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Ref: RB's letter no. 2015-B-265/Misc. dtd 3/12/15  
RBA No. 75/2015

**Advance Correction Slip No. 125**

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

Please introduce new Primary Units/modify existing Primary Units as under:

Primary Unit	Name & description	Explanatory note																								
05 (Existing)	Compensatory city allowance (deleted)	This primary unit stands deleted.																								
06 (Existing)	Interim Relief (deleted)	This primary unit stands deleted.																								
22 (Existing)	Utilities excluding electricity (Modified)	The existing nomenclature "Utilities - water, electricity etc." stands renamed as "Utilities (excluding electricity)".																								
27 (Existing)	Cost of material from stock	<p>In Demand 10 'Operating Expenses - Fuel', PU 27 would reflect 'prime cost' of fuel from stock for home locomotives fuelled in home railway.</p> <p>This will also include bio-diesel (B5 or B10) &amp; CNG/LNG for locomotives.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">Plan Head 71 Stores Suspense (Fuel Suspense)</th> </tr> <tr> <th colspan="2">Debit (expenditure)</th> <th colspan="2">Credits</th> </tr> </thead> <tbody> <tr> <td>Total prime cost of HSD / fuel purchased.</td> <td>x</td> <td>Prime cost of HSD/Fuel</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Issued to Home railway locomotives Booked to revenue final head D10 - PU 27</td> <td>x1</td> </tr> <tr> <td></td> <td></td> <td>Issued to Foreign Rly locomotives Booked to Revenue final head of foreign rly D10 - PU 60</td> <td>x2</td> </tr> <tr> <td></td> <td></td> <td>Total Prime cost(x1 + x2 = x)</td> <td>x</td> </tr> </tbody> </table>	Plan Head 71 Stores Suspense (Fuel Suspense)				Debit (expenditure)		Credits		Total prime cost of HSD / fuel purchased.	x	Prime cost of HSD/Fuel				Issued to Home railway locomotives Booked to revenue final head D10 - PU 27	x1			Issued to Foreign Rly locomotives Booked to Revenue final head of foreign rly D10 - PU 60	x2			Total Prime cost(x1 + x2 = x)	x
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30 (New)	Cost of electrical energy	<p>PU 30 would reflect cost of electrical energy (payments to DISCOMs/SEBs etc.) - traction as well as for non-traction.</p> <p>[Important PU 32 used till now for booking electricity bill payments will not be used now.]</p> <p>The expenditure shall be booked to the demand heads pertaining to the activity to which the energy meter pertains.</p> <p>Till now, the cost of electrical energy was first booked to Demand 10 or Demand 8 and through 'consumption statements' the amount was later on transferred to concerned heads. Since, electrical energy bills now are against meters which now pertain mostly to distinct units/buildings/installation, the energy bill, like any other normal bill, should be booked direct to the concerned head to which the activity pertains. Thus electrical energy meters pertaining to electricity supplied to streets and colony, Hospitals, Workshops, Sheds, Stations, Office building would get directly booked to concerned heads. For e.g., Electricity bills relating to energy consumption and energy payment as per meter in: GM's establishment would be in D 3/ 113; DRM's establishment would be charged to D 3/ 129 ; D 4 - establishment in offices/130 ; D 5/130 (mechanical) &amp; 160 (electrical); D6/130 &amp; 160 ; D7/130 &amp; 160 ; D8/660 (special note: under Demand 08 - subheads 620, 630, 640 &amp; 650 will stand abolished) ; D9/298 ; D10/320 ; D11/ 114, 215, 313, 411, 580 (residential building) ; This illustration is not exhaustive.</p> <p>On certain railways, traction energy is used for signalling purposes &amp; station equipments, in which case such amount should be passed on to concerned head under PU 30.</p>																								