

NORTH CENTRAL RAILWAY

NCRPS-6292/2024

Headquarters Office
Subedarganj, Prayagraj

No. 797-E/NCR/Policy/2024/Misc

Dated: .04.2024

All PHODs / CHODs, NCR HQ office, Prayagraj,
Divisional Railway Manager AGRA, JHANSI & PRAYAGRAJ,
CWM/JHS WS, CWM/ MLR WS, CWM/ RSK/STLI, CWM/CPOH Prayagraj,
Sr.DPO AGRA, JHANSI & PRAYAGRAJ, Dy.CPO/Const PRYJ, Dy.CPO/WS/JHS,
SPO/MLR, APO /RSK/STLI, CEE/WS/ JHS, Dy.CE/WS/JHS, Dy.CMM/GSD JHANSI,
Dy.CE/ Bridge Line JHANSI AGRA, Prayagraj, Dy.CE/ TMC Line JHANSI DyCE / CSP
Prayagraj, Staff Officer/RPF/NCR/HQ/Prayagraj. Dy.FA&CAO/G/NCR,
Principal- ETC/ Kanpur. Principal- IRTMTC / Prayagraj, Principal- CETA / Kanpur,
Principal- Supervisor Training Centre /Jhansi, Principal- Area Training Centre/Jhansi,
Principal- Transportation Training Centre, Subedarganj / Prayagraj, Principal- Basic Training
Centre, Loco/Jhansi, Principal- BTC/C&W/Jhansi, Principal- BTC, Wagon Workshop/Jhansi,
Principal- C&W training Centre/ Kanpur, Principal- Permanent Way Training Centre/JHS,
Principal- Electric Training Centre/TRD/Jhansi.

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

Ref: Railway Board Letter No. 2024/ACII/2/5 dated 09.04.2024.

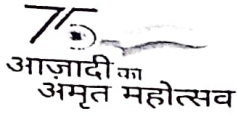
Copy of Railway Board's letter No. 2024/ACII/2/5 dated 09.04.2024, is annexed
herewith for further necessary action.

Policy Letter Circulated under NCRPS/NCRBE is also be available on website
www.ncr.indianrailways.gov.in (About us→Department→Personnel→NCR Policy Circulars).

DA: as above

Digitally Signed by
Jitendra Singh
(Jitendra Singh)
Date: 22-04-2024 18:44:19
Reason: Approved
APO/HQ
for General Manager/P

C/- Secretary to GM for kind information to General Manager.
C/- Secretary to AGM for kind information to AGM.
C/- All Personnel Officer in HQ.
C/- All Recognized Union and Associations.
C/- SWC for information in reference to SWC No.



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:

- Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.
- PFAs, Indian Railways.
- FA & CAO(C)s, Indian Railways
- 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.
