

Government of India  
Ministry of Railways  
(Railway Board)

RBA No. 8 /2009

No. 2009/ ACII/2/1

New Delhi, Dated: 5 .2.09

General Managers/ CAOs,  
All Zonal Railways/PUs

Sub: Introduction of new Primary Units in Revenue and Capital  
classification of expenditure.

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A new allowance, namely Leave encashment during service has been introduced as per recommendations of 6<sup>th</sup> CPC. Further, rates of reimbursement of tuition fees have also been revised to Rs.1000/- pm/ per child from the existing rate of Rs. 40 p.m/ per child. It has been decided to introduce new primary units of expenditure to facilitate separate budgeting and accountal of these items of expenditure as under:

Revenue classification:      PU - 20: Leave encashment during service  
   PU -25 : Children education allowance

Capital classification:      PU - 20: Leave encashment during service  
   PU -25 : Children education allowance

Accordingly the ACS No. 100 to Indian Railways Finance Code, Volume II-  
Appendices, (Reprint edition-1996) is enclosed for information and necessary action.

Kindly acknowledge receipt.

DA: As above



(S.N.Mathur)  
Director Finance (CCA)  
Railway Board

Copy for information and necessary action to:

1. Dy. C&AG/ Railways, Room No. 224, Rail Bhawan, New Delhi-110001 (40 copies)
2. FA&CAOs/ All Zonal Railways and Production Units etc.
3. AC-I(Comp), AC-III(6 copies), AC-IV, Appropriation Accounts, PAO/ RB, F(B)

ADVANCE CORRECTION SLIP NO. 100

(INDIAN RAILWAY FINANCE CODE Volume II- Reprint edition 1996)

Appendix-I : Classification of Revenue Expenditure:

Page 68- Primary Units (objects) of Expenditure

Please insert following primary units:

PU No.	Particulars
20	Leave encashment during service
25	Children education allowance

Appendix-II : Classification of Capital and Other Works Expenditure:

Page 87- Primary Units (objects) of Expenditure

Please insert following primary units:

PU No.	Particulars
20	Leave encashment during service
25	Children education allowance

(Authority: Railway Board's letter no. 2009/ ACH/2/1 dated: 5.2.09)