railways /SPVs etc 953 Others
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APP. I	
EXPLANATORY NOTES Abstract 'H'	
H.110	Will bear the cost of coal used in working steam locomotives. The actual outlay and quantity on each class of fuel are required to be recorded separately. The division betweenpassenger trains and good trains mixed and shunting and departmental will be made as at present.
H.I20	Apart from the freight and handling charges this head will also record the expenditure on fuelling of engines (against head H 124). This head H124 also bear the cost on contract labouremployed on fuelling of engines.
H. 143,243	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc. rental for office equipment (other than data processing Conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P&T telephones, and call charges including trunk calls, water, electric light and power expenditure and miscellaneous other charges.
H. 144	Will record the inspection charges on coal. However, receipts realised from other Railways on account of proportionate inspection charges on coal will be booked under credits H. 940.
H.150	Will record the cost of patent fuel, oil fuel, wood and other fuel for loco purposes. The cost of furnace oil for working the engines worked by furnace oil will also be booked under this head.
H.210	The cost of diesel fuel used in working diesel locomotives will be charged to this head and also include petrol /fuel used for rail cars as well.
H.223	The cost of labour employed on fuelling of engines will be booked to this Head, However, the cost of the fuel organisation including inspection will be booked under H. 240.
H.310	Will record the cost of generation of electric energy for traction in Railway's Power houses. The expenditure on generation of electricity for traction purposes will in the first instance bebooked to the Detailed head 311 and the expenditure on purchases of electricity for traction to the Head 321. After the distribution statement allocating the energy to various services is prepared, the cost of energy generated/purchased should be finally booked to Detailed heads331,332.333.335,336 and 338 with contra credit to 318 and 322 respectively. At the end of the accounting period the net expenditure appearing under Sub-heads 310 and 320 will be zero.
H.920	This head is not intended to accommodate sale proceeds of coal ashes recovered in workshops which should be credited to workshop suspense.
H. 930	As the cost of works executed in workshops should include all "on-cost" expenditure, the cost of current supplied to workshops (including the correct share of the supervision charges, if any, debitable to A. 700 and of "expenditure on repairs and maintenance of generating stations, etc. " debitable to E.430 should be debited to Workshop Manufacture Suspense by per contra credit to Abstract H-under this head. To this head, should also be credited , out of the amount recoverable from other railways and outsiders for the current supplied to them, the expenditure that stands charged to Abstract H, i.e.. the cost of the current calculated at the same rates as those applied in ascertaining the cost of energy chargeable to the workshops. As, however, amounts recovered from other railways and outsiders for electrical energy supplied to them are based on rates which are inclusive of interest and depreciation, the amount realizable in respect of these factors should be worked out and credited to "Abstract Z- Sundry other Revenue."[1] The rate of interest to be levied on the capital cost of generating plant, power house buildings and sub-stations,

	etc. for the purpose of arriving at the rate per unit of energy supplied to other railways and outsiders, should be the dividend rate as applicable at the time of interest. The rate once fixed will remain current for, and be subject to revision after five years.
H.940	This head will be operated upon in the books of the Eastern Railway only (under whose control the coal Inspection Organisation has been set up) for recording the amounts realised by that Railway from other Railways an account of proportionate inspection charges on coal which will be taken as reduction of expenditure.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 **Sub Major Head 09** **Erstwhile Demand No. 11 - Abstract 'J'** **Staff Welfare and Amenities**		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Educational facilities	110 Railway's own schools and colleges	111 Officers. 112 Office establishment. 113 Upkeep and maintenance. 114 Contingent expenses
	120 Reimbursement of tuition fees and subsidy.	120 Same.
	130 Educational Assistance to Railway employee.	130 Same.
	140 Grants in aid to Non-Railway schools.	140 Same.
	150 Subsidized Hostels.	151 Subsidized Hostels (charges) 152 Subsidized Hostels (Receipts.)
200 Medical Services.	210 Control and superintendence at Headquarters and Divisions.	211 Officers. 213 Office establishments. 214 Other medical and nursing staff, 215 Contingent expenses.
	220 Hospital and Dispensaries excluding Cost of Medicines.	221 Diet charges. 222 Cost of artificial limbs appliance, braces calipers orthopedic "shoe" etc. 223 Accident Relief Medical equipment.
	230 Cost of Medicines.	231 Cost of Medicines. 232 Cost of Surgical instruments and appliances etc.
	240 Payment to non-Railway hospitals, Reimbursement of Medical expenses and miscellaneous.	241 Reimbursement of payment made by serving railway employees for self and family's treatment to non-Railway institutions/hospitals for medical treatment and assistance to other Medical institutions 242 Reimbursement of payment made by retired railway employees and their family to non-Railway institutions/hospitals for medical treatment and assistance to other Medical institutions

		243 Payment in cases referred by Railway Medical Deptt (referral cases) for serving railway employees and their family 244 Payment in cases referred by Railway Medical Deptt (referral cases) for retired railway employees and their family. 245 Cost of TB treatment in Sanatoria 246 – Cost of Honorary Visiting Specialist (HVS) Consultants and Contract Doctors
	250 Public Health.	251 Staff. 252 Medicine-Cost thereof and freight charges.
	260 Maintenance of equipments-Medical Department.	261 Repairs and servicing charges of different equipments viz. X-Ray, E. C. G., etc. including cost of sharpening, polishing of surgical instruments. 262 Repairs and Maintenance of Ambulances. 263 Hospital furniture.
	270 Cashless Treatment Scheme (Authority Board's Letter No. 2015/AC-II/2/5 dated 08.12.2016 ACS No. 133)	271 Payment made on emergency cases under Cashless Treatment Scheme to serving railway employees and their family 272 Payment made on emergency cases under Cashless Treatment Scheme to retired railway employees and their family 273 Payment in cases not treated as Emergency under Cashless Treatment Scheme for serving railway employees and their family. 274 Payment in cases not treated as Emergency under Cashless Treatment Scheme for retired railway employees and their family. 275 Payment of fees to outsourced mediating agency (e.g. UTI, ITSL) under Cashless Treatment Scheme for serving Railway employees 276 Payment of fees to outsourced mediating agency (e.g. UTI, ITSL)

		under Cashless Treatment Scheme for retired Railway employees
	280- Expenditure related to Ayushman Bharat Pradhan Mantri – Jan Arogya Yojana (ABPM-Jay) Scheme	281- Cost of Medicines 282- Cost of implant, appliances 283- Other Expenses including investigations, diet charges etc.
	290 – AYUSH	291 – Establishment – CMPs etc. 292 – Cost of Medicine etc. – Ayurveda 293 - Cost of Medicine etc. – Unani 294 - Cost of Medicine etc. – Homeopathy 295 - Cost of Medicine etc. – Sidha 296 – Expenses on Yoga related activities
300 Health and Welfare services	310 Sanitation in Railway Colonies	311 Sanitary staff. 312 Sanitary stores. 313 Contingent expenses. 314 Payment to Conservancy Contractors and Municipalities. 315 Maintenance and repairs to Motor trucks (Refuse/Night soil Lorries and Carts 316 Lighting (other than Electric) in Railway Colonies and areas. 317 Other expenses.
	320 Sports and institutes.	321 Grants-in Aid, for Recreation and religious purposes.
	330 Holiday homes.	330 Same.
	340 Contribution to Staff Benefit Fund	341 Contributions to R. S. B. F. 342 Other contributions and grants for Labour Welfare.
		Preventive Health Measures and Pest Control

	350 Other Welfare services.	351 Malaria, Filaria and Pest control staff 353 Cost of Malaria, FiIaria and Pest control stores. 354 Cost of Prophclatic Lymph Sera Vaccines, anti-lexine, Loxorus including entinalic vaccine etc. 355 Examination of, Food and Water samples in State Laboratories. 356 Other expenses.
400 Canteen and other staff amenities	410 Canteen subsidy / expenditure	411 Railway Canteen-expenditure. 412 Canteen subsidy.
	420 Other amenities,	421 Subsidy to Co-operative Stores.
500 Residential and Welfare Buildings-Repairs and Maintenance.	510 Residential Buildings-All types	511 Civil Engineering Maintenance Permanent Buildings. 512 Civil Engineering Maintenance Temporary Buildings. 513 Electrical Repairs and Maintenance Permanent Buildings. 514 Electrical Repairs and Maintenance Temporary Buildings.
	550 Welfare Building.	551 Civil Engineering Maintenance. 552 Electrical Repairs and Maintenance
	560 Water supply and Sanitation	561 Civil Engineering Maintenance. 562 Electrical repairs and maintenance
	570 Improvements in Railway Colonies	571 Civil Engineering Works. 572 Electrical Works.
	580 Supply of Energy for Power and Lighting.	581 Supply of Energy for Power and Lighting in Railway Quarters including power for street lighting, pumps etc. 582 Deduct cost of Energy recovered from Railway staff.
600 Miscellaneous expenses	610 Miscellaneous expenses	611 Carriage of Revenue Stores. 612 Loss of cash. 613 Loss of stores-Physical loss. 614 Loss of stores due to Depreciation/ Deterioration.
900 Credit or recoveries	910 Credits for materials released from works charged to ordinary revenue.	911 Dismantling charges. 912 Credits for materials released from works.

	920 Sale proceeds in canteen /Grant-in Aid to Railway Schools received from State Governments arid fees collected.	921 Fees collected. 922 Grants-in Aid from States. 923 Sale proceeds in canteens.
	930 Other recoveries	931Recovery of O&M charges from Non-Government Railways /SPVs etc 932 CENVAT credits 933 Others
	940- Credit for Ayushman Bharat Pradhan Mantri – Jan Arogya Yojana (ABPM-Jay) Scheme	940- Credit for Ayushman Bharat Pradhan Mantri – Jan Arogya Yojana (ABPM-Jay) Scheme
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'J'	
J.110	Will record the cost of **establishment and** upkeep and maintenance of Railway schools and-Colleges.
	Note :-Railway schools and colleges are such as have been established by a Railway primarily for the benefit of the children of its employees and are maintained and entirely controlled by it with or without assistance from State revenues or incomes from other non-Railway sources. A school or college to which a Railway merely makes a grant-in-aid should not be considered a Railway School or college.
J.120	Will record the expenditure on reimbursements made to the employees of all Departments on account of tuition fees paid by them for their children studying upto higher secondary classes subject to the observance of the conditions laid down for the purpose, and subsidy for the purchase of text books on transfer. This head, will, however, not be operated for the staff engaged on works chargeable to other than 'Ordinary Revenue'.
J.130	Will record the expenditure, on educational assistance to Railway employees for children attending non-Railway schools.
J.140	Will record the amount of annual or monthly grants made by Railways to Non-Railway Schools for the benefit of the Railway employees and their children.
J.150	Will record expenditure on subsidized hostels for the children of Railway employees on account of boarding or mess charges will also be recorded under this head and will be taken as reduction of expenditure.
J.211	This head will also record Non-Practicing allowance to Doctors under Primary Unit 13.
J.215	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc., rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P &T telephones and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges. In respect of Medical Department cost of dressing material, laboratory sera and laboratory antigens, X-ray films, X-ray contrast media and dyes, dispensing appliances anesthetic instruments and appliances including nursing appliances, orthopedic instruments and appliances general and special surgical instruments and appliances, physiotherapy and occupational therapy equipment will also be recorded under this head.
J. 231,232	The contingent expenses for Medical Department to up keep the office and the instruments and appliances etc. will continue to be booked under existing detailed heads viz. J-215 & J-313.
J.313	Contingent Expenses will include all expenditure incidental to the upkeep of the office such as stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machines etc., rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P &T

	telephones and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges. In respect of Medical Department, cost of dressing material, laboratory sera and laboratory antigens, X-ray films, X-ray contrast media and dyes, dispensing appliance anesthetic instruments and appliances including nursing appliances, orthopedic instruments and appliances general and special surgical instruments and appliances, physiotherapy and occupational therapy equipment will also be recorded under this head.
J. 221	Will bear diet charges for Railway staff, indigent passengers, trespassers and employees injured in accidents who are entitled to free diet under existing orders.
J.223	Represents cost of articles required for equipping medical vehicles attached to relief trains according to the prescribed scale.
J.230	Will record cost and carriage of medicines including blood therapeutic sera, anti-toxins, medical oxygen, nitrous oxide cyclopropane, holthane etc. and dental drugs, including packing charges.
J.241	Will also record the expenditure connected with the reimbursement of medical expenses of Railway employees and their families entitled to treatment free of charge, as well as the amount of contribution paid by the Railway to non-Railway Hospitals as well as charges on account of the cost of school of Tropical Medicines and Hygiene, Calcutta.
J.245	Will record miscellaneous expenditure e.g., fees for attending medical boards as members and such charges as are not included under any detailed heads under J. 200.
J.261	Will also include maintenance of other electrical equipment in Hospitals and Health units.
J.321	The cost of maintenance of institute buildings and engineering Repairs to tennis courts should also be booked under this head.
J.500	Will record expenditure on maintenance of Residential and Welfare buildings. Repairs and renewals of fencing of detached land for residential and welfare buildings will also be charged under this head. Expenditure on repairs and maintenance of buildings of Railway school and colleges and institutes should not be booked under J-550 but under J-110 and J-321 respectively.
J.550	Welfare buildings will include hospitals, health units, dispensaries etc.
J.580	The supply of energy for power and lighting in railway quarters etc. would be charged on the same basis as the supply to workshops and others as explained in the note under the head H. 930.
J.611	Will bear freight on stores required in connection with the provision of amenities to staff and staff welfare activities.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 Sub Major Head 10 Erstwhile Demand No. 12 - Abstract 'K' Miscellaneous Working Expenses		
Minor Head	**Sub-Heads**	**Detailed Heads**
100 Security	110 Railway Protection Force	111 Officers 112 0ffice Establishment 113 Other members of the Force 114 Expenditure on Arms, Ammunition and Accoutrement. 115 Special expenses. 116 Contingent expenses.
	120 Railway Protection Special Force	121 to 126-As in 111 to 116 above.
	130 Order Police	131 Contribution towards the cost of order Police. 132 Payment to State government for additional Police and village Patrols employed on protection of Railway property. 133 Reimbursement of additional expenditure on Police incurred by the State Governments on behalf of Railways during the emergency. 134 Expenditure on Courts/magistrates police force ,and incidental expenses to deal with the crime of ticketless travel.
	140 Miscellaneous Expenses	141 Monetary allowance payable to RPF personnel on the award of President's Police Medal and Fire for Services Medal/ the Police Medal for Gallantry. 142 Carriage of Revenue stores. 143 Loss of cash 144 Loss of stores-Physical loss. 145 Loss of stores due to Depreciation / deterioration.
200 Compensation Claims	210 Claim settlement / claim prevention organisation.	211 Officers-Claims settlement 212 Officers Claims prevention. 213 Other Staff-Claims settlement. 214 Other Staff-Claims Prevention. 215 Contingent expenses.
	220 Compensation parcel and luggage	221 Compensation for loss or damage of parcel and luggage traffic.
	230 Compensation Goods settled through payment in cash.	231 Compensation for loss in respect of Railway Loco Coal. 232 Compensation for loss in respect of public

		coal. 233 Grains & Pulses. 234 Iron & Steel. 235 Sugar and Jaggery. 236 Piece goods. 237 Perishables. 238 P. O. L. 239 Others.
	240 Miscellaneous Expenses	241 Carriage of Revenue stores. 242 Loss of Cash. 243 Loss of stores-Physical loss. 244 Loss of stores-due to depreciation / deterioration.
	250 Accident Insurance and compensation	251 Passenger Insurance Scheme-Insurance Premium 252 Payment other than under Insurance Scheme. **253 Accident Compensation
	260 Compensation Goods settled through book adjustment	261 Compensation on account of adjustment in respect of Railway Loco Coal. 262 Compensation on account of adjustment in respect of Public Coal. 263 Compensation on account of adjustment in respect of grains and pulses. 264 Compensation on account of adjustment in respect of iron & steel. 265 Compensation on account of adjustment in respect of POL. 266 Compensation on account of adjustment in respect of others.
	270 Awards of Consumer Forum	271 Awards in r/o passenger Traffic. 272 Awards in r/o Goods Traffic 273 Awards in r/o Parcel and luggage Traffic
300 Workmen's and other Compensation, claims	310 Workmen's compensation	310 Same.
	320 Other compensation	321 Ex-gratia and/or compensation payments etc. arising out of Family Welfare activities. 322 other compensations.
400 Catering	410 Stationery Establishments Departmental.	411 Staff expenses. 412 Stores. 414 Miscellaneous charges including contin-gencies.

	420 Dining Cars-Departmental	421 to 424 As in 411-414.
	430 Contract catering	431 Expenses for contract catering.
** ***Note:*** This detailed head will be operated in the accounts for the year 1994-95 only to transfer the booking of expenditure from K-250 (deleted w.e.f. 1-8-1994) upto 31-7-1994		
500 Cost of training of staff	510 Other than Hindi Medical, Health and Welfare.	511 Cost of staff training school. 512 Pay or stipend to non-gazetted staff during training. 515 Charges paid to other institutions for training of non-gazetted Railway staff. 516 Cost of training abroad of non-gazetted Railway personnel. 517 Special class apprentices training expenses 518 Expenses of Trade test panel.
	520 Hindi	521 Cost of training of staff in Hindi-Wages etc. 522 Cost of training of staff in Hindi Cost of books, and equipments and other miscellaneous expenses. 523 Payment of T. A. / D. A. to non-official members of Official Language Implementation Committee.
	530 Medical, Health and Welfare	531 to 532 As in 511-512 above.
600 Other expenses	610 Contributions and Grants	611 Subscription in connection with the Indian Railway Conference Association. 612 Subscription to Chambers of Commerce and Productivity Council etc. 613 Other contributions and grants (other than Labour Welfare). 614 Contribution to Ceremonial occasions.
	620 Civil Defence	621 Expenditure on Railway Units of Territorial army. 622 St. John Ambulance Brigade. 623 Fire Protection of Railway property. 624 National Emergency and civil Defence measures on Railways.
	630 Rent, Rates and Taxes	631 Rents of buildings and lands for Residential purposes. 632 Rents of building and lands for Residential purposes. 633 Rates and taxes.
	640 Conversion of Railway Heritage Assets and Premia payable	641 - Conservation of Heritage Assets 642 -Premium payable to other companies on purchase of their lines. 643 - Premia payable on shares purchased in

		private or public limited Liability companies for running road transport services.
	650 Sundry Losses or gains	651 Loss on Light and base coins / spurious notes 652 Loss of cash earnings in transit 653 Loss or gain for the running of grain shops. 654 Commission on auction sale of unserviceable Revenue scrap. 655 Other unclassified losses.
	660 Rashtriya Swasthya Bima Yojana	661 Premium towards Rashtriya Swasthya Bima Yojana. 662 Other Expenses. 663 Credits for contributions paid by beneficiaries to Rashtriya Swasthya Bima Yojana (RSBY).
	670 Indian charges on stores excluding fuel, timber, spares, boilers, wheels and axle, permanent way material and girders.	671 Freight from port or source of supply. 672 Insurance, port, landing yard and other charges on sleepers. 673 Charges levied on purchase made through the India Stores Department.
	680 Miscellaneous	681 Rewards and prizes to Railway staff. 682 Staff engaged on special works. 683 Expenses on collection of Bridge tolls. 684 Expenditure relating to Railway Users Committee Members. 685 Expenditure on Commission of Enquiry into Railway Accidents. 686 Other expenses in connection with Railway Accidents. 687 Sundries - (Unclassified miscellaneous expenses) 688 Banking Cash Transaction Tax
	690 Freight recovered from spending Departments and other credits.	691 Freight on Railway coal-Receipts. 692 Freight on Railway Diesel oil-Receipts. 693 Freight on other Railway Stores and material-Receipts. 699 Other Credits.
700 Hospitality and Entertainment Expenses.	710 Same	710 Same

900 Credits or recoveries	920 Other credits	921-Reimbursement of operating losses of Strategic Lines. 922- Other Credits.
	930 Other recoveries	931Recovery of O&M charges from Non-Government Railways /SPVs etc 932 CENVAT credits 933 Others
	990 Amount met from Railway Debt Service Fund	990 Same

CLASSIFICATION OF REVENUE EXPENDITURE APP. I	
EXPLANATORY NOTES Abstract 'K'	
K. 110	The cost of Railway Protection Force is to be charged to this head regardless of the Department under which portions of the Force may be employed. The cost of the Force which forms part of workshop staff, will however, be charged to "Workshop Manufacture Suspense Account - General on Cost".
K.115	Special expenses in connection with the protection of Railway property e.g. expenditure on Dog Squads, will be charged to this head.
K. 116 K. 126 K.215	Contingent Expenses will include all expenditure incidental to the upkeep of office such as stationery, forms, printing charges, books, publications, uniforms, clothing to class IV staff, departmental advertising charges, cost of repairs and maintenance of typewriters and accounting machine etc.; rental for office equipment (other than data processing), conveyance hire to staff at Headquarters or outstations, taxi hire to officers, rental for P &'T telephones and call charges including trunk calls, water, electric light and power expenditure, and miscellaneous other charges.
K. 120	The share of expenditure on Railway Protection Special Force will be booked under this head.
K. 131	This head will bear the contribution made to the State as well as the Central Government to cover the pay, leave salary and allowances of “Order" police including contingent charges and rent of quarters provided for such Police by the government concerned and the cost of vehicle provided at the cost of Railways for the use of the police ; also a share of the cost of supervising, ministerial and other staff.
K. 141	The expenditure on account of payment of Monetary Allowance to R.P.F. Personnel on the award of President's police and Fire Services Medal /the Police Medal for gallantry is chargeable to this head of account, irrespective of the head of account to which the pay and allowances of the R.P.F. staff and special emergency force are booked.
K. 142 & 241	Will bear freight on stores supplied to the Security Department and Claims Organisation.
K.200	Please see also the explanatory Note under Z-510 in Appendix III
K. 220 & K. 230	Wilt record, separately for Coaching and Goods traffic the payments made on account of compensation for goods lost or damaged as also on account of plaintiff's costs decreed by a Court Of Law or awarded by arbitration against the Railways. The amount of unrealized freight, demurrage, etc, in respect of goods lost or damaged should be debited to this head in accordance with the instructions contained in the Explanatory Note under Z 510 in Appendix III.
K, 271	This head will record expenditure on Awards on Passenger Traffic.
K. 272	This head will record expenditure on Awards on Goods Traffic.
K. 273	This head will record expenditure on parcel & Luggage Traffic,

K.321	Will record the payment of Ex-gratia and/or compensation etc. at arising out of family welfare scheme.
K. 322	Will record compensation for personal injury and other claims-compensation awarded for death or bodily injury to a person not a servant of the railway caused in the working of the railway including the plaintiff's costs decreed by a Court of Law or awarded by Arbitration against the railway, will also be charged to this head; but the gratuity awarded under the Indian Railway Rules to a railway servant injured or to the relations of a railway servants killed, in the execution of his duty, will be charged to the detailed head L-730 Other gratuities.
K. 511	This will include pay and cost of instructors, messing charges, upkeep etc, of Railway Training School except those for medical staff, in which case the charges will be booked to Detailed head K. 531.
K. 512	This will cover stipend, pay and allowances of trainees and Trade Apprentices of all Departments except Medical including Health and Welfare. Similar charges for Medical/ Health and Welfare Department will be booked to head K. 532. Pay and stipend to non-gazetted staff during refresher courses whether in Railway Training Centres or outside will also be booked to this head.
K. 517	The expenditure incurred on the training of special class apprentices in India will be borne by the Eastern Railway. The expenditure on subsequent training i.e. after completion of the special class apprenticeship will be charged to Railway to which the officers are posted.
K. 611	Will be debited with annual or other prescribed subscriptions paid to the Association. The cost of any departmental sub-committee functioning under the IRCA will also appear under this head.
K. 613	Will record expenditure which cannot be booked under the heads K. 611,612,614 or under Abstract J and L
K.623	Will record expenses in connection with the maintenance and working of fire engines and fire extinguishers (staff employed and other contingent charges in connection therewith will also be debited to this head.)
K. 631, K. 632	Will include out1ay on rents of buildings (exclusive of rents of stations jointly occupied) and lands of every description required for or by the railway.
K. 633	Will include payment of Municipal taxes, e.g., wheel tax, water tax etc.
K. 641	Will bear expenditure on maintenance and conservation of Heritage Assets.
K.670	Will include charges on freight, insurance, other incidental charges as laid down in Chapter XXI of Stores code. This will, however, exclude such charges on fuel.
K.690	The recovery of freight charges from the spending department which instead of being credited to Revenue is taken in reduction of operating expenses. The total receipts under each of the detailed heads 691,692 and 693 will be distributed amongst the detailed heads provided under" credits or recoveries" under functional abstracts viz., B, C, D, E, F, G, H, etc. so as to ensure concurrent quarterly budgetary control.

K. 900	Credits under this head will be included under' credits or recoveries' for purpose of Budgetary Demand No. 12. where a link is established between unconnected coal wagons and the Compensation paid therefor within the same financial year, the amount recovered from the Power houses, consuming Railway departments etc. towards cost of such coal should be adjusted as minus debit to the compensation head "appropriate detailed heads under K. 230 and K. 260" instead of crediting the same to K-900, where the link is not established within the same financial year, the recoveries should be credited to K-900 (Please see also explanatory note under Z-510 in app. III).

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3002 & 3003 Sub Major Head 11 Erstwhile Demand No. 13 - Abstract 'L' Provident Fund, Pension and Other- Retirement Benefits		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Superannuation and Retiring Pension	110 Superannuation Pension	110 Same.
	120 Retiring Pension	120 Same
200 Commuted Pension	210 Same.	210 Same.
300 Exgratia Pension	310 Same.	310 Same.
400 Family Pension	410 Same.	410 Same.
	420 Arrears of FamilyPension paid due toSupreme Court judgement	420 Same.
500 Death-cum-retirement gratuity	510 Same.	510 Same.
600 Other allowances, other Pensions and other expenses.	610 Service gratuity.	610 Same.
	620 Other (Extraordinary) gratuity.	620 Same.
	630 Compassionate allowance.	630 Same.
	640 Invalid Pension	640 Same.
	650 Additional Relief on death/disability of Government Servants covered under New Defined Contribution Pension System.	651.- Ordinary Family Pension 652- Extra-ordinary family pension 653- Invalid Pension 654- Disability Pension 655- Death/Retirement Gratuity 656- Employee contribution and returns thereon payable where the corpus has already been credited (Rly Bd No 2020/AC-II/21/7/3327325 dt 03.12.2024) ACS 12
	660 Contribution to Pension and gratuity.	660 Same.

	670 Cost of remittance of Pension by Money Order	670 Same.
	680 Arrears to Pension etc. other than arrears of family Pension, Paid due to Supreme Court judgement	680 Same.
	690 Ex-gratia Payment to families of CPF retirees.	690 Same.
700 Leave Encashment Benefit	710 Leave encashment for Pension optees	710 Same.
	720 Leave encashment for other than pension optees.	720 Same.
	730 Other gratuities	730 Same.
	740 Special expenditure-gratuities to retrenched staff of all departments of the Railway.	740 Same.
	750 Social Security Payments-Deposit linked Insurance scheme for subscribers to SRPF.	750 Same.
800 Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund.	810 Gratuities / Special contribution to Provident Fund for good, efficient and faithful service on retirement under the age limit.	810 Same.
	820 Gratuities / Special contribution to Provident Fund for other good, efficient and faithful service on termination of service for other reasons.	820 Same.
	830 Other gratuities	830 Same.
	840 Special expenditure gratuities to retrenched staff of all departments of the Railway.	840 Same.
	850 Social Security Payment-Deposit linked Insurance scheme for subscribers to SRPF.	850 Same
	860 Bonus	860 Same
	870 Arrears of interest on Government contribution credited to P.F. accounts of employees on confirmation with retrospective effect.	871 Arrears of interest on Government contribution credited to Provident Fund accounts of employees on confirmation with

		retrospective effect. 872 Employees Provident Fund inspection charges
	880 Retirement benefits and contribution payable on permanent absorption of Pensionable Railway servant, under a Government company / Corporation.	880 Same
900 Credits or recoveries	910 Pension	910 Same
	920 Provident Fund	920 Same
	930 Amount met from Railway Pension Fund	930 Same
	940 Credits under NPS	941Adjustment of Govt. Contribution to NPS 942 Adjustment of increased value of subscription in NPS on account of appreciation of investment
	990 Others Recoveries	991Recovery of O&M charges from Non-Government Railways /SPVs etc. 992 Others

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'L'	
L. 300	Ex-gratia pension payable with effect from 1st January 1967 to Railway employees who retire from. Indian (Government) Railways on Contributory Provident Fund System prior to 1st April 1957, after completing 20 years of continuous service will be booked to this head.
L420	Will include payments on account of arrears of family Pension to Railway Family pensioners w.e.f. 22-9-77 due as a result of Supreme Court judgement. After the arrears have been paid in a particular case, the revise amount of family pension will be booked under the normal head of account.
L 620	Extraordinary gratuity payable in terms of the rules contained in Chapter XXVII - R. II, in respect of pension optees, will be booked to this head.
L 630	This head is intended to accommodate payments of compassionate allowances granted to Railway employees who have been retired from service on account of misconduct, inefficiency, etc. Extraordinary pension payable in terms of the rules contained in chapter XXVII-R. II will also be booked to this head.
L 650	This head will record the amount on account of provisional installment of Railway's share of Capitalized value of Sterling Pension, relating to all departments of all Indian Railways, paid to the Ministry of Finance and will be operated upon in the books of the Eastern Railway only
L 660	This head will record contributions payable by the Railways to the Central or a State Government on account of pensions made at combined rates for both leave salary and pension contributions Leave salary contributions when paid separately are, however, debited to the head concerned under pay of officers/pay of establishment, as the case may be.
L 670	Commission charges on remittance of Pensions including Exgratia Pension up to Rs. 100 per mensem by Money Order at Government expenses will be booked to this head.
L680	Will include payments on account of arrears of pension to Railway pensioners w.e.f. 1 -4-79 due as a result of Supreme Court Judgement delivered on 17th Dec. 1982 in writ petition No. 5939-41 of 1980 (DS Nakara and others petitioners Vs Union of India) After the arrears have been paid, the revised amount of pension payments would be booked under the normal head of account.
L 710	This head will record the payment on account of encashment of leave at credit of railway servants / pension optees at the time of retirement / death / termination etc. The payment of leave encashment of staff of Railway Audit at the time of retirement / death termination etc. will also be booked under this head. The total expenditure under this sub head will be met from Railway Pension Fund.

L 720	This will record the payment of leave encashment on account of leave at credit of railway servants (other than Pension optees) at the time of retirement / death / termination etc. The payment on this account will be met from Revenue Working Expenses (i.e. it will not be met from Railway Pension Fund).
L. 810 & L. 820	The amount of service gratuity/special contribution to Provident Fund of Railway servants payable under the rules, will be charged to these heads. (The gratuity /Special Contribution to provident Fund of Ex-company employees governed by their respective Railway companies Provident Fund Rules will also be booked under these heads.)
L. 830	Compensation gratuities to dependents of deceased employees left in straitened circumstances and for injury or death will be booked to this head. Extraordinary gratuities payable in terms of rules contained in Chapter XXVII-R. II - Provident Fund optees are also debitable to this head.
L. 860	Will bear the half yearly payment of bonus on subscription to the Provident Fund institution.
L. 872	Will bear inspection charges payable to Regional Provident Fund Commissioner under Employee's provident Fund Scheme, 1.952. When, however, pay and allowance are booked to other than Revenue Working Expenses, the inspection charges may be booked to the relevant head to which pay and allowances are actually booked.
L. 910	Contributions received from the Central or State Government or other bodies on account of Pension of Railway employees lent to them are booked to this head. Such credits or recoveries would be accounted "for above the line" i.e., before net amount of total pensionary charges is arrived at.
L. 920	This head will record the amount of contribution received from the Central or State Governments or other bodies on account of Government contribution to Provident Fund in the case of Railway employees tent to them.
L. 930	The amount paid out of Pension Fund will be collected under this head and deducted from the total amount of expenditure under this Abstract before inclusion of the expenditure under this abstract in Revenue Working Expenses.
L. 990	Contributions received from the Central or State Government or other bodies on account of gratuity of Railway employees lent to them are booked to this head.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I		
Major Head 3001,3002 ,3003,3006,5002 & 5003 Sub Major Head 12 Erstwhile Demand No. 14 - Abstract 'M' Appropriation to Funds		
Minor Heads	**Sub-Heads**	**Detailed Heads**
100 Appropriation to Depreciation Reserve Fund	110 Permanent Way and Works	110 Same
	120 Motive Power	121 Steam Locomotives. 122 Diesel Locomotives 123 Electric Locomotives 124 Rail Cars and Ferry steamers.
	130 Carriages and Wagons.	131 Carriages. 132 Wagons. 133 Electric Multiple Unit Coaches. 134 Electrical General Services, Train lighting, Fans and Air conditioning
	140 Plant and Equipment	141 Way and Works 142 Locomotive Department. 143 Carriages & Wagons Department 144 Electrical Department 145 Signalling Department. 146 Tele-communications Department. 147 General and Traffic Department.
	150 Residential and Welfare Buildings	151 Civil Engineering. 152 Electrical Engineering.
	160 Signal & Telecommunication Department	160 Same.
200 Appropriation to Pension Fund.	210 General Department	211 General Management. 212 Financial Management. 213 Personnel Management. 214 Material Management. 215 Medical Department. 216 Security. 217 Other (Miscellaneous).
	220 Way and Works Department	220 Same
	230 Rolling Stock Department (including Ferry service)	231 Locomotive Department. 232 Carriages. 233 Wagons. 234 Ferry Steamers and Harbours.
	240 Electrical Department	240 Same

	250 Signal and Telecommunication Department	250 Same
	260 Traffic Department	260 Same
300 Appropriation to Development Fund	310 Same	310 Same

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CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I	
EXPLANATORY NOTES Abstract 'M'	
M 100	**Appropriation to Depreciation Reserve Fund –** (1) This head- Appropriation to Depreciation Reserve Fund – Will record the amount contributed to the Depreciation Reserve Fund in accordance with paragraph 2 below.
	(2) Under the Convention of 1949 introduced with effect from 1st April 1950 and the subsequent Conventions of 1954,1960,1965,1971 and 1973 the annual contribution to the Fund from the railway revenues was fixed for the whole period covered by each Convention Resolution to meet the expenditure expected to be incurred on replacement of assets chargeable to this Fund during the period. The annual contribution to the Fund from Railway revenues fixed on the basis of the Convention Resolutions would be distributed Railway-wise in proportion to the Block Account of each Railway, which will further apportion it to the various sub-heads on the basis of the value of the assets of each group held on Capital account.
M 200	**Appropriation to Railway Pension Fund. –** (1) This head will be operated on by the Indian Railways only, and will record the amount contributed each month to the Railway Pension Fund in accordance With paragraph (2) below.
	(2) The annual contribution to the Railway Pension Fund as determined by the Railway Board will be distributed to the Indian Railways in the proportions of the number of staff on each railway at the end of the previous financial year. The amount of contribution thus fixed for each Railway should be distributed by each Railway amongst the detailed heads in the ratio of the number of staff in the department concerned at the end of the previous financial year; and one-twelfth share of the amount thus apportioned should be shown under this head.

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CLASSIFICATION OF REVENUE EXPENDITURE Appendix. I

Major Head 3002 &3003
Sub Major Head 10
Erstwhile Demand No. 12 - Abstract 'N'
Suspense

Minor Heads	Sub-Heads	Detailed Heads
100 Suspense	110 Miscellaneous Advances Revenue	111 Miscellaneous Advances Revenue- Compensation claims 112 Miscellaneous Advances Revenue- Others 113 Miscellaneous Advances / Revenue- Insurance payment under Railway Passengers Insurance Scheme 1994 114 Miscellaneous Advance Revenue (Family Welfare) (under the Family welfare scheme of Ministry of Health & Family Welfare.
	120 Demands Payable	120 Same.
	130-COVID expenditure against Grant from Central Government	131- Conversion of Railway coaches in to isolation wards and medical units 132- O&M expenses on of these converted coaches 133- Setting up Isolation Wards 134- Personal Protection Kits (PPE), Other Equipment viz ventilators etc 135- Additional Medicines for COVID 136 Sanitization and Cleaning 137-Imprests 138- Others
900 Credits or recoveries	910 Credits or recoveries	911 Miscellaneous Advances Revenue- Compensation claims. 912 Miscellaneous Advances Revenue- Others.
	920 Credits or recoveries Demands Payable.	920 Same.

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I

EXPLANATORY NOTES Abstract 'N'

Suspense is intended for the temporary booking of certain classes of transactions pending adjustment to final heads of account and to record the expenditure in the accounts of a month to which it relates irrespective of whether the same has actually been liquidated.

N. 113 This head will record booking of expenditure under MA/Revenue for Insurance payment in regard to Railway Passengers Insurance Scheme, 1994. (Introduced w. e. f.1-8-1994.)

N. 114. This head will record booking of expenditure under Misc. Adv. (Revenue for payment/expenditure of compensation of the acceptor of sterilization and IUD insertion and incidental expenditure and organisation of Family Welfare Camps by the Railway Medical Units).

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CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX.I Major Head 3002 &3003 Sub Major Head 11 Erstwhile Demand No. 13 - Abstract 'O' Government Contribution for Defined Contribution Pension Scheme		
Minor Heads	Sub- Heads	Detailed Heads
100 Government Contribution for Defined Contribution Pension Scheme	110 Govt. Contribution for Defined Contribution Pension Scheme and Interest.	111-Government Contribution for Defined Contribution Pension Scheme. 112-Interest on delayed/ non-deposit of NPS contribution. 113-Government Contribution for Defined Contribution Scheme (UPS) for individual corpus-(10% element). 114- Government Contribution for Defined Contribution Scheme (UPS) for Pool corpus-(8.5% element)

(Authority – Board's letter no. 2025/AC-II/21/9/e 3429735 DATED-30.03.2025 ACS No-13)

CLASSIFICATION OF REVENUE EXPENDITURE APPENDIX. I
EXPLANATORY NOTES Abstract 'O'
This head will record booking of Government Contribution for Defined Contribution Pension Scheme (New Pension System) and Unified Pension Scheme under NPS

(Authority – Board's letter no. 2025/AC-II/21/9/e 3429735 DATED-30.03.2025 ACS No-13)

Primary Units (Objects) of Expenditure (Revenue)

PU	Object
01.	Salaries and Wages
02.	Dearness pay and Dearness Allowances
03.	Productivity Linked Bonus
04.	House Rent Allowance
07.	Transport allowance
08.	Matching Contribution of Central Government towards Defined Contribution Pension System.
10.	Kilometer allowance.
11.	Overtime allowance.
12.	Night duty allowance
13.	Other allowances.
14.	Fees and honoraria.
15.	Transfer allowance.
16.	Travelling expenses.
17.	Air Travel Expense sanctioned in lieu of privilege passes.
18.	Office Expenses.
19.	Rental for P & T Telephone and call charges including Trunk Calls.
20	Leave encashment during service
21.	Advertising Expenses.
22.	**Utilities(excluding electricity) -**
23.	Rental for office equipment (other than Data Processing).
24.	Printing and Stationery including Publications.
25.	Children education allowance
26.	Reimbursement of Medical Expenses

27.	**Cost of materials from stock**.
28.	Cost of materials - Direct purchase.
29	Remuneration to Re-engaged staff, officers and consultants.
30	**Cost of electrical energy**
31.	**Booking of direct purchase of fuel as well as issue of Fuel from 'Stock' for 'Other than Traction Purpose' like for activities/output of track machines, generator sets, for road vehicles etc.'**
32.	**Contractual payments**
33.	**Transfer of debits/credits from other units**
34	**Intra-railway adjustment of wages on POH and other repairs from WMS account to revenue heads**
35.	**Intra-railway adjustment of material on POH and other repairs from WMS account to revenue**
36.	Excise duty paid/payable for purchase of materials.
37.	**Customs duty paid/payable for purchase of materials (other than Countervailing & Additional custom duty) -- deleted**
38.	Sales Tax paid/payable for purchase of materials.
39.	Air Travel (Domestic)
40.	Air Travel (Foreign)
41	Value Added Tax
42	Arrear Payments-Salary &Wages
43	Arrear Payments-Dearness Pay & Dearness Allowances
44	Arrear Payments- Allowances other than D.A
45	Service Tax
46.	**Countervailing Duty**
47.	**Additional Custom Duty**

48.	Customs duty paid/payable for purchase of materials (other than Countervailing & Additional Custom Duty)
49	Primary Units (Objects) of Expenditure-(Revenue)-Outsourcing of Manpower/activities for Track and signal maintenance. (Authority: Board's letter no 2024/AC-1/6/1 dated 02.07.2024, 09.07.2024 & 22.04.25) ACS no 08, 10 &14
50.	Cost of computer hardware/system, Software/application software including expenditure on excise /customs and sales tax; IT related consultancy contracts, cost of upgradation i.e. one-time expenditure not being of recurring nature.
51.	Cost of computer consumables (ribbons, cartridges etc.), discs, tapes, floppies, computer stationary etc., rental of computers and AMC i.e. all expenditure of recurring nature.
52.	Laptop procured by officers
53	All India Leave Travel Concession (AILTC)
54	Interest on delayed/non-deposit of NPS contribution
60	**Fuel from stock – home railway locomotives fuelled by foreign railway**
61	**Transfers debit/credits of loco performance (GTKMs debits/ credits)**
63	**Inter railway adjustment of wages/ labour cost on POH and other repairs from WMS account to revenue heads**
64	**Inter-railway Adjustment of debits towards material used in POH and other repairs from WMS account to revenue heads**
72	Central GST (CGST)
73	State GST (SGST)
74	Union Territory GST (UTGST)
75	Integrated GST (IGST)
98	**Credits or recoveries**

99.	Other Expenses.

EXPLANATORY NOTES

Note : PU-27- In Demand 10 'Operating Expenses – Fuel', PU 27 would reflect 'prime cost' of fuel from stock for home locomotives fuelled in home railway.

This will include bio-diesel (B5 or B10) & CNG/LNG for locomotives.

Plan Head 71 Stores Suspense (Fuel Suspense)			
Debit (expenditure)		Credits	
Total prime cost of HSD / fuel purchased.	x	Prime cost of HSD/Fuel	
		Issued to Home railway locomotives Booked to revenue final head D10 – PU 27	xl
		Issued to Foreign Rly. locomotives Booked to Revenue final head of foreign Rly. D10 - PU60	x2
		Total Prime cost(xl + x2 = x)	x

Note: PU 30 –It would reflect cost of electrical energy (payments to DISCOMs/SEBs etc.) - traction as well as for non-traction.

[Important: PU 32 used till now for booking electricity bill payments will not be used now.]
The expenditure shall be booked to the demand heads pertaining to the activity to which the energy meter pertains.

Till now, the cost of electrical energy was first booked to Demand 10 or Demand 8 and through 'consumption statements' the amount was later on transferred to concerned heads. Since, electrical energy bills now are against meters which now pertain mostly to distinct units/buildings/installation, the energy bill, like any other normal bill, should be booked direct to the concerned head to which die activity pertains. Thus electrical energy meters pertaining to electricity supplied to streets and colony, Hospitals, Workshops, Sheds, Stations, Office building would get directly booked to concerned heads. For e.g., Electricity bills relating to energy consumption and energy payment as per meter in: GM's establishment would be in D 3/ 113; DRM's establishment would be charged to D 3/ 129 ; D 4 - establishment in offices/130 ; D 5/130 (mechanical) & 160 (electrical); D6/130 & 160 ; D7/130 & 160 ; D8/660 (special note: under Demand 08 - subheads 620, 630, 640 & 650 will stand abolished) ; D9/298 ; D10/320 ; D 11 / 114, 215, 313, 411, 580 (residential building) ; This illustration is not exhaustive.

On certain railways, traction energy is used for signalling purposes & station equipments, in which case

such amount should be passed on to concerned head under PU 30.

Note: PU 31: Cost of bio-diesel (B100 and B5/B10 etc.) for other than traction purposes will also be booked under this. (This is in supersession of the instruction issued vide letter No. 2013/AC II/2/2 dated 16.09.2014 to book bio-diesel in PU 28).
This primary unit may be distinguished from maintenance of plant, equipment, machinery like track-machines, generator sets etc. the cost of which would be under Sub Major Head 05 (earlier Demand No. 7).
Cost of lubricants, furnace oil etc. will be booked in PU 99.'

Note: PU 32: This primary unit may be used for works and handling contracts and contracts for Engineering supplies of materials etc. while all other direct purchase of other stores will be booked under Primary unit 28.

Note: PU 33: This primary unit shall not be used for loco performance (GTKM) debits/credits for which a new PU 61 has been created.

Note: PU 34: This would reflect debit from home railway workshops for cost of labour/wages relating to home railway rolling stock maintained in home railway workshop.

To illustrate: A Railway Workshop performs POH and Other repairs for rolling stock arising from (a) home railways and (b) from foreign railway. The wages and material costs are in the first instance debited to the WMS of the workshop. Thereafter WMS is credited by contra debit to revenue heads of home railway and of foreign railway. For debits pertaining to revenue heads of home railway, Primary Units 34 (wages) and 35 (material) is used, while (wages & material) debit to foreign railway revenue heads were booked under PU 33.

Now PU 34 & 35 will be used for booking wages and material pertaining to home rolling stock and PU 63 & 64 for wages and material pertaining to foreign railway rolling stock.

WMS Account of a workshop			
Debit (expenditure)		Credits	
Wages	x	Wages	
Material	**y**	Home railway Revenue Final Head of Home railway – PU 34	xl
		Foreign Rly Revenue final head of foreign Rly. - PU 63	x2
		Total (xl + x2 = x)	x
		Material	
		Home railway Revenue Final Head of Home railway – PU 35	**yl**

		Foreign Rly Revenue final head of foreign Rly — PU 64	**y2**
		Total (yl + y2 = y)	**y**

Note: PU 35: – This would reflect debit from home railway workshops for cost of material relating to home Rlys rolling stock maintained in home railway workshop.

Please see explanatory note for PU 34

Note: PU 60 - In Demand 10 'Operating Expenses – Fuel' , PU 60 would reflect 'prime cost' of fuel from stock issued to home railway locomotives by foreign railway. This will include bio-diesel (like B5/B10 etc. but not B100) and CNG/LNG etc. for locomotives.

Commensurate costs pertaining to taxes on fuel (transferred by foreign railway to home railway for fuel issued to home railway locomotives in foreign railway) will be booked under PU 33 of home railway.

Important: please see explanatory note for PU 27.

Note: PU 61- This is to be exclusively operated for GTKM debits/credits. Accordingly, henceforth, GTKM debits/credits shall not be booked under PU 33.

Note: PU 63- This would reflect debit from foreign railways workshops for cost of labour/wages relating to home rolling stock maintained in foreign railway workshop.

Please see explanatory note for PU 34

Note: PU 64-- This would reflect debit from foreign railways workshops towards cost of material used in the POH and other repairs of home Rly. Rolling stock maintained in foreign railway workshop.
Please see explanatory note for PU 34

Note: PU 98 - A new primary unit 98 is being created as 'object of credit' and distinct in principal from an 'object of expenditure'. All Credits/recoveries would be booked under this primary unit 98. (Primary unit 99, hitherto used for booking credit/recoveries, should not be so used now. Instead PU 98 may be used for all credits/recoveries.)

The primary units (object of expenditure) are an important and integral part of the classification of expenditures as they serve to analyse the expenditure by the element of cost viz., wages/stores/other expenditure etc. A few examples of classification using the code of primary units (Object) of expenditure are given below:

The Code 99 representing "other expenses" refers to those items of expenditure which cannot be classified specifically within the above primary Units.

ABSTRACT 'A'

	Salary	D.A.	H.R.A.	C.C.A.	O.T.	Other allowances	Transfer allowances	T.A.
Officers A. 111	01	02	04	05	.....	13	15	16
Office staff, A, 112	01	02	04	05	11	13	15	16
Contingent expenses, A113		18,19, 21 to 24						

ABSTRACT 'B'

	Wages	D.A.	H.R.A.	C.C.A.	O.T.	Other allowances	Transfer allowances	T.A.
Subordinate Supervisory staff-								
P.W.I. etc.B.121	01	02	04	05	...	13	15	16
IOW etc B 122	01	02	04	05	...	13	15	16
Bridge staff, B. 123	01	02	04	05	...	13	15	16

Abstract-B (Contd.)

	Wages of Permanent Gangs	Wages of Temporary Gangs	Wages of Casual Labour	D.A.	O.T.	Other allowances	Transfer allowance	T.A.	Stores from stock	P. Way etc. direct purchase	Contractual payment	Dr./Cr. from other unit
Maintenance of Permanent Way' (Group D) BG- (100m.p.h., B.241trackManual	01	01	09	02	11	13	15	16	27	28	32	33

Maintenance												

Allocation of Salary and Allowances

Maintenance of Bridges,	B. 310	01	02	04	05	09	11	12	13	15	16
		Stores allocation									
Do.	B. 310	27 28 Transfer of debits/credits from other units									
Do.	B. 310	-- 33 Contractual Payments									
Do.	B. 310	... 32 as the case may be									

Maintenance of service buildings etc. B. 410-As above.

Contingencies will be classified among the Primary units expenditure 18,19,21 to 24 e.g. B 130-18,19, 21 to 24.
Miscellaneous expenses under 99, *e.g.*, B. 657-99.

Examples of use of Code 99 for Miscellaneous expenses

Fees paid to legal counsel	...	A. 164-99	
Miscellaneous charges such as			
Carriage of Revenue stores	.....	A.171-99	and similarly in other Abstracts
Loss of Cash	.....	A.172-99	
Loss of stores due to depreciation	.....	A.174-99	
Cost of punching cards	.....	A.244-99	
Computer rental	.....	A.247-99	
Credits or recoveries Electrical Management	.....	A.790-99	
Overcharges/undercharges	.....	C.594-99 C595-99	and similarly in other Abstracts
Payment to Non-Government Railways and other bodies -			
Haulage of trains --	.....	F.151-99	and similarly for G.730
Hire of locomotives --	.....	F.153-99	
Handling collection and delivery of goods -			
Loading and unloading charges- Coaching services -	.....	G.281-99	
Loading and unloading charges- Goods services -	.....	G.282-99 etc.	

Freight and handling charges including fuelling of engines --		
Sea and foreign Railway freight	.....	H. 121-99
Home Railway freight	.....	H-122-99
Handling charges on fuel	.....	H-123-99
Hospital and Dispensaries excluding cost of medicines		
Diet charges	.....	J-221-99
Sanitation in Railway Colonies -		
payment to Conservancy centres and Municipalities	.....	J.314-99
Cost of Order Police etc.	.....	K.131-99
Compensation (Claims)--for Parcel and Luggage traffic		
Compensation for loss or damage of parcel and Luggage traffic	.....	K. 221 -99, K. 231-99
Compensation-Goods traffic	.....	K. 232-99 etc.
All miscellaneous expenditure under K. 680	.....	K. 682-99 etc.
All expenses under Abstracts L& M	.....	

(The above examples are only illustrative and not exhaustive).

APPENDIX II

(See Paragraph 701)

CLASSIFICATION OF EXPENDITURE ON WORKS, MACHINERY AND ROLLING STOCK

EXPLANATORY MEMORANDUM

1.For the purpose of link with the accounts of the Central Government the Plan Heads will form the Minor Heads of Railway Capital under the Major Heads "5002-Capital Outlay on Indian Railways-Commercial lines" and "5003-Capital Outlay on Indian Railways-Strategic lines."

2.The Revised Classification of expenditure on works irrespective of whether they are charged to to Capital, Fund, DRF,DF,RSF,RRSK and DSF will come underMajor Head 5002/5003-Capital Outlay on Indian Railways –Commercial/Strategic Lines. Erstwhile, Demand No.16, namely, Assets-Acquisition, Construction and Replacement. The Accounting Classification for works expenditure is in the form of an 8 digit numerical code. The first module- 2 digits indicates the source of fund viz., Capital, Capital Fund, DRF,DF, RRSK and DSF as the case may be. The second module of 2 digits which is numerical will represent the 2 digits corresponding to the detailed head of classification giving the details of the assets acquired, constructed or replaced. The last module which is of two digits will indicate the primary unit i.e., object of the expenditure.

3.The classification of Minor Heads are as follows :

11	New lines
14	Gauge conversion
15	Doubling
16	Traffic facilities
17	Computerisation
18	Railway Research
21	Rolling Stock
22	Leased Assets – Payment of Capital component of lease charges to IRFC etc.
29	Road Safety works – Level Crossings
30	Road Safety works (ROB/RUB)
31	Track Renewals
32	Bridge works Tunnel Works and Approaches
33	Signalling and Telecommunication Works
35	Electrification projects
36	Other Electrical Works including TRD Works
41	Machinery and Plant
42	Workshops including Production Units
51	Staff Welfare
53	Customer Amenities
61	Investment in PSU/IV/SPV etc (Government & Non – Government)

64	Other Specified works
65	Training/HRD
71	Stores Suspense
72	Manufacturing Suspense
73	Miscellaneous Advances
81	Metropolitan Transport Projects
82	Transfer to Special Railway Safety Fund

4.The source of financing will be indicated in the following Source code :-

Capital	20
DRF	21
DF-I	23
DF-II	33
DF-III	43
DF-IV	53
Capital Fund	25
RSF	26
SRSF	27
Capital – Nirbhaya Fund	28
RRSK	29
Capital (Covid)	30
EBR-PPP	82
EBR-IF	83
EBR-IRFC(B O)	84
EBR-Spl	85

5.The sub and detailed heads give the breakup of the expenditure on assets in its details such as Preliminary Expenses, Land, Formation, Permanent Way, Bridges, Stations and Buildings etc. In the classification given in the following pages the details of sub-heads and detailed heads which have been given for the minor heads 1100-New Lines will be adopted for other minor heads depending upon the nature of asset being created or replaced to the extent indicated against the respective head.

6.For example, when track renewals are undertaken, the allocation of expenditure will be given as 3141 or 3142 for renewals of rails and fastenings or sleepers and fastening as the case may be. To these 4 digits will, however, be added the code for primary unit of expenditure viz, wages or materials etc to complete the allocation e.g., 3141-04 will indicate the pay and allowances of departmental establishment engaged in renewals of rails and fastenings. The cost of permanent Way materials etc. directly supplied for this work will be allocated to 3141-04 and so on.

7. If a work of construction of workshop alone is undertaken the workshop building will be represented by 4263 and the workshop equipment by 4274 (assuming the equipment is for Mechanical Department). The primary unit (or object) code will be added as the last 2 digits according to the object of expenditure.

8. As the Plan Heads of classification coincide with the sub-heads of Demand for Grant the compilation of budget is also rendered easy and direct. The detailed explanatory notes follow the classification, to facilitate the the correct booking of the expenditure.

CLASSIFICATION OF EXPENDITURE ON WORKS, MACHINERY AND ROLLING STOCK

APPENDIX.II

Minor Heads	Sub-Heads	Detailed Heads
1100 New Lines	1110 Preliminary expenses	1111 Survey expenses. 1112 Plant. 1113 Establishment. 1114 Miscellaneous. 1115-Interest free Project Advance 1116- Clearance of Project advance
	1120 Land	1120 Land
	1130 Structural Engineering Works- Formation.	1131 Earthwork 1132 Tunnels.
	1140 Structural Engineering Works- Permanent Way.	1141 Rails and fastenings 1142 Sleepers and fastening 1143 Points and crossings. 1144 Ballast 1145 Fencing. 1146 Road crossings including foot over/under bridges at stations and other places 1147 Miscellaneous.
	1150 Structural Engineering Works- bridges	1151 Major bridges-Steel work 1152 Major bridges-Masonry 1153 Major bridges-Miscellaneous 1154 Minor bridges-Steel works 1155 Minor bridges-Masonry 1156 Minor bridges-Miscellaneous
	1160 Structural Engineering Works- Stations and Buildings	1161 Offices 1162 Stations. 1163 Workshop and Stores Buildings including ElectricPower Stations and sub-stations. 1164 Other Service Buildings. 1165 Residential Buildings. 1166 Buildings and other works in connection with staff welfare. 1167 Station machinery.

		1168 Shore connection for ferry steamers.
	1170 Equipment, Plant and Machinery	1171 Overhead Power lines and Traction Equipment. 1172 Underground cables. 1173 Electric Telegraphs and train control equipment including all Signalling and inter locking machinery. 1174 Plant and equipment-Civil Engineering Department 1175 Plant and equipment - Mechanical Department. 1176 Plant and equipment - Electrical Department 1177 Plant and equipment-Signal and Telecommunication Department. 1178 Miscellaneous Plant and equipment and office equipment. 1179 Motor vehicles and service Steamers and boats required for general purposes of the Railway but not for the public
	1180 General Charges-Establishment	1181 Direction and general 1182 Audit and Accounts. 1183 Civil Engineering. 1184 Electric Department. 1185 Mechanical Department. 1186 Traffic Department. 1187 S. & T. Department. 1188 Stores Department. 1189 Medical and Sanitation.
	1190 General Charges-other than Establishments	1191 Plant construction. 1192 Instruments. 1193 Office expenses. 1194 Temporary Residential Quarters.

		1195 General Charges on stores 1196 Loss of cash and stores. 1197 Operating expenses pending opening of the line for traffic. 1198 Miscellaneous receipts. 1199 Credits for released materials.
1300 Restoration of dismantled lines.	Subhead and Detailed head classification for these Plan Heads will be the same as for Minor head 1100 New Lines except that the code 11 for New Lines will be replaced by 13, 14, 15 and 16 for restoration of dismantled line, Gauge conversion, Doubling, Traffic facilities and others respectively.	
1400 Gauge conversion		
1500 Doubling		
1600 Traffic facilities- (i) Development & Upgradation of Freight terminals (ii) Other Works		
1700 Computerization	1710 Freight Operation Information System.	1711 Office Building 1712 Data Telecommunication 1713 Computer hardware. 1714 Computer Software. 1715 Consultancy services. 1716 Air conditioning 1717 Other infra-structural facilities
	1720 Passenger Reservation System.	1721 Office Building 1722 Data Telecommunication 1723 Computer hardware 1724 Computer software 1725 Consultancy software 1726. Air-conditioning. 1727 Other infrastructural facilities
	1730 Other Computers and related equipments	1731 Office Building 1732 Data telecommunication 1733 Computer hardware 1734 Computer Software. 1735 Consultancy services. 1736 Air-conditioning 1737 Other infrastructural facilities.

	1780 General charges Establishment	1781 Direction and general 1782 Audit and Accounts 1783 Civil Engineering, 1764 Electrical Department. 1785 Mechanical Department. 1786 Traffic Department. 1787 S. & T. Department. 1788 Stores Department. 1789 Medical and Sanitation
	1790 General Charges Other than Establishment.	1791 Plant Construction 1792 Instruments 1793 Office expenses 1794 Temporary Residential Quarters 1795 General charges on stares 1796 Loss of cash and stores. 1797 Operating expenses pending Opening of the lines for traffic 1798 Miscellaneous receipts. 1799 Credits for released materials.
1800 Railway Research	Sub and detailed classification for this "Plan Head" will be the same as for 1100 "New Lines" except that the code 11 for the "New Lines" will be replaced by 18 for the "Railway Research" and that the detailed head1879 will be read as "Motor Vehicles" services, steamers, Bats and rolling stock required for general research land testing purposes of railway and not for public	
	1810 Preliminary Expenses **(Authority: Board's letter no.2003/ACII/2/4/Pt dated 12. .06.2009)ACS no.102**	1815 Consultancy Services - Civil
		1816 Consultancy Services -Electrical
		1817 Consultancy Services-Mechanical
		1818 Consultancy Services -Traffic
		1819 Consultancy Services-S&T
	1830 Structural Engineering Works-Formation & Research & Development Activities.	1833 R&D activities - Civil
		1834 R&D activities- Electrical
		1835 R&D activities-Mechanical
		1836 R&D activities- Traffic
		1837 R&D activities-S&T

2100 Rolling Stock	2110 Locomotives	2111 Steam Locomotives 2112 Diesel Hydraulic and Mechanical Locomotives. 2113 Diesel Electric Locomotives. 2114 Electric Locomotives. 2115 Rail Cars. 2116 Diesel Multiple Units 2117 Safety Enhancement Works
	2120 Loco Spares	2121 Boilers 2122 Capital spares for loco 2123 Capital Spares for EMU, Rail car 2124 Capital Spares for DMU
	2130 Carriages	2131 Bogies, 2132 Four Wheelers. 2133 EMU Coaches 2134 Dining Cars. 2135 Inspection Carriages. 2136 Reserved Carriages. 2137 Miscellaneous Cars. 2138 Other coaching vehicles. 2139Provision of Bio-Toilets in Coaches as a part of 'Swachh Bharat Mission'
	2140 Wagons	2141 Covered Wagons. 2142 Open Wagons. 2143 Tank Wagons. 2144 Special wagons-
	2150 Ferries	2151 Steamers. 2152 Boats.
	2160 Rail-cum Road Service	2161 Container. 2162 Container flats. 2163 Tractors. 2164 Trailers.
	2170 Other	2171 Road-Motors Cars and Lorries for public traffic.
	2180 Track Machines	2181 Track Machines 2182 Safety Enhancement Works
2200 – Leased assets - Payment of capital component of lease	2210 – IRFC 2220 – Others	Same. Same.

charges to IRFC etc.	2230- EBR –IF	2231 - Projects 2232 - Rolling Stock
2900 Road Safety Works – Conversion of Unmanned Level Crossings into Manned Level Crossings.	Same Subhead and Detailed head Classification as under Minor Head 1100 with the codified digits for the relevant plan head e.g. 29 being substituted for 11, (e.g. 2941/2942 for renewal of Rail and fastening or renewal of sleeper and fastenings as the case may be.)	
3000 Road Safety Works – Conversion of Level Crossings into Road over Bridges/Road under Bridges.	Same Subhead and Detailed head Classification as under Minor Head 1100 with the codified digits for the relevant plan head e.g. 30 being substituted for 11, (e.g. 3041/3042 for renewal of Rail and fastening or renewal of sleeper and fastenings as the case may be.)	
3100 Track renewals.		
3200 Bridge work/Bridge Works Tunnel Works and Approaches.		
3300 Signalling and Telecommunication works	3310-Preliminary expenses	3311 -Survey expenses 3312 -Plant 3313 -Establishment 3314 -Miscellaneous 3315 -Consultancy Services
	3320 -Structural works	3321 -Microwave/UHF towers and S&T Service buildings works. 3322 -Microwave- UHF towers 3323 -Telephone exchange 3324 -Line Communication System 3325 -Service Buildings 3326 -Portable Cabins
	3330 -Plant & equipment	3331 -S&T Plant & Equipment 3332 -Train control Equipment including Signalling& interlocking equipment 3333 -Safety Enhancement Works (Track circuit plant & equipment, track circuiting, axle counter, etc.) 3334- AWS, TPWS, ACD etc.
	3340 -Wire & Cables	3341- Overhead line wires 3342 -Underground cable

	3350 -General Charges-Establishments	3351 -Direction and General Charges 3352 -Audit & Accounts Department 3353- Civil Engineering Department 3354- Electric Department 3355 -Mechanical Department 3356 -Traffic Department 3357 -S&T Department 3358 -Stores Department 3359 -Medical & Sanitation Department
	3360- General Charges-Other than Establishments	3361- Plant construction 3362- Instruments 3363- Office expenses 3364- Temporary Residential quarters 3365- General Charges on Stores 3366- Loss of Cash and stores 3367- Operating expenses pending opening of line for traffic 3368- Miscellaneous receipts 3369- Credits for releases materials.
3500 Electrification Projects	Same Sub head and Detailed head Classification as under Minor head 1100 with the codified digits for the relevant plan head e.g.,35 being substituted for 11, (e.g. 3571/3572 for Overhead Power lines and Traction Equipments and Underground cables, as the case may be.)	
3600 Other Electrical works including Traction Distribution Works	Same Sub head and Detailed head Classification as under Minor head 1100 with the codified digits for the relevant plan head e.g, 36 being substituted for 11, (e.g. 3641/3642 for Overhead Power lines and Traction Equipments and Underground cables, as the case may be.)	
4100 Machinery and Plant	4110 Medical and Sanitation	4111 Major sophisticated equipments other than lab and X-Ray equipments. 4112 Vans, Ambulance, Road vehicles 4113 Lab. and X-Ray equipments. 4114 Miscellaneous including mechanical laundry. 4115 General charges Establishment Medical & sanitation. 4116 General charges other than Establishment Medical & sanitation. (Same Sub and Detailed Head classification as under 1100 for 4120 onwards)
4200 Workshops including Production unit	Same sub and detailed Classification as under1100 with the codified digits for the relevant plan head e.g.. 42 being substituted for 11.	

5100 Staff Welfare	Same sub head and detailed head classification as under Minor head 1100 with the codified digits for the relevant Plan head e.g. 51 being substituted for 11	
5300 ~~Passenger and Other Railway Users~~ 5300– Customer Amenities	Same sub head and detailed head classification as under Minor head 1100 with the codified digits for the relevant Plan head e.g. 53 being substituted for 11	
6100 Investment in PSU/JV/SPV Etc. (Government and Non - Government)	6110 Roadways 6120 Other PSUs 6130Non-Govt Undertaking including JV/SPVs	6110 Same. 6120 Same. 6130 Same.
6400 Other Specified Works (i) Nirbhaya Fund Projects (ii) Other Projects	Same subhead and detailed head classification as under Minor Head-1100 with codified digits for the relevant Plan Head i.e., 64 being substituted for 11. **Source of Finance for Nirbhaya Funded Project shall be indicated as Capital-N (28).**	
6500 Training/HRD	6510 Engineering	6511 Survey Expenses
		6512 Preliminary Expenses
		6515 Establishment
		6514 Civil Structures
		6515-Interest free Project Advance
		6516-Clearance of Project Advance
		6517 Other than Civil structures
		6518 Project Advance
		6519 Machinery and Plant
	6520 Land	6521 Land Acquisition
		6522 Miscellaneous
	6530 Re-modelling of Existing structures	6531 Offices
		6532 Workshop and Stores Buildings including Electric Power Stations and

		sub- stations.
		6533 Other Service Buildings.
		6534 Residential Buildings.
		6535 Buildings and other works in connection with staff welfare.
	6540 Equipment, Plant and Machinery	6541 - Teaching and Training Aids
		6542 – ComputersOther Equipments
		6543 - Electrical
		6544 - Civil
		6545 - Mechanical
		6546 - Sports and Games
		6547- S&T
		6548 - Kitchen Equipments
		6549 - Other Expenses
	6550 General Charges- Establishment	6551 - Direction and general
		6552 - Audit and Accounts.
		6553 - Civil Engineering.
		6554 - Electric Department
		6555 - Mechanical Department.
		6556 - Traffic Department.
		6557 - S.& T. Department.
		6558 - Stores Department
		6559 - Medical and Sanitation.
	6560 General Charges - Other than Establishment	6561- Plant construction
		6562 - Instruments and Equipments
		6563 - Office expenses
		6564 - Temporary Residential Quarters

		6565 - General Charges on stores
		6566 - Loss of cash and stores
		6568 - Miscellaneous receipts
		6569 - Credits for released materials.
7100 Stores suspense	7110 Purchases imported	7111 Direct purchases by Railways including Railway Board.
		7112 Purchases through other agencies.
	7120Purchases-Indigenous purchase by Railways including Railway Board	7121 Imported stores purchased in India 7122 Purchases from Cottage and small scale Industries 7123 Purchases from Public sector Undertakings 7124 Purchases from other Railways. 7125 Purchases form other Government Departments. 7126 Khadi purchases. 7127 Local purchases made out of imprest. 7128 Others
	7130 Purchases through Centralized Agencies such as; DGS&D, CS&P etc.	7131 Imported stores purchase in India. 7132 Purchases from Cottage & Small Scale Industries. 7133 Purchases from Public Sector Undertakings 7134 Khadi Purchases. 7135 Purchases-Fuel(Diesel) 7136 Purchases-Fuel (Coal) 7137 Others
	7140 Sales other than fuel	7141 Sales to Railway employees. 7142 Sales to outside parties. 7143 Sales to other Railways. 7144 Sales to other Government. Departments. 7145 Exports sales. 7146 Sales to Public undertaking
	7150 Sales Fuel	7151 Sales to Railway employees. 7152 Sales to outside parties. 7153 Sales to other Railways. 7154 Sales to other Government Departments.

		7155 Export sales. 7156 Sales to Public undertakings.
	7160 Store	7161 Stores in stock in Deposits. 7162 Stores in stock-Fuel (Coal). 7163 Stores In stock-Fuel (Diesel) 7164Engineering Imprest stores-Permanent Way. 7165Engineering Imprest stores-Other than Permanent Way. 7166Surplus Engineering stores-Permanent Way. 7167 Surplus Engineering stores-Other than Permanent Way. 7168 Surplus Engineering stores awaiting sales 7169 Petty repair shop.
	7170 Stores-in-Transit	7171 Stores-in-Transit Purchases other than Fuel. 7172 Stores-in-Transit Depot transfer other than Fuel. 7173 Stores-in-Transit Fuel.
	7180 Stock adjustment account	7181 Difference between the ledger balances and ground balance by the Stock Verifier 7182 Difference between the ledger balances and the ground balances, discovered during departmental stock verification 7183 Difference arising out of revaluation of stock due to market fluctuation of purchased stores 7184 Difference arising out of revaluation of store due to market fluctuation of shop manufactured stores 7185 Differences In book value and value realized in sales 7186 Loss on classification of new stores as second hand/scrap 7187 Other losses i. e., breakage, leakage or Losses in transfer. 7188 Rounding off. 7189 Loss due to enemy action

	7190 Store adjustment account-Other items	7191 Miscellaneous items (adjusted through Depot store sheet, Book transfer etc.) 7192 Value brought on books through depot stock sheet pending receipt of vouchers
7200 Manufacturing Suspense	7210 Workshop manufacture Suspense	7211 Loco Workshops. 7212 C & W. Workshops. 7213 Printing Presses. 7214 Engineering Workshops. 7215 S. & T. Workshops. 7216 Electric Workshops. 7217 Others. 7218 Wheel &Axle Rant.
	7220 Other Manufacture-Suspense Accounts.	7221 Tailoring shops. 7222 Others.
	7230-COVID expenditure against Grant from Central Government	7231- Conversion of Railway coaches into isolation wards and medical units (transferable to owning railways) 7232-Setting up of Isolation wards and medical units in Railway Hospital under PUs 7233-Personal Protection Kits (PPE), Other Equipment viz ventilators etc 7234-Additional Medicines for COVID 7235-Sanitization and Cleaning 7236-Imprests 7237-Others
7300 Miscellaneous Advances	7310 Miscellaneous Advances	7311 Printing. 7312 Clothing. 7313 Ferrous. 7314 Others. 7315 Risk and cost-Production Unit.
8100 Metropolitans Transport project.	Same sub and Detailed head classification as under the Minor head 1100 and Sub and detailed heads under 2100,7100,7200 and 7300.	
8200 Transfer to Rashtriya Rail Sanraksha Kosh.	8200 Same	8200 Same

EXPLANATORY NOTES

1110	Preliminary expenses of all kinds connected with all surveys including the Final Location Survey of the line, preparation of plants and estimates for the project and administrative and general charges Preconstruction activities for fast tracking execution of multi-tracking projects under three economic corridors (i.e. Energy, Mineral and Cement Corridor, High Traffic Density routes and Rail sugar corridors) are initially charged to “3001- Indian Railways Policy formation, direction< Research and other Misc Organisations- Surveys” and transferred to this head when the project is Sanctioned by the Competent authority. (Authority: Board’s letter No 2024/AC-I/6/1 dated 02.07.2024) ACS No 09
1111, 1112, 1113.	All preliminary expenses relating to surveys including Final Location Surveys, Preconstruction Activities for fast tracking execution of multi tracking projects under three economic corridors (i.e Energy, Mineral and Cement Corridors, High Traffic Density routes and Rail Sagar Corridors) are initially charged to "3001 - Indian Railways Policy, Formulation, Direction, Research and other Misc. Organisations - Surveys" and transferred to this head when the construction of a project is Sanctioned by the competent Authority. (Authority: Board’s letter No 2024/AC-I/6/1 dated 02.07.2024) ACS No 09
1114.	**Miscellaneous.** This head is intended to record all items of expenditure which cannot be recorded under any of the other prescribed heads of classification. The expenditure earlier booked under the minor head Cap-VIII Miscellaneous would be booked under this head. The details of this expenditure in the printed accounts should continue to be shown as before.
1120.	**Land-** Land includes all expenditure incurred in acquiring land, viz., compensation to the owners or occupiers of such land including payments for houses, trees, crops or other property situated on such land; compensation for damages, loss or injury caused to adjacent property by operations incidental to the construction of the railways, salaries, fees, allowances, etc. of civil officer and other persons deputed or employed on the valuation, transfer or demarcation of land, and all charges connected with the primary dabbling and temporary marks necessary to enable the civil authorities to determine the boundaries.
	Exceptions- (a) The compensation payable for land acquired temporarily under Section 35 of the Land Acquisition Act, should be charged to the work or purpose concerned. (b) Land required for the manufacture of materials, also for the acquisition of material by quarrying, mining, boring or other operation, and payments for royalty, mining rights, etc., connected with the same are not chargeable to this heads but may be dealt with as part of the cost of the manufacturing operations or if more convenient, charged off finally to the work concerned. (c) Permanent boundary marks are included under "1145-Fencing".
1131	**Earthwork.-** Earthwork includes all charges in connection with the earthworks in formation of embankments and cuttings (except those under "Preliminary Expenses" or "Land") pitching turfing or other protection to such earthwork including retaining walls, side drains, catch water drains etc., tree planting, service roads, also diversion of roads, streams or rivers incidental to the execution of such earthworks; all repairs and maintenance necessary to keep the earthwork in proper order until the opening of the line. **Walling.-** Includes all charges connected with the retaining or revetment of walls, breast

	walls, etc, that may be required either to hold up the sides of a cutting or to support formation in embankments. **Side drains.-** All charges connected with side drains and cutting catch water drains are included in this head.
1132	**Tunnels-:** Includes the cost of tunnels and subways for the passage of trains, including apparatus for ventilating and lighting service therein. Each tunnel is to form the subject of a separate estimate, each different class of work appearing as a distinct item with its own quantities, rate and cost. Diversions of the Railway, plant for rope inclines and other works required for temporary use during the construction of a tunnel are chargeable to the estimate of the tunnel concerned. This head should include the cost of Walling and side drains provided in connection with tunnels.
	Note.-The incidental works such as diversions of roads, etc,. usually found necessary when rebuilding a bridge or a tunnel or carrying out any' betterments' on an open line of railway, may be divided into two main classes as follows:-- (a) Works which are essential for the execution of the main work and which would have to be carried out in any case even if either the line had not been opened to traffic or the normal working of trains could be discontinued during the progress of the main work. (b) Works which are essentially necessary for the continuance of the normal working of trains during the progress of the main work. The cost of all works in category (a) which are obviously unavoidable and are not required merely to maintain the Revenue of the railway at their normal level should be allocated to the main work concerned. The works in category (b) should, however, be treated as a revenue charges as the expenditure thereon is necessary in order that railway might continue to earn money while the main work is in progress.
1141 -43	**Permanent Way.-** includes the provision and laying of all permanent way complete over the entire main line and sidings with all sleepers and fastenings including bridge sleepers and all points and crossings with the special sleepers required for the purpose and all level handles, etc. and their maintenance in good order until the opening of the Railway. These heads will include the cost of permanent way provided in workshop, stores buildings, etc. Exception - All rodding and interlocking appliances of every description should be excluded from this head. These are to be provided for under the detailed-head "1173 Electric telegraph and train control equipment including all signalling and Interlocking machinery".
1144.	**Ballast -** Includes the cost of gravel, stone, slage cinders, sand and the like materials use in ballasting track of the main line and over bridges where necessitated by the design, to the full section required by the specification and also the maintenance of the same until the opening of the Railway. The cost of ballast train service and of unloading is also charged to this head.
1145.	**Fencing –** Includes the cost of fences, walls, palings, hedges, ditches, permanent boundary marks cattle guards at station and level crossings, and other means employed for demarcation of or prevention of, trespass on the land taken up for the railway Lines, stations, etc. Exception.-The cost of walls and fences, etc., of buildings and detached portions of lands kept for separate purposes such as, general offices, staff quarter etc., will be charged to the works concerned.
1146.	**Road crossing including foot – over / underbridges at stations and other places –** Will bear the cost of level crossings, with gate bars, turnstiles, gatekeepers lodges, approaches and any signals or other appliances connected with the working of the same, as also expenditure

	on foot-over and under bridges at stations and other places.
1147.	**Miscellaneous. -** includes mile posts and distance marks of all kinds, the numberings of all kinds, the numbering of telegraph posts and gradient posts.
1151-56.	Major and minor bridges.-These heads should include the cost of substructure and superstructure of bridges viaducts and culverts which carry the tracks of the railway over rivers, water courses ravines public and private roads and other railways. The cost of flood openings, spill causeways, openings for irrigation channels, road under and over bridges will also be included under this head. This heads will include guide banks, pitching, protection or river training and any incidental works connected with bridge.
	Note.-- (i) The expenditure on river training works not connected with bridges should be charged to "1131 -Earthwork".
	(ii). The cost of diversion of the railway incidental to the reconstruction of bridges or bridge works and any temporary means provided for crossing a river during the progress of work are also charged to this head. Diversion and temporary works incidental to bridge work on Open Line should, however, be dealt within the manner indicated in the note under "Earthwork".
	(iii) Bridges having a total waterway of 18 lineal metres or having a clear opening of 12 lineal metres or upwards in any one span are classed as "Major Bridges". All other Works of this nature are classed as "Minor Bridges".
	(iv) "Steel work" under the detail heads 1151 & 1154, represents the cost of girders and their erection including all staging therefor.
	(v) "Masonry", under the detailed heads 1152 & 1155, comprises, excavation, Well curbs, well sinking, concreting of all sorts, coast iron pipes for support of girders, pointing and all works of a permanent nature, timbering foundations including cost of timber, pumping, lighting, temporary islands for pitching all well curbs, and other incidental works connected with masonry..
	(vi) "Miscellaneous" under the detailed heads 1153 & 1156, includes guide banks, pitching, protection or river training and any incidental work connected with bridge but not included under "Steelwork" or "Masonry".
1161	**Offices -** Includes all buildings of a permanent character. Temporary offices erected for the use of staff employed during construction are to be estimated under "1193 general charges – Office expenses", unless such offices are erected specially for a particular work in which case their cost is chargeable to the contingencies of the work. The cost of sanitary fittings and fixtures in buildings is also recorded under this head.
1162.	**Stations Sheds etc. -** Include the cost of platforms, booking offices, waiting and refreshment rooms, running rooms, goods sheds, post and telegraph offices, latrines, for the use of passengers, roads and generally all station buildings connected with the passenger and goods traffic of the Railway.

1163.	**Workshop and Stores Buildings Including Electric power and stations and sub-Stations / Workshop and stores building -** Include the cost of erecting, fitting or patterns shops foundries, smithies and other building specially intended for the construction erection or repair of steam or electric or diesel locomotive engines or carriage and wagon stock or for other mechanical work required for the purposes of the line after opening for traffic, buildings and plant used for the production of gas, columns, chimneys, pits and other structures forming an integral part of the building itself as distinguished from articles of plant and machinery. All offices, out-buildings, enclosure walls, roads etc., belonging to or in connection with the workshops and stores buildings and store yards etc. are debited to this head. **Electric Power stations and Sub-stations.-** Should include the cost of buildings of power plants erected to generate and distribute power for the operation of trains and cars, to furnish power, heat and light for stations shops or general purposes. Foundations except those special to particular machines and other apparatus, drainage water and sewer, pipes and their connections and fixtures. **Exceptions -** (i) Permanent foundations for both light and heavy tools and machinery whether in shops or sheds or in power stations, should be included in the charges of the machine concerned. (ii) Small workshops attached to engine sheds for carrying out petty repairs to running engines is to be estimated for as a part of engine shed under the sub-head "1167 station Machinery". (iii) Temporary workshops for construction purposes are not chargeable to this head but to the estimate for the work concerned. ***Note.* -** Estimates for workshops are to be made out for each group or set of buildings separately, the individual buildings or structures in each group appearing as distinct items, each having its own separate quantities and cost clearly show.
1164.	**Other Service Buildings -** This heads shall include all other service buildings not covered by the detailed heads 1161 to 1163.
1165.	**Residential Buildings. -** Quarters for the residence of the staff employed on the open lines, rest houses and all out-buildings, wells, fences and other works required in connection therewith.
	Exceptions.- (i) Gatekeepers' lodges at level crossing are charged to the head "1146- Road crossing etc.,"
	(ii) Temporary quarters erected for the accommodation of staff employed during construction are to be estimated for under "1194-General charges-Temporary Residential Quarters" unless such quarters are erected specially for a particular work in which their cost is chargeable to the contingencies of that work.
11 66.	**Buildings and other works in connection with staff welfare -** Includes the cost of all buildings connected with the instruction of staff, their amusement or general accommodation such as schools, institutes, recreation rooms, swimming baths, gardens, hospitals, dispensaries, etc. and other works required in connection therewith.
1167.	**Station Machinery.** includes the cost of all machinery and arrangements in use at stations for watering, fuelling, turning engines repairing cleaning and examining, rolling stock; loading, unloading and weighing goods; and shunting rolling stock. Under this head, therefore are classed such items as engine sheds, wells, reservoirs, tanks and tank houses, pumps, piping, water cranes, ash pits, turntables, fuel stages carriage sheds, carriage,

	examining pits, traversers, hydraulic machinery, capstans, platform cranes, weighbridge bufferstops, weighing, machines, wind mills, etc. items of station machinery inside the workshops are, however, to be included under the head 1175.
	Note - Only fixed machinery and structural works forming integral part of the running sheds should be charged to the head 1167. All other machinery and tools in Running sheds should be charged to 1170.
1171.	**Overhead Power Lines and Traction Equipment -** This head is applicable to cases where a new line project includes electrification of track and provisioning of OHE etc. This includes items like equipment, such as overhead traction equipment, bonds for running rails, traction sub-stations, remote control equipment, transmission sets, lines, distribution lines, transformer sub-stations, L.T. line, and the distribution and maintenance arrangement etc.
	Note. **-** Railway electrification projects sanctioned on existing open lines will, however, be charged to the plan head 35 "Electrification Project" Electric transmission equipment will be allocated to 3571.
1172	**Underground Cables -** Apart from high tension (HT) trunk lines and mains the cost of vulcanised India rubber cables in conduits would be charged to this head.
1173	**Electric telegraph and train control equipment including all signalling and interlocking machinery.—**This head will bear the outlay on all singalling and interlocking machinery whether operated by manual labour or by power, whether electrical or pneumatic; the cost of telegraph instruments obtained otherwise than through the Government Telegraph Department, also the cost of permanent cable over a river which it is not intended to bridge in the immediate future. It is required for the railway: train control equipment including line clear block instruments electric signalling and telephone apparatus and other instruments in connection with the train control.
	Note (1) The cost of provision of all lines of telegraphs as required for the open line, and as a general rule, of instruments for working the same, is borne by the Telegraph Department, the railways paying rent and maintenance charges only. (ii) If any part of the permanent line is erected and worked for the benefit of construction before the railway is opened, the cost of rent and maintenances is chargeable to "General Charges". (iii) Any special expenditure incurred for the errection of temporary lines required for construction purposes only and maintenance and rent of instruments for the same are chargeable to works concerned.
1174.	**Plant and equipment- Engineering Department –** Tools, machinery, instrument, live stock, camp equipage, trolleys, steam rollers fire engines and appliances of all kinds required for the Engineering Department or for the Engineering Department or for the Engineering workshops for the open line.
	Note: Plant obtained for construction purpose is chargeable to "1191 – General Charges – Plant Construction".
1175.	**Plant and equipment - Mechanical -**Tools machinery instruments and appliances of all kinds required in connection with the locomotive and carriage and wagon workshops for the purpose of locomotive and carriage and wagon departments including the cost of permanent foundations for both light heavy tools and machinery and all work in the errection, fitting,

	painting etc. of the same.
	Exceptions - (i) Chimneys, pits and other work forming an integral part of the building itself will be provided for in the estimate for the building under "1163-Workshop, etc." (ii) The arrangements for washing out engines and fittings connected with water supply for a running shed will be provided for in estimate for the shed under "1167-Station Machinery"
	Note : The above remarks equally apply to the plant of Electrical and S&T Departments.
1176	**Plant and equipment-Electrical Department. --** Will record all expenditure on equipment and machinery for electrical workshops and sheds including the following: - (1) Steam raising plant and auxiliaries. (2) Steam prime mover-Driven generating plant. (3) Transformers and converting equipment. (4) Switch gear instruments, etc. (5) Oil engine prime-movers complete with generators. Batteries and electric fans in railway carriages will go under Rolling Stock (2130 Carriages) and not under this head.
1177.	**Plant and Equipment- S. & T. Department. -** Tools machinery instruments and appliances of all kinds required in connection with purposes of S. & T. Department including the cost of permanent foundations for both light and heavy tools and machinery and all work in the erection, fitting, painting etc. of the same.
1178.	**Miscellaneous plant and equipment. —** Includes all tools, machinery, instrument and appliances a for general purposes of the Railway which are not separately classified. The expenditure on printing presses on a railway should also be posted under this detailed head.
1179.	**Motor vehicles and service steamers and boats. —** Required for general purposes of the Railway but not for the public.— Includes the cost of service motor vehicles.
1180.	**General charges Establishment. -** Includes pay and allowances of all kinds payable to offices employed on the general work of the line and to their subordinates and office establishments, the pay of servants on the regular staff of the line such as office messengers, watchmen, CRB, etc. and the wages of office servants employed for the safety of personnel on the construction of line. Fees to professional persons not on the regular staff of the Railway whose services may be occasionally or periodically required will be debited to this head. Contributions on account of Provident Fund, Bonus, Gratuity or special Contribution to Provident Fund, etc. in respect of permanent open line staff working in construction should also be booked under this head. Exception. —The salaries of Foreman or Inspectors specially engaged for a particular work, their office establishment (if any) and pay of workmen and the labourers generally are charged to the work concerned.
1191.	Plant Construction.-Will record the total depreciation of all heavy plant required for construction. The full purchase price of all plant required for construction purposes except perishable articles of small value should be charged to this head in the first instance. On completion of construction, this head should be credited with the depreciated value of plant returned to stores, sold or taken over by the open line.

	Note. -- (i) Perishable articles of tools and plant and articles of small value are finally chargeable to work to which they are first issued, no subsequent adjustments being required to be made even if such articles are transferred to other works. (ii) The cost of motor trolleys obtained for use on lines under construction will be charged to the subhead. *Exception.*-- The cost of plant required for a specific work will go to the sub-head of account concerned.
1192.	**Instruments -** Includes the cost of mathematical, surgical and other instruments and such tools required during construction as are perishable or are of a comparatively small value.
1193.	**Office Expenses. -** includes offices erected, acquired or rented for purposes connected with the construction of a line and not required for the open line. Also furniture required for use in such offices. *Exception.*--The cost of a temporary office erected specially for a particular work is chargeable to the work concerned. This head also includes all contingent expenses connected with the working of offices and maintenance and rent of telegraph instruments during construction of the line, such as, charges for books, maps, professional papers, stationery, petty office requirements, legal expenses and advertising.
1194.	**Temporary Residential quarters. -** Dwelling houses erected or acquired for the general staff employed during construction of the line and required for open line.
1195.	**General charges on stores. -** Includes all loading and unloading charges on stores from port or source of supply.
	Note. - This allocation is not to be applied in respect of coal and fuel or large dispatches of permanent way material or girders or non-standard articles of stores which are purchased for immediate consumption on works and not passed through stores books. In those cases the charges in question will be debited to the work or purpose for which the stores are obtained.
1197.	**Operating expenses pending opening of the line for traffic.--** Includes traffic expenses of a line partly open for traffic but not handed over to the open line administration.
1198.	**Miscellaneous receipts. -** Revenue from an unopened line or a line partially opened for traffic and not made over to the open line administration are credited to this head. Miscellaneous receipts such as the sale proceeds of tenders on the construction organisations, whether attached to open lines or not, forfeited earnest money, security deposits, and penalties recovered from contractors should be credited to this head.
1600	Traffic facilities- (i) Development & Upgradation of Freight terminals: Will include works like providing of full rake length capacity spurs, direct entry/ dispatch of rakes, circuiting 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 godown area, storage facilities/ warehousing, office and waiting halls, facilities for labour. (ii) Traffic Facilities-Other Works: Will include all other traffic facility works not covered in item (i) above.

1815 to 1819	The consultancy services rendered by outsiders to RDSO before taking the projects in hand for Civil, Electrical. Mechanical, Traffic and S&T will be charged under these detailed heads. (Authority: Board's letter no.2003/ACII/2/4/Pt dated 12. .06.2009)acs no.102
1833 to 1837	The R&D activities related with Civil, Electrical, Mechanical, Traffic and S&T Dtes will be charged through these detailed heads.
2111.	**Steam Locomotives. -** Will include cost of steam locomotives and tenders (purchased or built) and of appurtenances, furniture and fixtures necessary to equip them for service, including cost of inspection, setting up, and trying out after receipt from builders and transportation charges. Sentinal and Clayton locomotives are also charged to this head.
	***Note*. -** The cost of electric equipment in locomotives and carriages (e. g. light fans) will go under locomotives and carriages respectively and not under the corresponding sub-head of "Equipment".
2117	Safety Enhancement Works - Includes expenditure on the following:- (i) Twin beam longer visibility headlights for Diesel and Electric Locos & EMU (ii) Automatic flasher lights on locos Diesel and Electric & EMU (iii) Speed Recorders Micro Processor based for locos Diesel and Electric (iv) air Dryers for compressed air supply- Diesel locos (v) Air Dryers for compressed air supply- Electric locos (vi) Dynamic brake provision in Electric locos
2121	**Boilers. -** Includes expenditure on boilers when they are obtained separately but when obtained initially as a part of locomotive their cost should form part of locomotives and booked under the detailed head "2111-Steam locomotives". The cost of boilers which are utilised in replacement of boilers in locomotives should also be booked under the same head, viz., 2111.
2139	Expenditure on Provision of Bio-Toilets in Coaches as a part of Swachh Bharat Mission
2150.	**Ferries -** All steam boats purchased and minor craft required for public traffic are charged to this head. Steamers and boats required for genera! purposes of the Railway but not for the. public traffic, should be booked under Detailed head 1179.
2182	Safety Enhancement Works- includes expenditure on SPURT cars for Rail testing .
2100	**General -** Note: -When an item of rolling stock coming under 2110 to 2170 is temporarily used for construction purposes, any expenditure thereon, which will not ultimately benefit the Open Line such as temporary additions and alterations should be charged to work as well as the cost of repairs executed during the period of construction. On the completion of the construction works, the vehicles etc., should be put in through repair, the cost of such repairs being debited to the estimates of the works on which they have been used and transferred to the Open Line at their depreciated value.
2900	**Road Safety Works -** Conversion of unmanned Level Crossings into Manned Level Crossings. This account head will be debited with expenditure relating to level crossings viz. –interlocking of level crossings, provision of lifting barriers, provisions of telephones,

	manning of unmanned level crossings, upgradation of manned level crossings, etc., when the conversion is taken up as an independent scheme of Road Safety Work.
3000	**Road Safety Works -** Conversion of Level Crossings into road over Bridges/Road under Bridges. This account head will be debited with expenditure relating to Road over Bridges/Road under Bridges, when the conversion is taken up as an independent scheme Of Road Safety Works.
3200	This will include Bridge works, Tunnel Works and Approaches up to 100 Meters.
7120.	**Purchases indigenous. -** This account will be credited with the value of stores received and charged with the cash payments made for stores purchased in India.
7140.	**Sales. —** This account is debited with the value of all stores sold and cleared by recoveries.
7160.	**Stores. —** This account is debited with the value of stores received by Controller of Stores and credited with their issues.
7210.	**Workshop-Manufacture Suspense. -** This account will be debited with all charges incurred in the manufacturing, repairing and erecting work of workshops and is credited with the out-turn of the shops. The total wages and allowances of staff employed in the shop during any month will in the first place be credited to a head under 'Workshop manufacture suspense' termed 'labour'. As the Labour Pay Sheets are Passed in the Accounts Office for payment, the amount passed will be debited to the head 'labour' by credit to 'Transfers Revenue'.
7220.	**Other Manufacture Suspense Accounts. -** This account is debited with expenditure incurred in the manufacture of bricks, lime at various parts of the line. It is cleared by out-turn.
7300.	**Miscellaneous Advances. -** This head is debited with such payments or adjustment as cannot immediately be adjusted to any final head. If the head of service to which it pertains is known, no charge should be debited to Miscellaneous Advances, simply because it is in some way irregular.
8100.	**Metropolitan Transport Project -** Rolling Stock and Inventory (Stores Suspense, Manufacturing Suspense and Miscellaneous Advance will be indicated by suffixing the full code (minor, sub and detailed heads) to the plan head code 81 "Metropolitan Transport projects, such as Electrical Multiple Unit Coaches 81-2133 and so on.

CLASSIFICATION OF EXPENDITURE ON WORKS, MACHINERY AND ROLLING STOCK

Appendix . II

Summary at Minor Heads of Classification showing Plan Head Codes for Expenditure on Works, Machinery and Rolling Stock

11	New Lines
14	Gauge conversion
15	Doubling
16	Traffic facilities
17	Computerisation
18	Railway Research
21	Rolling Stock
22	Leased Assets- Payment of Capital component of lease charges to IRFC etc
29	Road Safety works – Level Crossing
30	Road Safety Works (ROB/RUB)
31	Track Renewals
32	Bridge works Tunnel Works and Approaches
33	Signalling and Telecommunication Works
35	Electrification project
36	Other Electrical Works including TRD Works
41	Machinery and Plant
42	Workshops including Production Units
51	Staff Welfare
53	Customer Amenities
61	Investment in PSU/JV/SPV etc (Government & Non- Government
64	Other Specified Works
65	Training/HRD
71	Stores suspense
72	Manufacturing Suspense
73	Miscellaneous Advances
81	Metropolitan Transport Project
82	Transfer to Special Railway Safety Fund

Primary Units (objects) of Expenditure on Works, Machinery and Rolling Stock

Objects	PU
Pay and allowances of Departmental Establishment	01
Payment to Casual labour	02
Payment to Contractors and others for Engineering works or supply and erection contracts etc.	03
Direct supply of material	04
Stores supplied from stock	05
Freight on stores	06
Credits for released material	07
Others	08
Transfer of debits/credits affecting capital works expenditure/suspense accounts	09
Productivity Linked Bonus	10
Excise duty paid/payable for purchase of materials	11
Custom Duty --- deleted	12
Sales Tax	13
Interim Relief.	14
Travelling Expenses.	15
Air Travel (Domestic).	16
Air travel (Foreign)	17
Matching Contribution of Central Government towards Defined Contribution Pension System.	18
Value Added Tax	19
Leave encashment during service	20
Service Tax	21
Reimbursement of Medical Expenses	22
Children education allowance	25
Arrear Payments-Pay & Allowances of departmental establishment	26
Remuneration to Re-engaged staff, officers and consultants.	29
Cost of computer hardware/system, Software/application software including expenditure on excise /customs and sales tax; IT related consultancy contracts, cost of upgradation i.e. one-time expenditure not being of recurring nature.	50
Cost of computer consumables (ribbons, cartridges etc.), discs, tapes, floppies, computer stationary etc., rental of computers and AMC i.e. all expenditure of recurring nature.	51
Laptop procured by officers	52

All India Leave Travel Concession (AILTC**)**	53
Interest on delayed/non-deposit of NPS contribution	54
Central GST (CGST)	63
State GST (SGST)	64
Union Terrotory GST (UTGST)	65
Integrated GST (IGST)	66

 # Note:

i. Expenditure on interest on delayed/non-deposit of NPS contributions in case of Capital portion (Construction and Production Units) establishment shall be booked to Primary Unit 54 - Interest on delayed/non-deposit of NPS contributions under expenditure head to which Government Contribution to Defined Pension Scheme is being charged.

ii. Expenditure on interest on delayed/non-deposit of NPS contributions under Major Head 3001 (erstwhile Demand No. 1 & 2) will be booked under Primary Unit 54 - Interest on delayed/non-deposit of NPS contributions.

Appendix-III
(See Paragraph 701)

CLASSIFICATION OF REVENUE
EXPLANATORY MEMORANDUM

The Revenue of Railways are classified under three Sub major Heads with a separate abstract for each Sub major Head. *viz*-

1.	Abstract "X"-	Revenue from Coaching traffic.
2.	Abstract "Y"-	Revenue from goods traffic.
3.	Abstract "Z"-	Sundry other Revenue.

The Sub major Heads are divided into Minor, Sub and Detailed heads are shown below-
It is not within the competence of Railway Administration to introduce, abolish, change the nomenclature or rearrange any of the Sub major, minor and sub-heads. They may, however, introduce or abolish any of the detailed heads under any of the sub-heads.
The various heads of classification will be referred to by the numbers allotted to them prefixed by the letter of the Abstract under which they occur. Thus the detailed head "Season and Zone tickets" will be referred to as "X-122" (X-one-two-two);

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CLASSIFICATION OF REVENUE APP.III
EXPLANATORY NOTES
Classification of Revenue

X. 110	**full fares**- Revenue from Saloons attached to ordinary trains are also included in this head.
X. 120 -	**Reduces fare** -Theatrical and other parties may be shown under separate detailed heads under this item if considered necessary.
X. 141 -	**Reservation charges**-All classes – records all Revenue realized as "Reservation charges."
X. 200 -	**Special trains and reserved Carriages** –Records all receipts on account of special trains and reserved carriages whether for supply of engine power or for fares.
X. 610 -	**Special postal trains**.-Total receipts, including those for engine power and haulage of parcels, should be shown against this head.
X. 710 -	**Penalties levied for irregular travelling-**Does not include excess fares which are classified under the sub-heads to which ordinary fares are Credited.
X. 732 -	will also include clerkage Charges for the tickets made non-issued.
X. 810 & Y. 810	**Refunds of Revenue Collected –** refund in respect of a particular transaction presupposes an earlier receipt of money with respect to that transaction- whether in cash by book adjustment. Consequently, overcharges or freight not collected by stations at the time of delivery of goods in connection with inwards 'To-Pay' traffic, as also overcharges on Warrants and credit Notes discovered before the debits is raised against the departments concerned, should not be shown under this head.

Y. 300	**Military traffic-** includes military live stocks.
Z 242	i. Commercial licensing of Railway land (ordinary commercial plots, warehousing bulk oil installations, oil depots, steel yards & coal dump, private siding etc.) ii. Licensing of land for tehbazari, shopping iii. Licensing of land for Grow More Food iv. Deleted v. Land licence given to Forest Department vi. Land for concrete sleeper plant vii. Land given to CONCOR viii. Land given to Defence Department ix. Other incomes (long term lease, building rent for GRP, P&T, maintenance and operational charges of level crossing & sidings and licence) x. Any other licensing except for property development
Z-243	The Revenue from development of Railway land/air-space will be booked under Z-243.
Z-248	Revenue from App Based Cab Services and parking of vehicles in Railway land other than at stations. However, Receipts from car/scooter/cycle parking at stations/Railway premises will continue to be booked under Z-246
Z-330	**Haulage cost of pantry cars**- Records all receipts from IRCTC for haulage of pantry cars.
Z 510	**Unclaimed and Damaged Goods.--(a)** Unrecovered freight demurrage etc. on each consignment of unclaimed or damaged goods or parcels etc. should be charged to the sale proceeds/realisation from other departments etc. of such consignments, the balance, if any, of the sale proceeds / realisation being adjusted as under: i) Minus debit to relevant detailed heads for compensation under Minor head K200 where a link between compensation payment and realization from the disposal of unclaimed goods etc. is established with in the same financial year; (ii) Credit to K-900 where such a link is not established within the same financial year, but liability for compensation payment is implied, and (iii) Credit to sundry Revenue where no liability for compensation payment e- g. for unclaimed articles / luggage etc. left at station by passengers/Railway users etc is implied. (iv) Any repayment should be adjusted to the head to which the net realisation was originally credited but in the case of Revenue - however, it will be be booked under "Deduct refunds.'' b) In case however, where a consignment of goods or parcels is lost or where the sale proceeds of any damaged consignment are not sufficient to cover freight demurrage etc. thereon, the latter or the excess of the latter over the former (as the case may be) should be deleted to the compensation account (detailed heads in Abstract K-200) if the sale proceeds of an unclaimed consignment of goods or parcels are not sufficient to cover freight, demurrage, etc. thereon, the latter or the excess of the letter over the former should be written off. c) In exceptional cases, however, where a number of consignments are sold in one lot and the sale proceeds of individual consignment cannot be ascertained, the aggregate of freight, demurrage etc. on all such consignment should be adjusted against the sale proceeds in proportion to the credits adjusted under a (i) to (iii) above and adjustments carried out as in (b) above.
Z-611	Advertisement in station buildings, concourses, platforms, FOBs, but excluding circulating areas, digital display at railway premise including station (LED screens, video walls, trains

	slides etc.) and including Revenue from Railway Display Network (RDN)
Z-612	Advertisement on coaches (both inside/outside), wagons and on locomotives (Mobile Assets)
Z-613	Advertisement through hoardings includes circulating areas of Railway stations, land near railway stations and on land alongside tracks, FOBs, ROBs, RUBs, Railway buildings, Loco Sheds, Production Units, Structures on railway premises (like water tanks, microwave towers, OHE masts etc) (Out of Home)
Z-614	Entertainment on board (trains) and off-board (stations), Radio, Video, Internet, Wi-Fi, Mobile Apps., (Content on Demands)
Z-615	Sponsorships of activities and events at stations, branding etc.
Z-616	Interactive services (like video games etc) in Railway premises including stations
Z-617	Other NFR activities including NINFRIS
Z-618	Various NFR unclassified Revenue from Advertisement
Z 650	**Other unclassified receipts.-**Include items of the nature of -
	(1) Survey fees received from private bodies.
	(2) Receipts of the Publicity Department of individual Railways.
	(3) Cost of tender forms supplied to contractors on Open Line:
	(4) Maintenance charges of approach roads to oil sidings.
	(5) Charges for printing work done for Railway institutes, sports, clubs, etc. in Railway Press.
	(6) Cost of Stores Bulletin supplied to outsiders.
	(7) Commission received from State Government for auditing the warrants issued by them to their police staff (Commission recovered from the Military Department on account of audit of Warrants and Credit Notes in connection with military traffic is taken as reduction of expenditure).
	(8) Commission received from catering contractors for auditing meal tickets, etc. issued to them.
	(9) Commission received from local bodies for auditing the amount of pilgrim tax collected on their behalf.
	(10) The amount recovered on account of salary, travelling allowance and contingent expenses of staff auditing the accounts of Out-Agencies.
	(11) Charges for conservancy to Postal and Police Departments.

	(12) Commission realized for collection of cess on soft coke.
	(13) Commission realized for collection of terminal tax.
	(14) Trade test fees received from the Military Department.
	(15) Amount recovered from vendors and others on account of cost of water supplied to them.
	(16) Amount recovered from vendors and outsiders for conservancy charges.
	(17) Fines recovered from vendors.
	(18) Recoveries from occupants of Railway rest houses on account of oil and electric charges.
	(19) Hire charges recovered for the use of motor cars and trolleys of one department to another or outside bodies.
	(20) Water charges on residential buildings recovered from employees of the Railway Department.
	(21) Cars and vendors licence fees.
	(22) Forfeited deposits.
	(23) Forfeited State Railway Provident Fund Bonus of Gazetted officers.
	(24) Stall
	(25) Amounts recovered from departments or ministries of the Government of India, etc. on account of work done for them in the Railway Laboratories.
	(26) Recoveries on account of diet or subsistence money to Railway servant summoned by court to give evidence.
	(27) Amount forfeited from Railway servants in lieu of notice of termination of service.
	(28) Excess cash.

CLASSIFICATION OF REVENUE				
Abstract 'X' - Coaching Revenue				
Minor Head	**Sub-Head**	**Detailed Heads**	**Air-conditioned I class, II class (Mail and Express) IIndclass (ordinary) ACC Chair Car and II class A.C.C. sleeper**	**Total**
100 Passenger	110 Ordinary full fares	111 Ordinary full fares 112 Excess fares collected by ticket checking staff at stations. 113 Excess fares collected by ticket checking staff in trains		
	120 Ordinary reduced fares	121 Return tickets at reduced fares and weekend and Holiday excursion tickets. 122 Season and Zone tickets, other than suburban. 123 Season and Zone tickets, suburban. 124Indrail Passes/Rover Journey 'Tickets. 125 Other description of concession tickets		
	130 Military Passengers	131 Military Passenger 132 Special trains and reserved carriages Military.		
	140 Reservation charges and surcharges	141 Reservation charges all classes 142 Surcharge for sleeping accommodation provided in IInd class carriages 143 Service charges for travel in super fast trains. 144. Other levies.		
200 Special trains and reserved carriages	210 Special trains and reserved carriages other than Military.	210 Same.		
	220 Special trains and reserved carriages Military other than Military passenger).	220 Same		
	230Tourist Circuit	231-Revenue from Tourist Circuit Trains		

	Trains *(also known as Bharat Gaurav Trains)*	232-Other receipts from Tourist Circuit Trains		
300 Luggage.	310 Luggage charges ordinary collected by station.	310 Same.		
	320 Luggage charges ordinary collected by Ticket checking staff.	321 Luggage charges collected by T.C. staff at stations. 322 Luggage charges collected by TC. staff in trains		
400.Parcels.	410Public Parcels	410 Same.		
	420 Service Parcels for Non-Budget lines,	420 Same		
500 Other Coaching Traffic	510 Rail and Road Motor Vehicles and Carriages	510 Same.		
	520 Live stock by Passenger trains	520 Same.		
600 Transport of Post office Mails	610special Postal trains	610 Same.		
	620 Hire and Haulage of Postal Vans and compartments.	620 Same.		
	630 Post Office bags and Parcels by Weight.	630 Same.		
700 Miscellaneous coaching receipts.	710 Penalties levied for irregular travelling	711Penalties levied for irregular travelling by station staff 712 Penalties levied for Irregular travelling by T. T.Es. in trains		
	720 Demurrage on Luggage and Parcels and receipts on account of left luggage.	721 Demurrage. 722 Left Luggage receipts.		

	730 Sundry	731 Platform tickets 732Miscellaneous coaching receipts.		
800 Deduct-Refunds	810 Refunds of Revenue collected	811 Overcharges. 812 Penalties levied for irregular travelling by T. C. Staff at stations 813 Penalties levied for irregular travelling by T. C. Staff in trains. 814 Demurrage on luggage and Parcels and receipts on account of left luggage.		

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CLASSIFICATION OF REVENUE APP. III		
Abstract 'Y' - Goods Revenue		
Minor Head	**Sub-Head**	**Detailed Heads**
100 Fuel	110 Coal and coke	111 For the public. 112 For Non-Budget lines
	120 Oil Fuel	120 Same.
	130 fire wood and other fuel.	130 Same.
200 General Merchandise	210 Container traffic	210 Same.
	220 Freight forwarding scheme	220 Same.
	230 other General Merchandise	230 Same.
300 Military traffic	310 Same	310 Same.
400 Live - stock	410 Same.	410 Same.
500 Railway Materials other than coal and coke.	510 For Non-budget Lines	510 Same.
	520 For Government Railway	521 Home Line Construction
600 Miscellaneous Goods Revenue.	610 Demurrage.	610 Same.
	620 Wharfage and Storage	620 Same.
	630 Sundries.	630 Same.
700 Gross Revenue from Road Services.	710 Same.	710 Same.
800 Deduct Refunds	810 Refunds of Revenue collected	811 Overcharges 812 Demurrage. 813 Wharfage and Storage.

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CLASSIFICATION OF REVENUE APPENDIX. III		
Abstract 'Z' - Sundry Other Revenue		
Minor Head	**Sub-Head**	**Detailed Heads**
100 Electric telegraph Revenue	110 Same.	110 Same.
200 Rents and Tolls	210 Residential buildings	210 Same.
	220 Retiring Rooms, Rest Houses, Rest Homes and convalescent Homes etc.	221 Retiring Rooms. 222 Rest House. 223 Rest Homes, Convalescent Homes etc.
	230 Other Building or Rooms	231 Quasi - Railway institutions. 232 Outsiders.
	240 Land	241 Leased out for building purposes. 242 Leased out for other purposes. 243. Property development of land/air space 244 Right of way for OFC laid by/for Rail Tel 245 Right of way /way leave facility for others. 246- Receipts from car/scooter/cycle parking at stations/Railway premises. 247- Registration fees for construction of private sidings. 248 – Receipt from App Based Cab Services and parking of vehicles in Railway land other than at stations
	250 Tolls on bridges	250 Same.
300 Receipts from Catering Department.	310 Stationery Establishments - department	310 Same.
	320 Dining Cars-Departmental	320 Same.
	330 Contract Catering	331 Receipts from fines and Licence Fees. 332 Other --Receipt. 333. Receipts from IRCTC for Haulage of

		Pantry Cars.
400 Overhead charges and profits recovered on work done for outside parties and on sales of stores.	410 Same	411 Overhead charges including profit on work done in workshops. 412 Profits on sales of stores.
500 Sale proceeds of	510 Unclaimed and damaged goods	510 Same.
	520 Grass and trees on the line	521- Jetropha plants. 522-Grass and other trees/plants on the line.
	530 Unserviceable Revenue scrap i.e. not creditable to DRF, DF or OLWR or suspense.	530 Same.
600 Miscellaneous	610 Advertisement fees. And Non-fare Revenue activities	611 Advertisement at Station 612 Advertisement on coaches/wagons/ locomotives (both inside/outside) (Mobile Assets 613 Advertisement through hoardings (Out of Home) 614 Entertainment on board (trains) and off-board (Stations) (Content on Demand) 615 Sponsorships of activities and events at stations, branding etc. 616 Interactive services (like video games etc.) in Railway premises including stations 617 Other NFR Activities including NINFRIS 618 Various NFR unclassified Revenue from advertisement fees
	620 Interest and maintenance charges on account of assets attributable to goods and coaching services including Saloons from private bodies and other Govt. Departments/Ministries.	621 Interest and maintenance charges on account of assets attributable to coaching services including Saloons 622 Interest and maintenance charges on assets (other than land) attributable to goods services. 623 Interest and maintenance charges on assets (other than land) common to

		coaching and Goods services.
	630 Dividends etc. from investments in road transport service	631 Dividends from investments in Road transport services. 632 Revenue from departmentally operated Road services. 633 Revenue from tied mileage units.
	640 Diet charges recovered from patients in Railway hospitals.	640 Same.
	650 Other unclassified receipts.	651 Receipts on account of one Time Recovery under Retired Railway Employees Liberalised Health Scheme. 652 Other Sundry Receipts. **6**53- Receipt from STD/PCO Booth at stations/Railways premises. 654- Receipts from sale of Railway Time-Tables. 655. License fee from Bookstalls. 657- Depositing Residual/Depreciated value of Laptop/Notebook 658 Receipts on account of recovery towards cost of Cashless Card under Cashless Treatment Scheme in Emergency (CTSE). 659 Receipts relating to one time contribution towards subscription under Cashless Treatment Scheme in Emergency(CTSE)
	680-Receipt Receipt from Recruitment Cell	680 same
700- Reimbursement of operating loss on Strategic lines	710 Same	711 Same

800 Deduct Refunds	810 Refunds of Revenue collected.	811 Rent and tolls. 812 Other Sundry Receipts.

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