



By E-mail/ Speed Post



**Govt. of India, Ministry of Defence
Directorate General, Defence Estates
Raksha Sampada Bhawan**

Ulaanbaatar Marg, Delhi Cantt. – 110 010

Tele: 011-20893033 | **E-mail:** ddgadm-dgde@nic.in

File No. 41/25/ADM/DE (FMS ID 62592)

Dated: 08 June, 2023

ORDER

Subject : DELEGATION OF FINANCIAL POWERS.

DGDE had delegated financial powers under sub-rule 3 of Rule 13 of the Delegation of Financial Powers Rules (DFPR), 1978 (principal Rule) updated from time to time till 2022, vide order bearing No. 41/25/Adm/DE dated 02.11.2016 taking into account the circumstances prevailing then.

2. With a view to minimize procedural delays, to speed up the process of disposal of routine matters and in view of operationalization of revised object heads under Rule 8 of the DFPR, 1978 by Government of India, Ministry of Finance, Department of Expenditure vide Notification No. 01(14)/2016-E.II(A) dated 12.12.2022, a review of the existing financial powers has been undertaken for delegating appropriate financial powers to the officers of various levels.

3. In exercise of the powers conferred under sub-rule 3 of Rule 13 of the Delegation of Financial Powers Rules, 1978, as updated from time to time till 2022, I, being 'Head of Department', hereby authorize, under Rule 13(3) of the Rules ibid, the following Officers to exercise the powers of incurring contingent expenditure indicated in Schedule V & Annexure to Schedule-V of the Rules ibid, to the extent indicated against each, subject to the provisions of Rules 13(4) of the Rules ibid and actual budgetary allocation. The delegated powers will be exercised in conformity with the general provisions of the relevant Rules:-

Sl. No.	Officers	Extent of Financial Power Delegated (in each case)	
		Recurring	Non-recurring
(a)	(i) Sr. Addl. DG, DE (ii) Principal Directors, DE, Command	Rs. 25,00,000/-	Rs. 35,00,000/-
(b)	Director NIDEM	Rs. 20,00,000/-	Rs. 25,00,000/-
(c)	(i) Addl. DG, DE(Adm) (ii) Addl. DG, DE(Coord) (iii) Addl. DG, DE(IT) (iv) Director (Admin/ Coord/IT), DE, Command	Rs. 15,00,000/-	Rs. 20,00,000/-

Sl. No.	Officers	Extent of Financial Power Delegated (in each case)	
		Recurring	Non-recurring
(d)	(i) Dy. DG, DE(Admin) (ii) Dy. DG, DE(Coord) (iii) Dy. DG, DE(IT) (iv) Jt. Directors (Admin /Coord/IT), DE, Commands (v) Jt. Director, NIDEM	Rs. 7,00,000/-	Rs. 10,00,000/-
(e)	Defence Estates Officer (DEO)	Rs. 7,00,000/-	Rs. 10,00,000/-
(f)	(i) Asstt. DG, DE (Admin) (ii) Asstt. DG, DE (Coord) (iii) Asstt. DG, DE (IT) (iv) Dy. Director, DE (Admin/Coord/IT), DE, Command	Rs. 3,00,000/-	Rs. 5,00,000/-
(g)	(i) Attached Officer (Admin), DGDE (ii) Attached Officer (AU & RC) (iii) Asstt. Director, DE (Admin/Coord/IT), DE, Command	Rs. 2,00,000/-	Rs. 3,00,000/-
(h)	Independent Asstt. Defence Estates Officer (ADEO)	Rs. 2,00,000/-	Rs. 3,00,000/-
(i)	Attached Officer (Admin/Coord/IT), DE, Commands and ADEO posted at DE Sub Office, Ranikhet.	Rs. 1,00,000/-	Rs. 1,50,000/-

4. The above delegated financial powers may also be exercised for the codes/subject heads newly introduced vide Min of Finance, Department of Expenditure Gazette Notification dated 16.12.2022 both for Revenue and Capital heads including code heads included under Major Head 4070. However, above delegated financial powers cannot be exercised for following heads for which specific financial powers have been delegated to DG DE vide GoI, MoD letter No. 14(13)/2021-D(Q&C) dated 18.02.2022:-

(i) Construction Works under Capital Head of DE Budget (MAJOR HEAD-4059-23.00.53- Capital outlay on Public Works-(Construction of office Building Code Head 094/86)

(ii) Construction Works under Capital Head of DE Budget (MAJOR HEAD-4216-01.02.53- Capital outlay on Housing-(Construction of Residential Accommodation Code Head 094/86)

(iii) Minor Works/ Periodic Maintenance / Repair Works under "Public Works" Head of DE Budget (MAJOR HEAD-2059-03.00.27-Public Works-Code Head-094/84)

5. An authority empowered by or under the DFPR,1978 (principal Rule) updated from time to time till 2022 to incur contingent expenditure or miscellaneous expenditure, shall exercise such powers subject to the following conditions, namely:-

(a) In regard to contingent expenditure on each item specified in Column 2 of the Annexure to Schedule V of the 'Delegation of Financial Powers Rules', orders, restrictions or scales specified in Column 3 of that Annexure against the item shall be observed.

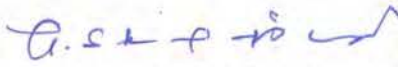
A. S. P. N. S.

(b) In regard to miscellaneous expenditure, any rules, orders, restrictions or scales as may be made, imposed or prescribed by the President shall be observed.

(c) The above delegated financial powers must be exercised by the specified authority and cannot be further delegated to a sub-ordinate authority.

6. The officers empowered by delegation of financial powers are required to maintain a register for keeping record of each and every expenditure incurred by them and this register will be audited every year by local audit authorities. This register will be kept by the officer himself/herself under his/her own custody and he/she will be personally responsible for each and every expenditure.

7. This order is issued in supersession of Dte General Defence Estates order bearing number 41/25/Adm/DE dated 02.11.2016.


(G. S. Rajeswaran)
Director General (HoD)
Defence Estates

Internal

PPS to DG DE
PA to Sr. Addl. DG
All Addl. DGs in DGDE
All Officers in DGDE
DGDE Rajbhasha Anubhag
Float File/Website

Copy to:-

Director (L&C), Min of Defence
Dir (Fin/Q)
CGDA, Ulaanbaatar Marg, Delhi Cantt-110010
Dir of Audit, Def Services
PCDA HQrs, New Delhi
CAO & JS (Trg)
PCDA, Central/Southern/Western/Northern/Eastern/South Western Command-
copy signed in ink.
PD, DE Central/Southern/Western/Northern/Eastern/South Western Command
Director, NIDEM
DE Sub Office Ranikhet
All DEOs/ADEOs (Independent)


सत्यमेव जयते

भारत का राजपत्र

The Gazette of India

सी.जी.-डी.एल.-अ.-17122022-241179
CG-DL-E-17122022-241179

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 5659]
No. 5659]

नई दिल्ली, शुक्रवार, दिसम्बर 16, 2022/अग्रहायण 25, 1944
NEW DELHI, FRIDAY, DECEMBER 16, 2022/AGRAHAYANA 25, 1944

वित्त मंत्रालय

(व्यय विभाग)

अधिसूचना

नई दिल्ली, 16 दिसम्बर, 2022

का.आ. 5895(अ).—राष्ट्रपति, संविधान के अनुच्छेद 150 के साथ पठित अनुच्छेद 77 के खंड (3) के अनुसरण में, वित्तीय शक्तियों का प्रत्यायोजन नियम, 1978 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात:-

1. (1) इन नियमों का संक्षिप्त नाम वित्तीय शक्तियों का प्रत्यायोजन (संशोधन) नियम, 2022 है।

(2) ये अप्रैल, 2023 की पहली तारीख से प्रवृत्त होंगे।

2. वित्तीय शक्तियों का प्रत्यायोजन नियम, 1978, जिसे इसमें इसके पश्चात् मूल नियम कहा गया है, में नियम, 8 के स्थान पर निम्नलिखित नियम रखा जाएगा, अर्थात:-

"8. विनियोग की प्राथमिक यूनिटें

(1) भारत व्यय के लिए अनुदान या विनियोग उस मानक उद्देश्य शीर्ष द्वारा वितरित किया जाता है, जिसके अधीन उसे लेखे में लिया जाएगा तथा प्रत्येक ऐसा मानक उद्देश्य शीर्ष, जिसके सामने व्यय के लिए उपबंध अभिव्यक्त होता है, वह विनियोग की प्राथमिक यूनिट गठित करता है।

(2) इस प्राथमिक यूनिट के अंतर्गत मतदान किए गए और भारत दोनों प्रकार के व्यय के लिए उपबंध हो सकेगा और उस दशा में प्रत्येक की रकम अलग-अलग दर्शायी जाएगी।

(3) विनियोग या मानक उद्देश्य शीर्षों की प्राथमिक यूनिटें वे होंगी, जो नीचे सारणी में विनिर्दिष्ट की गई हैं:

सारणी

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
(क) राजस्व व्यय			
उद्देश्य-श्रेणी-I कर्मचारियों को प्रतिकर			
1	01	वेतन	इसमें एफआर 9(21) के अधीन यथा-परिभाषित सरकारी कर्मचारियों का वेतन, मानदेय और इंटरन वृत्तिका शामिल होगी। इसमें राज्यों के प्रमुखों तथा अन्य उच्च गणमान्य व्यक्तियों की परिलब्धियां और भत्ते, सत्कार भत्ता तथा विभागीय कैटीन के कर्मचारियों को देय वेतन और एलटीसी छुट्टी का नकद भुगतान शामिल होगा।
2	02	मजदूरी	इसमें मजदूरों और कर्मचारियों की वर्तमान में आकस्मिक रूप से भुगतान की जाने वाली मजदूरी शामिल होगी।
3	05	पुरस्कार	इसमें सरकारी कर्मचारियों को उनके वेतन और भत्ते के अतिरिक्त योजना के अधीन प्राप्त होने वाले पुरस्कार शामिल होंगे। इसमें बोनस तथा हिंदी प्रतियोगिता, आदि के नकद पुरस्कार भी शामिल होंगे।
4	06	चिकित्सा उपचार	इसमें सरकारी कर्मचारियों/पेंशनरों की चिकित्सा प्रतिपूर्ति/ उपचार के लिए भुगतान की गई रकम शामिल होगी।
5	07	भत्ते	इसमें यथा-अनुप्रयोज्य महंगाई भत्ता, आवास किराया भत्ता, परिवहन भत्ता, विदेश भत्ता, नॉन प्रैक्टिसिंग भत्ता, प्रतिनियुक्ति (ड्यूटी) भत्ता, व्यक्तिगत वेतन, परिवार नियोजन भत्ता, विशेष प्रतिकर (पहाड़ी क्षेत्र) भत्ता, जनजातीय क्षेत्र भत्ता, कठिन क्षेत्र भत्ता, मुख्यालय भत्ता, समयोपरि भत्ता, बाल शिक्षा भत्ता, ट्यूशन फीस की प्रतिपूर्ति, राशन भत्ता, नकद में दिए जाने वाले राशन की लागत, निर्वाचन-क्षेत्र भत्ता, वर्दी और वस्त्र भत्ता, मनोरंजन भत्ता, परियोजना भत्ता, विशेष प्रतिकर (दूरस्थ स्थल) भत्ता, खराब जलवायु भत्ता, धुलाई भत्ता, विशेष (ड्यूटी) भत्ता, रात्रि ड्यूटी भत्ता, जोखिम भत्ता, सुंदरबन भत्ता, नकद रखरखाव भत्ता, देखभाल भत्ता, स्प्लिट ड्यूटी भत्ता और उपर्युक्त के अतिरिक्त अन्य कोई भत्ता जो सरकारी कर्मचारियों को उनके वेतन के अतिरिक्त देय हो।
6	08	छुट्टी यात्रा रियायत	इसमें एलटीसी नियम की हकदारी के अधीन परिवहन के अन्य किसी साधन का किराया/ हवाई/ रेल/ बस किराया शामिल होगा।
7	09	प्रशिक्षण व्यय	इसमें प्रशिक्षण पर किया गया व्यय शामिल होगा जैसे संदत्त फीस और प्रशिक्षण/ कार्यशालाओं में भाग लेने के लिए आकस्मिक खर्च सामग्री, आदि शामिल होंगे, परंतु इसमें घरेलू या विदेश यात्रा खर्च, पर किया गया खर्च शामिल नहीं होगा।
उद्देश्य-श्रेणी II- कर्मचारियों की सामाजिक सुरक्षा			
8	04	पेंशन प्रभार	इसमें सरकारी कर्मचारियों, संसद सदस्यों, स्वतंत्रता सेनानियों आदि को देय पेंशन और सभी प्रकार के उपदान के भुगतान आदि सहित सभी पेंशनिक फायदे शामिल होंगे। इसमें सेवा निधि अंशदान और अंशदायी भविष्य निधि में किया गया अंशदान, सेवानिवृत्ति या मृत्यु, सेवा समाप्ति, आदि के समय छुट्टी के बदले नकद भुगतान भी शामिल होंगे। इसमें सरकारी कर्मचारियों के लिए राष्ट्रीय पेंशन प्रणाली (एनपीएस) के अधीन देय सरकार का योगदान भी शामिल होगा। तथापि, इसमें वृद्धावस्था पेंशन जैसा सामाजिक सुरक्षा व्यय शामिल नहीं होगा।

क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
उद्देश्य-श्रेणी III- वस्तु और सेवाएं			
9	11	घरेलू यात्रा खर्च	इसमें सरकारी कर्मचारियों के भारत में सरकारी दौरों और स्थानान्तरण पर यात्रा व्यय शामिल होगा। इसमें भारत में यात्रा के लिए गैर-सरकारी सदस्यों के टीए/डीए पर होने वाला व्यय भी शामिल होगा। इसमें सेवानिवृत्ति के समय पेंशनभोगियों को देय स्थानान्तरण टीए भी शामिल होगा।
10	12	विदेश यात्रा का खर्च	इसमें सरकारी कर्मचारियों के भारत के बाहर सरकारी दौरों और स्थानान्तरण पर होने वाला खर्च शामिल होगा। इसमें भारत के बाहर सरकारी दौरों पर गैर-सरकारी सदस्यों का टीए/डीए पर होने वाला व्यय भी शामिल होगा।
11	13	कार्यालय व्यय	इसमें कार्यालय स्थापना के रखरखाव के लिए किए जाने वाले सभी आवर्ती और गैर-आवर्ती आकस्मिक व्यय जैसे स्टेशनरी, डाक प्रभार, कूरियर प्रभार, टेलीफोन प्रभार, इंटरनेट प्रभार, केबल कनेक्शन प्रभार, बिजली प्रभार, जल प्रभार, सेवा करार, सुरक्षा, अल्प अवधि के लिए संविदा आधार पर सेवानिवृत्त सरकारी सेवकों को रखने संबंधी व्यय, आउटसोर्स से आए कार्यालय परिचर, कार्यालय सहायक/ डेटा एंट्री ऑपरेटर्स (डीईओ), हाउस कीपिंग, वर्दी/यूनिफॉर्म, गर्म और सर्द मौसम प्रभार, कीटनाशक नियंत्रण, रिफ्रेशमेंट, पुस्तकें और पत्रिकाएं, आदर-सत्कार व्यय जिसमें विदेशी शिष्टमंडल का आतिथ्य, उपहार एवं स्मृति चिह्न और कार्यालय द्वारा आयोजित सम्मेलन/कार्यशाला/ बैठकें शामिल होंगी तथा साथ ही अध्ययन सामग्री/किट, जलपान, अध्ययन दौरे आदि से संबंधित सभी व्यय शामिल होंगे। इसमें कार्यालय उपस्कर, फर्नीचर और फिक्स्चर की खरीद भी शामिल होंगे जो सरकार द्वारा समय-समय पर यथाविनिश्चित सीमा (एक लाख रुपए या तीन वर्ष की उपयोगी जीवनावधि, इनमें से कोई एक) से अधिक नहीं होंगे। सरकार द्वारा समय-समय पर यथाविनिश्चित की गई समय-सीमा से अधिक के कार्यालय उपस्कर तथा फर्नीचर और फिक्स्चर को 'मशीनरी एवं उपस्कर' और 'फर्नीचर तथा फिक्स्चर' नामक सुसंगत वस्तु शीर्ष के अधीन 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए। तथापि, इसके उपयोग (कार्यालय या अन्यथा) के बावजूद यानों की खरीद को 'मोटर यान' नामक सुसंगत पूँजीगत वस्तु के अधीन 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए।
12	14	भूमि और भवनों के लिए किराया, दरें और कर	इसमें भवनों (भवनों से भिन्न गैर-आवासीय या आवासीय या अन्य संरचनाओं) के किराए, नगरपालिका दरें और कर तथा किराए पर ली गई भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय नहीं है, का व्यय शामिल होगा। तथापि, भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय है, को 'भूमि' और 'भवन एवं संरचनाएं' नामक सुसंगत वस्तु शीर्षों के अंतर्गत 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाएगा।
13	15	रॉयल्टी	इसमें पेटेंट, डिजाइन, ट्रेडमार्क, प्रिंट, प्रकाशन, संगीत, आदि की रॉयल्टी पर व्यय शामिल होगा।
14	16	मुद्रण और प्रकाशन	इसमें कीमती सामान, लेखापरीक्षा और लेखा रिपोर्टों, फॉर्म, स्टेशनरी, कार्यालय कोड, मैनुअल और अन्य दस्तावेज, ई-बुक्स, ई-मैगजीन, डिजिटल छपाई, पेन ड्राइव, सीडी, आदि, सहित समाचार-पत्र और मैगजीन की छपाई पर होने वाला व्यय शामिल होगा, परंतु इसमें प्रचार संबंधी सामग्री की छपाई पर व्यय शामिल नहीं होगा जिसे विज्ञापन और प्रचार के अधीन वर्गीकृत किया जाएगा।
15	18	अन्यों के लिए किराया	इसमें उपस्कर और अन्य विभिन्न मदों जैसे कार्यालय उपस्कर, परिवहन, कंप्यूटर और सहायक उपस्कर, संचार उपस्कर, एयर-कंडीशनिंग, हीटिंग और रेफ्रिजरेटिंग उपस्कर, सुरक्षा उपस्कर,

क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
			प्रसारण और रिकॉर्डिंग उपस्कर, निर्माण उपस्कर, कृषि उपस्कर, बागवानी उपस्कर, चिकित्सा उपस्कर, फर्नीचर और फिक्स्चर को किराए पर लेने संबंधी व्यय शामिल होंगे। इसमें उपस्कर और अन्य मदों के लिए पट्टा प्रभार भी शामिल होगा, जिसका स्वामित्व सरकार को अंतरणीय नहीं है। तथापि, उपस्कर और अन्य मदों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय है, को संबंधित वस्तु शीर्षों के अधीन 'पूँजीगत व्यय' के रूप में वर्गीकृत किया जाएगा।
16	19	डिजिटल उपकरण	इसमें हार्डवेयर और सॉफ्टवेयर की खरीद या विकास, जहां व्यक्तिगत मद की लागत सरकार द्वारा समय-समय पर यथाविनिश्चित सीमा (एक लाख रुपए या तीन वर्ष का उपयोग समय, दोनों में से कोई एक) से अधिक न हो, पर राजस्व व्यय के रूप में वर्गीकृत किए जाने वाले व्यय शामिल होंगे। तथापि, यह सीमा प्रिंटर के लिए टोनर और कार्टेज जैसी उपभोग्य सामग्रियों पर लागू नहीं होगी, जिन्हें राजस्व व्यय के अधीन वर्गीकृत किया गया है।
17	21	सामग्री और आपूर्तियां	इसमें विभिन्न प्रकार की आपूर्तियों, सामग्री और भंडार, आदि, चिकित्सा आपूर्तियां, कृषि आपूर्तियां, पशुधन आपूर्तियां, सफाई सामग्रियां, अस्पताल औषधियां और दवाएं, पशु औषधि, रसायन तथा उर्वरक, प्रयोगशाला आपूर्तियां, अतिरिक्त पुर्जे, कपड़े और तम्बू पर खर्च शामिल होंगे।
18	22	हथियार और गोला बारूद	इसमें पुलिस और अन्य अर्द्ध-स्थापनाओं पर हथियार और गोला-बारूद का राजस्व व्यय शामिल होगा।
19	23	राशन की लागत	इसमें कार्मिकों और केंद्रीय सशस्त्र पुलिस बलों को प्रदान किए जाने वाले राशन की खरीद पर व्यय शामिल होगा।
20	24	ईंधन और स्नेहक	इसमें पेट्रोल, तेल, स्नेहक तथा अन्य ईंधन जैसे सीएनजी, डीजल आदि पर व्यय शामिल होगा।
21	26	विज्ञापन और प्रचार	इसमें प्रिंट मीडिया, टीवी मीडिया या इंटरनेट या मोबाइल नेटवर्क या अन्य दृश्य-श्रव्य प्रचार या मेले और प्रदर्शनी जैसे विभिन्न मीडिया के माध्यम से विज्ञापन और प्रचार पर प्रचार सामग्री की विक्री और मुद्रण के लिए अभिकर्ताओं को कमीशन सहित व्यय शामिल होंगे।
22	27	लघु सिविल तथा बिजली के कार्य	इसमें कार्यालय भवनों, आवासीय भवनों, अन्य भवनों के मामूली सिविल और बिजली के कार्यों की मरम्मत और रखरखाव पर व्यय तथा सीपीडब्ल्यूडी द्वारा रखरखाव किए गए डीजल जेनसेट, आदि, के रखरखाव तथा संचालन पर होने वाला व्यय शामिल होगा।
23	28	व्यावसायिक सेवाएं	इसमें सरकार को सेवाएं प्रदान करने के लिए व्यावसायिकों, परामर्शदाताओं, कलाकारों, बैंकों, आदि, की सेवाएं लेने पर होने वाला व्यय शामिल होगा, जिसमें विधिक सेवाएं, परामर्श फीस, लेखा-परीक्षा फीस, शिक्षण और प्रशिक्षण फीस, कलाकारों को भुगतान, प्रश्र बनाने वालों या पर्यवेक्षकों या अतिथि वक्ताओं को पारिश्रमिक, सेवाएं प्रदान करने के लिए अन्य विभागों को भुगतान करना, विभागीय परीक्षा आयोजित करने के लिए अभिकरणों को किया जाने वाला भुगतान/व्यय शामिल है।
24	29	मरम्मत और रखरखाव	इसमें मशीनरी और उपस्कर, कार्यालय उपस्कर, अन्य कार्यात्मक उपयोग के लिए उपस्कर, कार्यालय उपयोग के लिए डिजिटल उपस्कर, कार्यात्मक उपयोग के लिए डिजिटल उपस्कर, कार्यालय के लिए फर्नीचर और फिक्स्चर, अन्य कार्यात्मक उपयोग के लिए फर्नीचर और फिक्स्चर, यान (कार्यालय/ कार्यात्मक उपयोग के लिए मोटर यान और गैर-मोटर यान जैसे साइकिल, रिक्शा, छकड़ा-गाड़ी, ट्रॉली और नाव आदि), बुनियादी ढांचा परिसंपत्तियों (इसमें

क्र. सं.	क्र. सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
			मामूली नागरिक और इलेक्ट्रिकल कार्य जैसे लाइनें, पुलों, रेलवे का रोलिंग स्टॉक, राजमार्ग, बंदरगाह, जहाज, वायुयान, हेलीकाप्टर, रडार, होवरक्राफ्ट, हवाई अड्डे या अन्य बुनियादी ढांचों पर निवारक और प्रचालनात्मक रखरखाव व्यय शामिल होगा), टूल और संयंत्र, हथियार और गोला-बारूद आदि जैसे उपस्करों की मरम्मत और रखरखाव (इसमें सभी रखरखाव संबंधी संविदा शामिल है) पर व्यय शामिल होंगे, लेकिन उन्नयन, मध्यावधि पुनर्वास, रेट्रोफिटिंग और/या रिक्विजिनिंग का व्यय शामिल नहीं होगा।
25	39	बैंक और अभिकरण प्रभार	इसमें बैंक सेवा प्रभार, अभिकरण प्रभार, एमडीआर प्रभार, बैंकों को प्रत्यक्ष लाभ अंतरण प्रभार और मौद्रिक संब्यवहार करने वाली सुविधा फीस के लिए अन्य कोई प्रभार शामिल होंगे।
26	40	अवार्ड और पुरस्कार	इसमें सरकार द्वारा प्रतिष्ठित व्यक्तियों और संगठनों को दिए जाने वाले अवार्ड और पुरस्कार शामिल होंगे।
उद्देश्य श्रेणी IV – सहायता			
27	31	सहायता अनुदान-सामान्य	इसमें वेतन से भिन्न भुगतान के लिए जारी सहायता अनुदान और पूंजीगत आस्तियों का सृजन भी शामिल होगा। इसमें कल्याण संबंधी क्रियाकलापों पर व्यय भी शामिल होगा।
28	32	अंशदान	इसमें सदस्यता से संबंधित अंतर्राष्ट्रीय या राष्ट्रीय संगठनों का दिए गए अंशदान शामिल होंगे। इसमें समग्र निधियों के लिए स्वायत्त निकायों या पीएसयू या पीएसबी में किए गए अंतरण शामिल नहीं होंगे।
29	33	सब्सिडी	इसमें सरकार की विभिन्न योजनाओं के अधीन जारी सब्सिडी शामिल होगी।
30	34	छात्रवृत्ति	इसमें विभिन्न संस्थानों या संगठनों या फायदाग्रहियों या व्यक्तियों को जारी की गई छात्रवृत्ति की रकम शामिल होगी।
31	35	पूंजीगत आस्तियों के सृजन के लिए अनुदान	इसमें पूंजीगत आस्तियों के सृजन के लिए भुगतान हेतु जारी अनुदान सहायता शामिल होगी। इसमें व्यवहार्यता अंतर निधियन (व्यवहार्यता अंतर निधियन योजना के अधीन चलने वाली परियोजनाओं पर व्यय) भी शामिल होगा।
32	36	सहायता अनुदान - वेतन	इसमें वेतन के भुगतान के लिए जारी सहायता अनुदान शामिल होगा।
33	37	सहायता सामग्री और उपस्कर	इसमें मंत्रालयों या विभागों या अन्य सरकारों या संगठनों को अंतरित सहायता सामग्री और उपस्करों का मूल्य शामिल होगा। इसमें अनुदान प्राप्त करने वाले निकायों को वस्तु के रूप में दिए गए अनुदान भी शामिल होंगे।
उद्देश्य श्रेणी V - विविध राजस्व व्यय			
34	41	गुप्त सेवा व्यय	इसमें गुप्त सेवाओं पर व्यय शामिल होगा।
35	44	विनिमय से हानि	इसमें भारतीय रुपए में विदेशी मुद्रा के विनिमय की दर में अंतर के कारण होने वाली हानि शामिल होगी। विदेशी संसाधनों से प्राप्ति ऋण के समय विनिमय दर में अंतर के कारण होने वाली हानि और उसके भुगतान को भी इस वस्तु शीर्ष के अधीन विकलित किया जाएगा।
36	45	ब्याज भुगतान	इसमें पूंजी पर ब्याज का भुगतान और ऋणों पर छूट शामिल होगी।

क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
37	49	अन्य राजस्व व्यय	इसमें वैवैकिक अनुदान से भुगतान, अन्य छूट, फीस और जुर्माना, सीमा शुल्क प्रतिकर, प्रतिबद्धता प्रभार, उपहारों का नोशनल मूल्य, अधिकारियों के आवासों के लिए खरीदे गए या आपूर्ति किए गए समाचार-पत्रों की प्रतिपूर्ति तथा सरकारी कर्मचारियों के लिए व्रीफकेस या महिलाओं के लिए पर्स की खरीद या प्रतिपूर्ति आदि शामिल हैं। अन्य कोई व्यय जिसे इन विनिर्दिष्ट वस्तु शीर्षों में से किसी के अधीन वर्गीकृत नहीं किया जा सकता, को इस शीर्ष में से विकलित किया जाएगा। इसमें उन योजनाओं, उप-योजनाओं या संगठनों का व्यय भी शामिल होगा जिन्हें अन्यत्र वर्गीकृत नहीं किया गया है।
(ख) पूंजीगत व्यय (आस्तियां)			
उद्देश्य श्रेणी VI- गैर-वित्तीय आस्तियां (नियत और अमूर्त आस्तियां)			
38	51	मोटर यान	इसमें सड़क पर चलने वाली बस, कार, ट्रक, मोटरसाइकिल जैसे मोटर यानों की खरीद, शामिल होगी चाहे उनका उपयोग जो भी हो।
39	52	उपस्कर और औजार	इसमें मशीनरी तथा यंत्र (मोटर यान और आईसीटी उपस्कर से भिन्न), बिजली और इलेक्ट्रॉनिक उपस्कर, चिकित्सा उपस्कर, सटीक और ऑप्टिकल उपस्कर, घड़ी और क्लॉक, संगीत वाद्ययंत्र और खेल के सामान, आदि के, अलावा अन्य मशीनरी और उपस्कर की खरीद, आदि शामिल होगी, जिसका मूल्य एक लाख रुपए से अधिक हो या जिसका तीन वर्षों का उपयोग समय हो, दोनों में से किसी एक को, इस शीर्ष के अधीन बुक करना आवश्यक होगा।
40	71	सूचना, कंप्यूटर, दूरसंचार (आईसीटी) उपस्कर	इसमें सूचना, कंप्यूटर, कंप्यूटर दूरसंचार (आईसीटी) उपस्कर, जैसे कंप्यूटर हार्डवेयर और दूरसंचार यंत्र (कंप्यूटर/लैपटॉप, प्रोजेक्टर, आदि) तथा कंप्यूटर सॉफ्टवेयर जिसका मूल्य सीमा से अधिक हो (एक लाख रुपए या तीन वर्ष का उपयोग समय हो, दोनों में से कोई एक) तथा इलेक्ट्रोमैग्नेटिक स्पेक्ट्रम जिसका उपयोग ध्वनि, डेटा और टेलीविजन के प्रसारण में किया जाता है, की खरीद शामिल होगी।
41	72	भवन और संरचनाएं	इसमें कार्यालय भवन, आवासीय भवन, अन्य भवन और संरचनाएँ जैसे अस्पताल, प्रयोगशालाएँ, सभागार, प्रकाश स्तंभ, आश्रय आदि, सार्वजनिक स्मारक जैसे प्रतिमाएँ, सार्वजनिक स्थानों पर स्थापित फव्वारे और भूमि सुधार शामिल होंगे।
42	73	अवसंरचनात्मक आस्तियां	इसमें सड़कें, पुल, सुरंगें, सिंचाई परियोजनाएं, विद्युत परियोजनाएं, खेल अवसंरचना, जल और सीवेज परियोजनाएं, रेलवे आस्तियां, जहाजों, पलतनों, उपग्रहों, उपग्रह प्रक्षेपण यान, विमानपत्तनों, वायुयानों, मोटर नौकाएं, रेलवे लोकोमोटिव और रोलिंग स्टॉक, अन्य अवसंरचनात्मक परियोजनाएं (केबल लाइनें, सीवेज सिस्टम, वर्षा जल संचयन, सौर प्रणाली, दूरसंचार टॉवर, पारेषण लाइनें और बिजली टॉवर, आदि) जैसी अवसंरचनात्मक आस्तियों की खरीद शामिल होगी।
43	74	फर्नीचर और फिक्स्चर	इसमें कार्यालय उपयोग और कार्यात्मक उपयोग के लिए ग्रेशोल्ड सीमा से अधिक फर्नीचर और फिक्स्चर की खरीद पर व्यय (एक लाख रुपए से अधिक या उपयोगी जीवन के तीन वर्ष, दोनों में से कोई एक) शामिल होगा।
44	75	हथियार और गोला बारूद (पूंजीगत)	इसमें पूंजी प्रकृति के हथियारों और गोला-बारूद की खरीद शामिल होगी।
45	76	विरासत आस्तियों और एन.ई.सी. का	इसमें 1/- रुपए के नाममात्र मूल्य पर आस्तियां रजिस्टर में मान्यता-प्राप्त और अभिलिखित विरासत आस्तियों का पुनर्वास, जीर्णोद्धार, रेट्रोफिटिंग और उन्नयन शामिल होगा जो 'अन्यत्र वर्गीकृत नहीं' है। इसमें ललित कला तथा सांस्कृतिक और पुरातात्विक महत्व की वस्तुओं की

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
		उन्नयन/खरीद	खरीद पर व्यय भी शामिल होगा।
46	77	अन्य नियत आस्तियां	इसमें पुस्तकालय की पुस्तकें और प्रकाशन, वृक्ष, फसलें और पौधे जैसी अन्य नियत आस्तियों की खरीद शामिल होगी, जिनका प्राकृतिक विकास और पुनर्जनन संस्थागत यूनियों के सीधे नियंत्रण में होता है, गैर-मोटर यान, जैसे, साइकिल, रिकशा, छकड़ा, ट्रॉली, नाव आदि।
47	78	भूमि	इसमें भूमि जिसमें मिट्टी की ऊपरी परत सहित जमीन, कार्यालय और आवासीय भवन के लिए भूमि तथा अन्य संबद्ध सतही जल (जलाशय, झीलें, नदियां और अन्य अंतर्देशीय जल) शामिल है, जिस पर स्वामित्व अधिकार का प्रयोग किया जा सकता है।
48	79	भूमि से भिन्न गैर-उत्पादित आस्तियां	इसमें भूमि की सतह पर या भूमिगत खनिज और ऊर्जा भंडार शामिल होंगे, जिनमें तेल, प्राकृतिक गैस, कोयला, धातु के अयस्क जैसे लौह, गैर-लौह और कीमती धातु के अयस्क), गैर-धातु खनिज भंडार (पत्थर की खदान, मिट्टी और रेत के गड्ढे, रासायनिक और उर्वरक खनिज भंडार, और नमक, क्वार्ट्ज, जिप्सम, प्राकृतिक मणि पत्थर, डामर, बिटुमेन और पीट सहित) जल संसाधन, केवल एक बार पैदावार देने वाले और बार-बार पैदावार देने वाले पौधे जिनके लिए स्वामित्व अधिकार दिया जाता है, लेकिन जिसके लिए प्राकृतिक विकास या पुनरुत्पादन किसी भी संस्थागत यूनियों के प्रत्यक्ष नियंत्रण, उत्तरदायित्व और प्रबंधन के अधीन नहीं है जैसे अछूते जंगल और मत्स्य पालन जिनका व्यावसायिक रूप से शोषण किया जा सकता है।
49	80	अमूर्त आस्तियां	इसमें कॉपी राइट, पेटेंट, साख, बौद्धिक संपदा, आदि, पर किया गया व्यय शामिल होगा।
उद्देश्य श्रेणी VI- वित्तीय आस्तियां			
50	54	निवेश	इसमें सरकार द्वारा शेयरों की खरीद और इक्विटी पर किया गया निवेश, प्रतिभूतियों में निवेश, सावधि और टर्म डिपॉजिट में निवेश तथा अन्य निवेश शामिल होंगे।
51	55	ऋण और अग्रिम	इसमें सरकार द्वारा दिए गए ऋण और अग्रिम शामिल होंगे।
52	56	उधार की अदायगी	इसमें सरकार द्वारा उधारी का पुनर्भुगतान शामिल होगा।
53	57	अभिदान	इसमें पूंजीगत स्वरूप के सरकार द्वारा दिए गए अभिदान शामिल होंगे।
54	60	अन्य पूंजीगत व्यय	इसमें अन्य सभी पूंजीगत व्यय शामिल होंगे जिन्हें उपरोक्त किसी भी पूंजी वस्तु शीर्ष में वर्गीकृत नहीं किया जा सकता है।
(ग) - लेखा समायोजन			
उद्देश्य श्रेणी VII- लेखा समायोजन			
55	43	उचंत	इसमें लेखा के अंतिम शीर्ष के अधीन समायोजन के लिए पूर्ण व्योरे के अभाव में उचंत शीर्षों के अधीन रखी गई रकम शामिल होगी।
56	61	अवक्षयण	इसमें वाणिज्यिक विभागों द्वारा आस्तियों पर लगाया गया अवक्षयण शामिल होगा।
57	62	आरक्षितियां	इसमें भंडार के प्रावधान शामिल होंगे।
58	63	अंतर लेखा अंतरण	इसका उपयोग एक शीर्ष से दूसरे शीर्ष में रकम के अंतरण के लिए किया जाएगा।

क्र.सं.	क्र.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
59	64	हानियों को बढ़े खाते में डालना	इसमें अपरिवर्तनीय ऋण, व्यापार हानि को बढ़े खाते में डालना शामिल होगा।
60	69	प्राप्तियां घटाएं	इसमें प्राप्तियों को कम करके समायोजित की गई प्राप्ति शीर्ष से भुगतान की गई रकम शामिल होगी।
61	70	वसूलियां घटाएं	इसका प्रयोग व्यय के घटने से अधिक भुगतान को समायोजित करने के लिए किया जाएगा।

टिप्पणी: आस्तियों के सुधार या उन्नयन पर व्यय, जिसमें आस्तियों का पुनर्वास, पुनरुद्धार, पुनर्निर्धारण और भूमि, भवन, उपस्कर और अन्य गैर-वित्तीय आस्तियों का पट्टा प्रभार शामिल हैं, जिसका स्वामित्व सरकार को अंतरणीय होगा, को संगत आस्तियों के सामने वस्तु शीर्ष वर्ग - पूंजीगत व्यय (आस्ति) में बुक किया जाएगा।

- (4) वित्त मंत्रालय, उप-नियम (3) के अधीन सारणी में विनिर्दिष्ट प्राथमिक यूनिटों में कोई अन्य प्राथमिक यूनिट जोड़ सकेगा या ऐसी यूनिटों का पूर्णतः एक भिन्न सेट विहित कर सकेगा।
- (5) अनुदान की विस्तृत मांग तैयार करने के लिए संख्यात्मक संहिताकरण के संबंध में भारत सरकार के विभाग निम्नलिखित को ध्यान में रखेंगे, अर्थात् :-
- (i) अनुदान की विस्तृत मांगों में वर्गीकरण के स्तरों की संख्या नीचे सारणी में इंगित की गई मानक छह स्तरों की होंगी:

क्र.सं. (1)	शीर्ष का प्रकार (2)	संहिताकरण (3)
1.	मुख्य शीर्ष	- 4 अंक (प्रकार्य)
2.	उप-मुख्य शीर्ष	- 2 अंक (उप-प्रकार्य)
3.	लघु शीर्ष	- 3 अंक (कार्यक्रम)
4.	उप-शीर्ष	- 2 अंक (योजना)
5.	विस्तृत शीर्ष	- 2 अंक (उप-योजना)
6.	उद्देश्य-शीर्ष	- 2 अंक (विनियोग या उद्देश्यशीर्ष की प्राथमिक यूनिट)

- (ii) संघ और राज्यों के लिए महालेखा नियंत्रक द्वारा मुख्य, उप-मुख्य, लघुशीर्षों, उप-शीर्षों तथा विस्तृत शीर्षों के लिए समनुदेशित संख्यात्मक संहिता संख्याएं अनुदान के लिए विस्तृत मांगों में अनुसरित की जाएंगी;
- (iii) राजस्व और पूंजीगत व्यय में अंतर, शासकीय लेखा नियम, 1990 तथा सामान्य वित्तीय नियम, 2017 में दी गई परिभाषा के अनुसार होगा।

[फा. सं. 01(14)/2016-ई. II(क)]

अविनाश के. नीलांकर, उप सचिव

टिप्पण : मूल नियम भारत के राजपत्र का.आ. संख्यांक 2131 में तारीख 22 जुलाई, 1978 द्वारा प्रकाशित किए गए थे और तत्पश्चात् निम्नलिखित अधिसूचनाओं द्वारा संशोधित किए गए हैं:-

(i)	अधिसूचना	का.आ. 1187,	दिनांक 9.6.1979
(ii)	"	का.आ. 2942,	दिनांक 1.9.1979
(iii)	"	का.आ. 2611,	दिनांक 4.10.1980.
(iv)	"	का.आ. 2164	दिनांक 15.8.1981
(v)	"	का.आ. 2304,	दिनांक 5.9.1981.
(vi)	"	का.आ. 3073,	दिनांक 4.9.1982.
(vii)	"	का.आ. 4171,	दिनांक 11.12.1982.
(viii)	"	का.आ. 1314,	दिनांक 26.2.1983
(ix)	"	का.आ. 2502,	दिनांक 4.8.1984
(x)	"	का.आ. 22,	दिनांक 5.1.1985.
(xi)	"	का.आ. 1958,	दिनांक 11.5.1985.
(xii)	"	का.आ. 3082,	दिनांक 6.7.1985.
(xiii)	"	का.आ. 3974,	दिनांक 24.8.1985.
(xiv)	"	का.आ. 5641,	दिनांक 21.12.1985.
(xv)	"	का.आ. 1548,	दिनांक 19.4.1986.
(xvi)	"	का.आ. 3183,	दिनांक 20.9.1986.
(xvii)	"	का.आ. 3787,	दिनांक 8.11.1986.
(xviii)	"	का.आ. 2508,	दिनांक 19.9.1987.
(xix)	"	का.आ. 3092,	दिनांक 7.11.1987.
(xx)	"	का.आ. 3581,	दिनांक 10.12.1988.
(xxi)	"	का.आ. 641,	दिनांक 17.3.1990.
(xxii)	"	का.आ. 1469,	दिनांक 26.5.1990.
(xxiii)	"	का.आ. 2173,	दिनांक 18.8.1990.
(xxiv)	"	का.आ. 3033,	दिनांक 17.11.1990.
(xxv)	"	का.आ. 3414,	दिनांक 22.12.1990.
(xxvi)	"	का.आ. 534,	दिनांक 28.2.1991.
(xxvii)	"	का.आ. 2235,	दिनांक 24.8.1991.
(xxviii)	"	का.आ. 547(ई)	दिनांक 24.7.1992.
(xxix)	"	का.आ. 466,	दिनांक 13.3.1993.
(xxx)	"	का.आ. 1292,	दिनांक 12.6.1993.
(xxxi)	"	का.आ. 685,	दिनांक 12.3.1994.
(xxxii)	"	का.आ. 1232,	दिनांक 28.5.1994.
(xxxiii)	"	का.आ. 1945,	दिनांक 13.8.1994.
(xxxiv)	"	का.आ. 2451,	दिनांक 24.9.1994.
(xxxv)	"	का.आ. 174,	दिनांक 28.1.1995.
(xxxvi)	"	का.आ. 670(अ),	दिनांक 30.9.1996.
(xxxvii)	"	का.आ. 665(अ),	दिनांक 5.8.1998.
(xxxviii)	"	का.आ. 1835	दिनांक 19.9.1998.

(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. (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.

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.
<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.

[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

Government of India
Ministry of Finance
Department of Expenditure
.....

North Block, New Delhi
Dated 12th December, 2022

To

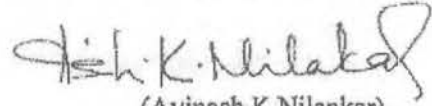
The Manager,
Government of India Press
Mayapuri,
New Delhi

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 I- 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-imbursement 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.

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, 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.

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.

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

(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 :-

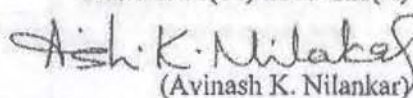
(i) the number of tiers of classification in the Detailed Demands for Grants shall be the standard six tiers indicated in the table below:

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 I		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 B- heads (Salaries, OE, Tr & DG)
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

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	Payrment 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	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 '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