



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



No.2024/ACII/2/5

RBA No. 12/2024  
New Delhi, dated: 09-04-2024

The General Managers,  
All Indian Railways & PUs etc.

**Sub:** Introduction of New Primary Unit for accountal of Capital expenditure on Audit.

**Ref:** 1. Railway Board's letter no. 2023/F(X)-I/33/Misc/4 dated 06.04.2023.  
2. Ministry of Finance's OM No. 11011(12)/13/2022-Codes-CGA/cno 11900/392 dated 03.01.2023.

Board vide letter referred at (1) above has desired that the expenditure on items of office equipment and Furniture & Fixtures, ICT equipments exceeding the threshold limit/useful life should be classified as Capital expenditure. In order to facilitate separate budgeting and accountal of such expenditure, it has been decided to introduce a New Primary Unit namely "Capital Expenditure-Audit Department" in Classification of Capital and Other Works Expenditure (Appendix-II) of Railway Finance Code Vol. II (Second Reprint Edition 2022), as per Advanced Correction Slip (ACS) no. 07 enclosed herewith.

Contents of the correction slip may please be circulated suitably for information and compliance.

Please acknowledge receipt.

(Vipul Tripathi)  
Director Accounts  
Railway Board

No.2024/ACII/2/5

New Delhi, dated:09-04-2024

Copy to:

- i) Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.
- ii) PFAs, Indian Railways.
- iii) FA & CAO(C)s, Indian Railways
- iv) OSD/MR, OSD/Co-ord/MR, DG/RPF.

**Advance Correction Slip No. 07**

**Indian Railway Financial Code Volume-II (Second Reprint Edition 2022)  
Classification of Capital and Other Works Expenditure (Appendix-II)**

Please introduce the following new Primary Unit in Classification of Capital and Other Works Expenditure (Appendix-II) of Railway Finance Code Vol. II (Second Reprint Edition 2022):

PU No. 55- Capital Expenditure- Audit Department

**(Authority: Board's letter no. 2024/ACII/2/5 dated 09.04.2024)**

**This will take effect from FY 2024-25.**

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