

No.FBUD-9/9/2023-e-FD
Government of Manipur
Secretariat : Finance Department
(Budget Section)

NOTIFICATION

Imphal, the 16th November, 2023

Subject: Operationalisation of Revised/new Object Heads under Rule No. 8 of Delegation of Financial Power Rules, 1978- reg.

In accordance with the OM No. TA-2-03002(1)/2/2019-TA-II(e-417)/442 dated 15.12.2022 issued by Government of India, Ministry of Finance, Department of Expenditure, O/o the Controller General of Accounts, New Delhi regarding the above subject and amendment to Rule No. 8 of the Delegation of Financial Power Rules, 1978, published in the Gazette of India, the revised/standard object heads under Rule No. 8 of Delegation of Financial Power Rules, 1978 is hereby attached as Annexure – I, showing the changes as per the new description of revised Object Heads.

In this connection, the following Annexures of Concordance Tables are attached showing the changes as per the description of revised Object Heads prepared by the Office of CGA in order to serve as a guidance to the Departments and preparation of the Demand for Grants.

1. Annexure– II: Concordance Table of revised object heads (Rule 8 of DFPR).
2. Annexure – III: Concordance Table to indicate changes as per the description of revised object heads (Revenue Expenditure).
3. Annexure – IV: Concordance table to indicate changes as per description of revised object heads (Capital Expenditure).
4. Annexure – V: Controller General of Accounts, New Delhi O.M. No. 11011(12)/13/2022-Codes-CGA/cno 11900/392 dated 03.01.2023 relating to opening of new Head of Accounts in the Capital Section of LMMHA.

The revised/new objects heads shall be adopted by the Government of Manipur starting from the preparation of the Detailed Demands for Grants for Financial Year 2024-2025.

cc/c
16/11/2023
(Neilenthang Telien)

Additional Secretary (Finance)
Government of Manipur.

Copy to :

1. Secretary to the Chief Minister, Manipur
2. Staff Officer to the Chief Secretary, Government of Manipur
3. All Administrative Secretaries, Government of Manipur
4. Accountant General, Manipur
5. All Heads of Departments
6. Relevant file

(xxxix)	„	का.आ. 2274,	दिनांक 14.8.1999.
(xxxx)	„	का.आ. 3054,	दिनांक 23.10.1999.
(xxxxi)	„	का.आ. 2946,	दिनांक 3.11.2001.
(xxxxii)	„	का.आ. 3661,	दिनांक 23.11.2002.
(xxxxiii)	„	एफ.1(11)-ई.॥(ए)/03	दिनांक 16.09.2003
(xxxxiv)	„	का.आ. 1970	दिनांक 14.7.2007
(xxxxv)	”	का.आ. 1370	दिनांक 29.5.2010
(xxxxvi)	”	का.आ. 3624	दिनांक 22.12.2012

MINISTRY OF FINANCE**(Department of Expenditure)****NOTIFICATION**

New Delhi, the 16th December, 2022

S.O. 5895(E).—In pursuance of clause (3) of article 77 read with article 150 of the Constitution, the President hereby makes the following rules further to amend the Delegation of Financial Powers Rules, 1978, namely:—

- (1) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.
- (2) They shall come into force on and from the 1st day of April, 2023.
- 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 and each such standard Object Head, against which the provision for expenditure appears, constitutes a primary unit of Appropriation.
- (2) The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.
- (3) The primary units of Appropriation or standard Object Heads shall be as specified in the table below:

TABLE

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
(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 to Government servant 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. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements / treatment of the Government employees/ pensioners.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing 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 expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.
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 also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or 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.
Object Class III - Goods and 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 hiring of retired Government servants on short term contract basis, 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 of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and 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'.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
12.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or 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, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, 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 or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two 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 shall be classified under revenue expenditure.
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 police 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.
21.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and 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 and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.
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 or invigilators or guest speakers,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) 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 and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or 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 monetary 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. It will also include expenditure on welfare activities.
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 or PSUs or 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 or organisations or beneficiaries or 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 or Departments or other Governments or 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	It will include payment out of discretionary grant, other discounts, fees and fines,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
		Revenue expenditure	custom duty compensation, commitment charges, notional value of gifts, reimbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', 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 or organisations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and 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., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
40.	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer / laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, 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.
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 of one lakh rupees or three years of useful life, either of the two, 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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
47.	78	Land	It will include land consisting of the ground, land for office and residential building, 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, non-ferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quartz, 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 such as 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, and 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			
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 / up gradation 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.			

- (4) The Finance Ministry may add to the primary units specified in the table under sub-rule (3) any other primary unit or prescribe an entirely different set of such units.
- (5) The departments of the Government of India shall keep in view the following with regard to the numeric codification for preparation of the Detailed Demands for Grants, namely :-
- (i) the number of tiers of classification in the Detailed Demands for Grants shall be the standard six tiers indicated in the table below:

Sl. No.	Type of Head	Codification
(1)	(2)	(3)
1.	Major Head	-4 digits(Function)
2.	Sub-major Head	-2 digits(Sub-function)
3.	Minor Head	-3 digits(Programme)
4.	Sub-head	-2 digits(Scheme)
5.	Detailed Head	-2 digits(Sub-scheme)
6.	Object Head	-2 digits(Primary unit of Appropriation or Object Head)

(ii) the numeric code numbers assigned by the Controller General of Accounts for Major, Sub-major, Minor Heads, Sub-heads and Detailed Heads for the Union and States shall be followed in the Detailed Demands for Grants;

(iii) the distinction between Revenue and Capital Expenditure shall be as defined in the Government Accounting Rules, 1990 and the General Financial Rules, 2017.

[F. No. 01(14)/2016-E.II(A)]

AVINASH K. NILANKAR, Dy. Secy.

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. S.O. 1187,	dated 9.6.1979
(ii)	"	No. S.O. 2942,	dated 1.9.1979
(iii)	"	No. S.O. 2611,	dated 4.10.1980.
(iv)	"	No. S.O. 2164	dated 15.8.1981
(v)	"	No. S.O. 2304,	dated 5.9.1981.
(vi)	"	No. S.O. 3073,	dated 4.9.1982.
(vii)	"	No. S.O. 4171,	dated 11.12.1982.
(viii)	"	No. S.O.1314,	dated 26.2.1983
(ix)	"	No. S.O. 2502,	dated 4.8.1984
(x)	"	No. S.O. 22,	dated 5.1.1985.
(xi)	"	No. S.O.1958,	dated 11.5.1985.
(xii)	"	No. S.O. 3082,	dated 6.7.1985.
(xiii)	"	No. S.O. 3974,	dated 24.8.1985.
(xiv)	"	No. S.O. 5641,	dated 21.12.1985.
(xv)	"	No. S.O.1548,	dated 19.4.1986.
(xvi)	"	No. S.O. 3183,	dated 20.9.1986.
(xvii)	"	No. S.O. 3787,	dated 8.11.1986.
(xviii)	"	No. S.O. 2508,	dated 19.9.1987.
(xix)	"	No. S.O. 3092,	dated 7.11.1987.

(xx)	„	No. S.O. 3581,	dated 10.12.1988.
(xxi)	„	No. S.O. 641,	dated 17.3.1990.
(xxii)	„	No. S.O. 1469,	dated 26.5.1990.
(xxiii)	„	No. S.O. 2173,	dated 18.8.1990.
(xxiv)	„	No. S.O. 3033,	dated 17.11.1990.
(xxv)	„	No. S.O. 3414,	dated 22.12.1990.
(xxvi)	„	No. S.O. 534,	dated 28.2.1991.
(xxvii)	„	No. S.O. 2235,	dated 24.8.1991.
(xxviii)	„	No. S.O. 547(E)	dated 24.7.1992.
(xxix)	„	No. S.O. 466,	dated 13.3.1993.
(xxx)	„	No. S.O. 1292,	dated 12.6.1993.
(xxxi)	„	No. S.O. 685,	dated 12.3.1994.
(xxxii)	„	No. S.O. 1232,	dated 28.5.1994.
(xxxiii)	„	No. S.O. 1945,	dated 13.8.1994.
(xxxiv)	„	No. S.O. 2451,	dated 24.9.1994.
(xxxv)	„	No. S.O. 174,	dated 28.1.1995.
(xxxvi)	„	No. S.O. 670(E),	dated 30.9.1996.
(xxxvii)	„	No. S.O. 665(E),	dated 5.8.1998.
(xxxviii)	„	No. S.O.1835	dated 19.9.1998.
(xxxix)	„	No. S.O. 2274,	dated 14.8.1999.
(xxxx)	„	No. S.O. 3054,	dated 23.10.1999.
(xxxxi)	„	No. S.O. 2946,	dated 3.11.2001.
(xxxxii)	„	No. S.O. 3661,	dated 23.11.2002.
(xxxxiii)	„	F.1(11)-E.II(A)/03	dated 16.09.2003
(xxxxiv)	„	No. S.O. 1970	dated 14.7.2007
(xxxxv)	„	No. S.O. 1370	dated 29.5.2010
(xxxxvi)	„	No. S.O. 3624	dated 22.12.2012

ANNEXURE - II

Concordance Table of revised object heads (Rule 8 of DFPR)

SL.No	Code	Description of Object Heads (w.e.f 1.4.1995)	SL.No	Description of Object Heads (w.e.f. 1.4.2023)	Code	Remarks
		Class 1		Object Class I (Compensation to Employees)		
1	01	Salaries	1	Salaries	01	Refer Annex -II for details
2	02	Wages	2	Wages	02	No change
3	03	Overtime Allowance	...	...		subsumed in OH:07-Allowances
4	04	Pensionary charges				Shifted to class II (Sl.No.8)
5	05	Rewards	3	Rewards	05	Refer Annex -II for details
6	06	Medical Treatment	4	Medical Treatment	06	No change
		..	5	Allowances	07	New. Refer Annex -II for details
		..	6	Leave Travel Concession	08	New. Refer Annex -II for details
		..	7	Training Expenses	09	New. Refer Annex -II for details
				Object Class II (Social Security of Employees)		
	04		8	Pensionary charges	04	Shifted from Class I.
				Object Class III (Goods & Services)		
7	11	Domestic Travel Expenses	9	Domestic Travel Expenses	11	No change
8	12	Foreign Travel Expenses	10	Foreign Travel Expenses	12	No change
9	13	Office Expenses	11	Office Expenses	13	Refer Annex -II,III for details
10	14	Rent, Rates & Taxes	12	Rent, Rates and Taxes for Land and Buildings	14	Nomenclature changed. Refer Annex -III for details
11	15	Royalty	13	Royalty	15	Refer Annex -III for details
12	16	Publications	14	Printing and Publication	16	Nomenclature changed Refer Annex -II for details
13	17	BCTT	...	...		Obsolete. Hence it is deleted
			15	Rent for others	18	New. Refer Annex -II for details
			16	Digital Equipment	19	New. Refer Annex -II,III for details
14	20	OAE	...	...		Subsumed in 3 heads.(Salaries,OE,Trng)
15	21	Supplies and materials	17	Materials and Supplies	21	Nomenclature changed
16	22	Arms and Ammunitions	18	Arms and Ammunitions	22	Refer Annex -II for details
17	23	Cost of ration	19	Cost of ration	23	No change

SL.No	Code	Description of Object Heads (w.e.f 1.4.1995)	SL.No	Description of Object Heads (w.e.f. 1.4.2023)	Code	Remarks
18	24	POL	20	Fuel and Lubricants	24	Nomenclature changed. Refer Annex -II for details
19	25	Clothing and Tentage	...	...	...	subsumed in OH:21- Materials and Supplies
20	26	Advertising and Publicity	21	Advertising and Publicity	26	No change
21	27	Minor Works	22	Minor civil and electric Works	27	Nomenclature changed. Refer Annex -II for details
22	28	Professional Services	23	Professional Services	28	No change
			24	Repairs and Maintenance	29	New. Refer Annex -II for details
23	30	Other Contractual Services	...	...	...	subsumed in OH:49- Other Revenue Expenditure
			25	Bank and Agency Charges	39	New. Refer Annex -II for details
			26	Awards and Prizes	40	New. Refer Annex -II for details
				Object Class IV (Aid and Assistance)		
24	31	Grants-In-Aid General	27	Grants-In-Aid General	31	Refer Annex -II for details
25	32	Contributions	28	Contributions	32	No change.
26	33	Subsidies	29	Subsidies	33	No change.
27	34	Scholarships/stipends	30	Scholarships	34	Refer Annex -II for details
28	35	Grants-In-Aid for creation of capital assets	31	Grants-In-Aid for creation of capital assets	35	No change.
29	36	Grants-In-Aid Salaries	32	Grants-In-Aid Salaries	36	No change.
			33	Aid Material and Equipment	37	new
				Object Class V (Misc. Revenue Expenditure)		
30	41	Secret Service Expenditure	34	Secret Service Expenditure	41	No change
31	42	Lump Sum provision	...	...	...	subsumed in OH:49- Other Revenue Expenditure
32	43	Suspense				Shifted to class VII
33	44	Exchange Variations	35	Loss in Exchange	44	Nomenclature changed
34	45	Interest	36	Interest Payments	45	No change
35	46	Share of taxes/duties				Obsolete. Hence it is deleted
36	50	Other Charges				Deleted.
			37	Other Revenue Expenditure	49	In place of OHs: Other Charges & Lumpsum provision
				Object Class VI (Non-Financial Assets)		
37	51	Motor vehicles	38	Motor vehicles	51	Refer Annex-III for details

SL.No	Code	Description of Object Heads (w.e.f 1.4.1995)	SL.No	Description of Object Heads (w.e.f. 1.4.2023)	Code	Remarks
38	52	Machinery and Equipment	39	Machinery and Equipment	52	Refer Annex-III for details
39	53	Major Works		...		subsumed in OH:71-79
			40	Information, Computer, Telecommunications (ICT) Equipment	71	New. Refer Annex-III for details
			41	Buildings and Structures	72	-do-
			42	Infrastructural Assets	73	-do-
			43	Furnitures and Fixtures	74	-do-
			44	Arms and Ammunitions (Capital)	75	-do-
			45	Upgradation/Procurement of Heritage Assets and not elsewhere classified	76	-do-
			46	Other Fixed Assets	77	-do-
			47	Land	78	-do-
			48	Non-produced assets other than land	79	-do-
			49	Intangible Assets	80	-do-
				Object Class VI (Financial Assets)		
40	54	Investments	50	Investment	54	No change
41	55	Loans and Advances	51	Loans and Advances	55	No change
42	56	Repayment of Borrowings	52	Repayment of Borrowings	56	No change
			53	Subscription	57	New. Refer Annex-III for details
43	60	Other Capital Expenditure	54	Other Capital Expenditure	60	Refer Annex-III for details
				Object Class VII (Accounting Adjustments)		
44	61	Depreciation	55	Depreciation	61	No change
45	62	Reserves	56	Reserves	62	No change
46	63	Inter Account Transfer	57	Inter Account Transfers	63	No change
47	64	Writes off/losses	58	Writes off of losses	64	No change
			59	Suspense	43	No change
			60	Deduct Receipts	69	New. Refer Annex-II for details
48	70	Deduct Recoveries	61	Deduct Recoveries	70	No change

List of new object heads and defunct heads w.e.f. 1.4.2023

Against 48 object heads earlier, there shall be 61 object heads from 1.4.2023. The effective increase of 13 object heads is as a result of insertion of 22 new object heads and deletion of 9 existing object heads.

List of 22 new object heads w.e.f. 1.4.2023:

Sl.NO.	Description of Object Head	Code	Sl.NO.	Description of Object Head	Code
1	Allowances*	07	12	Information, Computer, Telecommunications (ICT) equipment	71
2	Leave Travel Concession	08	13	Building and Structures	72
3	Training Expenses	09	14	Infrastructural Assets	73
4	Rent for others	18	15	Furniture & Fixtures	74
5	Digital Equipment	19	16	Arms and Ammunitions (Capital)	75
6	Repairs and Maintenance	29	17	Upgradation/Procurement of heritage assets and not elsewhere classified	76
7	Bank and agency charges	39	18	Other Fixed Assets	77
8	Awards and Prizes	40	19	Land	78
9	Aid Material and Equipment	37	20	Non-produced assets other than land	79
10	Other Revenue expenditure	49	21	Intangible Assets	80
11	Deduct Receipts	69	22	Subscription	57

[*Allowances' includes all allowances and head "Salaries" will depict basic pay only]

9 existing heads will become Defunct from 1.4.2023:

Sl.NO.	Description of Object Head	Code
1	Overtime Allowance	03
2	BCTT	17
3	Other Administrative expenses	20
4	Clothing and Tentage	25
5	Other contractual services	30
6	Lump sum provisions	42
7	Share of taxes/duties	46
8	Other charges	50
9	Major Works	53

Concordance table to indicate changes as per the description of revised object heads

(Revenue Expenditure)

Sl.NO.	Type of expenditure	Classified under existing Object head	To be classified under Revised Object head w.e.f. 1.4.2023
1	Pay (ie. Basic Pay), Honoraria, Leave encashment on LTC	Salaries	Salaries
2	All allowances	salaries	Allowances
3	Payment of bonus	Salaries	Rewards
4	Travel expenses on LTC	Salaries	Leave Travel Concession
5	Overtime Allowance	Over Time Allowance	Allowances
6	Purchase of Office machines and Equipment, Furniture & Fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two.	Office Expenses	Office Expenses
7	Expenses on printing of forms, stationary	Office Expenses	Printing and Publication
8	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, horticulture equipment, medical equipment, furniture and fixtures. Lease charges for office equipment and other items, the ownership of which is not transferable to Government	Office Expenses	Rent for others
9	Expenses on repair and maintenance of office machines and equipments	Office Expenses	Repair and Maintenance
10	Maintenance of staff cars and other vehicles for office use	Office Expenses	Repair and maintenance
11	Petrol,Oil,Lubricants(POL) expenses on vehicles for office use	Office Expenses	Fuels & Lubricants
12	Procurement or development of hardware, software where cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two. Consumables like toner and cartridges irrespective of cost.	Office Expenses or Other charges under Detailed Head: IT	Digital Equipment
13	Salaries of Departmental canteen staff	Other Administrative Expenses	Salaries
14	Expenditure on Departmental canteen	Other Administrative Expenses	Other Revenue Expenditure
15	Expenses/fees paid to the training institutes and other expenses for participating in the training/workshops	Other Administrative Expenses	Training Expenses
16	Hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and Conferences/seminars/	Other Administrative Expenses	Office Expenses

Sl.NO.	Type of expenditure	Classified under existing Object head	To be classified under Revised Object head w.e.f. 1.4.2023
	workshops/ meetings convened by office including all related expenses on study material/kits, refreshments		
17	Expenditure on repair and maintenance of arms and ammunition	Arms and Ammunition	Repair and Maintenance
18	Expenses on clothing and tentage	Clothing and Tentage	Materials and Supplies
19	Expenditure on repairs and maintenance of minor civil and electrical works of buildings	Minor Works	Minor civil and electrical Works
20	Expenditure on repairs and maintenance of infrastructural assets other than minor civil and electrical works. Expenditure on repairs and maintenance of machinery and equipment.	Minor Works	Repair and Maintenance
21	Expenditure on commitment charges and notional value of gifts received etc.	Other Contractual Services	Other Revenue Expenditure
22	Value of aid material and equipment transferred to other Governments/organisations and grants given in kind to grantee bodies	Grants-In-Aid General	Aid Material and Equipment
23	Stipends to Interns	Scholarships	Salaries
24	Expenditure in respect of schemes/sub-schemes /organisations not elsewhere classified.	Lumpsum provision	Other Revenue Expenditure
25	Bank service charges, agency charges, DBT charges	Other charges	Bank and Agency Charges
26	Expenses towards awards and prizes to eminent persons and organisations	Other charges	Awards and Prizes
27	Amounts paid from the receipts heads by adjusting as reduction in receipts	...	Deduct Receipts

ANNEXURE - IV

Concordance table to indicate changes as per description of revised object heads and budget provisions to be made under object heads under Capital Expenditure

Sl. No.	Type of expenditure	Classified under existing Object head	To be classified under Revised Object Head w.e.f. 1.4.23
1	Purchase of vehicles for office use	Office Expenses	Motor Vehicles
2	Purchase of Office Machines and Equipment cost of which exceeds the threshold limit of one lakh rupees or three years of useful life, either of the two.	Office Expenses	Machinery and Equipment
3	Procurement of Information, Computer, Telecommunications (ICT) equipments such as computer hardware and telecommunication devices (Computer, Laptops, Projectors etc.) and computer software exceeding threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum used in transmission of sound, data and television.	OE or other charges under Detailed Head: IT	Information, Computer, Telecommunications (ICT) equipment
4	Purchase of Furniture & Fixtures for office use and functional use exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two.	Office Expenses	Furniture & Fixtures
5	Procurement of other fixed assets like Library books and publications	Office Expenses	Other Fixed Assets
6	Lease charges of Buildings whose ownership is transferable to Government	Rent, Rates & Taxes	Building and Structures
7	Lease charges of land whose ownership is transferable to Government	Rent, Rates & Taxes	Land
8	Expenditure for acquiring ownership in copyrights, patents, goodwill, intellectual property etc.	Royalty	Intangible assets
9	Expenditure on Arms and Ammunition of Capital nature	Arms and Ammunition	Arms and Ammunition (Capital)
10	Expenditure on upgradation of assets which include midlife rehabilitation, overhaul, retrofitting and /or reconditioning.	Minor Works	Respective object heads in Capital expenditure Object class VI.
11	Lease charges of equipment, the ownership of which is transferable to government	Other charges	Machinery and Equipment
12	lease charges for other items, the ownership of which is transferable to government	Other charges	Respective object heads in Capital expenditure Object class VI.
13	Payment relating to construction of office buildings, structures like Hospitals etc.	Major Works	Buildings and Structures
14	Procurement of infrastructural assets	Major Works	Infrastructural Assets
15	Procurement of non-produced assets. It will include minerals and energy reserve located on or below surface of Earth	Major Works	Non-produced assets other than land
16	Procurement of land	Major Works	Land
17	Expenditure for rehabilitation, overhaul, retrofitting of heritage assets and upgradation 'not elsewhere classified'	Major Works	Upgradation/Procurement of heritage assets and not elsewhere classified.
18	Investment made on purchase of shares and equity, investment in securities, fixed and term deposits and other investments	Investments	Investments
19	Subscription of capital nature made by Government	Investments	Subscription

ANNEXURE - V

No. 11011(12)/13/2022-Codes-CGA/cno 11900/392
वित्त मंत्रालय / Ministry of Finance
व्यय विभाग/ Department of Expenditure
महालेखा नियंत्रक कार्यालय/ Office of the Controller General of Accounts
महालेखा नियंत्रक भवन/Mahalekha Niyantrak Bhawan
ई ब्लॉक, जी. पी. ओ. कॉम्प्लेक्स, आई. एन. ए.,/ E Block, GPO Complex, INA
नई दिल्ली / New Delhi-110023

Dated 03-01-2023

OFFICE MEMORANDUM

Subject: **Opening of new Head of Accounts in the Capital Section of LMMHA** due to operationalisation of revised/new object heads under Rule 8 of DFPR, 1978.

New Object Heads/revised Object Heads have been circulated vide CGA office OM No. TA-2-03002(1)/2/2019-TA-II(e-417)/442 dated 15-12-2022.

As per OM *ibid* certain expenditure should be re-classified as **Capital Expenditure** w.e.f. 01-04-2023, such as:

- i. Office equipment and Furniture and fixtures exceeding the threshold limit (one lakh rupees or 3 years of useful life, either of the two) should be classified as 'Capital' expenditure under the relevant Object Head 'Machinery and Equipment' or 'Furniture and Fixtures' respectively.;
- ii. Similarly, 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 the two should be capitalised under the Object Head 'ICT equipment';
- iii. 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'.

2. After issuance of above mentioned Notification/OM, number of references are being received in Office of CGA for advice regarding appropriate Minor Heads/Major Heads in **the Capital Section** in the LMMHA. The issue has been considered in the Office of CGA and it is stated that:-

- i. Rule 25 of Government Accounting Rules, 1990 provides that first digit '0' or '1' of a Major Head represents Revenue Receipt of a function of the Government. Adding 2 to the first digit of the Revenue Receipt will give the Code Number allotted to corresponding Revenue Expenditure Head; adding another 2- the Capital Expenditure Head and another 2-the Loans and advances Head of Accounts. Such a pattern is however, not relevant for those Departments which are not operating Capital/Loan Head of Accounts.
- ii. In view of above, it is advised that at present those Departments which are **not operating Capital Major Head** of Accounts may consider to use following omnibus Major Head(s) for classification of **Capital expenditure** presently being booked under Object Head 'Office Expenditure': -

Sl. No.	Expenditure Heads (Revenue Account)	Corresponding Expenditure Heads (Capital Account)
1.	Sector A. General Services Sub-Sector(d) Administrative Services Major Heads 2051 to 2070 Major heads falling under Sector A. General Services from 2011 to 2075 except sub-sector (d) Administrative Services	Sector A. Capital Account of General Services Major Head-4070-Capital Outlay on other Administrative Services Major Head-4075-Capital Outlay on Miscellaneous General Services
2.	Sector B. Social Services Major Heads 2202 to 2251	Sector B. Capital Account of Social Services Major Head-4250-Capital Outlay on other Social Services
3.	Sector C. Economic Services Major Heads 2401 to 3475	Sector C. Capital Account of Economic Services Major Head-5475-Capital Outlay on other General Economic Services

- iii. Those Departments which are having/operating **Capital Major Heads** corresponding to their Revenue Expenditure heads may continue to use their respective Capital Major heads, for example: -

Sl. No.	Expenditure Heads (Revenue Account)	Corresponding Expenditure Heads (Capital Account)
1.	Sector A. General Services Sub-Sector(d) Administrative Services Major Head 2055-Police Sub-Sector(f) Defence Services Major Heads 2076 to 2080 Major Head 2046-Currency, Coinage and Mint	Sector A. Capital Account of General Services Major Head-4055-Capital Outlay on Police Major Head-4076-Capital Outlay on Defence Services Major Head-4046-Capital Outlay on Currency, Coinage and Mint
2.	Sector B. Social Services Major Heads 2202 to 2205- General Education, Technical Education, Sports and Youth Services, Art and Culture	Sector B. Capital Account of Social Services Major Head-4202-Capital Outlay on Education, Sports, art and Culture
3.	Sector C. Economic Services Major Head 2801-Power Sub-Sector (b) Rural Development MHs 2501, 2505, 2506 & 2515	Sector C. Capital Account of Economic Services Major Head-4801-Capital Outlay on Power Projects Sub-Sector (b) Capital Outlay on Rural Development Major Head 4515-Capital Outlay on other Rural Development Programmes

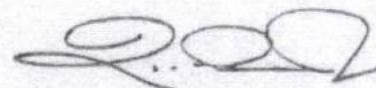
3. (i) So far as the opening of Minor Heads below the Major Heads referred above is concerned, reference is invited to para 1.2 read with para 4.1 of the General Directions to the LMMHA, which provides that standard Minor Heads '001-Directions and Administration' and '800-Other Expenditure' may be opened without formal approval/issue of amendments by correction slips.

(ii) However, C&AG of India from time to time has adversely commented on use of omnibus Minor Head '800-Other Expenditure' wherein huge expenditure is involved. Therefore, CGA office vide OM No. T-14018/07/2018/Codes/19-28 dated 05-02-2019 read with Budget Division OM No. F. 1(9)-B(AC)/2012 dated 20-05-2016, has issued the instructions on elevation/opening of new Minor Heads, providing that in cases where the expenditure is expected to be more than Rs. 50 to 75 crores in a financial year, recurring in nature or expenditure incurred carries special importance from MIS angle those cases can be considered for opening of new Minor Head.

4. For avoiding unnecessary proliferation of sub-heads under omnibus Major Heads '4075, 4250 and 5475', it is advised to consider opening Sub-heads '01-Secretariat (General/Social/Economic Services)', '02-Attached Offices (General/Social/Economic Services) and '03-Other Offices (General/Social/Economic Services)'. 'Department/Office' name may be captured at Detailed head level Below these Sub-Heads to distinctly identify budgetary line.

5. However, if Ministries/Departments still consider to open separate Major/Minor Head in the Capital Section, they may submit a proposal, keeping in view the suggestions detailed above and existing rule position, so that advice of C&AG of India may be sought under Article 150 of the Constitution.

6. Any further clarification in this regard may be sought from Code Section of O/o CGA at the following email ids - vk.randev@nic.in and piyush.garg33@gov.in.



(Shailendra Kumar)
Joint Controller General of Accounts
shailendra@gov.in

To,

1. All Financial Advisors of Ministries/Departments.
2. All Pr. CCAs/CCAs/CAs (with independent charge).
3. Jt. CGDA Accounts, O/o CGDA.
4. DDG Finance, D/o Posts.
5. DDG Accounts, D/o Telecommunications.
6. Director Finance Accounts, M/o Railways.

Copy to:

1. Director General (Government Accounts), O/o C&AG, 10-Bahadur Shah Zafar Marg, New Delhi
2. Additional Secretary (Budget), Department of Economic Affairs, North Block, New Delhi.
3. Sr. Accounts Officer TA-1/TA-2/DAMA, O/o CGA, New Delhi.
4. Sr. Accounts Officer, ITD Section, O/o CGA for uploading on the website of CGA.