

Mapping of Civil Account Head with Railway Classification of Expenditure

Civil Account Accounting code				Railway Account Accounting code				
Major Head	Commercial/ Strategic	Sub- Major Head	Minor Head	Description	Demand No.	Description	Minor head	
3001	Indian Railways-Policy Formulation,Direction,R esearch, and other Miscellaneous Organisation	xx	004	Research Designs	2	Miscellaneous Expenditure (General)		
3001		xx	005	Survey	2	Miscellaneous Expenditure (General)		
3001		xx	090	Railway Board	1	Railway Board		
3001		xx	094	Miscellaneous Establishments	2	Miscellaneous Expenditure (General)		
3001		xx	101	Statutory Audit including Pensionary charges	2	Miscellaneous Expenditure (General)		
3001		xx	102	Payment to Worked Lines	2	Miscellaneous Expenditure (General)		
3001		xx	103	Subsidised Companies	2	Miscellaneous Expenditure (General)		
3001		xx	810	Miscellaneous Charges	2	Miscellaneous Expenditure (General)		
3002			01	108	General Management including general management services	3	General Superintendence and Services-Minor Head	100
3002			01	109	Financial Management	3	General Superintendence and Services-Minor Head	200
3002		01	110	Personnel Management	3	General Superintendence and Services-Minor Head	300	
3002		01	111	Materials Management	3	General Superintendence and Services-Minor Head	400	
3002		01	112	Way and Works	3	General Superintendence and Services-Minor Head	500	
3002		01	113	Rolling Stock Management	3	General Superintendence and Services-Minor Head	600	
3002		01	114	Electrical Management	3	General Superintendence and Services-Minor Head	700	
3002		01	115	Signalling & Telecommunication Management	3	General Superintendence and Services-Minor Head	800	
3002		01	116	Traffic Management	3	General Superintendence and Services-Minor Head	900	
3002		02	117	Establishment in Offices	4	Repairs and Maintenance of Permanent Way and Works	100	
3002		02	118	Maintenance of Permanent Way	4	Repairs and Maintenance of Permanent Way and Works	200	
3002			119	Maintenance of Bridge work and Tunnels including Road over/under bridges	4	Repairs and Maintenance of Permanent Way and Works	300	
3002		02	120	Maintenance of service buildings (other than staff Quarters and Welfare buildings)	4	Repairs and Maintenance of Permanent Way and Works	400	
3002			121	Water Supply, Sanitation and Roads (other than Colonies, staff Quarters and Welfare buildings)	4	Repairs and Maintenance of Permanent Way and Works	500	
3002		02	122	Other repairs and maintenance	4	Repairs and Maintenance of Permanent Way and Works	600	

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3002			123	Special repairs pertaining to Breaches, Accidents, etc. including Special Revenue Works	4	Repairs and Maintenance of Permanent Way and Works	700
3002		02	129	Credit or Recoveries	4	Repairs and Maintenance of Permanent Way and Works	900
3002		03	117	Establishment in Offices	5	Repair and Maintenance of Motive Power	100
3002		03	125	Steam Locomotives	5	Repair and Maintenance of Motive Power	200
3002		03	126	Diesel Locomotives	5	Repair and Maintenance of Motive Power	300
3002		03	127	Electric Locomotives	5	Repair and Maintenance of Motive Power	500
3002		03	128	Rail cars, Ferry steamers and other maintenance expenses	5	Repair and Maintenance of Motive Power	600
3002		03	129	Credit or Recoveries	5	Repair and Maintenance of Motive Power	900
3002		04	117	Establishment in Offices	6	Repair and Maintenance of Carriages and Wagons	100
3002		04	129	Credit or Recoveries	6	Repair and Maintenance of Carriages and Wagons	900
3002		04	130	Carriages and Wagons	6	Repair and Maintenance of Carriages and Wagons	200
3002		04	131	Wagons	6	Repair and Maintenance of Carriages and Wagons	300
3002		04	132	Electrical Multiple Unit/Main Line Electrical Multiple Unit Coaches	6	Repair and Maintenance of Carriages and Wagons	400
3002		04	133	Electrical General Services-Train Lighting fans and Air-conditioning	6	Repair and Maintenance of Carriages and Wagons	500
3002		04	134	Diesel Multiple Unit Coaches	6	Repair and Maintenance of Carriages and Wagons	700
3002		04	200	Miscellaneous Repairs and Maintenance Expenses	6	Repair and Maintenance of Carriages and Wagons	600
3002		05	117	Establishment in Offices	7	Repair and Maintenance-Plant and Equipment	100
3002		05	129	Credit or Recoveries	7	Repair and Maintenance-Plant and Equipment	900
3002		05	138	Plant and Equipment-Ways and Works	7	Repair and Maintenance-Plant and Equipment	200
3002		05	139	Plant and Equipment-Mechanical	7	Repair and Maintenance-Plant and Equipment	300
3002		05	140	Plant and Equipment-Electrical	7	Repair and Maintenance-Plant and Equipment	400
3002		05	141	Plant and Equipment-Signalling	7	Repair and Maintenance-Plant and Equipment	500
3002		05	142	Plant and Equipment-Telecommunication	7	Repair and Maintenance-Plant and Equipment	600
3002		05	143	Rental to P&T for Signalling and Telecommunication Circuits	7	Repair and Maintenance-Plant and Equipment	700
3002	Indian Railways-Commercial Lines-Working Expenses	05	144	Other Plant and Equipment-General and Traffic Departments	7	Repair and Maintenance-Plant and Equipment	800
3002		06	125	Steam Locomotives	8	Operating Expenses-Rolling Stock and Equipment	100
3002		06	126	Diesel Locomotives	8	Operating Expenses-Rolling Stock and Equipment	200
3002		06	127	Electric Locomotives	8	Operating Expenses-Rolling Stock and Equipment	300

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3002		06	129	Credit or Recoveries	8	Operating Expenses-Rolling Stock and Equipment	900
3002		06	130	Carriages and Wagons	8	Operating Expenses-Rolling Stock and Equipment	500
3002		06	137	EMU Coaches	8	Operating Expenses-Rolling Stock and Equipment	400
3002				Traction (other than Rolling Stock) and General electrical services	8	Operating Expenses-Rolling Stock and Equipment	600
3002		06	145	Signalling and Telecommunication	8	Operating Expenses-Rolling Stock and Equipment	700
3002		06	147	Ferry Services and rail cars	8	Operating Expenses-Rolling Stock and Equipment	800
3002		07	117	Establishment in Offices	9	Operating Expenses-Traffic	100
3002		07	129	Credit or Recoveries	9	Operating Expenses-Traffic	900
3002		07	148	Station Operations	9	Operating Expenses-Traffic	200
3002		07	149	Yard Operations	9	Operating Expenses-Traffic	300
3002		07	153	Transshipment and repacking operations	9	Operating Expenses-Traffic	400
3002		07	154	Train Operations	9	Operating Expenses-Traffic	500
3002		07	155	Safety	9	Operating Expenses-Traffic	600
3002		07	200	Miscellaneous Repairs and Maintenance Expenses	9	Operating Expenses-Traffic	700
3002		08	129	Credit or Recoveries	10	Operating Expenses-Fuel	900
3002		08	156	Steam Traction	10	Operating Expenses-Fuel	100
3002		08	157	Diesel Traction	10	Operating Expenses-Fuel	200
3002		08	158	Electric Traction	10	Operating Expenses-Fuel	300
3002		09	052	Residential and Welfare Buildings-Repair and Maintenance	11	Staff Welfare and Amenities	500
3002		09	106	Canteen and Other staff amenities	11	Staff Welfare and Amenities	400
3002		09	107	Educational facilities	11	Staff Welfare and Amenities	100
3002		09	108	Medical services	11	Staff Welfare and Amenities	200
3002		09	129	Credit or Recoveries	11	Staff Welfare and Amenities	900
3002		09	282	Health and Welfare services	11	Staff Welfare and Amenities	300
3002		09	800	Miscellaneous Expenses	11	Staff Welfare and Amenities	600

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Major Head	Commercial/ Strategic	Sub- Major Head	Minor Head	Description	Demand No.	Description	Minor head
3002				Hospitality and Entertainment Expenses	12	Miscellaneous Working Expenses	700
		10	101				
3002				Catering	12	Miscellaneous Working Expenses	400
		10	102				
3002				Compensation-Claims	12	Miscellaneous Working Expenses	200
		10	103				
3002				Workmen's and other compensation claims	12	Miscellaneous Working Expenses	300
		10	104				
3002				Security	12	Miscellaneous Working Expenses	100
		10	105				
3002				Cost of Training of Staff	12	Miscellaneous Working Expenses	500
		10	106				
3002				Credit or Recoveries	12	Miscellaneous Working Expenses	900
		10	129				
3002				Other Expenses	12	Miscellaneous Working Expenses	600
		10	800				
3002				Superannuation and retiring pension	13	Provident Fund, Pension and Other Retirement Benefits	100
		11	101				
3002				Commuted Pension	13	Provident Fund, Pension and Other Retirement Benefits	200
		11	102				
3002				Ex-gratia pension	13	Provident Fund, Pension and Other Retirement Benefits	300
		11	103				
3002				Gratuities and Special contribution to Provident Fund	13	Provident Fund, Pension and Other Retirement Benefits	800
		11	104				
3002				Family Pension	13	Provident Fund, Pension and Other Retirement Benefits	400
		11	107				
3002				Death-cum-retirement gratuity	13	Provident Fund, Pension and Other Retirement Benefits	500
		11	108				
3002				Other allowances, other pensions and other expenses	13	Provident Fund, Pension and Other Retirement Benefits	600
		11	109				
3002				Contribution to Provident Fund	13	Provident Fund, Pension and Other Retirement Benefits	800
		11	110				
3002				Leave Encashment Benefits	13	Provident Fund, Pension and Other Retirement Benefits	700
		11	111				
3002				Credit or Recoveries	13	Provident Fund, Pension and Other Retirement Benefits	900
		11	129				
3002				Deduct-Amount met from Railway Pension Fund	13	Provident Fund, Pension and Other Retirement Benefits	900 (930)
		11	901				
3002				Appropriation to Depreciation Reserve Fund	14	Appropriation to Funds	100
		12	101				
3002				Appropriation to Pension Fund	14	Appropriation to Funds	200
		12	102				
3002				Demands Payable	12	Suspense	900(920)
		13	101				
3002				Credit or Recoveries	12	Suspense	900(910)
		13	129				
3002				Miscellaneous Advance	12	Suspense	100
		13	700				
3003				General Management including general management services	3	General Superintendence and Services	100
		01	108				
3003				Financial Management	3	General Superintendence and Services	200
		01	109				
3003				Personnel Management	3	General Superintendence and Services	300
		01	110				
3003				Materials Management	3	General Superintendence and Services	400
		01	111				
3003				Way and Works Management	3	General Superintendence and Services	500
		01	112				

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3003		01	113	Rolling Stock Management	3	General Superintendence and Services	600
3003		01	114	Electrical Management	3	General Superintendence and Services	700
3003		01	115	Signalling & Telecommunication Management	3	General Superintendence and Services	800
3003		01	116	Traffic Management	3	General Superintendence and Services	900
3003		02	117	Establishment in Offices	4	Repairs and Maintenance of Permanent Way and Works	100
3003		02	118	Maintenance of Permanent Way	4	Repairs and Maintenance of Permanent Way and Works	200
3003		02	119	Maintenance of Bridge work and Tunnels including Road over/under bridges	4	Repairs and Maintenance of Permanent Way and Works	300
3003		02	120	Maintenance of service buildings (other than staff Quarters and Welfare buildings)	4	Repairs and Maintenance of Permanent Way and Works	400
3003		02	121	Water Supply, Sanitation and Roads (other than Colonies, staff Quarters and Welfare buildings)	4	Repairs and Maintenance of Permanent Way and Works	500
3003		02	122	Other repairs and maintenance	4	Repairs and Maintenance of Permanent Way and Works	600
3003		02	123	Special repairs pertaining to Breaches, Accidents, etc. including Special Revenue Works	4	Repairs and Maintenance of Permanent Way and Works	700
3003		02	129	Credit or Recoveries	4	Repairs and Maintenance of Permanent Way and Works	900
3003		03	117	Establishment in Offices	5	Repair and Maintenance of Motive Power	100
3003		03	125	Steam Locomotives	5	Repair and Maintenance of Motive Power	200
3003		03	126	Diesel Locomotives	5	Repair and Maintenance of Motive Power	300
3003		03	127	Electric Locomotives	5	Repair and Maintenance of Motive Power	500
3003		03	128	Rail cars, Ferry steamers and other maintenance expenses	5	Repair and Maintenance of Motive Power	600
3003		03	129	Credit or Recoveries	5	Repair and Maintenance of Motive Power	900
3003		04	117	Establishment in Offices	6	Repair and Maintenance of Carriages and Wagons	100
3003		04	129	Credit or Recoveries	6	Repair and Maintenance of Carriages and Wagons	900

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Major Head	Commercial/ Strategic	Sub-Major Head	Minor Head	Description	Demand No.	Description	Minor head
3003	Indian Railways- Strategic Lines-Working Expenses	04	130	Carriages and Wagons	6	Repair and Maintenance of Carriages and Wagons	200
3003		04	131	Wagons	6	Repair and Maintenance of Carriages and Wagons	300
3003		04	132	Electrical Multiple Unit/Main Line Electrical Multiple Unit Coaches	6	Repair and Maintenance of Carriages and Wagons	400
3003		04	133	Electrical General Services-Train Lighting fans and Air-conditioning	6	Repair and Maintenance of Carriages and Wagons	500
3003		04	134	Diesel Multiple Unit Coaches	6	Repair and Maintenance of Carriages and Wagons	700
3003		04	200	Miscellaneous Repairs and Maintenance Expenses	6	Repair and Maintenance of Carriages and Wagons	600
3003		05	117	Establishment in Offices	7	Repair and Maintenance-Plant and Equipment	100
3003		05	129	Credit or Recoveries	7	Repair and Maintenance-Plant and Equipment	900
3003		05	138	Plant and Equipment- Ways and Works	7	Repair and Maintenance-Plant and Equipment	200
3003		05	139	Plant and Equipment- Mechanical	7	Repair and Maintenance-Plant and Equipment	300
3003		05	140	Plant and Equipment- Electrical	7	Repair and Maintenance-Plant and Equipment	400
3003		05	141	Plant and Equipment- Signalling	7	Repair and Maintenance-Plant and Equipment	500
3003		05	142	Plant and Equipment- Telecommunication	7	Repair and Maintenance-Plant and Equipment	600
3003		05	143	Rental to P&T for Signalling and Telecommunication Circuits	7	Repair and Maintenance-Plant and Equipment	700
3003		05	144	Other Plant and Equipment-General and Traffic Departments	7	Repair and Maintenance-Plant and Equipment	800
3003		06	125	Steam Locomotives	8	Operating Expenses-Rolling Stock and Equipment	100
3003		06	126	Diesel Locomotives	8	Operating Expenses-Rolling Stock and Equipment	200
3003		06	127	Electric Locomotives	8	Operating Expenses-Rolling Stock and Equipment	300
3003		06	129	Credit or Recoveries	8	Operating Expenses-Rolling Stock and Equipment	900
3003		06	130	Carriages and Wagons	8	Operating Expenses-Rolling Stock and Equipment	500
3003		06	137	EMU Coaches	8	Operating Expenses-Rolling Stock and Equipment	400
3003		06	145	Traction (other than Rolling Stock) and General electrical services	8	Operating Expenses-Rolling Stock and Equipment	600
3003		06	146	Signalling and Telecommunication	8	Operating Expenses-Rolling Stock and Equipment	700
3003		06	147	Ferry Services and rail cars	8	Operating Expenses-Rolling Stock and Equipment	800
3003		07	117	Establishment in Offices	9	Operating Expenses-Traffic	100

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Major Head	Commercial/ Strategic	Sub- Major Head	Minor Head	Description	Demand No.	Description	Minor head
3003		07	129	Credit or Recoveries	9	Operating Expenses-Traffic	900
3003		07	148	Station Operations	9	Operating Expenses-Traffic	200
3003		07	149	Yard Operations	9	Operating Expenses-Traffic	300
3003		07	153	Transshipment and repacking operations	9	Operating Expenses-Traffic	400
3003		07	154	Train Operations	9	Operating Expenses-Traffic	500
3003		07	155	Safety	9	Operating Expenses-Traffic	600
3003		07	200	Miscellaneous Repairs and Maintenance Expenses	9	Operating Expenses-Traffic	700
3003		08	129	Credit or Recoveries	10	Operating Expenses-Fuel	900
3003		08	156	Steam Traction	10	Operating Expenses-Fuel	100
3003		08	157	Diesel Traction	10	Operating Expenses-Fuel	200
3003		08	158	Electric Traction	10	Operating Expenses-Fuel	300
3003		09	052	Residential and Welfare Buildings-Repair and Maintenance	11	Staff Welfare and Amenities	500
3003		09	106	Canteen and Other staff amenities	11	Staff Welfare and Amenities	400
3003		09	107	Educational facilities	11	Staff Welfare and Amenities	100
3003		09	108	Medical services	11	Staff Welfare and Amenities	200
3003		09	129	Credit or Recoveries	11	Staff Welfare and Amenities	900
3003		09	282	Health and Welfare services	11	Staff Welfare and Amenities	300
3003		09	800	Miscellaneous Expenses	11	Staff Welfare and Amenities	600
3003		10	101	Hospitality and Entertainment Expenses	12	Miscellaneous Working Expenses	700
3003		10	102	Catering	12	Miscellaneous Working Expenses	400
3003		10	103	Compensation-Claims	12	Miscellaneous Working Expenses	200
3003		10	104	Workmen's and other compensation claims	12	Miscellaneous Working Expenses	300
3003		10	105	Security	12	Miscellaneous Working Expenses	100
3003		10	106	Cost of Training of Staff	12	Miscellaneous Working Expenses	500
3003		10	129	Credit or Recoveries	12	Miscellaneous Working Expenses	900
3003		10	800	Other Expenses	12	Miscellaneous Working Expenses	600
3003		11	101	Superannuation and retiring pension	13	Provident Fund, Pension and Other Retirement Benefits	100
3003		11	102	Commutated Pension	13	Provident Fund, Pension and Other Retirement Benefits	200
3003		11	103	Ex-gratia pension	13	Provident Fund, Pension and Other Retirement Benefits	300

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Major Head	Commercial/ Strategic	Sub- Major Head	Minor Head	Description	Demand No.	Description	Minor head
3003		11	104	Gratuities and Special contribution to Provident Fund	13	Provident Fund, Pension and Other Retirement Benefits	800
3003		11	107	Family Pension	13	Provident Fund, Pension and Other Retirement Benefits	400
3003		11	108	Death-cum-retirement gratuity	13	Provident Fund, Pension and Other Retirement Benefits	500
3003		11	109	Other allowances, other pensions and other expenses	13	Provident Fund, Pension and Other Retirement Benefits	600
3003		11	110	Contribution to Provident Fund	13	Provident Fund, Pension and Other Retirement Benefits	800
3003		11	111	Leave Encashment Benefits	13	Provident Fund, Pension and Other Retirement Benefits	700
3003		11	129	Credit or Recoveries	13	Provident Fund, Pension and Other Retirement Benefits	900
3003		11	901	Deduct-Amount met from Railway Pension Fund	13	Provident Fund, Pension and Other Retirement Benefits	900 (930)
3003		12	101	Appropriation to Depreciation Reserve Fund	14	Appropriation to Funds	100
3003		12	102	Appropriation to Pension Fund	14	Appropriation to Funds	200
3003		13	101	Demands Payable	12	Suspense	900(920)
3003		13	129	Credit or Recoveries	12	Suspense	900(910)
3003		13	700	Miscellaneous Advance	12	Suspense	100
3004	Indian Railways-Open Line Works Revenue	01	101	Commercial Lines-Revenue Works	Not operated in Railways		
3004		01	101	Strategic Lines-Revenue Works	Not operated in Railways		
3005	Payments to General Revenue	xx	101	Dividend to General Revenues	Railway Board operates these heads centrally.		
3005		xx	102	Contributions to General Revenues for Grants to States in lieu of Tax on Railway Passenger Fares			
3005		xx	103	Contributions to General Revenues for assisting the States for financing Safety works			
3005		xx	903	Deduct-Amount met from Railway Revenue Reserve Fund			

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3006	Appropriation from Railway Surplus	xx	101	Appropriation to Railway Revenue Reserve Fund	Railway Board operates these heads centrally.		
3006		xx	102	Appropriation to Railway Development Fund			
3006		xx	103	Appropriation to Railway Capital Fund			
3007	Repayment of Loans taken from General Revenue	xx	101	Repayment of Loans - Development Fund- Commercial Lines	Railway Board operates these heads centrally.		
3007		xx	102	Repayment of Loans - Development Fund- Strategic Lines			
3007		xx	103	Interest on Loans to Development Fund- Commercial Lines			
3007		xx	104	Interest on Loans - Development Fund- Strategic Lines			
3007		xx	105	Repayment of loans- Railway Revenue Reserve Fund			
3007		xx	106	Interest on Loans- Railway Revenue Reserve Fund			
3007		xx	107	Payment of deferred Dividend liability in respect of the period prior to 1978-79			
3007		xx	901	Deduct-Amount met from Railway Development Fund-Commercial lines			
3007		xx	902	Deduct-Amount met from Railway Development Fund-Strategic lines			
3007		xx	903	Deduct-Amount met from Railway Revenue Reserve Fund			
3025	Payment towards amortisations of over capitalisation	xx	101	Payment towards amortisation of over capitalisation	Railway Board operates these heads centrally.		
3025		xx	903	Deduct-Amount met from Railway Revenue Reserve Fund			

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5002		01	120	New Line Constructions	16	New Lines (Construction)	1100
5002		01	121	Purchase of New Lines and restoration of dismantled Lines	16	Purchase of New Lines	1200
5002		01	122	Purchase of New Lines and restoration of dismantled Lines	16	Restoration of dismantled lines	1300
5002		01	134	Gauge Conversion	16	Gauge Conversion	1400
5002		01	135	Doubling	16	Doubling	1500
5002		01	123	Other Traffic Facilities	16	Traffic Facilities	1600
5002		01	102	Rolling Stock	16	Rolling Stock	2100
5002		01	103	Track Renewals	16	Track Renewals	3100
5002		01	104	Bridge Works	16	Bridge Works	3200
5002		01	105	Taking over lines from P&T	16	Taking over of line wires from P&T Deptt	3400
5002		01	115	S&T Works	16	Signalling and Telecommunication Works	3300
5002		01	116	Other Specified Works (including Nirbhaya Funded Project)	16	Other Specified Works	6400
5002		01	106	Electrification Projects	16	Electrification Projects	3500
5002		01	107	Other Electrical Works	16	Other Electrification Works	3600
5002		01	124	Road Safety Works- Conversion of Unmanned	16	Road Safety Works-Conversion of Unmanned Level Crossings into Manned Level Crossings	2900
5002		01	125	Road Safety Works- Conversion of Level	16	Road Safety Works-Conversion of Level Crossings into Road Overbridges/Road Underbridges	3000
5002	Capital Outlay on Indian Railways- Commercial Lines	01	126	Traction Distribution Works	16	Traction Distribution Works	3700
5002		01	108	Machinery and Plants	16	Machinery and Plants	4100
5002		01	109	Workshop including Production Units	16	Workshops including Production Units	4200
5002		01	110	Staff Quarters	16	Staff Quarters	5100
5002		01	111	Amenities for Staff	16	Amenities for Staff	5200
5002		01	112	Passenger Amenities	16	Passenger Amenities	5300
5002		01	190	Investment in Undertakings	16	Investment in Government Commercial Undertakings-Road Services	6100
5002		01	191	Investment in Non-Government Undertakings including JVs/SPVs	16	Investment in Non-Government Undertakings including JVs/SPVs	6300
5002		01	101	Manufacturing Suspense	16	Manufacturing Suspense	7200
5002		01	700	Miscellaneous Advance	16	Miscellaneous Advance	7300
5002		01	799	Stores Suspense	16	Stores Suspense	7100

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Major Head	Commercial/ Strategic	Sub- Major Head	Minor Head	Description	Demand No.	Description	Minor head
5002		02	119	Metropolitan Transport Projects	16	Metropolitan Transport Projects	8100
5002		01	117	Computerisation	16	Computerisation	1700
5002		01	118	Railway Research	16	Railway Research	1800
5002		02	120	New Lines Construction-Dividend Free	16	New Lines Construction Dividend Free Projects	8300
5002		xx	xxx	Training/HRD	16	Training/HRD (w.e.f. 1.4.2016)	6500
5002		xx	xxx	Leased Assets-Payment of capital component to IRFC	16	Leased Assets-Payment of capital component to IRFC	2200
5003	Capital Outlay on Indian Railways-Commercial Lines- Operated as mentioned for 5002						