



भारत सरकार GOVERNMENT OF INDIA
रेल मंत्रालय MINISTRY OF RAILWAYS
रेलवे बोर्ड (RAILWAY BOARD)

RBA No. 131 /2018

No. 2016/AC-II/3/4

New Delhi, dated 07.12.2018

1. General Managers/FA&CAOs etc (As per standard List I)
2. All attached offices/Subordinates offices (As per standard List II)

Sub: Modification in the explanatory note of the existing PU- 31 in Classification of Revenue Expenditure (Appendix - I) of Indian Railway Finance Code Vol. II (Second Reprint Edition 2008).

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Instances have been brought to notice of Board's office that fuel issued from 'Stores' for non-traction purpose is also being booked under PUC-31 (which as per ACS No. 125 is to be used only for direct purchase).

In this regard, Advance Correction Slip No. 140 modifying ACS No. 125 (RBA No. 75 dated 03.12.2015) is enclosed for necessary action.

Contents of the correction slip may please be circulated suitably.

Kindly acknowledge receipt.

DA: As above.

(Sanjeev Sharma)  
Director Finance/Accounts  
Railway Board

**Advance Correction Slip No. 140**

**Indian Railway Finance Code Vol. II (Reprint Edition 2008)**

**Classification of Revenue Expenditure (Appendix - I)**

Explanatory note to PU 31 may be modified as under:

'PU-31 will be used for booking of direct purchase of fuel as well as issue of Fuel from 'Stock' for 'Other than Traction Purpose' like for activities/output of track machines, generator sets, for road vehicles etc.'

Cost of bio-diesel (B100 and B5/B10 etc.) for other than traction purposes will also be booked under this. (This is in supersession of the instruction issued vide letter No. 2013/AC II/2/2 dated 16.09.2014 to book bio-diesel in PU 28).

This primary unit may be distinguished from maintenance of plant, equipment, machinery like track-machines, generator sets etc. the cost of which would be under Sub Major Head 05 (earlier Demand No. 7).

Cost of lubricants, furnace oil etc. will be booked in PU 99.'

(Authority: Board's Letter No. 2016/AC-II/3/4 dated .12.2018)