

PRIMARY UNITS (OBJECTS) OF EXPENDITURE

- 01 Salaries and Wages
- 02 Dearness Pay and Dearness Allowances
- 03 Productivity Linked Bonus
- 04 House Rent allowances
- 05 Compensatory (City) Allowances
- 06 Interim Relief
- 07 Transport allowance
- 08 New Pension scheme
- 09 Wages of Casual Labour
- 10 Kilometer allowance
- 11 Overtime allowance
- 12 Night duty allowances
- 13 Other allowances
- 14 Fees and honoraria
- 15 Transfer allowance
- 16 Travelling expenses
- 17 Air Travel Expenses sanctioned in lieu of privilege passes
- 18 Office expenses
- 19 Rental for P&T telephone and call charges including Trunk calls
- 21 Advertising expenses
- 22 Utilities
- 23 Rental for office equipment (other than Data Processing)

- 24 Printing and stationery including Publications
- 27 Cost of materials from stock
- 28 Cost of materials-Direct purchase
- 31 Fuel for other than traction
- 32 Contractual payments
- 33 Transfer of debits
- 34 Adjustment of Wages on POH and other repairs from WMS account to Revenue Heads
- 35 Adjustment of materials on POH and other repairs from WMS to Revenue Heads
- 36 Excise duty paid/payable for purchase of materials
- 37 Customs duty paid/payable for purchase of materials.
- 38 Sales Tax paid/payable for purchase of materials.
- 39 Air Travel (Domestic)
- 40 Air Travel (Foreign)
- 99 Other expenses.

Demand No.16 (Assets- Acquisition)

Construction and replacement

Plan Heads	Name
11	New Lines
12	Purchase of new lines
13	Restoration of dismantled lines
14	Gauge conversion
15	Doubling
16	Traffic facilities, yard remodeling
17	Computerization
18	Railway Research
21	Rolling stock
29	Road Safety Works-level crossing
30	Road Safety works-Road Over/under bridges
31	Track renewals
32	Bridge works
33	Signaling and Telecomm works
34	Taking over line wires from P&T dept
35	Electrification projects
36	Other electrical works

41	Machinery and Plant
42	Workshops including Production units
51	Staff quarters
52	Amenities for staff
53	Passengers amenities
62	Inv. in Govt. Comm. undertaking
64	Other Specified works
71	Stores Suspense
72	Manufacture suspense
73	Miscellaneous advances
81	Metropolitan Transport projects
82	Transfer to SRSF

Primary Units (Objects) Expenditure for Works

1	Pay& allowances of Departmental Establishment	01
2	Payment to Casual Labour	02
3	Payment to contractors and others for Engineering works or supply and erection contracts etc.	03
4	Direct supply of material	04
5	Stores supplied from stock	05
6	Freight on stores	06

7	Credits for released material	07
8	Others	08
9	Transfer of debits/credits affecting capital works expenditure/ suspense accounts	09
10	Productivity Linked Bonus	10
11	Excise duty paid/payable for purchase of materials	11
12	Custom Duty “	12
13	Sales Tax “	13
14	Interim Relief	14
15	Travelling Expenses	15
16	Air Travel(Domestic)	16
17	Air Travel(Foreign)	17

DEMAND 16-CAPITAL

INTERNAL GENERATION	DRF		Depreciation Reserve Fund	For renewal and replacement
	DF	DF1	Development fund	Passenger Amenity
		DF2		Staff Welfare
		DF3		Un- remunerative works
		DF4		Safety

	RSF			
	OLWR		Open line works Revenue	
	CAPITAL FUND		Internal sources i.e. Capital fund (w.e.f. 1.4.93)	For works that are remunerative
	RAILWAY LIABILITY RESERVE FUND			
EXTERNAL SOURCE	CAPITAL		External Sources (Loan from Central Govt. i.e. Budgetary support)	
			Public borrowings through IRFC	
			Public Partnership	Private
			Joint ventures/support from State Governments	

The position of fund balances under the various Railway Fund are described hereunder:-

- Railway Depreciation Reserve Fund-Appendix XII
- Railway Development Fund-Appendix XIII
- Railway Pension Fund-Appendix XIV
- Railway Capital Fund-Appendix XV
- Railway Safety Fund-Appendix XVI
- Special Railway Safety Fund-Appendix XVII

- Deferred Dividend Liability Account-Appendix XVIII, of Explanatory Memorandum of Railway Budget 2004-05 for Total Government Railways
- Social service obligation on Indian Railways-Appendix XIX of Explanatory Memorandum of Railway Budget 2004-05 for Total Government Railways
- Glossary of terms as referred to in Railway Budget-Para 308 F1
- Exchequer Control Para 540 F1
- Monthly financial review Para 513 F1