

**GOVERNMENT OF INDIA  
MINISTRY OF RAILWAYS  
(RAILWAY BOARD)**

No. 2023/F(X)-I/33/Misc/4

New Delhi, dated 06.04.2023

**The General Manager,  
All Indian Railways/PUs.**

**Sub: Re-classification of expenditure as Capital Expenditure w.e.f. 01.04.2023.**

**Ref: (i) Ministry of Finance's OM No. 11011(12)/13/2022-Codes-  
CGA/cno 11900/392 dated 03.01.2023.  
(ii) The Gazette of India notification dated 16.12.22.**

With reference to MoF's OM under ref (i), following expenditure should be re-classified as Capital Expenditure w.e.f.01.04.23:

(i) Office equipment and Furniture & fixtures exceeding the threshold limit (one Lakh rupees or 3 years of useful life, either of two) should be classified as 'Capital' Expenditure under the Plan Head 'M&P/OSW' or relevant Plan Head.

(ii) Procurement of computer hardware, telecommunications devices and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of two should be capitalized under Plan Head 'Computerisation' or relevant Plan Head.

(iii) Purchase of vehicles, however, irrespective of its usage (office or otherwise) would continue to be classified as 'Capital' expenditure under the relevant Capital Plan Head 'M&P'.

2. Further, the items of Office equipment and Furniture & fixtures, ICT equipments exceeding the prescribed threshold limit/useful life & to be charged to Capital, may be procured either as part of sanctioned work or through lumpsum provision.

Please acknowledge receipt.



**(Ashish Singh)  
Director Finance (Expenditure)  
Railway Board**

**Copy to-**

**PFAs/All Indian Railways & PUs for information & further necessary action.**



**(Ashish Singh)  
Director Finance (Expenditure)  
Railway Board**