

APPENDIX IV

[\(See Paragraph 210\)](#)

**LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF RAILWAY
REVENUE, CAPITAL, DEBT AND REMITTANCE TRANSACTIONS
ADJUSTED IN RAILWAY BOOKS**

- Note. (1) The introduction of any head or the abolition or change of nomenclature of any of the heads prescribed herein is not within the Province of Railway Administrations.
- (2) The numbers within brackets shown after the description of the heads of Account refer to the explanatory notes that follows.
- (3) The Major and Minor Expenditure Heads given in Sections 1 and II come under Part I—Consolidated Fund of India and Part II—Contingency Fund of India, and Section III & IV come under Part III—Public Account of India, vide para 208.

PART I-CONSOLIDATED FUND-REVENUE

SECTION I—MAJOR AND MINOR HEADS OF RAILWAY—REVENUE

Receipts Heads (Revenue Account)

(B) Non-Tax Revenue

(C) Other Non-Tax Revenue

(iii) Economic Services

<i>Major Heads/Sub-Major Heads</i>	<i>Minor Heads</i>
1001. Indian Railway—Miscellaneous Receipts (1) (A) Commercial Lines	Government share of surplus profits from Subsidized Companies (2). Sale of Land Subsidized Companies (3). Railway Recruitment Board (3 A). Miscellaneous Receipts (4). Subsidy from General Revenues towards dividend relief and other concessions (6). (Authority : 2002/ACII/2/1 dated 24-02-03)
(B) Strategic Lines	Same as under Commercial Lines.
1002. Indian Railways—Commercial Lines—Revenue Receipts. (7) X—Coaching Earnings.	100. Passengers. 200. Special trains and reserved carriages. 300. Luggage. 400. Parcels. 500. Other coaching traffic. 600. Transport of Post Office Mails. 700. Miscellaneous coaching receipts. 800. Deduct—Refunds.

Y—Goods Earnings.

- 100. Fuel.
- 200. General Merchandise.
- 300. Military Traffic.
- 400. Live Stock.
- 500. Railway Materials other than coal and coke.
- 600. Miscellaneous Goods Earnings.
- 700. Gross earnings from Road Services.
- 800. Deduct-Refunds.

Z. —Sundry other Earnings.

- 100. Electric Telegraph Earnings.
- 200. Rents and tolls
- 300. Receipts from Catering Department.
- 400. Overhead charges and profits recovered on work done for outside parties and on sales of stores.
- 500. Sale proceeds of:
 - (a) Unclaimed and damaged goods.
 - (b) Grass and trees on the line.
 - (c) Unserviceable Revenue Scrap (not creditable to DRF, DF, ACF, OLW(R) or Suspense.
- 600. Miscellaneous.
- 700. Deduct—Refunds
Traffic Accounts

Suspense

1003 Indian Railways.-
Strategic Lines -Revenue receipts(7)
(Sub-Major and Minor Heads as under Major Head 146)

EXPENDITURE HEADS (REVENUE ACCCOUNT)

(c) Economic Services

(f) Railways

- | Major Heads/Sub-Major Heads | Minor Heads |
|---|--|
| 3001. Indian Railway Policy formulation.
Direction, Research and Other Misc.
Organisation | <ul style="list-style-type: none">1. Railway Board(8).2. Surveys(9 & 10).3. Research Designs and Standards Organisation(8)4. Miscellaneous stablishments(8 & 11)5. Statutory Audit including Pensionary Charges etc. (12 &10).6. Payment to Worked Lines (13).7. Subsidised companies (14).8. Miscellaneous Charges (10 & 15).9. Suspense-Miscellaneous Advances.10. Deduct—Amount met from Railway Pension Fund (10).11. Deleted(Authority : 2002/ACII/2/1 dated 24-02-03) |
| 3002. Indian Railways Commercial
Lines-Working Expenses (17). | |

A.	General Superintendence & Services	100.	General Management including General Management Services.
		200.	Financial Management.
		300.	Personnel Management.
		400.	Materials Management
		500.	Way & Works Management.
		600.	Rolling Stock Management.
		700.	Electrical Management
		800.	Signal & Telecommunication Management.
		900.	Traffic Management.
		B.	Repairs & Maintenance of Permanent Way & Works
200.	Maintenance of Permanent Way.		
300.	Maintenance of Bridge work and Tunnels including Road over/under bridges.		
400.	Maintenance of Service buildings(other than staff quarters and welfare buildings.)		
500.	Water supply, sanitation and roads (other than colones staff quarters and welfare buildings).		
600.	Other repairs and maintenance.		
700.	Special repairs pertaining to Breaches,		
800.	Accidents etc. including special Revenue works.		
900.	Credits or recoveries.		
C.	Repairs and Maintenance of Motive Power.		
		200.	Steam Locomotives.
		300.	Diesel Locomotives.
		400.	Electric Locomotives
		500.	Rail cars, ferry steamers, and other maintenance expenses.
		900.	Credits or Recoveries.
D	Repairs & Maintenance of Carriages and Wagons.	100.	Establishment in offices.
		200.	Carriages.
		300.	Wagons.
		400.	Electric Multiple Unit Coaches.
		500.	Electrical General Services Train Lighting, fans & Air-conditioning.
		600.	Misc. Repairs & Maintenance Expenses.
		700.	DMU Coaches
			97/AC II/2/1 dated 00.06.98
		900.	Credits or Recoveries.
		E.	Repairs & Maintenance of Plant & Equipment.
200.	Plant &Equipment- Way & Works.		
300.	Plant &Equipment- Mechanical.		
400.	Plant &Equipment-Electrical.		
500.	Plant &Equipment-Signalling		
600.	Plant&Equipment-Telecommunications.		

		700.	Rental to P & T for Signalling & Telecommunication .
		800.	Other Plant & Equipment-General & Traffic Departments.
		900.	Credit or Recoveries.
F.	Operating Expenses-Rolling Stock & equipment.	100.	Steam Locomotives.
		200.	Diesel Locomotives .
		300.	Electrical Locomotives .
		400.	EMU coaches.
		500.	Carriages and Wagons.
		600.	Traction (other than Rolling Stock) & general Electrical Services.
		700.	Signalling & Telecommunication.
		800.	Ferry Services and Rail Cars.
		900.	Credits or Recoveries.
G.	Operating Expenses-Traffic.	100.	Establishment in offices.
		200.	Station Operations
		300.	Yard Operations.
		400.	Transshipment and Repacking Operations.
		500.	Trains Operations.
		600.	Safety.
		700.	Other Misc. Expenses.
		900.	Credits or Recoveries.
H.	Operating Expenses- Fuel	100.	Steam Locomotives.
		200.	Diesel Locomotives .
		300.	Electrical Locomotives .
		900.	Credits or Recoveries.
J.	Staff Welfare & Amenities.	100.	Educational Facilities.
		200.	Medical Services.
		300.	Health & Welfare Services.
		400.	Canteen & other staff Amenities.
		500.	Residential and welfare Buildings Repairs & Maintenance.
		600.	Miscellaneous Expenses.
		900.	Credits or Recoveries.
K.	Miscellaneous Working Expenses.	100.	Security.
		200.	Compensation Claims (18).
		300.	Workment's & other Compensation Claims.
		400.	Catering.
		500.	Cost of Training of Staff.
		600.	Other Expenses.
		700.	Hospitality & Entertainment Expenses.
		900.	Credits or Recoveries.
L.	Provident Fund, Pension and other retirement benefits.	100.	Superannuation & Retiring Pension
		200.	Commuted Pension
		300.	Ex-gratia Pension.

		400.	Family Pension.
		500.	Death-cum-Retirement Gratuity
		600.	Other allowances, other Pensions and other Expenses.
		700.	Leave Encashment Benefits Contribution to Provident Fund.
		800	Gratuities, Special contribution to Provident Fund and Contribution to Provident Fund. (Authority: 2002/ACII/2/1 dated 24-02-03)
		900	Credits or Recoveries (53)
M.	Appropriation to Funds (19)	100.	Appropriation to Depreciation Reserve fund.
		200	Appropriation to Pension Fund
N.	Suspense.	100.	Miscellaneous Advance Demands Payable.
		200	Credit or Recoveries.
3003.	Indian Railway Strategic Lines- Working Expenses(17)		Same as for "Working Expenses" under Major Head 3002
3004.	Indian Railway-Open Line Works (Revenue) (20)		
A	-Commercial Lines		Transfer amount from Major Head 5002.
B	-Strategic Lines		Transfer amount from Major Head 5003.
3005	Payments to General revenues		Dividend to General Revenues
		(i)	Payment from Revenues
		(ii)	Payment by withdrawals from Revenue Reserve Fund Contribution to General revenues for Grants to states in lieu of Passenger Fare Tax. Contribution to General Revenues for Grants to States for financing safety works.
			Deleted (Authority : 2002/ACII/2/1 dated 24-02-03)
3006.	Appropriation from Surplus	1.	Deleted (Authority : 2002/ACII/2/1 dated 24-02-03)
		2.	Appropriation to Railway Development Fund.
		3.	Appropriation to Capital Fund
		4.	Appropriation to Railway Safety Fund.
			(Authority: 2002/ACII/2/1 dated 24-02-03)

3007.	Repayment of Loans taken from General Revenue	Repayment of loans (22) Interest on loans (22)
		Payment of deferred dividend liability in respect of the period prior to 1978-79 Deduct—amount met from Railway Development Fund. Deleted(Authority : 2002/ACII/2/1 dated 24-02-03)
3025.	Payment towards Amortisation of Overcapitalisation.	Payment towards Amortisation of Over-capitalisation. Deleted(Authority: 2002/ACII/2/1 dated 24-02-03)
2016.	Audit	Railway Audit Offices. Deduct—Establishment Charges Recovered from other Government Departments.

SECTION II—MAJOR AND MINOR HEADS OF RAILWAY CAPITAL

CONSOLIDATED FUND—CAPITAL PUBLIC DEBT-LOANS ETC.

Expenditure Heads (Capital Accounts)

C. Capital Account of Economic Services

Capital Account of Railway

Major Heads/ Sub-Major Heads		Minor Heads
5002 Capital Outlay on Indian Railways – Commercial lines (01)		
01- Capital bearing Dividend Liability	101	Manufacturing suspense.
	102	Rolling Stock
	103	Track Renewals
	104	Bridge Works
	105.	Taking over of Line Wires from Department of Telecommunications
	106	Electrification projects
	107	Other Electrical works
	108	Machinery and Plant
	109	Workshops including Production Units
	110	Staff Quarters
	111	Amenities for Staff
	112	Passenger Amenities
	113	Other Railway User's Amenities
	114	Investment in Government
	115	Signalling and Telecommunication

		Works
	116	Other Specified Works
	117	Computerisation Railway Research
	118	Railway Research
	120	New Lines construction
	121	Purchase of New Lines
	122	Restoration of Dismantled Lines
	123	Traffic Facilities – Yard Remodelling and others
	124	Road Safety Works- Conversion of Unmanned Level Crossings into Manned Level Crossings
	125	Road Safety Works – Conversion of Level Crossing into Road over Bridges/ Road Under Bridge
	134	Gauge Conversion
	135	Doubling
	190	Investment in Government Commercial Undertakings – Other Public Sector Undertakings.
	700	Miscellaneous Advances
	799	Stores Suspense
	901	Deduct-Credit including receipt on capital account.
	902	Deduct- Amount met from Railway Depreciation Reserve Fund .
	903	Deduct- Amount met from Railway Development Fund .
	905	Deduct- Amount met from Railway Pension Fund .
	906	Deduct- Amount transferred to major head “ 3004- Open Line Works” (Revenue Works) from which the expenditure is met
	907	Deduct- Amount met from Railway Capital Fund .
	908	Deduct- Amount met from Railway Safety Fund .
	909	Deduct- Amount met from Special Railway Safety Fund .
02- Capital free of Dividend Liability	119	Metro Transport Project
	120	New Lines (Construction)-New (Authority: Board’s letter No. 2004/AC II/2/2 dated 29.06.05)
80-General	797	Transfer to Major Head 8230- Special railway Safety Fund

Sub-Major Head:

03 Capital Outlay

Minor Head:

- 101 Manufacturing Suspense
- 102 Rolling Stock
- 103 Track Renewals
- 104 Bridge Works
- 105 Electrification Projects
- 106 Other Electrical Works including Traction Distribution Works
- 107 Machinery and Plant
- 108 Workshops including Production Units
- 109 Staff Welfare **(2)**
- 110 Passenger & other Railway Users' Amenities
- 111 Signalling and Telecommunication Works
- 112 Other Specified Works
- 113 Computerisation
- 114 Railway Research
- 115 New Lines
- 116 Restoration of Dismantled Lines
- 117 Traffic Facilities – Yard Remodelling and Others
- 118 Road Safety Works – Conversion of Unmanned Level Crossings into Manned Level Crossings
- 119 Road Safety Works – Conversion of Level Crossings into road over Bridges/Road under Bridge
- 120 Gauge Conversion
- 121 Doubling
- 122 Metro Transport Project.
- 190 Investment in PSU/JV/SPV etc. (Government & Non Government)
- 700 Miscellaneous Advances
- 799 Stores Suspense
- 901 Deduct – Credit including Receipt on Capital Account
- 902 Deduct – Amount met from Railway Depreciation Reserve Fund
- 903 Deduct- Amount met from Railway Development Fund
- 905 Deduct – Amount met from Railway Pension Fund
- 906 Deduct- Amount transferred to Major Head '3004-Open Line Works' (Revenue Works) from which the expenditure is met
- 907 Deduct – Amount met from Railway Capital Fund
- 908 Deduct – Amount met from Railway Safety Fund
- 909 Deduct - Amount met from Special Railway Safety Fund

(1) Sub-Major Heads '01-Capital Outlay bearing dividend Liability' 02-Capital free of Dividend liability and Minor Heads thereunder will not be operational for fresh transaction w.e.f. 01.04.2019.

(2) This Minor Head will include capital expenditure on staff quarter, Medical and sanitation facilities for the welfare of staff.

(EFFECTIVE FROM 2019-20)

(Authority: Board's Letter No. 2017/AC-II/3/2 dated 05 .11.2018)

5003 Capital Outlay on Indian Railways

– Strategic lines

01- Capital bearing Dividend Liability	101	Manufacturing suspense.
	102	Rolling Stock
	103	Track Renewals
	104	Bridge Works
	105.	Taking over of Line Wires from Department of Telecommunications
	106	Electrification projects
	107	Other Electrical works
	108	Machinery and Plant
	109	Workshops including Production Units
	110	Staff Quarters
	111	Amenities for Staff
	112	Passenger Amenities
	113	Other Railway User's Amenities
	114	Investment in Government
	115	Signalling and Telecommunication Works
	116	Other Specified Works
	117	Computerisation Railway Research
	118	Railway Research
	120	New Lines construction
	121	Purchase of New Lines
	122	Restoration of Dismantled Lines
	123	Traffic Facilities – Yard Remodelling and others
	124	Road Safety Works - Conversion of Unmanned Level Crossings into Manned Level Crossings
	125	Road Safety Works – Conversion of Level Crossing into Road over Bridges/ Road Under Bridge
	134	Gauge Conversion
	135	Doubling
	190	Investment in Government Commercial Undertakings – Other Public Sector Undertakings.
	700	Miscellaneous Advances
	799	Stores Suspense
	901	Deduct-Credit including receipt on capital account.
	902	Deduct- Amount met from Railway Depreciation Reserve Fund .
	903	Deduct- Amount met from Railway Development Fund .
	905	Deduct- Amount met from Railway Pension Fund .
	906	Deduct- Amount transferred to major head “ 3004- Open Line Works” (Revenue Works) from which the expenditure is met
	907	Deduct- Amount met from Railway Capital Fund .

80-General

908 Deduct- Amount met from Railway Safety Fund .

909 Deduct- Amount met from Special Railway Safety Fund .

797 Transfer to Major Head 8230- Special Railway Safety Fund

(Authority: Board's letter no. 2001/ACII/2/4 dated 05.03.05)

Sub-Major Head:

03 Capital Outlay

Minor Head:

- 101 Manufacturing Suspense
- 102 Rolling Stock
- 103 Track Renewals
- 104 Bridge Works
- 105 Electrification Projects
- 106 Other Electrical Works including Traction Distribution Works
- 107 Machinery and Plant
- 108 Workshops including Production Units
- 109 Staff Welfare **(2)**
- 110 Passenger & other Railway Users' Amenities
- 111 Signaling and Telecommunication Works
- 112 Other Specified Works
- 113 Computerization
- 114 Railway Research
- 115 New Lines
- 116 Restoration of Dismantled Lines
- 117 Traffic Facilities – Yard Remodeling and Others
- 118 Road Safety Works – Conversion of Unmanned Level Crossings into Manned Level Crossings
- 119 Road Safety Works – Conversion of Level Crossings into road over Bridges/Road under Bridge
- 120 Gauge Conversion
- 121 Doubling
- 700 Miscellaneous Advances
- 799 Stores Suspense
- 901 Deduct – Credit including Receipt on Capital Account
- 902 Deduct – Amount met from Railway Depreciation Reserve Fund
- 903 Deduct- Amount met from Railway Development Fund
- 905 Deduct – Amount met from Railway Pension Fund
- 906 Deduct- Amount transferred to Major Head '3004-Open Line Works' (Revenue Works) from which the expenditure is met
- 907 Deduct – Amount met from Railway Capital Fund
- 908 Deduct – Amount met from Railway Safety Fund
- 909 Deduct - Amount met from Special Railway Safety Fund

(1) Sub-Major Heads '01-Capital Outlay bearing dividend Liability' and Minor Heads thereunder will not be operational for fresh transaction w.e.f. 01.04.2019.

(2) This Minor Head will include capital expenditure on staff quarter, Medical and sanitation facilities for the welfare of staff.

(EFFECTIVE FROM 2019-20)

(Authority: Board's Letter No. 2017/AC-II/3/2 dated 05 .11.2018)

Debt Heads within Consolidated Fund

F. LOANS AND ADVANCES

6425. Loans for Co-operation. Consumer Co-operatives (24).
7610. Loans to Government Servants. House Building Advances.
Advances for Purchase of Motor Conveyances (54)
Advances for the Purchase of other Conveyances.
Advance for purchase of computers

(Authority: 2002/ACII/2/1 dated 24-02-03)
Festival Advances.
Other Advances,
7615. Miscellaneous Loans. Miscellaneous Loans.

PART II—CONTINGENCY FUND

8000. Contingency Fund. Same as under the Consolidated Fund

PART III—PUBLIC ACCOUNT

Major and Minor Heads of Railway Debt Transactions

Debt, Deposits and Advances

I—SMALL SAVINGS, PROVIDENT FUNDS, ETC.

(b) Provident Funds

8005. State Provident Funds. General Provident Fund,
A. Civil State Railway Provident Fund (25).
C. Railways Transferred Railway Personnel Provident Fund (26).
D. Other Provident Funds. Other Miscellaneous Provident Funds (27).

J—Reserve Funds

(a) RESERVE FUNDS BEARING INTEREST

8115. Depreciation/Renewal Reserve Funds. Depreciation Reserve Fund Railways—Commercial Lines (28).
Depreciation Reserve Fund Railways—Strategic Lines (28).
8116. Revenue Reserve Funds. Deleted (29)
(Authority: 2002/ACII/2/1 dated 24-02-03)
Railway Revenue Reserve Fund Investment Account (30).
8117. Development Funds. Railway Development Fund—Commercial Lines (31).
Railway Development Fund—Strategic Lines (31).
- 8119 **Railway Safety Funds**

(Authority: 2002/ACII/2/1 dated 24-02-03)
8121. General & other Reserve Funds Railway Pension Fund—Commercial Lines (32).
Railway Pension Fund—Strategic Lines (32).
Deleted (33)
(Authority: 2002/ACII/2/1 dated 24-02-03)

Staff Benefit Fund (Railways)—Commercial Lines (34).
Staff Benefit Fund (Railways)—Strategic Lines (34).
Staff Benefit Fund (Railways)—Investment Account.

K—Deposits and Advances

(a) Deposits Bearing Interest

8337. Deposits of Railways. Indian Railway Deposits (35).

IRCA Employees Provident Fund (36).
Contributory IRCA Employees Provident Fund Investment Account.
Non-Contributory IRCA Employees Provident Fund Investment Account.
8342. Other Deposits Deposits of Govt. Companies, Corporation etc.

(b) Deposits not Bearing Interest

8445. Railway Deposits. — Indian Railway Deposits.
— Deposits of Branch Line Companies.
— Unclaimed Provident Fund Deposits (37).
— Trust Interest Account (38).
— Other Deposits (38).

8552.. Railway Deposits. (c) *Advances*
Departmental Advances.

L—Suspense and Miscellaneous

(b) Suspense

8658. Suspense Account. — Suspense Account (Railways) (39).
— Transactions on behalf of the Reserve Bank (40).
— Transactions relating to Bangla Desh.
— Alijustment in Debt Settlement with Pakistan (41).
— Additional (D.A.) Deposit Suspense Account (Old).
— Additional (D.A.) Deposit Suspense Account (New) (42).
— Additional (Wages) Deposit Suspense Account.
— Payment on behalf of Central Claims
— Organisation-Pension and Provident Fund.

(c) Other Accounts

8671. Departmental Balances. Railways (43).
8672. Permanent Cash Imprest. Railways (44).
8675. Deposits with Reserve Bank Deposits with Reserve Banks (45).

(d) Accounts with Governments of foreign countries

8679. Account with Governments of other (i) Pakistan (46)
countries (ii) Burma (46).
(iii) Bangla Desh (46).

(e) Miscellaneous

8680. Miscellaneous Government Account. Ledger Balance Adjustment Account (47).
Write off from heads of Accounts closing to balance.

Section IV-MAJOR AND MINOR HEADS OF RAILWAY REMITTANCE

TRANSACTIONS

M—Remittances

(a) Money orders, Remittances and adjustments between officers rendering accounts to the same Accountant General and other Remittances.

8782. Cash Remittances and adjustments Transfers within the same Railway (48).
between officers rendering account
to the same Accountant
General/Accounts Officer.

(b) Inter—Government adjustment accounts

8788. Adjusting Account with Posts
& Telegraph (49).
8789. Adjusting Account with Defence
(50).
8790. Accounts with States etc.
(Railways) (51).

(c) Exchange Account

8797. Exchange Accounts A separate minor head for accounts between
each distinct Accounting unit headed by
FA&CAO or an independent Additional/Dy.
FA&CAO may be opened.

(c) Accounts between Railways. (52).

EXPLANATORY NOTES

(The number shown below correspond to those in brackets after the description of the head of account in the list above)

1. The major head will record miscellaneous receipts in respect of Departments not connected with working of Railways.

2. Records receipts from Subsidized Railways in which Government has no capital interest

3. There will be a sub-head for each Railway.

3-A. This minor head will record the Receipts form "Examination Fees" and "Other Receipts" like sale of applications form etc. of Railway Recruitment Board which will appear as distinct subhead below the minor head.

4. This minor head includes, all unclassified receipts e.g.. receipts of the Coal Grading Board, interest on capital expenditure during construction on deposit works, dividends and profits from investment in commercial undertakings etc,

5. All amounts levied as Surcharge on Passenger Tickets (towards Accident Compensation etc.) introduced from 1-1-74 will be booked under this head.

6. This minor head will have the following sub-heads :—

(1)	Strategic Lines.
(2)	National Investments.
(3)	Ore Lines.

(4)	Non-Strategic portion of North East Frontier Railway.
(5)	Unremunerative branch lines.
(6)	New lines taken up on or after 1-4-55 on "Other than Financial" Consideration.
(7)	Other new lines during the period of moratorium.
(8)	Works in Progress.
(9)	Ferries.
(10)	Welfare buildings.

7. The detailed classification of Railway Earnings is given in Appendix -III to the Indian Railway Financial Code.

8. This minor head will be further divided into the following sub-heads and detailed heads:

—

- (i) Officers:—
 (a) Permanent
 (b) Temporary
 (c) Leave-salary

-
- (ii) Establishment.—
 (a) Permanent
 (b) Temporary
 (c) Leave-salary
-

- (iii) Other charges.—

(a)	Contribution to Provident Fund and Gratuity to non-pensionable establishment
(b)	Allowances
(c)	Contingencies
(d)	Loss of Cash
(e)	Loss of Stores

- (iv) Pensionary Charges—

(a)	Superannuation Pension
(b)	Retiring Pension
(c)	Invalid Pension
(d)	Commutated Pension
(e)	Ex-gratia Pension
(f)	Death-cum-retirement Gratuity
(g)	Service Gratuity
(h)	Other (Extraordinary) Gratuity
(i)	Compassionate Allowances
(j)	Family Pension
(k)	(i) Contribution for Pension and Gratuity (ii) Less contribution for Pension and Gratuity received for staff lent to other Government Departments, State Governments or other bodies.

9. The expenditure on a survey is transferred to the accounts of the work concerned if and when construction is complete of the line surveyed. It does not include the cost of periodical aerial surveys in connection with the maintenance of the existing bridges, which goes to Working Expenses-Abstract B.

10. These minor heads are sub-divided into sub-heads:

- (i) Commercial Lines &
- (ii) Strategic Lines

11. This minor head will also include expenditure on the various Committees, standing or temporary of the Railway Board, expenditure on each Committee being recorded separately.

12. This minor head will be treated as a group minor head with the following three sub-minor heads thereunder which will be further divided into sub-heads and detailed heads as indicated under each: —

(1) Cost of Railway Audit Offices transferred from "216-Audit*.

(a) Officers: —.

- (i) Permanent
- (ii) Temporary
- (iii) Leave-salary

(b) Establishment —

- (i) Permanent
- (ii) Temporary
- (iii) Leave-salary

(c) Allowances

(d) Contingencies

(e) Other charges. —

- (i) Loss of cash
- (ii) Loss of stores.

2. Pensionary Charges of Railway audit Staff —

- (i) Superannuation pension
- (ii) Retiring pension.
- (iii) Invalid pension.
- (iv) Commuted Pension
- (v) Ex-gratia Pension
- (vi) Death-cum-Retirement Gratuity
- (vii) Service Gratuity
- (viii) Other (Extraordinary) Gratuity
- (ix) Compassionate Allowances
- (x) Family Pension
- (xi) (a) Contribution for Pension and Gratuity .
(b) Less contribution for pension and gratuity received for staff lent to other Government Departments. States Government or other bodies.

Expenditure will be recorded separately by Audit Office

13. This minor head will be divided into sub-heads: —

- (i) Net earnings paid to worked lines.
- (ii) Subsidy and Rebate.
- (iii) Miscellaneous payments,

14. There will be a sub-head for each railway system and a detailed head for each railway line under this head and will record payments of subsidy to Branch Lines worked by the owning companies themselves.

15. this head will be sub-divided into the following sub-heads:—

- (i) Miscellaneous Charges.
- (ii) Net difference at the end of the year or account of debits or credits afforded by the Reserve Bank and accounted for in Railway accounts in equivalent rupees and the corresponding credits or debits appearing in the accounts of the High Commission in United Kingdom at the composite rate in respect of transactions taken under other than final heads

16. This head will be operated by the Indian Railways only and will record the appropriation to Accident Compensation, Safety and Passenger Amenities Fund. The amount will be equal to the receipts recorded under the minor head "surcharge on Passenger Fares" (towards Accident Compensation etc.) under Major heads "145—Indian Railways—Miscellaneous Receipts."

17. The detailed classification of Revenue Working Expenses is given in Appendix I to the Indian Railway Financial Code.

18. This head will also record the expenditure on payments towards Accident Compensation which is met from Accident Compensation Safety and Passenger Amenities Fund The deduct entry on this account appears as a sub-head under the minor head 'K* 900—'Credits or Recoveries.'

19. The appropriation to the Depreciation Reserve Fund and Pension Fund will be charged to Working Expenses in the accounts of the Railway,

The amount of contributions to Depreciation Reserve Fund accruing on Plant and Machinery, etc., of the manufacturing units "Chittaranjan Locomotive Works", "Integral Coach Factory", "Diesel Locomotive Works" and "Other Production Units" is charged to "Workshop Manufacture Suspense Accounts" of the Works. Separate heads will be opened under "Workshop Manufacture Suspense Accounts" to record appropriation to Depreciation Reserve Fund and under the relevant minor head for expenditure on replacements and renewals of plant and machinery, etc., of those Works.

20. Will exhibit expenditure on works chargeable to OLW(R) according to General Principles of Allocation given in Chapter VII of Financial Code, The expenditure on such

works initially charged to Major Heads 5002/5003—"Capital Outlay on Indian Railways" is transferred to this head.

This head will show the expenditure on works for providing amenities 'for staff (including staff quarters) costing not more than Rs, 25,000 each, unremunerative operating improvements costing not more than Rs.3 lakhs each, and all other works falling within the "New Minor Works" limit, excepting those relating to provision of amenities for all "Users of Railway Transport". For this purpose a work will be considered as remunerative if it directly earns extra revenue or saves expenditure which is sufficient after meeting service charges on account of repairs and maintenance, operation and depreciation to give a net return of 6- 75 per cent on its estimated cost, including the cost of land, List of works relating to amenities for staff and operating improvements are given under note 31.

21. 'Deleted'.

22. Separate sub-heads (i) Railway Development Fund, and (ii) Railway Revenue Reserve Fund should be operated under these minor heads to exhibit the transactions distinctly under these funds.

23. The detailed classification of Capital and other Works Expenditure is given in Appendix II to the Indian Railway Financial Code.

24 The following sub-head "will appear under this minor head—
"Loans to Railwaymen's Consumer Co-operative Societies"

25. There are following two sub-heads under this minor head: —
(i) State Railway Provident Fund (Contributory)*
(ii) State Railway Provident Fund (Non-Contributory).**

26. There are following two sub-heads under this minor head: —
(i) Transferred Railway Personnel Provident Fund (Contributory). *
(ii) Transferred Railway Personnel Provident Fund (Non-Contributory).**

*for non-pensionable employees. Special contribution to Provident Fund payable to non-pensionable staff, in terms of para 1314 RJ, is booked under minor head E-700-Gratuities and Special Contribution to Provident Fund,

**for pensionable employees.

27. The minor head 'Other Miscellaneous Provident Funds' will record transactions of the following: —

- (i) Ex-N.S. Railway Provident Fund/Contributory,
- (ii) Ex-N.S. Railway Provident Fund/Non-Contributory.
- (iii) Ex-N.S. Railway guaranteed Provident Fund/Contributory.
- (iv) Ex-N.S. Railway guaranteed Provident Fund/Non-Contributory.
- (v) Punjab (Government Central Workshop) Contributory Provident Fund.

28. This minor head will have sub-heads as under: —

Receipts—

(i)	Appropriation from Revenue/Capital Account.
(ii)	Appropriation from surplus.
(iii)	Interest on Fund Balances.

Payments—

Replacements and Renewals

The sub-head "Replacements and Renewals" will record expenditure on replacement and renewals of Railway Assets according to General Principles of Allocation given in Chapter VII of Financial Code. The expenditure chargeable to DRF initially booked under major heads 5002/5003— Capital Outlay on Indian Railways, is transferred to this head.

29. This minor head will have sub-heads as under:—

Receipts—

(i)	Appropriation from surplus.
(ii)	Loans from General Revenues.
(iii)	Interest on Fund Balances.
(iv)	Interest on Loans' to Branch Line Companies.
(v)	Dividend on Investments.
(vi)	Gain on sale of securities.

Payments—

(i)	Transfers to Revenues.
(ii)	Loss on sale of securities.
(iii)	Amortization of over capitalization.
(iv)	Amount of contribution to General Revenues.
(v)	Dividend Equalization.
(vi)	Repayment of loans from General Revenues.
(vii)	Interest on loans,

30. This minor head, which records investments made prior to 19th May, 1926, will have subheads as under: —

Receipts—

- (i) Sale of securities.
- (ii) Refund of loans to Branch Line Companies

Payments—

- (i) Purchase of securities.
- (ii) Loans to Branch Line Companies.

31. This minor head will have sub-heads as under: —

32. **Receipts—**

- (i) Appropriation from surplus.
- (ii) Loans from General Revenues.
- (iii) Interest on Fund Balances.

Payments—

- (A) Development Fund Works.
- (B) Repayment of Loans from General Revenues
 - (a) Principal.
 - (b) Interest on loans

Development Fund Works.—Will record expenditure on works chargeable to Development Fund according to General Principles of Allocation given in Chapter VII of Financial Code. List of works chargeable to Development Fund are detailed below:—

(A) Amenities for Passengers and other Railway Users.

I. Passenger Amenities :—

(1)	Provision of overhead and/or ground level arrangements at stations for filling water in carriages, water supply at stations for the use of Passengers, including not only general water supply arrangements which are used for providing water in carriages but also purification, plants installed, water coolers—electric or otherwise—water trollies, etc., provided for use of passengers.
(2)	Provision of waiting accommodation including reinforced cement concrete and other types of benches at stations including extension or improvements to existing arrangements to meet the requirements of railway passengers.
(3)	Refreshment Rooms, Retiring Rooms, and vendors' stalls of all descriptions at stations provided for catering to railway passengers, except those which the Vendors are required by contract to provide at their own cost.
(4)	Provision or improvement of latrines provided for railway passengers at stations.
(5)	Miscellaneous improvements, viz., provision of seats, hedges, shade trees on platforms, at stations to cater to the needs of railway passengers.
(6)	Provision of bathing facilities at stations for use of passengers.
(7)	Improvement to existing carriages such as provision of fans, improved lighting and lavatories, special insulation in roofs, bigger water tanks in carriages, better fittings etc., intended to provide improved facilities to railway passengers, Cost of additional coaches to compensate the loss in seating capacity when old coaches are replaced by new coaches which have a lower carrying capacity due to provision of better facilities for passengers.
(8)	Improved lighting and provision of fans on platforms or in waiting halls

	and sheds or vendors' stalls at stations to cater to the requirements of railway passengers.
(9)	Exhibition of sheets of time tables in glass fronted frames at stations, to serve the requirements of passengers.
(10)	Works under all the above heads meant to cater to railway passengers provided in connection with Melas and required for periods exceeding 6 months.
	<i>Note.</i> — Works of this nature required for periods less than six months will be treated as temporary and charged to ordinary Revenue under para 740.
(11)	Any other works considered essential for meeting the requirements of railway passengers at any stations, <i>e.g.</i> , provision of Information Offices or Kiosks, provision of public announcement systems etc.

II. Other Railway Users' Amenities :—

Provision including extension and improvements of the following to cater to the needs of other railway users in Goods Sheds and Parcel Offices.

- (1) Arrangements for drinking water including water coolers, water trollies etc.
- (2) Waiting accommodation, including provision of various types of benches.
- (3) Refreshment rooms, and Vendors' Stalls except those that a contractor has to provide at his own cost.
- (4) Latrines.
- (5) Miscellaneous improvements, namely : provision of seats, hedges and shade-trees.
- (6) Lighting arrangements and provision of fans.
- (7) Any other work considered essential, *e.g.*, Enquiry Offices/Information Centres etc.
- (8) Works under the above heads provided in connection with melas and required for periods exceeding 6 months.

(B) Labour Welfare Works :—

(1)	Provision of new hospitals, dispensaries and schools and additions alterations and improvements to existing ones.
(2)	Provision of new institutes, recreation rooms, swimming baths, sports grounds and reading rooms and improvements and additions to the existing ones.
(3)	Provision and improvement of health and welfare services, child welfare and maternity centres, cooling arrangements for workshops, canteens and rest rooms for workmen.
(4)	Provision and improvement of sanitation, water supply, roads, lighting and marketing facilities in railway colonies.
(5)	Improvements and alterations to existing quarters of whatever type.
(6)	Quarters meant for Class III and Class IV staff.
(7)	(a) Dismantling etc. charges, (b) Credits for released materials.

(C) Unremunerative Projects for Improvement of Operational Efficiency.

- (a) Works arising out of the need for keeping operational methods up to the latest requirements and standards, viz.,—
- (1) Improvement in water supply at stations for loco traffic purposes.
 - (2) Removal of infringements.
 - (3) Regarding permanent way and improving curves.
 - (4) Converting dead-end sidings into through loops and the provision of additional loops at stations.
 - (5) Provision, extension, realignment or modernization of catch-sidings.
 - (6) Electric lighting of sheds and stations, whether new works or improvements to existing ones.
 - (7) Modern train control equipment.
 - (8) Provision of colour light signals in replacement of semaphores and bringing signalling and interlocking up to the latest standards, etc.
 - (9) Provision of guard rails on major bridges with through or deck spans.
 - (10) Duplicating or strengthening girders by adding materials.
 - (11) Additional earth work carried out in raising the roadbed in the approaches to railway bridges on account of replacement of girders by others of greater depth.
 - (12) Strengthening of track by inserting additional sleepers.
 - (13) Provision of Anticreep Anchors.
 - (14) Fitting of automatic vacuum brake equipment to Metre Gauge wagons.
 - (b) Telecommunication works and wireless installations.
 - (c) Accommodation works not called for during the construction of a railway or for the period thereafter laid down in Section 12 of the Indian Railway Act.
 - (d) Schemes for remodelling of station yards, workshops, sheds, stores depots and store yards.
 - (e) Improvements to existing station buildings, sheds, godowns, etc. (J) Improvements, extension and additions to Office buildings.
 - (g) Provision of, and improvements and additions to, drivers and guards running rooms and rest houses for Officers and subordinates.
 - (h) Provision for fire fighting arrangements or equipment at stations.
ft)
 - (i) (a) Dismantling etc., charges, (b) credits for released materials.

- Note.*—1. The cost of plant and machinery required for any of the above works should also be included in the, cost of the work for the purpose of the above rules.
2. The expenditure on such works, initially booked under major heads 5002/5003.—Capital Outlay on Indian Railways, is transferred to this head.

32.This minor head will have nuts-heads as under: —

Receipts—

(i)	Appropriation from Revenue/Capital Account.
(ii)	Transfers from Contributory State Railway Provident Funds.
(iii)	Interest on Fund Balances

Payments—

Pension and other retirement benefits.

33. This minor head will have sub-heads as under: —

Receipts—

- (i) Surcharge Collection transferred from Major Head 345.
- (ii) Interest on Fund Balances

Payments—

(i)	Accident Compensation.
(ii)	Safety Works and Passenger Amenity Works of certain type.

The expenditure initially booked under minor head K-200 is transferred to the sub-head (i) above under "Payments"

The expenditure on Safety and Passenger Amenities and allied works of the following nature, as per general principles of allocation given in Chapter VII of Financial Code, initially booked under major heads 5002/5003—Capital Outlay on Indian Railways is transferred to the sub-head (ii) above under "Payments".

Safety works:—

- (i) track circuiting of axle counters (including the cost of new wooden sleepers),
- (ii) automatic warning system,
- (iii) vigilance control device,
- (iv) provision of lifting barriers at level crossings.
- (v) interlocking of level crossing gates with signals.
- (vi) provision of scotch light of reflective materials on sighting/warning boards.
- (vii) road over/under bridge in lieu of land crossings.
- (viii) foot over bridge/foot under bridge across yards.
- (ix) manning/upgrading unmanned level crossings which as specifically approved by the Board are potential hazards to passenger traffic.
- (x) raising, extending, widening, surfacing, covering or other improvements on platforms at stations.
- (xi) provision of additional foot over bridges, improvement and covering of existing foot over-bridges or subways within station premises to connect platforms or offices at stations, parcel offices, goods sheds, etc., to serve the needs of Railway Users.
- (xii) provision of telephones and warning bells at level crossings,
- (xiii) provision of second approach signals on trunk/high speed routes, and
- (xiv) such other items as may be added from time to time,

Passenger amenity and allied works: —

- (i) provision of goods platforms and covers over goods platforms.
- (ii) train indicator boards at important stations of suburban and non-suburban sections,
- (iii) rest shelters for licensed porters,
- (iv) provision of closed circuit television for giving visual display, and such
- (v) other items as may be added from time to time.

Note.—The cost of closed circuit televisions, should be initially charged to ACF(C) but after a period of 5 years of installing them, the financial evaluation of economics of these sets (which are to be used both or giving train timings and as an advertisement media), shall be made, taking into account the revenue earned. If on the basis of such an evaluation, the closed circuit televisions are found to be financially remunerative, the cost of such televisions should be written back from ACF(C) to Capital

34. Detailed rules for the maintenance of the Staff Benefit Fund are prescribed in the Indian Railway Establishment Code.

35. Records security deposits of subordinates on which interest may be payable under special orders.

36. 'Contributory' and 'Non-Contributory'¹ funds will be recorded under separate sub-heads under this minor head.

37. The amounts of subscription to the General Provident Fund, and other Miscellaneous Provident Funds remaining unclaimed for a period exceeding 6 months should be transferred to this head at the end of each year and dealt with under the ordinary rules relating to Deposits.

Each of the Fund accounts referred to in this note, represents a separate minor head.

38. Records interest realised on Government Securities of Contractors, etc., pending distribution thereof to the Depositors.

For details under 'Other Deposits' Para 225 be referred to.

39. This minor head will have the following sub-heads thereunder:—

(1)	Reserve Bank Suspense.
(2)	P.A.O. Suspense.
(3)	Remittance into Banks.
(4)	Cheques and Bills.
(5)	Other transactions.
(6)	World Bank Loan for the Railway Projects.
(7)	Loans from International Development Association.
(8)	P.A.O, Suspense—items adjustable by P.A.O. (Department of Expenditure). — Insurance Schemes.
(9)	Loss or gain due to rounding off.

Sub-head (1) will record transactions, other than those relating to remittance into banks and cheques paid, included in the Accounts received from non-Railway Accounts Officers, which have been advised by them to the Reserve Bank for adjustment with Railways; on receipt of the advice from the Reserve Bank in clearance of the transactions, the suspense head will be cleared by credit or debit to the head "Deposits with Reserve Bank".

Sub-head (2) Claims for reimbursements of payments made by the Pay and Accounts Officers on behalf of railways relating to March are received by the railways upto 15th April of the following year. This sub-head will record such of the payments made by the Pay and Accounts Officers for which reimbursements are not made by the Railway upto 31st March. Such amount will be debited to final heads, by credit to "P.A.O. Suspense" in the accounts of the year proper/The latter head will be cleared in the accounts of the following year on the issue of cheques.

Sub-heads (3) and (4) will be operated upon as earnings are remitted and cheques are drawn and will be cleared by debit or credit to the head "Deposits with Reserve Bank" when the total transactions for the month are advised by the Reserve Bank in respect of transactions with Banks and on receipt of intimation from the Accountant General with respect to the transactions with treasuries.

Sub-head (5) will record items of the nature of suspense of a miscellaneous character which are required to be booked in the 'Public Account' under L-Suspense and Miscellaneous—(b) Suspense.

Sub-head (6) will exhibit transactions for each Railway Project separately.

40. There will be following three sub-heads under this minor head: —

- (i) Cost of railway freight in connection with remittance of treasure;
- (ii) Repayment of Additional Dearness Allowance Deposits; and
- (iii) Repayments of Additional Wages Deposits.

The sub-head (i) records the adjustment of the cost of Railway freight in connection with the remittance of treasure. Each Railway Accounts Officer will prepare monthly bills for the amount of credit notes and Railway Warrants issued by the Reserve Bank, or on its behalf, by Treasury Officers, etc., and submit them to the Central Accounts Section of the Reserve Bank at Nagpur which will make payments by cheques, drafts or remittance transfer receipts. The bills for the amount of commission due on these credit notes and Railway Warrants will be similarly dealt with.

The sub-heads (ii) and (iii) would accommodate the repayments of amounts of deposits only under the Additional Dearness Allowance Deposit Account or the Additional Wages Deposits Account respectively. -

41. This head will record transactions under the following sub-heads:—

- (1) Fines, Forfeitures in respect of contractors gone to Pakistan.
- (2) Payment on account of State Railway Provident Fund in advance of cash credits to be received from Pakistan,
- (3) Payment on account of Pension in advance of cash credits to be received from Pakistan.

(4) Payment on account of General Provident Fund in advance of cash credits to be received from Pakistan.

42. Transactions relating to the second instalment of additional clearness allowance deposits for the period 1st July, 1976 to 5th May, 1977, repayable by credit to provident fund accounts are booked under this head.

43. This head records the amount of 'Traffic Cash' and 'Miscellaneous Cash' other than that classified as permanent Cash Imprest held by Railway Officers. The transactions may be shown separately for Capital and Revenue.

44. Records amount of 'Imprest' held by Railway Officers. Amount in respect of Advance Cheques issued to Chief Cashier will also be charged to this head.

45. Under this head will be collected all the transactions with the States and other Central Departments which have been cleared by the Reserve Bank. This head records transactions intimated to the Reserve Bank by Railway Accounts Offices as well as non-Railway Accounts Offices. This minor head will be sub-divided into the following: —

- (i) Transactions with States.
- (ii) Transactions with Posts and Telegraphs Departments.
- (Hi) Transactions with Defence Services (including Navy).
- (iv) Transactions with the Pay and Accounts Officers.
- (v) Transactions with the Director of Audit, Central Revenues.
- (vi) Transactions with the Reserve Bank (including State Bank Branches).

46. Under each of these three minor heads there will be a sub-head "Railways". In the case of minor head "Pakistan" there will be another sub-head "Civil".

47. This is the general closing account (see paragraph 232).

48. The sub-heads under this minor head are shown below along with the purpose served by each:—

- (i) *Transfer Divisional*—This embodies transfers between construction division of a line and between the open line divisions on railways the account of which are maintained on divisional basis.
- (ii) *Railway Revenue*. —This embodies transfers with Revenue Account in the Capital Account Books.
- (iii) *Railway Capital*—This embodies transfers with Capital Account in the Revenue Account Books.

49. This head records transactions relating to Posts and Telegraphs Department

50. This head records transactions relating to Defence Department

51. This head records transactions relating to non-railway offices originating on railways pending adjustment through the Reserve Bank or settlement with Pay and Accounts Officers.

52. Records transfers between different railways.

53. The amount met from Railway Pension Fund for payments booked under minor heads L-100 to L-600 is shown under a sub-head of this minor head.

54. There will be following sub-heads under this minor head: — (i) Advances for purchase of Motor Cars. (ii) Advances for the purchase of other Motor Conveyances.

55. The deposits made by Indian Railway Finance Corporation other Public Sector undertaking Corporations, Ministry of Railways, amounts collected on account of the sale of "Public Bonds", "other term deposits" received from the public etc.
