

भारत सरकार **Government of India**
रेल मंत्रालय **Ministry of Railways**
रेलवे बोर्ड (**Railway Board**)

RBA No. 30/2013

No. 2011/ACII/2/1

New Delhi, dated 23/12/2013

**General Managers,
All Indian Railways**

Sub: Introduction of new Primary Units in Revenue and Capital Classification of expenditure for booking of arrear payment to Staff.

Kindly refer to Board's letter of even No. dated 26.8.2011 vide which following separate Primary Units (PUs) were introduced under Revenue and Capital Classification for identification of expenditure for separate provisioning and booking of expenditure on arrear payments to staff vide ACS No. 107 of Finance Code Vol. II :-

Revenue

- PU – 42 – Arrear Payments (Salary / Wages)
- PU – 43 – Arrear Payments (Dearness Pay & Dearness Allowances)
- PU – 44 – Arrear Payments (Allowances other than DA)

Capital

- PU – 26 – Arrear Payments – (Pay & Allowances of departmental establishment)

In this regard, some of the Railways have sought clarification about nature of arrears payments to be booked under these arrears Primary Units. The matter has been examined in consultation with Budget Dte. and it is clarified that the above Primary Units should be operated only for booking to expenditure of the following nature:

- i) Other than regular / periodical arrears of pay & allowances viz Pay Commission related arrears, restructuring of cadre, revision of rates of allowance from retrospective effect, etc., pertaining to previous years. Pay Commission arrears should be specific to include payments pertaining to previous financial years as a result of instructions from Pay Commission Directorate of Railway Board.
- ii) Payments relating to previous years arising out of court judgments on fixation of pay and allowances consequent to implementation of recommendations of Pay Commission, restructuring of cadre, etc.

The following types of arrears should however be booked under regular PUs instead of under the arrears PUs:

- i) Regular Pay arrears / DA arrears of current year should be provided for under PU 01 (Pay), 02 (DA) respectively and allowances & other staff cost under the respective PUs (i.e. 4 to 17, 20, 25, 34, & 40) as the case may be.
- ii) Belated claims and belated payments such as arrears of Dearness Allowance, Dearness Pay, TA/OT/NDA/KMA etc. pertaining to previous years but payable in subsequent years (viz. arrears DA of January to March payable in April of next financial year).
- iii) Arrear of pay arising out of Court judgement on account of penalty / disciplinary charges.

The Budget Grant and Working Budget Grant for arrear PUs of 42, 43 & 44 would normally be kept nil. Zonal Railways may however book expenditure against PU 42, 43 & 44 (as the case may be) within overall allotment given for PU 1, PU 2 etc. Only at the Revised Grant and Final Grant stage, the expenditure booked against these arrear PUs will be covered by matching grant.

Shilpi
23/12/13
(Shilpi Agarwal)
Director Finance / CCA
Railway Board

Copy to :

FA&CAOs All Indian Railways & Production Units for information and necessary action.