No. 10/12/2022-Bgt-1
Government of India / Bharat Sarkar
Ministry of Home Affairs / Grih Mantralaya

Room No. 7, MDCN Stadium, India Gate
New Delhi, dated ____ ~~July~~,2022
10 Aug.

OFFICE MEMORANDUM

Subject : **Operationalization of revised/new object heads under Rule 8 of DFPR, 1978 reg.**

The undersigned is directed to forward herewith a copy of O.M. TA-2-03003 (1)/2/2019-TA-II (e-417)/249 dated 19th July'2022, received from Ministry of Finance, Department of Expenditure (O/o CGA) on the subject cited above, for information and compliance.

2. Ministry of Finance has proposed operationalizing the new object heads w.e.f. i.e. 01.04.2023 and the necessary changes would be completed by the Ministry/Department by 31.03.2023. Therefore, all Divisions/Estt/Subordinate offices are requested to send their Budget proposals (RE 2022-23 and BE 2023-24) as per revised/new Object heads issued by Ministry of Finance.

Encl: As Above

(Dhanashree Patil)
Deputy Controller of Accounts (Home)
☎ 23072237

To:

1. All Additional Secretaries of the Ministry of Home Affairs
2. All Joint Secretaries of the Ministry of Home Affairs;
3. Joint Secretary (Security), Cabinet Secretariat.
4. The Joint Controller General of Accounts (ARPR), MoF, DoE, (O/o Controller General of Accounts, Mahalekha Niyantrak Bhawan, Block-E, GPO Complex, INA, New Delhi.
5. As per the standard list attached.
6. SO(IT) with a request to upload OM and its enclosure on MHA website and MHA e-Office portal.

10/8/22
(MOHD. GHUFRAN)
अनुभाग अधिकारी / Section Officer
गृह मंत्रालय
Ministry of Home Affairs
भारत सरकार / Govt. of India

Copy also forwarded for necessary action to :-

1. Under Secretary (Cash) Ministry of Home Affairs, NDCC-II Building. New Delhi.
2. Section Officer, Cash –I, MHA, NDCC-II Building New Delhi
3. Section Officer, Parliamentary Committee on Official Language, 11, Teen Murti Lane, New Delhi.
4. Fire Adviser & Head of Office, Directorate General of Civil Defence, East Block VIII, Level VII, R.K. Puram, New Delhi-110066.
5. Joint Director (Budget), O/O the Registrar General of India, 2/A, Man Singh Road, New Delhi.
6. Director, National Civil Defense College, Ministry of Home Affairs, Nagpur-440001.
7. Dy. Secretary, Inter-State Council Sectt., Vigyan Bhavan Annexe, New Delhi.
8. Director, National Fire Service College, Ministry of Home Affairs, Nagpur.
9. Section Officer (Budget), Deptt. of Official Language, 4th Floor, NDCC II Building, Jai Singh Road, New Delhi.
10. Senior Accounts Officer, National Human Rights Commission, Manav Adhikhar Bhawan, INA, New Delhi.
11. Deputy Secretary, Zonal Council Sectt, Jam Nagar House, New Delhi.
12. DIG, National Disaster Response Force, NDCC-II Building New Delhi
13. Section Officer (II A Unit), President's Sectt., New Delhi.
14. Under Secretary, Prime Minister's Office, South Block, New Delhi.
15. Under Secretary (Ad.-I), Cabinet Secretariat, Rashtrapati Bhawan, New Delhi.
16. Under Secretary, O/o Principal Scientific Adviser to the Govt. of India, 310-A, Vigyan Bhavan Annexe, New Delhi.
17. Deputy Secretary, National Security Council Sectt, 3rd Floor, Sardar Patel Bhawan, Parlt. Street, New Delhi. 110001.
18. Chairman, Land Ports Authority of India, Lok Nayak Bhawan, New Delhi.
19. Deputy Director (Admn), Sardar Vallabhbhai Patel National Police Academy, Ministry of Home Affairs, Hyderabad-500052
20. DD (Finance), NATGRID, 1-Andhariya Mod, Vasant Kunj, New Delhi-110070
21. Joint Director, North Eastern Police Academy (NEPA), Umsaw, Ri-Bhoi District, Shillong, Meghalaya.-793123.
22. SP (Admn.), National Investigation Agency, Lodhi Road, New Delhi.
23. Jt. Dy. Director (Budget), Intelligence Bureau, S P Marg, New Delhi.
24. Deputy Director (Admn.), Narcotics Control Bureau, West Block No.1, Wing No. 5, R.K. Puram, New Delhi.
25. Joint Director (Admn),NCRB, NH-8, Mahipalpur, New Delhi-110037.
26. Jt. Director (Admn.), Directorate of Co-ordination, Police Wireless, Block No.9, CGO Complex, New Delhi.
27. Under Secretary (Security), Cabinet Sectt, North Block, New Delhi
28. Assistant Director, (Admn,), BPR&D, NH-8, Service Road, Mahipalpur, New Delhi-110037.

29. DIG (Admn), LNJP National Institute of Criminology & Forensic Science, Ministry of Home Affairs, Sector-3, Outer Ring Road, Rohini, Delhi-110085.
30. Senior Scientific Officer (FS) Central Forensic Science Laboratory/ DFS, Block No. 4, 4th Floor, C.G. O Complex, Lodhi Road, New Delhi.
31. Director, Central Forensic Science Laboratory (CBI), Block No.4, 4th Floor, C.G.O. Complex, Lodhi Road, New Delhi.
32. Director cum Chief Forensic Scientist, DFS, Block No.9 CGO Complex, Lodhi Road, New Delhi.
33. Asstt. FA, Central Reserve Police Force, Block No.1 CGO Complex, Lodhi Road, New Delhi-3.
34. Assistant Commandt, CRPF, Block No.1 CGO Complex, Lodhi Road, New Delhi-3.
35. Deputy Commandant, SAO (Fin), Assam Rifles, Shillong, Meghalaya. (Through Liaison Office, Assam Rifles New Delhi).
36. AC (Fin.), Border Security Force, Block No.1, CGO Complex, Lodhi Road, New Delhi.
37. Accounts Officer, Indo-Tibetan Border Police, Block No. II, CGO Complex, Lodhi Road, New Delhi.
38. Asstt. Financial Adviser, National Security Guard, Mehram Nagar, Nr. Domestic Airport, Palam, New Delhi 110037.
39. Asstt. Director (Accounts), Central Industrial Security Force, 13, CGO Complex, Lodhi Road, New Delhi.
40. DIG (Admn.), Sashastra Seema Bal, Block No. V (East), R.K. Puram, New Delhi-110066.
41. FA to CP, Delhi Police, MHA, New Delhi
42. AIG (A/Cs), Special Protection Group, SPG Complex, Adm. Block, Sector VIII, Dwaraka, New Delhi.
43. Director (Finance), National Technical Research Organization, Block-III, Old JNU Campus, New Delhi -110016.
44. Financial Advisor, National Disaster Management Authority, A-I, Safdarjung Enclave, New Delhi-110029.
45. Accounts Officer, National Institute of Disaster Management, I.P. Estate, New Delhi
46. Dir (WS) & Consultant, Women Safety Division, New Delhi
47. Sr. Accounts Officer (A/Cs), Pay & Accounts Office, Departmental Accounting Organization of MHA, Khan Market, New Delhi.
48. AO, Pr. Accounts Office (Admn.), Departmental Accounting Organization of MHA, Room No. 6, MDCNS, New Delhi.
49. PAO (Cabinet Affairs), Ministry of PPG&P,C-I Hutments, Dara Shikoh Road, New Delhi.
50. Pay & Accounts Officer (Pr.), Ministry of Personnel, Public Grievances and Pensions, 3rd floor, Lok Nayak Bhawan, Khan Market, New Delhi.

Copy also forwarded for information to:

AS & FA (Home)/Pr.CCA (H)/CCA (H)/DS (Fin-Home)/CA (Bgt).

F. No. TA-2-03002(1)/2/2019-TA-II (e-417) /249

Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
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Mahalekha Niyantrak Bhawan,
Block-E, GPO Complex, INA, New Delhi-110023
Dated: 19th July, 2022

OFFICE MEMORANDUM

Subject: Operationalisation of revised/new object heads under Rule 8 of DFPR,1978-reg.

Please find enclosed a copy of D/o Expenditure's OM No. F.01(14)/2016-E.II(A) dated 06-07-2022 wherein they informed that the final version of Rule 8 along with its Annexure containing the revised list of object heads as approved by Hon'ble FM shall be notified in the gazette soon and requested to indicate the date for operationalizing the new object heads.

2. In this connection, some of the important points to be considered by Ministries/Departments in operationalization of revised object heads are listed below:-

(i) There shall be two object heads "Salaries" and "Allowances" in the revised list of object heads for classifying pay and allowances separately. As a result, necessary changes will be required in Pay roll module like EIS (PFMS) or other similar IT systems being followed by Ministries/Departments for depicting budget availability in each object head separately in the Pay bill. A few Departments or offices like D/o Space, D/o Atomic Energy, D/o Telecommunication, D/o Posts, CAPF (MHA), NIC, Lok Sabha Sectt., IAAD etc use their own systems and integrated with PFMS for payments and they may require similar changes in their IT systems.

(ii) The existing validation built in the external system of Ministries/Departments integrated with PFMS needs to be relooked as account masters in e-lekha/PFMS are being shared with them.

(iii) There may be likely changes in PFMS modules relating to permanent cancellation of previous year transaction etc.

3. Keeping in view of the time constraints for making changes in the IT systems being used by Ministries/Departments and availability of budget allocation in the revised object heads, this office propose operationalizing the new heads w.e.f. the new financial year i.e. 01-04-2023 so that necessary changes could be completed by the Ministries/ Departments by 31-03-2023.

P.T.O.

4. All the Financial Advisors along with Pr.CCAs/CCAs/CAs(IC) of Ministry/ Department and Head of Accounting Organisations of M/o Telecommunications, D/o Posts and Lok Sabha Sectt., IAAD, etc. are requested to examine their readiness for operationalising the revised object heads and confirm the date of 01-04-2023 as proposed above by this Office latest by **29th July, 2022** so that the same can be conveyed by this Office to D/o Expenditure at the earliest.

(Nalin Kumar Srivastava)
Joint Controller General of Accounts (ARPR)

Encl.: As above.

To

1. Financial Advisors of all Ministries/ Departments
2. All Pr.CCAs/CCAs/CAs (IC) of Ministry/Department
3. Sr. DDG (PAF), D/o Posts, Dak Bhawan, New Delhi
4. Member (Finance), Department of Telecommunication, Sanchar Bhawan, New Delhi.
5. DDG, Prasar Bharati, M/o Information & Broadcasting, New Delhi.
6. Principal Accountant General (Audit), Indian Audit & Accounts Department, DGACR Building, I.P. Estate, New Delhi - 110002.,
7. Shri Rajesh Gera, Director General, National Informatics Centre, CGO Complex, New Delhi-3
8. Shri Joginder Singh, Additional Director, Lok Sabha Sectt., Room No. 302, Parliament House Annexe, New Delhi
9. Joint CGA (GIFMIS/ITD), O/o CGA with the request to confirm readiness of the date in r/o PFMS.

Copy for kind information to:

1. Addl. CGA (PFMS)/Addl. CGA (A&FR)
2. Dy. Secy. (E.II(A), D/o Expenditure, MoF, North Block, New Delhi

Sr.AO (ITD): for uploading on CGA's website.

No. F.01(14)/2016-E.II(A)
Government of India
Ministry of Finance
Department of Expenditure
******

North Block, New Delhi
Dated 6th July, 2022

OFFICE MEMORANDUM

Subject: **Standardisation of Object Heads of Classification.**

The undersigned is directed to say that the matter regarding standardisation/rationalisation of Object Heads (Rule 8 of DFPRs) has been under consideration of the Government for some time. The Rule 8 along with its Annexure which contains revised list of Object Heads has been worked out in consultation with Budget Division/CGA and concurred by C&AG.

2. A draft Notification consisting of final version of Rule 8 along with its annexure containing the revised list of Object Heads are enclosed. This has been approved by FM. It is requested that the same may be perused for comments, if any, before the same is sent to Legislative Department for vetting. It is also requested to indicate the date for operationalizing the new heads.

3. While revising the Primary Units of Appropriation in 1994, it was mentioned that the question of extending the revised Object Heads of Classification to Defence Services estimates and Railways will be taken up separately. Till then the Object Heads presently in use by these Ministries will be followed. It may kindly be indicated whether similar exemption to any Ministry/Department is to be made.

(S. Naganathan)
Dy. Secretary, E.II(A)

1. Joint Secretary (Budget), Department of Economic Affairs
2. Controller General of Accounts

{To be published in the Gazette of India, Part II, Section (3), Sub-Section (ii)}

Government of India
Ministry of Finance
Department of Expenditure
******

New Delhi, the......July 2022

NOTIFICATION

S.O. .... In pursuance of clause (3) of Article 77 of the Constitution of India, the President is hereby makes the following rules further to amend the Delegation of Financial Power Rules, 1978, namely:-

1. (i) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.

(ii) They shall come into force w.e.f. ....

2. In the Delegation of Financial Power Rules, 1978, hereinafter referred to as the Principal Rules, for Rule 8, the following rule shall be substituted, namely

"8. Primary Units of Appropriation

(1) A Grant or Appropriation for charged expenditure is distributed by Standard Object Heads under which it shall be accounted for. Each such standard Object Head, against which the provision for expenditure appears, constitutes a Primary Unit of Appropriation. The Primary Unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.

2) Primary Units of Appropriation or Standard Object Heads are listed out in **Annexure I** to these Rules.

3) The Finance Ministry may add to the primary units specified in sub-rule(2) any other primary unit or prescribe an entirely different set of such units.

4) Departments of Government of India may keep in view the following directions with regard to the numeric codification for preparation of the Detailed Demand for Grants :-

(i) The number of tiers of classification in the Detailed Demands for Gants will be the standard six tiers indicated as under:-

a.	Major Head	-4 digits(Function)
b.	Sub-Major Head	-2 digits(Sub-function)
c.	Minor Head	-3 digits(Progamme)
d.	Sub-Head	-2 digits(Scheme)

e.	Detailed Head	-2 digits(Sub-Scheme)
f.	Object Head	-2 digits(Primary Unit of Appropriation or Object Head)

(ii) Standard code numbers assigned to the Major, Sub-Major and the Minor Heads indicated in the List of Major and Minor Heads of Account for the Union and States shall be followed in the Detailed Demands for Grants.

(iii) Primary Units of Appropriation or Standard Object Heads as prescribed by the Finance Ministry, Department of Expenditure shall be adhered to.

(iv) The numeric codes assigned by the Controller General of Accounts shall be followed for Sub Heads and Detailed Heads.

(v) The distinction between Revenue and Capital Expenditure will continue to be as defined in Government Accounting Rules, 1990 and General Financial Rules 2017.

(vi) The Standard Object Heads, listed and defined in Annexure 1 are prescribed after obtaining the advice of the Comptroller and Auditor General of India in terms of Article 150 of the Constitution of India.

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Annexure I (Refer to Rule 8)

Table 1

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
(A) Revenue Expenditure			
Object Class 1, Compensation to Employees			
1	01	Salaries	It will include pay of the Government employees as defined under FR 9(21), Honorarium and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental Canteens and leave encashment on LTC.
2	02	Wages	It will include wages of Labourers and of Staff at present paid out of contingencies.
3	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances and Bonus.
4	06	Medical Treatment	It will include amount paid towards medical reimbursements /treatment of the Government employees/ Pensioners.
5	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practising Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.
6	08	Leave Travel Concession	It will include Air/Rail/Bus Fare/fare of any other mode of transport entitled under LTC Rule.
7	09	Training Expenses	It will include expenses/ fees paid to the training institutes and other contingent expenses for participating in the training/ workshops.
Object Class II-Social Security of Employees			
8	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, Members of Parliament, Freedom Fighters etc. It will include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement/death, termination of service etc. It will also include Government's Contribution payable under National Pension System(NPS) for Government employees. This will, however, not include social security expenditure such as old age pension.

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
Object Class III- Goods & Services			
9	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to Non-Official Members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to Non-Official Members going on official tour abroad.
11	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, Stationery, Postage Charges, Courier Charges, Telephone Charges, Internet Charges, Cable Connection Charges ,Electricity Charges, Water Charges, Service Agreements, Security, expenditure relating to outsourced Office Attendants, Office Assistants/Data Entry Operators(DEO), House-keeping, Liveries/Uniforms, hot and cold weather charges, Pest Control, Refreshment, Books and Periodicals. Hospitality Expenses including entertainment of foreign delegates, Gifts and souvenirs and Conferences/ Seminars/Workshops/Meetings convened by office including all related expenses on study material/ kits, refreshments, study tours etc. It will also include purchase of Office Equipment, Furniture and Fixtures not exceeding the threshold limit as decided by the Government from time to time. The Office Equipment and Furniture & Fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'Capital' expenditure under the relevant object head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'Capital' expenditure under the relevant capital object head 'Motor Vehicles'.
12	14	**Rent, Rates and Taxes for Land and Buildings**	It will include expenditure on rent for buildings (non-residential / residential /structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'Capital' expenditure under the relevant object heads 'Land' and 'Buildings and Structures'.
13	15	Royalty	It will include expenses on royalties on Patents, Designs, Trademarks, print, publishing, music etc.
14	16	Printing and Publication	It will include expenses on printing of valuables, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines etc but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity
15	18	Rent for others	It will include expenses on rent for equipment and other various items like Office Equipment, Transport, Computer and Ancillary Equipment, Communication Equipment, Air-conditioning, Heating and Refrigerating Equipment, Security Equipment, Broadcasting and Recording Equipment, Construction Equipment, Agricultural Equipment, Horticultural Equipment, Medical Equipment, Furniture and Fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'Capital' expenditure under the relevant object heads.
16	19	Digital Equipment	It will include expenses to be classified as Revenue Expenditure on procurement/ development of hardware's and software's where the cost of individual item does not exceed the threshold limit as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer i.e. these shall be classified under Revenue expenditure.

S. No	Proposed Code	Proposed Object heads	Description/Definitions
17	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc. such as., Medical Supplies, Educational Supplies, Agricultural Supplies, Livestock Supplies, Cleaning Materials, , Hospital Drugs and Medicines, Veterinary Drugs, Chemicals and Fertilizers, Lab Supplies, Spare Parts, Clothing and Tentage.
18	22	Arms and Ammunition	It will include revenue expenditure on Arms and Ammunitions on Police and other Para-establishments.
19	23	Cost of Ration	It will include expenditure on procurement of ration provided to personnel and Central Armed Police Forces.
20	24	Fuels and Lubricants	It will include expenditure on Petrol, Oil, Lubricants and other fuels like CNG, Diesel etc. of vehicles.
21	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising & publicity through various media such as Print Media, TV Media/ Internet/mobile network/other Audio-Visual Publicity/fairs & Exhibition.
22	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office Buildings, Residential Buildings, other buildings.
23	28	Professional Services	It will include expenses on engagement of Professionals, Consultants, Artists, Banks etc. for providing services to the Government which include Legal Services, Consultancy Fees, Audit Fees, Teaching and Training Fees, Payments to Artists, Remunerations to question setters/invigilators/guest speakers, Payments to other departments for services rendered.
24	29	Repair and Maintenance	It will include expenses on repair and maintenance of equipment such as Machinery and Equipment, Office Equipment, Equipment for other functional use, Digital Equipment for office use, Digital Equipment for functional use, Furniture & Fixtures for office, Furniture & Fixtures for other functional use, vehicles (including Motor vehicles and Non motor vehicles like Bicycle, Rickshaw, Carts, Trolleys and Boat etc. for office /functional use), Infrastructural Assets (It will include expenses on preventive , operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), Tools and Plants, Arms and Ammunitions etc. but exclude expenditure on Upgradation, midlife rehabilitation, retrofitting and/or reconditioning.
25	39	Bank and Agency charges	It will include Bank Service Charges, Agency Charges, MDR Charges, Direct Benefit Transfer charges to Banks and any other charges for convenience fee performing monitory transactions.
26	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.

Object Class IV- Aid and Assistance

27	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets.

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
28	32	Contribution	It will include the contributions made to International or National organisations related to membership. This will not include transfers made to Autonomous bodies/PSUs/PSBs for Corpus Funds
29	33	Subsidies	It will include subsidies released under various schemes of the Government.
30	34	Scholarships	It will include the amount of scholarship released to various institutions/ organisations/beneficiaries/individuals.
31	35	Grants for creation of Capital Assets	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32	36	Grants-in-aid - Salaries	It will include Grants-in-aid released for payment of salaries.
33	37	Aid Material and Equipment	It will include value of aid material and equipment transferred to Ministries Departments/other Governments/ organisations. It will also include Grants given in kind to grantee bodies.
Object Class V-Misc. Revenue Expenditure			
34	41	Secret Service Expenditure	It will include expenses on secret services.
35	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this object head.
36	45	Interest Payments	It will include payment of interest on capital and discount on loans.
37	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of Gifts etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes/ organisations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed & Intangible Assets)			
38	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc.
40	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment i.e., Computer hardware and telecommunications devices (Computer/laptops, projectors etc,) and computer software exceeding the threshold limit, electromagnetic spectrum which is used in the transmission of sound, data and television.
41	72	Buildings and Structures	It will include Office Buildings, Residential Buildings, Other Buildings and Structures like hospitals, laboratories, auditorium, light houses, shelters etc., Public Monuments like statues, fountains established at public places, and land improvement.

Sr. No	Proposed Code	Proposed Object heads	Description/Definitions
42	73	Infrastructural Assets	It will include procurement of infrastructural assets such as Roads, Bridges, Tunnels, irrigation projects, Power Projects, Sports Infrastructure, Water and Sewage Projects, Railway assets, Ships, Ports, Satellites, Satellite Launch Vehicles, Airports, Aircrafts, motor boats, railway locomotives and rolling stock, Other Infrastructural Projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, Transmission lines and electricity towers etc).
43	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit for office use and functional use
44	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature.
45	76	Upgradation/ Procurement of Heritage Assets and n.e.c.	It will include rehabilitation, overhaul, retrofitting of Heritage Asset recognised and recorded in the Asset Register at the nominal value of Rs. 1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of Fine Art and of Cultural and Archaeological importance.
46	77	Other Fixed Assets	It will include procurement of other fixed assets like Library Books and Publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat etc.
47	78	Land	It will include land consisting of the ground, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
48	79	Non-produced assets other than land	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, nonferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quarts, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units e.g. virgin forests and fisheries that are commercially exploitable.
49	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property etc.
Object Class VI- Financial Assets			
50	54	Investment	It will include investments made by the Government on Purchase of Shares and Equity, Investment in Securities, Investment in Fixed and Term Deposits, Other Investment.
51	55	Loans and Advances	It will include loans and advances given by the Government.
52	56	Repayment of borrowings	It will include repayment of borrowings by the Government.
53	57	Subscription	It will include subscriptions made by the Government of capital nature.
54	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified any of the above capital object head.
(C)-Accounting Adjustments			
Object Class VII-Accounting Adjustments			

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
55	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
57	62	Reserves	It will include the provisions of reserves.
58	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
59	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
60	69	Deduct Receipts	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.

Note : The expenditure on improvement/ upgradation of assets, which include rehabilitation. overhaul. retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets. the ownership of which is transferable to Government, will be booked under the object head class -- Capital expenditure (Assets) against relevant assets.

Note:-- The principal rules were published in the Gazette of India vide S.O. No.2131 dated the 22nd July, 1978 and have subsequently been amended vide:-

(i)	Notification	No. SO. 1187,	dated 9.6.1979
(ii)	,,	No. SO.2942,	dated 1.9.1979
(iii)	,,	No. SO. 2611,	dated 4.10.1980.
(iv)	,,	No. SO.2164	dated 15.8.1981
(v)	,,	No. SO.2304,	dated 5.9.1981.
(vi)	,,	No. SO.3073,	dated 4.9.1982.
(vii)	,,	No. SO.4171,	dated 11.12.1982.
(viii)	,,	No. SO.1314,	dated 26.2.1983
(ix)	,,	No. SO.2502,	dated 4.8.1984
(x)	,,	No. SO. 22,	dated 5.1.1985.
(xi)	,,	No. SO.1958,	dated 11.5.1985.
(xii)	,,	No. SO.3082,	dated 6.7.1985.
(xiii)	,,	No. SO.3974,	dated 24.8.1985.
(xiv)	,,	No. SO.5641,	dated 21.12.1985.
(xv)	,,	No. SO.1548,	dated 19.4.1986.
(xvi)	,,	No. SO.3183,	dated 20.9.1986.
(xvii)	,,	No. SO. 3787,	dated 8.11.1986.
(xviii)	,,	No. SO.2508,	dated 19.9.1987.
(xix)	,,	No. SO.3092,	dated 7.11.1987.
(xx)	,,	No. SO.3581,	dated 10.12.1988.
(xxi)	,,	No. SO.641,	dated 17.3.1990.
(xxii)	,,	No. SO.1469,	dated 26.5.1990.
(xxiii)	,,	No. SO.2173,	dated 18.8.1990.
(xxiv)	,,	No. SO.3033,	dated 17.11.1990.
(xxv)	,,	No. SO.3414,	dated 22.12.1990.
(xxvi)	,,	No. SO.534,	dated 28.2.1991.
(xxvii)	,,	No. SO.2235,	dated 24.8.1991.
(xxviii)	,,	No. SO.547(E)	dated 24.7.1992.
(xxix)	,,	No. SO.466,	dated 13.3.1993.
(xxx)	,,	No. SO.1292,	dated 12.6.1993.
(xxxi)	,,	No. SO.685,	dated 12.3.1994.
(xxxii)	,,	No. SO.1232,	dated 28.5.1994.
(xxxiii)	,,	No. SO.1945,	dated 13.8.1994.
(xxxiv)	,,	No. SO.2451,	dated 24.9.1994.
(xxxv)	,,	No. SO.174,	dated 28.1.1995.
(xxxvi)	,,	No. SO.670(E),	dated 30.9.1996.
(xxxvii)	,,	No. SO.665(E),	dated 5.8.1998.
(xxxviii)	,,	No. SO.1835	dated 19.9.1998.
(xxxix)	,,	No. SO.2274,	dated 14.8.1999.
(xxxx)	,,	No. SO.3054,	dated 23.10.1999.
(xxxxi)	,,	No. SO.2946,	dated 3.11.2001.
(xxxxii)	,,	No. SO.3661,	dated 23.11.2002.
(xxxxiii)	F.1(11)-E.II(A)/03 dated 16.09.2003		
(xxxxiv)	,,	No.SO.1970	dated 14.7.2007
(xxxxv)	"	No.SO.1370	dated 29.5.2010
(xxxxvi)	"	No.SO.3624	dated 22.12.2012

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