



Office of the Pr. Chief Commissioner of Income Tax, AP & TS
10th Floor, B Block, I.T. Towers, AC Guards, Masab Tank, Hyderabad – 500004
Tel NO. 040-23425236 FAX:040-23425199 Email: itofinsec@gmail.com

F. No. Pr. CCAP/ITO(F)/Budget/2023-24

Date: 20/06/2023

To

1. The CCIT, PCsIT and CsIT working under Budgetary control of the Pr.CCIT, AP & TS Charge, Hyderabad.
2. The DCIT/ACIT, Circle-1, (TDS), Visakhapatnam.
3. EE, Valuation Cell Hyderabad and Vijayawada.

Sir/Madam,

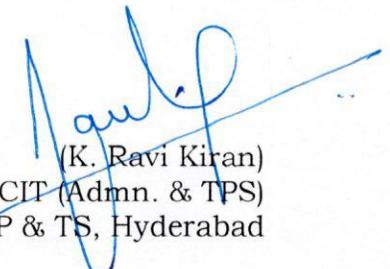
Sub: Competent Authority for New/Revised Object Heads under rule 8 of DFPR, 1978-Reg.

Ref: Letter vide F.No.DIT(EB)/New-Revised Heads/2023-24/503 received from EB, New Delhi dated 14.06.2023.

* * * * *

Please refer to the above.

Kindly find enclosed herewith above referred letter, received from EB, New Delhi, forwarding the clarification on the competent authority for granting approval for incurring expenditure under New/Revised object heads. In this regard, I am directed to request all the CCIT, PCsIT and CsIT under this BCA to direct DDOs under their charge, to strictly adhere to the Guidelines provided by the O/o. EB, New Delhi.


(K. Ravi Kiran)
CIT (Admn. & TPS)
O/o Pr.CCIT, AP & TS, Hyderabad

Copy to:

1. All DDOs working under Budgetary control of the Pr.CCIT, AP & TS Charge, Hyderabad.



आयकर निदेशालय
DIRECTORATE OF INCOME TAX
(व्यय बजट), वित्त मंत्रालय, भारत सरकार

(Expenditure Budget), Ministry of Finance, Govt. of India
हॉल नंबर 10, दूसरी मंजिल, जवाहर लाल नेहरू स्टेडियम, नई दिल्ली - 110003
Hall No.10, 2nd Floor, Jawahar Lal Nehru Stadium, New Delhi - 110003
दूरभाष सं. Telephone No.011-24363103 e-mail Id: addldit.eb@incometax.gov.in

F. No. DIT(EB)/New-Revised Heads/2023-24/506

Dated: 14. 06.2023

To,

All the BCAs.

Madam/Sir,

Sub: -Competent Authority for New/Revised Object Heads under rule 8 of DFPR, 1978 -Reg.

Ref: F.No.DIT(EB)/New-Revised Heads/2023-24/503 dated 14.06.2023

(Corrigendum)

Kindly refer to this office letter F.No. DIT(EB)/New-Revised Heads/2023-24/503 dated 14.06.2023 for the above subject.

2. It has been noticed that inadvertently typographically mistakes has been occurred in the aforementioned letter, which is rectified as follows:

S.No.	Para No.	S.No.	Description as mentioned	After rectification may be read as
1	3	1	O.M. date has been mentioned as 15.09.20211 (in the column Competent Authority till 31.03.2023)	O.M. dated 15.09.2011
2	3	2	As above	O.M. dated 15.09.2011
3	3	3	As above	O.M. dated 15.09.2011
4	3	4	As above	O.M. dated 15.09.2011
5	3	5	As above	O.M. dated 15.09.2011
6	3	5	Other Fixed Assets (74-Capital Segment)	Other Fixed Assets (77-Capital Segment)

3. Contents of the letter other than above rectification will remains same.

This issues with the approval of ADG (Expenditure Budget), New Delhi.

भवदीय,

(दिगंबर उपाध्याय)

(आयकर अधिकारी)(व्यय बजट), 1(3),
नई दिल्ली



आयकर निदेशालय
DIRECTORATE OF INCOME TAX
(व्यय बजट), वित्त मंत्रालय, भारत सरकार
(Expenditure Budget), Ministry of Finance, Govt. of India
हॉल नंबर 10, दूसरी मंजिल, जवाहर लाल नेहरू स्टेडियम, नई दिल्ली - 110003
Hall No.10, 2nd Floor, Jawahar Lal Nehru Stadium, New Delhi - 110003
दूरभाष सं. Telephone No.011-24363103 e-mail Id: addldit.eb@incometax.gov.in

F. No. DIT(EB)/New-Revised Heads/2023-24/503

Dated:14.06.2023

To,

All the BCAs.

Madam/Sir,

Sub: -Competent Authority for New/Revised Object Heads under rule 8 of DFPR, 1978 -Reg.

Kindly refer to the above subject.

2. Controller General of Accounts, Ministry of Finance amended operationalization of new/revised object heads vide O.M. TA-2-03002(1)/2/2019-AT-II(e-417)/442 dated 15.12.2022. This has come into force w.e.f. 1st April, 2023. Vide the said O.M., O/o the CGA has prescribed to book certain items of expenditure under capital segment which were erstwhile being booked under the Revenue Segment. This office has sought clarification on the matter that who would be the competent authority for granting approval for incurring the expenditure under the following heads:-

S. No.	Description of Object Heads (w.e.f. 01.04.2023)	Code
1	Motor Vehicle	51
2	Machinery and Equipment	52
3	Information Computer, Telecommunication (ICT) equipment	71
4	Furniture and Fixture	74
5	Other Fixed Assets	77

3. The IFU(B&A)DT vide Dy.No.127/2023/ IFU(B&A)DT apprised that the items of expenditure would remain same, only the segment has now been changed from Revenue to Capital and opined that Delegation of financial power rules issued vide O.M. No.15/6/2008-IFU.III dated 15.09.2011 shall remain effective, till further revision of DFPR Rules. An illustrative table indicating the new object head along with **Object head classification till 31.03.2023** and existing Delegation of Financial power rules has been drawn here under:-

S. No.	New Object Head with Code	Object head classification till 31.03.2023	Competent Authority till 31.03.2023
1	Motor Vehicle (51-Capital Segment)	Office Expenses (Revenue Segment)	Sl. No. 2.8 of O.M. dated 15.09.2021
2	Machinery and Equipment (52- Capital Segment)	Office Expenses (Revenue Segment)	Sl. No. 2.27 of O.M. dated 15.09.2021 (full power to HoD)

3	ICT equipment (71- Capital Segment)	Office Expenses detailed head; Information Technology (Revenue Segment)	Sl. No. 2.14 of O.M. dated 15.09.20211
4	Furniture and Fixture (74- Capital Segment)	Office Expenses (Revenue Segment)	Sl. No. 2.4 of O.M. dated 15.09.20211 (full power to HoD)
5	Other Fixed Assets (74- Capital Segment)	Office Expenses (Revenue Segment)	Sl. No. 2.1,2.17,2.18 of O.M. dated 15.09.20211 (full power to HoD)

4. In view of the above facts, it is suggested that the existing DFPR rules issued till date would remain applicable till further revision of DFPR Rules. Therefore, the Competent Authority for items of expenditure mentioned in table of Para 3 would remain same i.e. in accordance with O.M. no. 15/6/2008-IFU.III dated 15.09.2011 (copy enclosed).

5. Further, the allocation of funds on the above heads will be made subject to Administrative and Financial Approval of Competent Authority.

This issues with the approval of ADG (Expenditure Budget), New Delhi.

भवदीय,

(दिगंबर उपाध्याय)
(आयकर अधिकारी) (व्यय बजट), I(3),
नई दिल्ली

**F.No 15/6/2008-IFU.III
Ministry of Finance
Department of Revenue
Integrated Finance Unit
New Delhi**

Dated: September 15, 2011

OFFICE MEMORANDUM

Subject: Delegation of Financial Powers to Heads of Departments of Department of Revenue, CBDT and CBEC.-reg.

The delegation of financial powers to Heads of Departments (HoDs) of CBDT and CBEC has been reviewed by the Integrated Finance Unit (IFU) of Department of Revenue. Based on, inter-alia, proposals received from CBDT & CBEC, the revised delegation, duly approved by the competent authority under Rule-13 of the Delegation of Financial Powers, Rules, 1978, has been compiled as per Annexure.

2. For exercising the delegated financial powers, as mentioned in the enclosed Annexure, there is no necessity to refer the proposals to the Department/IFU except where proposals are not in consonance with the existing instructions. The provisions of GFRs and instructions issued by the Department of Expenditure and other competent authorities i.e. CVC and DGS&D etc. shall be followed. The expenditure against these delegations is subject to availability of the Funds with the HoDs.
3. The revised delegation, which is applicable with immediate effect, may be circulated to all HoDs.

**(H Pradeep Rao)
Joint Secretary & Financial Adviser (Finance)**

ANNEXURE

**DELEGATION OF FINANCIAL POWERS TO HEADS OF DEPARTMENTS
(HoDs) OF CBDT, CBEC AND DEPARTMENT OF REVENUE
(Ref: O.M. No.F.15/6/2008-IFU dated 15.09.2011)**

Note 1: The instructions issued by Department of Expenditure vide their O.M. No.7(1)/E.Coord/2011 dated 11th July, 2011 and other item-wise or general instructions, as issued from time to time by Department of Expenditure, Budget Division, Department of Revenue, CBDT, CBEC and other competent authorities, shall apply while exercising the delegation in respective items.

Note 2: The General Financial Rules, 2005 (effective from 01.07.2005) and the Delegation of Financial Powers Rules, 1978, as amended up to the date of issue of this compilation, shall apply in respect of each of these stated items.

Note 3: Regarding the position on the available delegation of HODs on various items, after issue of Department of Expenditure's Notification No.1 (11)/E.II.A/2003 dated 16.9.2003, it is clarified that with the issue of this Notification, the Departments have been authorized to decide the extent of financial powers which they can delegate to their HoDs in the matter of contingent expenditure and miscellaneous expenditure, subject to fiscal codes and procedures and limits being within budgetary allocations. Accordingly, the HoDs of CBDT, CBEC and Department of Revenue will continue to have the same delegation as prevailing before the issue of above notification dated 16.9.2003 unless powers are specifically enhanced under the items in the enclosed compilation.

Note 4 : For exercising delegated financial powers as mentioned in the enclosed compilation, there is no necessity to refer the proposals to Department/IFU, except where the proposals are not in consonance with the existing instructions.

Note 5 : All proposals beyond delegated powers of HoDs are to be invariably referred to the Ministry/Department for consideration/approval.

ANNEXURE

DELEGATION OF FINANCIAL POWERS TO THE HEADS OF THE DEPARTMENTS OF DEPARTMENT OF REVENUE, CBDT & CBEC (Ref: O.M. F.No. 15/6/2008-IFU-III (EC) dated 15.09.2011)

S.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue	
(A)	(B).	(C)	
1.	Write-off of losses i. Loss of revenue or irrecoverable loans and advances. ii. Deficiencies and depreciation in the value of stores (other than motor vehicle) included in the stock and other accounts.	The details of powers available to Chief Commissioners/Director Generals and Commissioners/Directors in all these three sub-heads may be seen in Schedule-VII of DFPRs.	

	iii. Irrecoverable loss of stores or of public money.		
2.	Contingent expenditure		
2.1	Bicycle	Full Powers.	
2.2	Conveyance hire charges	Powers delegated under DFPRs will be applicable. The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of . Expenditure. Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.	
2.3	Electric, gas and water charges	Full Powers.	
2.4	Fixtures, furniture (purchase & repair)	Full Powers.	
2.5	Freight and demurrage/ Wharfage charges	Full Powers.	
2.6	Hire of office furniture, fans, heaters, coolers, clocks, call bells etc.	Full Powers.	
2.7	Legal charges	Powers delegated under DFPRs will be applicable. The position of allocation of financial powers to HoDs (along with restrictions, conditions etc.) from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.	
2.8	Motor vehicles		
	i. Additional purchase or additional hiring of vehicles (on regular basis)	i. No powers.	
	ii. Replacement hiring in	ii. Full powers subject to GFRs	

	lieu of regularly (mature), condemned vehicle.	2005 and instructions issued from time to time.	
	iii. Replacement hiring in lieu of pre-maturely condemned vehicle.	iii. No powers.	
	iv. Replacement purchase in lieu of mature or premature condemned vehicle	iv. There is general ban imposed by Department of Expenditure vide O.M. . No.7(1)/E-Coord/2011 dated 11.7.2011 on purchase of vehicles and. therefore, proposals . for purchase are to be referred to the Department.	
	v. Maintenance, upkeep and repairs of vehicles.	v. Full Powers	
	vi. Mature and pre-mature condemnation of vehicles.	vi. Full powers for mature condemnation. The Department has to be approached for premature condemnation.	
	vii. Hiring of vehicles in connection with search and seizure operations.	vii. The offices headed by ITO/AC/DC can hire vehicles for survey, search and seizure operations as and when required subject to availability of budget and monitoring by the concerned HoD. In case of Survey, the concerned Joint CIT/Addl. CIT would be competent to hire, subject to ex-post-facto approval by the HoD.	CIT ?
2.9	Municipal rates and taxes	Full Powers.	
2.10	Repair and maintenance work in buildings owned by the Department. (Minor Works)	Rs.30 lakh. Provisions of GFR 2005 will apply.	Rs. 10L. p.a.
2.11	Provision of DG set	Rs.15 lakh per annum per building for each HOD for purchase of DG (Diesel Generating) set, subject to GFRs 2005, Works Manual and	Rs. 5L. p.a.

		guidelines for essential and non-essential loads for DG Sets.	
2.12	Repair and alterations to hired and requisitioned buildings.	A total of Rs.50,000/- in a year, nonrecurring. Provision of GFRs 2005 will apply.	
2.13	Original works (through CPWD) on Department land and buildings. (Only in cases where funds are provided by MOUD). The power will not be used for purchase of land/building.	Rs.10 lakh in each case. Provisions of GFRs 2005 will apply. Government of India decision below Rule 10 of DFPRs on New Service/New Instrument of Service shall apply.. All original works beyond Rs. 10 lakh require reporting to Parliament and beyond Rs. 50 lakhs, requires prior approval of Parliament. Budget provision should be available under the grant provided by MoUD.	
2.14	Computers	i. Site preparation of computers/ installation - Rs.5 lakh/year	Rs. 2L. p.a.
		ii. Maintenance of site for Computers-Rs.5 lakh/year.	Rs. 2L. p.a.
		iii. AMC of Computers (Hardware) excluding sites-Rs.10 lakh/year (non PSU) & full powers in case of PSU.	Rs. 2L. p.a.
		iv. Training in computers in India- Rs.5 lakh/year in consultation with respective Systems Wing of CBDT & CBEC.	Rs. 2L. p.a.
		v. Purchase/procurement of PCs/ Hardware - Rs. 15 lakh/year.	Rs. 5L. p.a.
		vi) Software development and website related expenditure -Rs.2 lakh per year for Systems wing and Training Institutes of CBEC & CBDT. For Training Institutes, the software should be developed in consultation with the respective Systems wing.	Rs. 50,000 p.a.

		Note: The above powers are subject to relevant instructions on these items issued from time to time.	
2.15	Hiring of office accommodation.	Rs.3 lakh per month for 13 major Cities (A-1 and A) & Rs.1.5 lakh per month for other cities. Note: These powers are subject to non-availability certificate from Directorate of Estates and /or CPWD, Fair Rent Certificate from CPWD, observance of GFRs 2005, admissibility of space norms as prescribed and also subject to relevant instructions on this item issued from time to time. Any deviation from norms including acceptance of single offer, should be referred to the Ministry. Hiring should be recommended by a Hiring Committee duly constituted by the HoD.	
2.16	Postal & Telegraph charges	Full powers to incur expenditure on this item subject to following the existing government instructions. Through e-governance activities, electronic mode is to be increasingly adopted.	
2.17	Printing and binding	i. Full powers to HoDs in case printing is done in Government Press or through Directorate of Printing.	
		ii. Rs.1 lakh per annum through private party including cost of paper and binding following GFRs 2005 provisions and Govt. instructions on the subject.	
2.18	Publications	Full Powers.	
2.19	Repairs to and removal of machinery (where	Full Powers.	

	expenditure is not of capital nature)		
2.20	Rewards, fees, bonus etc. (Other than those granted under service rules)	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.	
2.21	Staff paid from contingencies	Full Powers (Only for casual engagement for short duration).	
2.22	Purchase of stationery	Upto Rs. 10 lakh per annum. Govt's economy instructions & GFRs 2005 provisions are to be followed in procurement and inventory management. HoDs have to ensure that there is no wasteful expenditure.	
2.23	Stores	Full Powers.	
2.24	Supply of uniforms etc.	Full Powers.	
2.25	Telephone charges	Full Powers.	
2.26	Tents and camp furniture	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.	
2.27	All office equipments including typewriters, electronic typewriters, dedicated word processors, intercom equipments, calculators, electronic stencil, cutters, Dictaphones, tape recorders, photo copiers, copying machine, franking	Full Powers.	

	machine, filing and indexing system etc.. -		
2.28	Departmental and interdepartmental meetings, conferences, seminars, receptions and workshops	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue. OM No. 7 (2)/E. Coord/03 dated 25.03.2004 of Department of Expenditure shall apply. Limit of Rs. 150/- per head for serving refreshments/working lunch which start in the forenoon and continue beyond lunch time. The holding of meetings, conferences, seminars, workshops, etc. in hotels should be avoided.	
2.29	Medical advance to eligible employees under CS (MA) Rules	Upto Rs.2 lakh, subject to instructions of Ministry of Health issued from time to time.	
2.30	Expenditure on visit of Parliament Committee	The guidelines of Ministry of Parliamentary Affairs (Circulated by D/O Revenue (Parliament Cell) vide Dy. No.906/2005-Parl. Dated 13.7.2005) provides for the manner of incurring of such expenditure and also that such expenses will be borne from the grants of Secretariat of Lok Sabha/Rajya Sabha.	
3.	Other items of contingent expenditure	Recurring - Rs.1,00,000/-per annum in each case. Non-recurring- Rs.1,00,000/-in each case.	
4.	Miscellaneous Expenditure	Recurring - Rs. 10,000/-per annum in each case. Non-recurring - Rs. 20,000/- in each case.	

5.	Advertising & Publicity by CBDT & CBEC	<p>i. For approved Publicity Plan.</p> <p>Both the Boards will prepare their quarterly publicity plan and obtain the approval of Finance Minister. The Director (PRPP&OL) in CBDT and Commissioner (DP&PR) in CBEC are delegated full powers to incur expenditure in connection with such approved publicity plan within the budgetary allocations, subject to the condition that expenditure would be incurred through DAVP/Prasar Bharati (for Doordarshan and AIR)/NFDC (for web-based publicity and TVC) at the approved rates, fulfillment of economy instructions and following the provisions of GFRs. Wherever DAVP/PB/NFDC rates, are not available, the respective HoDs would follow the provisions of GFRs 2005 and other instructions issued from time to time.</p> <p>ii. For isolated advertising and! other Publicity requirements not Covered Under Quarterly Plan:</p> <p>The DIT (PRPP&OL) in CBDT and Commissioner (DP&PR) in CBEC are delegated financial powers upto Rs.50lakh per annum for incurring expenditure on isolated advertising and publicity to be undertaken. Proposal beyond this limit should be sent to Financial Adviser for concurrence.</p> <p>iii. Delegation to HoDs:</p>	
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		All other HoDs of CBEC/CBDT are delegated powers upto Rs.1 lakh per annum, subject to the condition that the expenditure will, be incurred by following the relevant instructions and guidelines on the subject.	
6.	Incurring expenditure on implementation of court orders	Heads of Departments (HoDs) are delegated financial powers upto Rs.20,000/-in each case (Non-recurring) on implementation of judicial orders.	
7.	Outsourcing of services.	Rs.30 lakh per annum to the HoDs. Provisions of GFRs, 2005 in' this regard shall apply. - It is to be ensured that there is no liability on Govt. towards permanent employment to the personnel engaged by the service providers. No outsourcing should be resorted: (i) to augment manpower against the abolished posts; (ii) meet the services like security and cleaning while the sanctioned strength in these cadres are already on roll and drawing regular salaries and allowances. (iii) to augment posts at Gr. 'C' and above level.	Rs. 10L. p.a. to cadre controlling cc.
8.	AMC payment of X-ray baggage inspection systems in CBEC	Once the rates and terms and conditions are approved by Department, release of advance and balance payments may be made by Commissioner (Logistics) CBEC subject to the observance of terms and conditions.	

(Praveen M Khanooja)
Director (Finance)
Department of Revenue

F. No. TA-2-03002(1)/2/2019-TA-II (e-417)/442

Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts

Mahalekha Niyantak Bhawan,
Block-E, GPO Complex, INA,
New Delhi-110023
Dated: 15th Dec, 2022.

OFFICE MEMORANDUM

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

Reference is invited to the Department of Expenditure's Notification dated 12th December 2022 (Copy enclosed) wherein the amendment to Rule 8 of Delegation of Financial Powers Rules, 1978, has been forwarded, for publishing in Gazette of India. The said amendment shall come into force on and from the 1st day of April, 2023.

2. In this connection, the following concordance tables showing the changes as per the description of revised object heads have been prepared by this Office for guidance of Ministries/Departments for preparation of Detailed Demands for Grants for the year 2023-24.

- (i) **Annexure I** : Concordance table containing list of revised object heads to be operational from 1.4.2023 with reference to existing object heads.
- (ii) **Annexure II** : Indicate change in object heads to be used for classification under Revenue Section w.e.f. 1.4.2023.
- (iii) **Annexure III**: Indicate change in object heads to be used for classification under Capital Section w.e.f. 1.4.2023.

3. All Pr.CCAs/CCAs/CAs(IC) of Ministry/ Department and Head of Accounting Organisations of M/o Telecommunications, D/o Posts, etc. are requested to instruct officials under their control to spread awareness of these concordance tables and to assist concerned authorities in Ministries/Departments for smooth implementation & operationalisation of revised object heads w.e.f. 01-04-2023 .

Encl.: As above.



(Shailendra Kumar)
Joint Controller General of Accounts (ARPR)

To

1. All Pr. CCAs/ CCAs/ CAs of Ministries/ Departments
2. Director of Accounts, UTs Administration- Andaman & Nicobar Islands/ Dadra and Nagar Haveli and Daman & Diu/ Lakshadweep and Ladakh.
3. The AG(A&E), UT of Chandigarh Administration.
4. PAOs, Lok Sabha Secretariat/ Rajya Sabha Secretariat/ President Secretariat/Election Commission, Delhi
5. PAO (Audit), O/o AG (Audit), AGCR Building, IP Estate, New Delhi-2

Copy for kind information to:

1. Addl. CGA (PFMS)/Addl. CGA (HR&O)/Addl. CGA (A&FR)
2. FAs of Ministries/Departments
3. DG (Govt. A/cs.), O/o Comptroller & Auditor General of India, Bahadur Zafar Marg, Delhi
4. Joint CGA(GIFMIS), O/o CGA
5. Director (Budget), Budget Division, DEA, MoF, North Block, New Delhi with reference to their OM dated 23rd Nov, 2022.
6. Dy. Secy. (E.II(A), D/o Expenditure, MoF, North Block, New Delhi
7. ACGA (DAMA), O/o CGA.
8. Sr. A.O. (ITD), O/o CGA for uploading on the website of CGA.

Government of India
Ministry of Finance
Department of Expenditure

.....

North Block, New Delhi
Dated 12th December, 2022

To

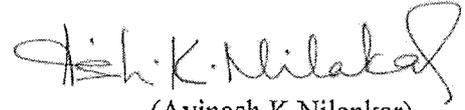
The Manager,
Government of India Press
Mayapuri,
New Delhi

Subject: Amendment to Rule 8 of Delegation of Financial Powers Rules, 1978.

Sir,

The undersigned is directed to forward herewith Notification No. 01(14)/2016-E.II(A) dated 12th December, 2022 on the subject cited above for publishing in weekly gazette under Part-II Section (3), sub-Section (ii) of the Gazette of India.

Yours faithfully,



(Avinash K. Nilankar)

Deputy Secretary to the Government of India
Tel: 23092689

RANJIT
KUMAR JHA

Digitally signed by
RANJIT KUMAR JHA
Date: 2022.12.12
12:19:50 +05'30'

[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....., 2022

NOTIFICATION

S.O. 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. (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.
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 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.
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

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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'.
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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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, 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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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, re-imbusement of newspapers purchased or supplied to officer's residence and purchase or re-imbusement 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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			rickshaw, cart, trolleys, boat, etc.
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, 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 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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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.
<p>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.</p>			

- (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.

File No. 01(14)/2016-E.II(A)


(Avinash K. Nilankar)

Deputy Secretary to the Government of India

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.

Annexure 'I'**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

Annexure 'II'**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

SI.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 'III'**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