



रक्षा लेखा नियंत्रक (सेना)  
CONTROLLER OF DEFENCE ACCOUNTS (ARMY)

बेल्वेडियर परिसर, आयुध पथ, मेरठ छावनी - 250001  
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वेबसाइट के माध्यम से "Circular"



दिनांक: 18/04/2023

Date: 18/04/2023

विषय: Allotment of New Account Codes for the Financial Year 2023-24.

रक्षा लेखा विभाग, दिल्ली छावनी का उपर्युक्त विषयक दिनांक 21.03.2023 का पत्र संख्या A/I/11331/RDR Pamphlet/2023 आपके सूचनार्थ, मार्गदर्शन एवं उचित कार्रवाई हेतु प्रेषित किया जाता है।

Defence Accounts Department (DAD) Delhi Cantt letter No A/I/11331/RDR Pamphlet/2023 dated 21.03.2023 is hereby forwarded for your information, guidance and necessary action.

संलग्नक: यथोपरि।

Encls: As above

  
व.लेखा अधिकारी  
Sr.AO

फाईल संख्या: लेखा//आवश्यक आदेश

File No. A/1/Important Orders

वितरण/Distribution:-

1. समस्त अधीनस्थ कार्यालय।
2. मुख्य कार्यालय के समस्त अनुभाग (स्थानीय)
3. आई. टी. एंड एस-III अनुभाग (स्थानीय)। बसाईट पर अपलोड करने हेतु।

  
व.लेखा अधिकारी  
Sr.AO

Through e-mail

**Most Immediate**  
**Budget Matter**



**कार्यालय रक्षा लेखा महानियंत्रक**  
**OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
उलान बटार मार्ग, पालम, दिल्ली छावनी-110010  
**ULAN BATAR MARG, PALAM, DELHI CANTT-110010**  
Phone No. 011-25665737,583 Email id - hqaccounts.cgda@gov.in



**File No. A/I/11331/RDR Pamphlet/2023**

**Date: 21/03/2023**

**To**

**All PCsDA/CsDA (AN-VII & XII – Local)**

**Sub: Allotment of New Account Codes for the Financial Year 2023-24.**

A copy of O/o the CGA OM No. P-29001/3/2020-DAMA-CGA/415 dt. 15/12/2022 regarding allotment of new object heads in amendment to the Rule 8 of DFPR 1978 is enclosed herewith for information and necessary action please. The new object heads account will be effective w.e.f Fy 2023-24.

2. The new Accounting Heads allotted under amendment to Rule 8 of DFPRs have an implication (few new head of accounts have been introduced and few deleted) to the heads of account pertaining to MoD (Civil) Grant.
3. Accordingly, CS No. 109/2023 to Pamphlet of RDR is forwarded, herewith, for necessary action please. This CS will be effective from 01/04/2023 i.e. w.e.f financial year 2023-24.
4. The CS may invariably be brought to the notice of all the officers and staff members posted in the M.O. and the sub offices under your Audit jurisdiction.
5. PCsDA/CsDA may also ensure that this CS is shared with all the offices of DGDE, AFT, JAK LI and other organisations under MoD (Civil) Grant.
6. The detailed description of each object head is enclosed with the CS.

  
**Sr. Accounts Officer (Accounts)**

**Copy to:**

- |   |  |
|---|--|
| 1. Director (Budget),<br>Coast Guard HQrs,<br>National Stadium Complex,<br>New Delhi.                                       | A copy of CS No. 108/2023 to Pamphlet of RDR<br>Heads is forwarded herewith for necessary action<br>please.  |
| 2. Dy. Secretary (Department of Defence)<br>D(Est.2/Genl.1), 321, B Wing,<br>Sena Bhawan, New Delhi                         | As stated above  |
| 3. DGBR,<br>Seema Sadak Bhawan,<br>Naraina, Delhi Cantt – 10.   | As stated above  |
| 4. DGDE, Raksha Sampada Bhawan,<br>Ulan Batar Road, Delhi Cantt.  | As stated above  |
| 5. Director of Fin Plg (FP-2) – For JAK LI,<br>O/o Addl. Dte. Gen of Fin Plg<br>R.No.431, A-Wing,<br>Sena Bhawan, New Delhi | As stated above  |
| 6. GM, CSD through CDA (CSD) Mumbai   | As stated above  |
| 7. Armed Forces Tribunal, Principal Bench,<br>West Block-VIII, R K Puram, New Delhi   | As stated above  |
| 8. Sr. ACGDA (AN)<br>[Local]  | As stated above  |
| 9. Office of the DGADS,<br>Seventh Floor, A Block,<br>Defence Office Complex,<br>Africa Avenue, New Delhi - 110023          | Since receipt heads under Major Head 0020,<br>0021 and 0210 are maintained centrally by<br>Ministry of Finance, the same has not been<br>included in this Correction Slip. |
| 10. MoD (Fin/Bud)<br>South Block, New Delhi   | For information with reference to above.   |
| 11. IT&S<br>[Local]   | A copy of CS No. 108/2023 to Pamphlet of RDR<br>is forwarded herewith for updation of code<br>master and for uploading on CGDA WAN.  |
| 12. CDA (IT&SDC)<br>Secunderabad  | For information and for making necessary<br>provision in the TULIP and other systems if<br>required.   |

  
**Sr. Accounts Officer (Accounts)**

# Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
<b>Page - 21 Replace the existing code heads under Sub Head 14 - Armed Forces Tribunal, Minor Head 800, Major Head 2014 with following</b>				
MAJOR HEAD	2014 -ADMINISTRATION OF JUSTICE			
Sub-Major Head	00			
Minor Head	800-Other Expenditure			
Sub-Head	14-Armed Forces Tribunal			
Detailed Head	01-Establishment			
Object Head	01- Salaries		040/01	
Object Head	02-Wages		040/02	
Object Head	05 Rewards		040/15	New Object Head
Object Head	06-Medical Treatment		040/04	
Object Head	07 - Allowances		040/03	New Object Head
Object Head	08 - Leave Travel Concession		040/19	New Object Head
Object Head	09 - Training Expenses		040/08	New Object Head
Object Head	11-Domestic Travel Expenses		040/05	
Object Head	12-Foreign Travel Expenses		040/06	
Object Head	13-Office Expenses		040/07	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		040/13	New Object Head
Object Head	16 Printing and Publication		040/16	New Object Head
Object Head	18 -Rent for others		040/20	New Object Head
Object Head	19 - Digital Equipment		040/12	New Object Head
Object Head	24 Fuel and Lubricants		040/21	New Object Head
Object Head	26 Advertising and Publicity		040/25	New Object Head
Object Head	27-Minor Civil and Electric Works		040/09	New Object Head
Object Head	28-Professional Services		040/10	
Object Head	29 - Repair and Maintenance		040/17	New Object Head
Object Head	31 - Grants-in-Aid General		040/11	
Object Head	49 - Other Revenue Expenditure		040/22	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - AFT Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		040/18	New Object Head
<b>Page - 22 Replace the existing code heads under Sub Head 06 - Coast Guard Organisation, Minor Head 102 Major Head 2037 with following</b>				
MAJOR HEAD	2037-CUSTOMS			
Sub-Major Head	00			
Minor Head	102-Preventive and Other Functions			
Sub-Head	06-Coast Guard Organization			
Detailed Head	01-Establishment			
Object Head	01-Salaries		041/01	
Object Head	02-Wages		041/02	
Object Head	05 Rewards		041/25	New Object Head
Object Head	06 Medical Treatment		041/16	
Object Head	07 - Allowances		041/03	New Object Head
Object Head	08 - Leave Travel Concession		041/21	New Object Head
Object Head	09 - Training Expenses		041/14	New Object Head
Object Head	11 Domestic Travel		041/04	
Object Head	12 Foreign Travel		041/05	
Object Head	13 Office Expenses		041/06	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		041/07	New Object Head
Object Head	16 Printing and Publication		041/08	New Object Head
Object Head	18 -Rent for others		041/18	New Object Head
Object Head	19 - Digital Equipment		041/22	New Object Head
Object Head	21 - Materials and Supplies		041/09	New Object Head
Object Head	22 - Arms and Ammunition		041/23	New Object Head
Object Head	24 Fuels and Lubricants		041/10	New Object Head
Object Head	26 Advertising & Publicity		041/11	New Object Head
Object Head	27-Minor Civil and Electric Works		041/12	New Object Head
Object Head	28 Professional Services		041/13	New Object Head
Object Head	29 - Repair and Maintenance		041/19	New Object Head
Object Head	41 Secret Service Expenditure		041/17	New Object Head
Object Head	49 - Other Revenue Expenditure		041/24	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 - CGO Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		041/20	New Object Head
<b>Page - 151: Delete the existing code heads under Sub Head 56 - Border Road Organisation, Minor Head 090, Major Head 2052 at page no. 151 and insert the following code heads under page no. 26</b>				
MAJOR HEAD	2052- SECRETARIAT - GENERAL SERVICES			

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub-Major Head	00-Secretariat Economic Service			
Minor Head	090-Secretariat			
Sub-Head	56-Border Road Organization			
Detailed Head	01- Establishment			
Object Head	01- Salaries			
	i. Salaries (HQ DGBR)		066/21	
	ii. Salaries of all categories of BRO permanent incumbents deployed as supporting staff of administrative works		066/29	
	iii. Centrally adjusted DAD expenditure		066/30	
	iv. Centrally adjusted Army Postal Services (APS)		066/31	
	v. Salaries of BRO personnel, Task forces, CSU's and other functional Units		066/32	
	vi. Salaries of BRO Personnel, Units/Sub Units deployed on maintenance works		066/33	
	vii. Salaries of BRO Personnel, Units/Sub-Units deployed on Construction/improvement works		066/34	
Object Head	05 Rewards		066/28	New Object Head
Object Head	06 Medical Treatment		066/27	
Object Head	07 - Allowances		066/22	New Object Head
Object Head	08 - Leave Travel Concession		066/39	New Object Head
Object Head	09 - Training Expenses		066/15	New Object Head
Object Head	11 Domestic Travel Expenses		066/23	
Object Head	12 Foreign Travel Expenses		066/25	
Object Head	13 Office Expenses		066/24	
Object Head	14 Rent, Rates and Taxes for Land and Buildings		066/35	New Object Head
Object Head	16 Printing and Publication		066/36	New Object Head
Object Head	18 Rent for others		066/16	New Object Head
Object Head	21 Materials and Supplies		066/37	New Object Head
Object Head	23 Cost of Ration		066/40	New Object Head
Object Head	24 Fuels and Lubricants		066/41	New Object Head
Object Head	26 Advertising and Publicity		066/42	New Object Head
Object Head	28 Professional Services		066/38	
Object Head	29 - Repair and Maintenance		066/43	New Object Head
Object Head	49 - Other Revenue Expenditure		066/44	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	06 - BRO			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		066/17	New Object Head
<b>Page - 28: Replace the existing code heads under Minor Head 104 Major Head 2055 with following</b>				
MAJOR HEAD	2055- POLICE			
Sub-Major Head	00			
Minor Head	104-Special Police-Charges paid to other Government / Departments of J&K Affairs-			
Sub-Head	02-Charges paid in respect of J&K Light Infantry			
Detailed Head	00			
Object Head	01 Salaries		044/01	New Object Head
Object Head	05 Rewards		045/33	New Object Head
Object Head	06 Medical Treatment		044/04	
Object Head	07 - Allowances		044/72	New Object Head
Object Head	08 - Leave Travel Concession		044/73	New Object Head
Object Head	09 - Training Expenses			
	Expenditure on ATG		044/08	
	Expenditure on TTIEG		044/09	
	Expenditure on ETG & Library		044/11	
Object Head	11 Domestic Travel expenses		044/02	
Object Head	12 Foreign Travel expenses		044/75	
Object Head	13 Office Expenses			
	Expenditure on I&M Grant		044/10	
	Expenditure on Amenity		044/12	
	Expenditure on Telecom cover		044/13	
	Expenditure on EME cover		044/14	
	Expenditure on Postal Cover		044/15	
Object Head	16 Printing and Publication		044/20	New Object Head
Object Head	19 - Digital Equipment		044/16	New Object Head
Object Head	21 Materials and Supplies			New Object Head
	(i) Ordnance Stores		044/03	
	(ii) Supplies		044/05	
Object Head	23 - Cost of Ration		045/30	New Object Head
Object Head	24 Fuel and Lubricants		045/31	New Object Head

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	27-Minor Civil and Electric Works		044/06	New Object Head
Object Head	29 - Repair and Maintenance		044/76	New Object Head
Object Head	49 - Other Revenue Expenditure		045/32	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	<b>10 - JAK LI</b>			
Detailed Head	<b>00</b>			
Object Head	<b>70 -Deduct Recoveries</b>		044/77	New Object Head
<b>Page 43: Delete the code head 014/78 under Minor Head 911, Major Head 2071</b>				
MAJOR HEAD	<b>2071-PENSION AND OTHER RETIREMENT BENEFITS</b>			
Sub-Major Head	<b>02-Defence</b>			
Minor Head	<b>911-Deduct Recoveries of over payment</b>			
Sub Head	<b>01- Deduct Recoveries: Deduct amount met from Defined Contribution Pension</b>			
Detailed Head	<b>00-</b>			
Object Head	<b>70- Deduct Recoveries</b>		014/78	Since Govt. contribution paid from Head of Account 2071.01.117, hence, code head 014/78 under Head of Account 2071.02.911 is not required. (This will be effective from 2022-23).
<b>Page 54: Replace the existing code heads under sub head 01, 02, 05 and 06 Minor Head 337 Major Head 3054 with following</b>				
MAJOR HEAD	<b>3054-ROADS AND BRIDGES</b>			
Sub-Major Head	<b>02-Strategic and Border Roads</b>			
Minor Head	<b>337-Road Works</b>			
Sub Head-	<b>01-Charges Paid to Other Government / Departments etc</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/01	New Object Head
Object Head	29 - Repair and Maintenance		066/45	New Object Head
Sub-Head	<b>02-Road Maintenance</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/02	New Object Head
Object Head	29 - Repair and Maintenance		066/46	New Object Head
Sub-Head	<b>05- Maintenance of NHs by the BRO</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/10	New Object Head
Object Head	29 - Repair and Maintenance		066/47	New Object Head
Sub-Head	<b>06- Road Maintenance other than NHs</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/09	New Object Head
Object Head	29 - Repair and Maintenance		066/48	New Object Head
<b>Page 60: Replace the existing code heads under sub head 01, 02, 05 and 06 Minor Head 037 Major Head 4047 with following</b>				
MAJOR HEAD	<b>4047-CAPITAL OUTLAY ON OTHER FISCAL SERVICES</b>			
Sub-Major Head	<b>00</b>			
Minor Head	<b>037-Customs</b>			
Sub Head-	<b>01-Coast Guard Organisation</b>			
Detailed Head	<b>02-Major Works (Land Acquisition)</b>			
Object Head	<b>72 Building and Structures</b>		042/07	New Object Head
Object Head	<b>73 Infrastructural Assets</b>		042/08	New Object Head
Object Head	<b>75 Arms and Ammunitions (Capital)</b>		042/10	New Object Head
Object Head	<b>76 Upgradation Procurement of Heritage Assets and n.e.c</b>		042/11	New Object Head
Object Head	<b>77 Other Fixed Assets</b>		042/12	New Object Head
Object Head	<b>78 Land</b>		042/02	New Object Head
Object Head	<b>79 Non-produced assets other than land</b>		042/13	New Object Head
Detailed Head	<b>05-Acquisition of Ships, Aircrafts &amp; Fleet</b>			
Object Head	<b>52- Machinery and Equipment</b>		042/04	New Object Head
Detailed Head	<b>06 Other Capital Expenditure</b>			
Object Head	<b>51 Motor Vehicles</b>		042/14	New Object Head
Object Head	<b>52 - Machinery &amp; Equipment</b>		042/15	New Object Head
Object Head	<b>71 Information, Computer, Telecommunications (ICT) equipment</b>		042/06	New Object Head
Object Head	<b>74 Furniture &amp; Fixtures</b>		042/09	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub Head-	01 - Coast Guard Organisation			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		042/05	New Object Head
				Receipt on a/c of compensation/escalation cost on a/c of handing over of ICG (Indian Coast Guard) and to the AAI (Air Authority of India)
<b>Page 61: Insert following new code heads under new Sub Head 10, Minor Head 208, Major Head 4055</b>				
MAJOR HEAD	4055 - Capital Outlay on Police			
Sub-Major Head	00			
Minor Head	208 - Special Police			
Sub Head-	10 - JAKLI Capital Expenditure			
Detailed Head	00			
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		042/16	New Object Head
Object Head	74 Furniture & Fixtures		044/17	New Object Head
Object Head	77 Other Fixed Assets		044/19	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head-	01 - JAK LI			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		044/46	New Object Head
<b>Page 62: Replace the existing code heads under Sub Head 25, Minor Head 051, Sub Major Head 60, Major Head 4059 with following:</b>				
MAJOR HEAD	4059- CAPITAL OUTLAY ON PUBLIC			
Sub-Major Head	60-Other Buildings			
Minor Head	051-Construction			
Sub Head-	25- Armed Forces Tribunal			
Detailed Head	00			
Object Head	72 Building and Structures		094/60	New Object Head
Object Head	73 Infrastructural Assets		094/56	New Object Head
Object Head	74 Furniture & Fixtures		094/57	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		094/62	New Object Head
Object Head	77 Other Fixed Assets		094/08	New Object Head
Object Head	78 Land		094/09	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			New Object Head
Sub Head-	01 - Public Works Recovery			New Object Head
Detailed Head	03 - AFT			New Object Head
Object Head	70 -Deduct Recoveries		044/47	New Object Head
<b>Page 62: Insert Minor Head 001 and 911 under Major Head 4070 along with Sub Heads and code heads as under:</b>				
MAJOR HEAD	4070 Capital Outlay on other Administrative Services			
Sub-Major Head	00			
Minor Head	001 - Direction and Administration			
Sub Head-	31 - Secretariat - General Services			
Detailed Head	40 - Border Roads Organisation			
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/03	New Object Head
Object Head	74 Furniture & Fixtures		045/04	New Object Head
Object Head	77 Other Fixed Assets		045/05	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 -Capital Expenditure Recovery under MoD (Civil)			
Detailed Head	06 - BRO			
Object Head	70 -Deduct Recoveries		045/21	New Object Head
<b>Page 62: Insert Minor Head 001 and 911 under Major Head 4075 along with Sub Heads and code heads as under:</b>				
Major Head	4075 Capital outlay on Miscellaneous General Services			
Minor Head	001 Direction and Administration			
Sub Head	03 Other Offices			
Detailed Head	08 - Armed Forces Tribunal			
Object Head	51 Motor Vehicles		045/24	New Object Head
Object Head	52 Machinery and Equipment		045/25	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/26	New Object Head
Object Head	74 Furniture & Fixtures		045/27	New Object Head
Object Head	77 Other Fixed Assets		045/28	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - AFT			
Detailed Head	00			

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	70 -Deduct Recoveries		045/29	New Object Head
<b>Page 64: Replace the existing code head under Minor Head 127, Major Head 4552 as under:</b>				
MAJOR HEAD	4552-CAPITAL OUTLAY ON NORTH EASTERN AREAS			
Sub-Major Head	00 - CAPITAL OUTLAY ON NORTH EASTERN AREAS			
Minor Head	127-National Highways (Roads and Bridges)-Road Works			
Sub-Head	01-Road Development Works under Roads Wing and BRDB			
Detailed Head	00			
Object Head	72 Building and Structures		053/11	New Object Head
Object Head	73 Infrastructural Assets		053/12	New Object Head
Object Head	74 Furniture & Fixtures		053/13	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		053/14	New Object Head
Object Head	77 Other Fixed Assets		053/15	New Object Head
Object Head	78 Land		053/16	New Object Head
Object Head	79 Non-produced assets other than land		053/17	New Object Head
<b>Page 68 &amp; 169: Delete the existing code heads under Minor Head 337, Sub Major Head 02, Major Head 5054 and insert the following as under at page</b>				
MAJOR HEAD	5054-CAPITAL OUTLAY ON ROADS & BRIDGES			
Sub-Major Head	02-Strategic & Border Roads			
Minor Head	337-Road Works			
Sub-Head	03-Works under BRDB			
Detailed Head	00-Major Works			
Object Head	51 Motor Vehicles		069/31	New Object Head
Object Head	52 Machinery and Equipment		069/34	New Object Head
Object Head	72 Building and Structures		069/32	New Object Head
Object Head	73 Infrastructural Assets			
	1) Works under BRDB (Non-Plan)		069/01	Prefix Category 38 has been allotted to this code head to cater expenditure on construction of Roads on IBB, debit to MHA
	2) Works under BRDB (Plan)		069/02	
	3) Ground Establishment		069/03	
	4) Cat 'A' Stores/ Equipments / Spares		069/04	
	5) Erection of Barbed Wire Fencing on Indo Bangladesh Border		069/07	
	6) Centrally Adjusted items		069/08	
	7) Road Maintenance other NH		069/14	
	8) Security cover		069/15	
	9) Airlift Charges		069/16	
Object Head	74 Furniture & Fixtures		069/33	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		069/35	New Object Head
Object Head	77 Other Fixed Assets		069/36	New Object Head
Object Head	78 Land		069/37	New Object Head
Object Head	79 Non-produced assets other than land		069/38	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Recoveries under BRDB			
Detailed Head	00			
Object Head	70- Deduct Recoveries			New Object Head
	i) Recoveries on Road works other than NHs		069/17	
	ii) Receipts/recoveries of sales proceeds on accounts of disposal of equipments Spares/Stores/Scraps		069/18	
	iii) Other miscellaneous recoveries		069/19	
<b>Page 87-94: Restructure the existing code heads under Major Head 8659 by inserting Object Head 43</b>				
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			Pay and Accounts Offices wise details will be kept by CsDA in the prescribed register.
Sub-Head	01-Adjustable by Other Ministries/Departments			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	01 Ministry of Agriculture and Irrigation	020/01	020/01	
	02 Ministry of Industry & Supplies	020/02	020/02	
	03 Ministry of Tourism and Civil Aviation	020/03	020/03	



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
	04 Ministry of Chemicals and Fertilizers	020/06	020/06	
	05 Ministry of Communication (other than the Directorate of P&T)	020/07	020/07	
	06 Ministry of Commerce	020/09	020/09	
	07 Ministry of Energy	020/11	020/11	
	08 Ministry of Petroleum	020/15	020/15	
	09 Ministry of Road Transport & Highway	020/18	020/18	
	10 Ministry of Steel & Mines	020/22	020/22	
	11 Ministry of Supply and Rehabilitation			
	a) Department of Supply	020/25	020/25	
	b) Department of Rehabilitation	020/27	020/27	
	12 Ministry of Works and Housing	020/30	020/30	
	13 Ministry of Finance	020/33	020/33	
	14 Ministry of Finance (CGEIS)	020/34	020/34	
	15 Ministry of Home Affairs	020/38	020/38	
	16 Delhi Administration	020/40	020/40	
	17 Ministry of External Affairs	020/45	020/45	
	18 Ministry of Defence (MoD, Civil)	020/47	020/47	
	19 Ministry of Health & Family Welfare	020/48	020/48	
	20 Department of Revenue, Central Board of Excise & Customs	020/49	020/49	
	21 Other Ministries and Departments of Government of India	020/50	020/50	
Sub Head	03- GST TDS			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	GST TDS	020/04	020/04	
Minor Head	102-Accountant General Suspense			AG Offices wise details will be kept by CsDA in the prescribed register.
Sub Head	01 - Adjustable by State AGs			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	01 Accountant General ( I ) Andhra Pradesh, Hyderabad	019/01	019/01	
	02 Accountant General ( II ) Andhra Pradesh, Hyderabad	019/02	019/02	
	03 Accountant General Rajasthan, Jaipur	019/03	019/03	
	04 Accountant General ( I ) Madhya Pradesh,	019/04	019/04	
	05 Accountant General Kerala, Trivendrum	019/05	019/05	
	06 Accountant General, Assam, Meghalaya, Arunachal Pradesh, Mizoram & Shillong	019/06	019/06	
	07 Accountant General, Manipur, Imphal.	019/07	019/07	
	08 Accountant General, Tripura, Agartala	019/08	019/08	
	09 Accountant General, West Bengal, Kolkatta	019/09	019/09	
	10 Accountant General ( I ) Bihar, Ranchi	019/10	019/10	
	11 Accountant General, Punjab, Chandigarh	019/11	019/11	
	12 Accountant General ( I ) U.P., Allahabad	019/12	019/12	
	13 Accountant General ( I ) Tamil Nadu, Chennai	019/13	019/13	
	14 Accountant General ( I ) Maharashtra, Mumbai	019/14	019/14	
	15 Accountant General ( II ) Maharashtra, Nagpur	019/15	019/15	
	16 Accountant General, Gujarat, Ahmedabad	019/16	019/16	
	17 Accountant General, Orissa, Bhubaneswar	019/17	019/17	
	18 Accountant General, Jammu & Kashmir, Srinagar	019/18	019/18	
	19 Accountant General, Haryana, Chandigarh	019/19	019/19	
	20 Accountant General, Himachal Pradesh, Shimla	019/20	019/20	
	21 Accountant General (II) U.P. Allahabad	019/21	019/21	
	22 Accountant General, Karnataka, Bangalore	019/22	019/22	
	23 Accountant General Nagaland, Kohima	019/23	019/23	
	24 Accountant General Central, Kolkata	019/25	019/25	
	25 Accountant General Sikkim, Gangtok	019/26	019/26	
	26 AG (A&E) I, Chhattisgarh, Gwalior, MP	019/27	019/27	
	27 Pr. AG (A&E) I, Jharkhand, Ranchi	019/28	019/28	
	28 AG (A&E) I, Uttaranchal, Allahabad	019/29	019/29	
Minor Head	108-Public Sector Bank Suspense			Details of the Suspense will be kept by CsDA in the prescribed registers.
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	PSB Suspense	020/76	020/76	
Minor Head	109-Reserve Bank Suspense			Details of the Suspense will be kept by CsDA in

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub Head	00			the prescribed registers.
Detailed Head	00			
Object Head	43 Suspense			
	01 Reserve Bank Suspense Classified	020/82	020/82	
	02 Reserve Bank Suspense Un-classified	020/83	020/83	
	03 Reserve Bank Suspense English Transactions	020/84	020/84	New Object Head
	04 P&AO, Department of Supply, New Delhi	031/01	031/01	To appear in the books of PCDA New Delhi only.
	05 P&AO, Department of Supply, Kolkata	032/01	032/01	
	06 P&AO, Department of Supply, Mumbai	033/01	033/01	
	07 P&AO, Department of Supply, Chennai	034/01	034/01	
Minor Head	113-Provident Fund Suspense			Details of the Suspense will be kept by CsDA in the prescribed registers.
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Provident Fund Suspense	020/55	020/55	
Minor Head	125-Adjustment in Debt Settlement with Pakistan			Advance Deposit by Pakistan towards her share of Joint Expenditure. To appear in the books of PCDA SC Only.
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Adjustment in Debt Settlement with Pakistan-	020/95	020/95	
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense			To be operated when Private Sector Banks function as FPB
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Other Nominated Banks (Private Sector Banks) Suspense	020/77	020/77	
Minor Head	140-Miscellaneous Suspense			Details of Suspense will be maintained in the prescribed registers.
Sub-Head	01-Miscellaneous Suspense			
Detailed Head	01 House Building Advance Suspense			
Object Head	43 Suspense			New Object Head
	House Building Advance Suspense	020/62	020/62	
Detailed Head	02 Motor Conveyance Advance Suspense			
Object Head	43 Suspense			New Object Head
	Motor Conveyance Advance Suspense	020/63	020/63	This head will be cleared by issue of cheques/Bank drafts in favour of the Reserve
Detailed Head	03 National Defence Fund Suspense			
Object Head	43 Suspense			New Object Head
	National Defence Fund Suspense	020/92		
Detailed Head	04 Un-credited items under e- payments			
Object Head	43 Suspense			New Object Head
	Un-credited items under e- payments		020/96	
Detailed Head	05 Other transactions			
Object Head	43 Suspense			New Object Head
	(i) Additional Wages Deposit Suspense Account	020/51	020/51	
	(ii) Additional DA Deposit Suspense Accounts (Old)	020/52	020/52	
	(iii) Additional DA Deposit Suspense Account	020/53	020/53	
	(iv) Miscellaneous Suspense	020/61	020/61	All recoveries initially credited/debited to this head are to be cleared by Minus credit/debit only
	(v) Life Insurance Corporation	020/66		To appear in the books of CDA (AF) New Delhi only. Recovery of LIC premia in respect of officers of the Flying Branch made through IRLAs will be credited to this head. This head will be cleared by minus credit on payment of the amount to the LIC by Cheque.
	(vi) Exchange Account Suspense (Defence)	020/72	020/72	Also to be operated provisionally as a stop gap arrangement (prefix category '26') pending receipt/adjustment of DID Schedules transferring DSPP Fund balances.
	(vii) Cheque cancelled but paid		020/87	Caters for compilation to this head by contra credit (-CH) adjustment to relevant Service Head in cases where original cheque was erroneously issued and subsequently cancelled but paid by the bank. The head will be cleared on receipt of adjustment of MRO thereof.

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
	viii) Pay & Allowances-GREF Civilians	020/74	020/74	
	(ix) Bonus to temporary employees in Ordnance/Clothing and other Factories and	020/88	020/88	
	(x) Directorate of Accounts Cabinet Secretariat: Other than Training of Army Personnel	020/89	020/89	
	(xi) Directorate of Accounts Cabinet Secretariat: Training of Army Personnel	020/90	020/90	
	(xii) Indian Military Service Family Pension Fund (Transferred)	020/93	020/93	To be operated by PCDA (O) only
	(xiii) Indian Military Widows and Orphans Fund (Transferred)	020/94	020/94	To be operated by PCDA (O) only
Sub-Head	02-Prime Minister's National Relief Fund (Defence, DAD, CGO, BRO)			
Detailed Head	00			
Object Head	43 Suspense	020/65		New Object Head
Sub Head	20- Uncredited Items- Failure after Success on			
Detailed Head	00			
Object Head	43 Suspense	020/67	020/67	New Object Head
<b>Page 188-189: Restructure the existing code heads under Major Head 8659 by inserting Object Head 43</b>				
MAJOR HEAD	<b>8659- SUSPENSE ACCOUNTS (DEFENCE)</b>			
Sub-Major Head	<b>00</b>			
Minor Head	<b>101-Pay and Accounts Office-Suspense</b>			Pay and Accounts Offices wise details will be kept by CsDA in the prescribed register.
Sub-Head	01-Adjustable by Other Ministries/Departments			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	Adjustable by Other Ministries/Departments	096/24	096/24	
Sub-Head	02-Items to be adjusted by the PAO, Departments of Expenditure			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	Items to be adjusted by the PAO, Departments of Expenditure	096/36	096/36	
Sub Head	03- GST TDS			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	GST TDS	097/75		
Minor Head	<b>108-Public Sector Bank Suspense</b>			
Sub-Head	00			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	PSB Suspense	097/10	097/10	
Minor Head	<b>109-Reserve Bank Suspense : RB Suspense (Un-classified)</b>			
Sub-Head	00			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	RBI Suspense	096/31	096/31	
Minor Head	<b>113-Provident Fund Suspense</b>			
Sub-Head	00			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	Provident Fund Suspense	096/34	096/34	
Minor Head	<b>138-Other Nominated Banks (Private Sector Banks) Suspense</b>			To be operated when Private Sector Banks function as FPB
Sub-Head	00			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	Other Nominated Banks (Private Sector Banks) Suspense	096/50	096/50	
Minor Head	<b>140-Miscellaneous Suspense</b>			
Sub-Head	01-Miscellaneous Suspense			
Detailed Head	00			
Object Head	<b>43 - Suspense</b>			New Object Head
	1) Miscellaneous Suspense	096/28	096/28	
	2) Un-credited items under e-payments		096/23	
Sub-Head	<b>02-Prime Minister's National Relief Fund Suspense</b>			Receipts will be cleared as minus receipt only
Detailed Head	<b>00</b>			

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	43 - Suspense			New Object Head
	Prime Minister's National Relief Fund Suspense	096/35		
<b>Page 224: Restructure the existing code heads under Major Head 8659 by inserting Object Head 43</b>				
MAJOR HEAD	8659- SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			
Sub-Head	01-Adjustable by Other Ministries / Department			
Detailed Head	01 Ministry of Agriculture and Irrigation			
Object Head	43 Suspense			New Object Head
	Adjustable by Other Ministries / Department	099/10	099/10	
Sub-Head	02-Items to be Adjusted by PAO, Departments of Expenditure			
Detailed Head	01 Ministry of Agriculture and Irrigation			
Object Head	43 Suspense			New Object Head
	Items to be Adjusted by PAO, Departments of Expenditure	099/22	099/22	
Sub Head	03- GST TDS			
Detailed Head	01 Ministry of Agriculture and Irrigation			
Object Head	43 Suspense			New Object Head
	GST TDS	099/12		
Minor Head	108-Public Sector Bank Suspense			
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Public Sector Bank Suspense	099/44	099/44	
Minor Head	109-Reserve Bank Suspense - RB Suspense (Un-classified)			
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Reserve Bank Suspense : RB Suspense (Un-classified)	099/17	099/17	
Minor Head	113-Provident Fund Suspense			
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Provident Fund Suspense	099/19	099/19	
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense			To be operated when Private Sector Banks function as FPB
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Other Nominated Banks (Private Sector Banks) Suspense	099/23	099/23	
Minor Head	140-Miscellaneous Suspense			
Sub-Head	01-Miscellaneous Suspense			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	1) Miscellaneous Suspense	099/14	099/14	
	2) Cash in Transit	099/18	099/18	
	3) Un-credited items under e-payments		099/34	
Sub-Head	02-Prime Minister's National Relief Fund Suspense			Receipts will be cleared as 'Minus' receipts
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Prime Minister's National Relief Fund Suspense	099/21		
<b>Page 124-126: Restructure the existing code heads under Sub Head 02, Minor Head 092, Major Head 2052 as under:</b>				
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	092-Other Offices			
Sub-Head	02-Defence Accounts Department			
Detailed Head	01-Establishment			
Object Head	01 Salaries			Description as per object Head Description
	1) Salary of Officers		094/23	
	2) Salary of Establishment		094/24	
	3) Pay and allowances of Departmental Canteen Employees		094/42	
Object Head	02 Wages		094/27	
Object Head	05 Rewards		094/51	New Object Head
Object Head	06 Medical Treatment		094/92	

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	07 - Allowances			New Object Head
	(i) Dearness Allowances		094/25	
	(ii) Residential School Hostel Subsidy		094/29	
Object Head	08 - Leave Travel Concession		094/35	New Object Head
Object Head	09 - Training Expenses		094/36	New Object Head
Object Head	11 Domestic Travel Expenses			
	(i) DAD and DAD Sports Control Board		094/28	
	(ii) Defence Pension Development		094/49	
Object Head	12 Foreign Travel Expenses		094/91	
Object Head	13 Office Expenses			
	(i) Office Expenses General		094/30	
	(ii) Office Expenses Defence Pension Development		094/50	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		094/31	New Object Head
Object Head	16 Printing and Publication		093/46	
Object Head	18 -Rent for others		094/37	New Object Head
Object Head	19 - Digital Equipment			New Object Head
	(i) DAD office IT related expenditure		094/94	
	(ii) Defence Pension Development Charges		094/53	
Object Head	24 Fuel and Lubricants		093/45	New Object Head
Object Head	26 Advertising and Publicity		093/44	
Object Head	28 Professional Services			
	(i) Professional Services General		094/38	
	(ii) Defence Pension Development Charges		094/52	
	(iii) Expenditure to conduct SAS Examination on computer based test (CBT)		094/55	
Object Head	29 - Repair and Maintenance		094/40	New Object Head
Object Head	31 Grants In Aid General			
	1) Subsidy for purchase of books (Officers)		094/32	
	2) Subsidy for purchase of books (Establishment)		094/33	
	3) Bus Subsidy		094/34	
Object Head	49 - Other Revenue Expenditure		094/41	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	07 - DAD			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		094/43	New Object Head
<b>Page 127: Restructure the existing code heads under Sub Head 03, Minor Head 092, Major Head 2052 as under:</b>				
Sub-Head	03-Defence Estates Organisation			
Detailed Head	01-Establishment			
Object Head	01 Salaries			Description as per object Head Description
	1) Officers		094/71	
	2) Establishment		094/72	
Object Head	02 Wages		094/74	
Object Head	05 Rewards		094/96	New Object Head
Object Head	06 Medical Treatment		094/93	
Object Head	07 - Allowances		093/43	
Object Head	08 - Leave Travel Concession		093/30	New Object Head
Object Head	09 - Training Expenses		094/88	New Object Head
Object Head	11 Domestic Travel Expenses		094/76	
Object Head	12 Foreign Travel Expenses		094/77	
Object Head	13 Office Expenses		094/78	Expenditure on account of subsidy to departmental canteens and other expenditure of departmental canteens will also be incurred from this code head.
Object Head	14-Rent, Rates and Taxes for Land and Buildings		094/79	New Object Head
Object Head	16 Printing and Publication		093/29	
Object Head	18 -Rent for others		094/75	New Object Head
Object Head	19 - Digital Equipment		094/95	New Object Head
Object Head	21 Materials and Supplies		093/28	New Object Head
Object Head	24 Fuel and Lubricants		093/27	New Object Head
Object Head	28 Professional Services		094/80	
Object Head	29 - Repair and Maintenance		093/26	New Object Head
Object Head	31 Grants In Aid General		094/83	
Object Head	35 Grants for Creation of Capital Assets		094/89	
Object Head	49 - Other Revenue Expenditure		093/25	New Object Head
Detailed Head	02-Management of Land Records and Surveying			
Object Head	02 Wages		094/14	
Object Head	11 Domestic Travel Expenses		094/12	New Object Head
Object Head	13 - Office Expenses		094/11	
Object Head	21 Materials and Supplies		094/17	

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	28 Professional Services			
	i) Service Expenses to State Govt.		094/13	
	ii) Remuneration to Revenue Official/Engagement of part time		094/18	
Detailed Head	96 - Swachhta Action Plan			
Object Head	31 Grants-in-Aid-General		094/54	
Object Head	49 Other Revenue Expenditure		093/24	
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	08 - DEO			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		094/81	New Object Head
<b>Page 128: Reconstruct the existing code heads under Sub Major Head 60, Major Head 2059 as under:</b>				
MAJOR HEAD	2059-PUBLIC WORKS			
Sub-Major Head	60-Other Buildings			
Minor Head	053-Maintenance & Repairs			
Sub Head	02-Defence Accounts Department			
Detailed Head	00			
Object Head	27-Minor Civil and Electric Works		094/45	New Object Head
Object Head	29 - Repair and Maintenance		094/82	New Object Head
Sub Head	03-Defence Estates Organisation			
Detailed Head	00			
Object Head	27-Minor Civil and Electric Works		094/84	New Object Head
Object Head	29 - Repair and Maintenance		093/98	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Recover under Other Buildings			
Detailed Head	01 - DAD			
Object Head	70 -Deduct Recoveries		093/01	New Object Head
Detailed Head	02 - DEO			
Object Head	70 -Deduct Recoveries		093/23	New Object Head
<b>Page 129: Reconstruct the existing code heads under Sub Major Head 05, Major Head 2216 as under:</b>				
MAJOR HEAD	2216-HOUSING			
Sub-Major Head	05-General Pool Accommodation			
Minor Head	053-Maintenance & Repairs			
Sub Head	01-Repairs and Maintenance of Residential			
Detailed Head	05-Defence Accounts Department			
Object Head	27-Minor Civil and Electric Works		094/48	New Object Head
Object Head	29 - Repair and Maintenance		094/61	New Object Head
Detailed Head	06-Defence Estates Organisation			
Object Head	27-Minor Civil and Electric Works		094/85	New Object Head
Object Head	29 - Repair and Maintenance		094/90	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Recover under General Pool Accommodation			
Detailed Head	01 - DAD			
Object Head	70 -Deduct Recoveries		097/56	New Object Head
Detailed Head	02 - DEO			
Object Head	70 -Deduct Recoveries		097/55	New Object Head
<b>Page 130: Reconstruct the existing code heads under Sub Major Head 60, Major Head 4059 as under:</b>				
MAJOR HEAD	4059-CAPITAL OUTLAY ON PUBLIC WORKS			
Sub-Major Head	60-Other Buildings			
Minor Head	051-Construction			
Sub Head	22-Defence Accounts Department			
Detailed Head	00			
Object Head	72 Building and Structures			New Object Head
	(i) Major Works relating to DAD		094/98	
	(ii) Major Works relating to Defence Pension Development		094/47	
Object Head	73 Infrastructural Assets		094/97	New Object Head
Object Head	74 Furniture & Fixtures		094/99	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		093/94	New Object Head
Object Head	77 Other Fixed Assets		094/63	New Object Head
Object Head	78 Land		094/64	New Object Head

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub Head	23-Defence Estates Organisation			
Detailed Head	00			
Object Head	72 Building and Structures		094/86	New Object Head
Object Head	73 Infrastructural Assets		094/01	New Object Head
Object Head	74 Furniture & Fixtures		094/02	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		094/03	New Object Head
Object Head	77 Other Fixed Assets		094/04	New Object Head
Object Head	78 Land		094/05	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Public Works Recovery			
Detailed Head	01 - DAD			
Object Head	70 -Deduct Recoveries		094/06	New Object Head
Detailed Head	02 - DEO			
Object Head	70 -Deduct Recoveries		094/07	New Object Head
<b>Page 130: Insert new Minor Head 001, Major Head 4070 along with code heads as under:</b>				
MAJOR HEAD	4070 Capital Outlay on other Administrative Services			
Sub-Major Head	00			
Minor Head	001 - Direction and Administration			
Sub-Head	31 - Secretariat - General Services			
Detailed Head	41 - Defence Accounts Department			
Object Head	51 Motor Vehicles		045/06	New Object Head
Object Head	52 Machinery and Equipment		045/07	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/08	New Object Head
Object Head	74 Furniture & Fixtures		045/09	New Object Head
Object Head	77 Other Fixed Assets		045/10	New Object Head
Detailed Head	42 - Defence Estate Organisation			
Object Head	51 Motor Vehicles		045/11	New Object Head
Object Head	52 Machinery and Equipment		045/12	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/13	New Object Head
Object Head	74 Furniture & Fixtures		045/14	New Object Head
Object Head	77 Other Fixed Assets		045/15	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 -Capital Expenditure Recovery under MoD (Civil)			
Detailed Head	07 - DAD			
Object Head	70 -Deduct Recoveries		045/22	New Object Head
Detailed Head	08 - DEO			
Object Head	70 -Deduct Recoveries		045/23	New Object Head
<b>Page 130: Reconstruct the existing code heads under Sub Head 01, Minor Head 700, Sub Major Head 01, Major Head 4216 as under:</b>				
MAJOR HEAD	4216-CAPITAL OUTLAY ON HOUSING			
Sub-Major Head	01-Government Residential Buildings			
Minor Head	700-Other Housing			
Sub-Head	01-Construction			
Detailed Head	01-Defence Accounts Department Residential			
Object Head	72 Building and Structures		093/93	New Object Head
Object Head	73 Infrastructural Assets		093/02	New Object Head
Object Head	74 Furniture & Fixtures		093/03	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		093/04	New Object Head
Object Head	77 Other Fixed Assets		093/05	New Object Head
Object Head	78 Land		093/06	New Object Head
Detailed Head	02-Housing for Economically Weaker Section and Service Class : Defence Estates Organisation			
Object Head	72 Building and Structures		093/10	New Object Head
Object Head	73 Infrastructural Assets		093/11	New Object Head
Object Head	74 Furniture & Fixtures		093/12	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		093/13	New Object Head
Object Head	77 Other Fixed Assets		093/14	New Object Head
Object Head	78 Land		093/95	New Object Head

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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	<b>01 - DAD &amp; DEO</b>			
Detailed Head	<b>00</b>			
Object Head	<b>70 -Deduct Recoveries</b>			
	DAD		093/96	New Object Head
	DEO		093/97	new code head
<b>Page 151, 152, 153 &amp; 154: Reconstruct the existing code heads under Sub Head - 01, 12, 14, 35 &amp; 65 under Minor Head 090, Sub</b>				
MAJOR HEAD	<b>2052- SECRETARIAT- GENERAL SERVICES</b>			
Sub-Major Head	<b>00-Secretariat</b>			
Minor Head	<b>090-Secretariat</b>			
Sub-Head	<b>01-Department of Defence (DOD)</b>			
Detailed Head	<b>01-Establishment</b>			
Object Head	<b>01 Salaries</b>			
	1) Pay of Officers		095/30	
	2) Pay of Establishment		095/31	
Object Head	<b>02 Wages</b>		095/28	
Object Head	<b>05 Rewards</b>		097/54	New Object Head
Object Head	<b>06 Medical Treatment</b>		096/80	
Object Head	<b>07 - Allowances</b>		096/32	New Object Head
Object Head	<b>08 - Leave Travel Concession</b>		097/96	New Object Head
Object Head	<b>09 - Training Expenses</b>		097/98	New Object Head
Object Head	<b>11 Domestic Travel Expenses</b>		095/34	
Object Head	<b>12 Foreign Travel Expenses</b>		096/02	
Object Head	<b>13 Office Expenses</b>		095/35	
Object Head	<b>16 Printing and Publication</b>		095/01	
Object Head	<b>19 - Digital Equipment</b>		097/07	New Object Head
Object Head	<b>24 Fuel and Lubricants</b>		097/27	
Object Head	<b>26 Advertising &amp; Publicity</b>		097/34	
Object Head	<b>27-Minor Civil and Electric Works</b>		097/22	New Object Head
Object Head	<b>28 Professional Services</b>		097/23	
Object Head	<b>29 - Repair and Maintenance</b>		097/99	New Object Head
Object Head	<b>31 Grants-In-Aid General</b>		095/36	
Object Head	<b>37 Aid Material and Equipment</b>		097/53	
Object Head	<b>39 Bank and Agency Charges</b>		097/52	
Object Head	<b>49 - Other Revenue Expenditure</b>		095/04	New Object Head
Detailed Head	<b>02 - PIC Wing</b>			
Object Head	<b>01 - Salaries</b>		096/78	
Object Head	<b>09 - Training</b>		097/51	New Object Head
Object Head	<b>13 Office Expenses</b>		096/22	
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	<b>01 - DoD Recoveries</b>			
Detailed Head	<b>00</b>			
Object Head	<b>70 -Deduct Recoveries</b>		096/38	New Object Head
Sub-Head	<b>12-Department of Defence Production and</b>			
Detailed Head	<b>01-Establishment</b>			
Object Head	<b>01 Salaries</b>			
	1) Pay of Officers		095/37	
	2) Pay of Establishment		095/38	
Object Head	<b>05 Rewards</b>		096/70	New Object Head
Object Head	<b>06 Medical Treatment</b>		096/41	
Object Head	<b>07 - Allowances</b>		095/39	New Object Head
Object Head	<b>08 - Leave Travel Concession</b>		096/79	New Object Head
Object Head	<b>09 - Training Expenses</b>		096/43	New Object Head
Object Head	<b>11 Domestic Travel Expenses</b>		095/41	
Object Head	<b>12 Foreign Travel Expenses</b>		096/03	
Object Head	<b>13 Office Expenses</b>		095/42	
Object Head	<b>16 Printing and Publication</b>		095/05	New Object Head
Object Head	<b>19 - Digital Equipment</b>		097/08	
Object Head	<b>24 Fuel and Lubricants</b>		097/29	New Object Head
Object Head	<b>26 Advertising &amp; Publicity</b>		097/13	
Object Head	<b>29 - Repair and Maintenance</b>		097/50	
Object Head	<b>31 Grants-In-Aid General</b>			
			097/14	For IDEX Scheme
			097/95	Innovations for Defence Excellence (IDEX)
Object Head	<b>35 Grants for Creation of Capital Assets</b>		097/15	For Defence Testing Infrastructure Scheme and Defence Corridors
Object Head	<b>49 - Other Revenue Expenditure</b>		097/30	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			



# Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub-Head	02 - DDP Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		096/27	New Object Head
Sub-Head	14-Department of Defence Research & Development			
Detailed Head	01-Establishment			
Object Head	01 Salaries			
	1) Pay of Officers		095/93	
	2) Pay of Establishment		095/94	
Object Head	05 Rewards		097/49	New Object Head
Object Head	06 Medical Treatment		096/44	
Object Head	07 - Allowances		095/95	New Object Head
Object Head	08 - Leave Travel Concession		096/37	New Object Head
Object Head	09 - Training Expenses		096/63	New Object Head
Object Head	11 Domestic Travel Expenses		095/97	
Object Head	12 Foreign Travel Expenses		096/04	
Object Head	13 Office Expenses		095/98	
Object Head	16 Printing and Publication		095/06	New Object Head
Object Head	19 - Digital Equipment		097/09	
Object Head	24 Fuel and Lubricants		097/31	New Object Head
Object Head	29 - Repair and Maintenance		097/47	
Object Head	49 - Other Revenue Expenditure		097/48	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	03 - DDR&D Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		097/21	New Object Head
Sub-Head	35-Department of Ex-Servicemen's Welfare (DESW)			
Detailed Head	00-Establishment			
Object Head	01 Salaries		097/01	
Object Head	05 Rewards		097/46	New Object Head
Object Head	06 Medical Treatment		097/03	
Object Head	07 - Allowances		097/02	New Object Head
Object Head	08 - Leave Travel Concession		097/25	New Object Head
Object Head	09 - Training Expenses		097/26	New Object Head
Object Head	11 Domestic Travel Expenses		097/04	
Object Head	12 Foreign Travel Expenses		097/05	
Object Head	13 Office Expenses		097/06	
Object Head	16 Printing and Publication		097/32	New Object Head
Object Head	18 Rent for others		097/45	
Object Head	19 - Digital Equipment		097/20	
Object Head	21 Materials and Supplies		097/44	
Object Head	24 Fuel and Lubricants		097/59	New Object Head
Object Head	26 Adv & Publicity		097/33	
Object Head	29 - Repair and Maintenance		097/43	
Object Head	37 Aid Material and Equipment		097/42	
Object Head	39 Bank and Agency Charges		097/41	
Object Head	49 - Other Revenue Expenditure		097/40	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	04 - DESW			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		097/28	New Object Head
Sub-Head	65- Department of Military Affairs (Saniya Karya Vibhag)			
Detailed Head	01- Establishment			
Object Head	01 Salaries			
	1) Pay of Officers		097/78	
	2) Pay of Establishment		097/79	
Object Head	02 Wages		097/82	
Object Head	05 Rewards		097/39	New Object Head
Object Head	06 Medical Treatment		097/84	
Object Head	07 Allowances			New Object Head
	(i) Dearness Allowances including Dearness Pay		097/80	
	(ii) Other Allowances		097/81	
Object Head	08 Leave Travel Concession		097/88	New Object Head
Object Head	09 Training Expenses		097/97	New Object Head
Object Head	11 Domestic Travel Expenses		097/85	
Object Head	12 Foreign Travel Expenses		097/86	
Object Head	13 Office Expenses		097/87	

**Correction Slip to Pamphlet of RDR - 2010 Edn.**

**C. S. No. 109/2023**

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	16 Printing and Publication		096/11	
Object Head	18 Rent for others		097/38	New Object Head
Object Head	19 Digital Equipment		097/93	New Object Head
Object Head	21 Materials and Supplies		097/37	New Object Head
Object Head	24 Fuel and Lubricants		096/30	New Object Head
Object Head	26 Adv & Publicity		097/89	
Object Head	27 Minor Civil and Electric Works		097/90	New Object Head
Object Head	28 Professional Services		097/91	
Object Head	29 Repair and Maintenance		097/94	New Object Head
Object Head	31 Grants-In-Aid General		097/92	
Object Head	37 Air Material and Equipment		097/36	New Object Head
Object Head	39 Bank and Agency Charges		097/35	New Object Head
Object Head	49 Other Revenue Expenditure		096/59	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	<b>05 - DMA</b>			
Detailed Head	<b>00</b>			
Object Head	<b>70 - Deduct Recoveries</b>		097/58	New Object Head
<b>Page 165: Insert new Minor Head 001, Major Head 4070 along with code heads as under:</b>				
Major Head	<b>4070 Capital Outlay on other Administrative Services</b>			<b>New Object Head introduced</b>
Sub Major Head	<b>00</b>			
Minor Head	<b>001 - Direction and Administration</b>			
Sub Head	<b>31 - Secretariat - General Services</b>			
	<b>DoD</b>			
Detailed Head	<b>35 - Department of Defence</b>			
Object Head	<b>51 Motor Vehicles</b>		044/50	New Object Head
Object Head	<b>52 Machinery and Equipment</b>		044/74	New Object Head
Object Head	<b>71 Information, Computer, Telecommunications (ICT) equipment</b>		044/78	New Object Head
Object Head	<b>74 Furniture &amp; Fixtures</b>		044/79	New Object Head
Object Head	<b>77 Other Fixed Assets</b>		044/80	New Object Head
	<b>DDP</b>			
Detailed Head	<b>36 - Department of Defence Production</b>			
Object Head	<b>51 Motor Vehicles</b>		044/81	New Object Head
Object Head	<b>52 Machinery and Equipment</b>		044/82	New Object Head
Object Head	<b>71 Information, Computer, Telecommunications (ICT) equipment</b>		044/83	New Object Head
Object Head	<b>74 Furniture &amp; Fixtures</b>		044/84	New Object Head
Object Head	<b>77 Other Fixed Assets</b>		044/85	New Object Head

# Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
	<b>DDR&amp;D</b>			
Detailed Head	37 - Department of Defence Research and Development			
Object Head	51 Motor Vehicles		044/86	New Object Head
Object Head	52 Machinery and Equipment		044/87	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/88	New Object Head
Object Head	74 Furniture & Fixtures		044/89	New Object Head
Object Head	77 Other Fixed Assets		044/90	New Object Head
	<b>DESW</b>			
Detailed Head	38 - Department of Ex-Servicemen Welfare (DESW)			
Object Head	51 Motor Vehicles		044/91	New Object Head
Object Head	52 Machinery and Equipment		044/92	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/93	New Object Head
Object Head	74 Furniture & Fixtures		044/94	New Object Head
Object Head	77 Other Fixed Assets		044/95	New Object Head
	<b>DMA</b>			
Detailed Head	39 - Department of Military Affairs			
Object Head	51 Motor Vehicles		044/97	New Object Head
Object Head	52 Machinery and Equipment		044/98	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/99	New Object Head
Object Head	74 Furniture & Fixtures		045/01	New Object Head
Object Head	77 Other Fixed Assets		045/02	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Capital Expenditure Recovery under MoD (Civil)			
Detailed Head	01 - DoD			
Object Head	70 - Deduct Recoveries		045/16	New Object Head
Detailed Head	02 - DDP			
Object Head	70 - Deduct Recoveries		045/17	New Object Head
Detailed Head	03 - DDR&D			
Object Head	70 - Deduct Recoveries		045/18	New Object Head
Detailed Head	04 - DESW			
Object Head	70 - Deduct Recoveries		045/19	New Object Head
Detailed Head	05 - DMA			
Object Head	70 - Deduct Recoveries		045/20	New Object Head
<b>Page 210: Reconstruct the existing code heads under Major Head 2075 as under:</b>				
MAJOR HEAD	2075-MISCELLANEOUS GENERAL			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	108-Canteen Stores Department			
Sub-Head	01-Directorate of Canteen Services			
Detailed Head	01-Establishment			
Object Head	01 Salaries		098/46	
Object Head	02 Wages		098/54	
Object Head	04 Pensionary Charges		098/53	
Object Head	05 Rewards		099/50	New Object Head
Object Head	06 Medical Treatment		098/21	
Object Head	07 - Allowances		098/60	New Object Head
Object Head	08 - Leave Travel Concession		098/49	New Object Head
Object Head	09 - Training Expenses		098/52	New Object Head
Object Head	11 Domestic Travel Expenses		098/50	

# Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	13 Office Expenses		098/51	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		098/59	
Object Head	16 Printing and Publication		098/01	New Object Head
Object Head	18 -Rent for others		098/58	
Object Head	19 - Digital Equipment		099/39	New Object Head
Object Head	21 Materials and Supplies			
	<b>1) Central Purchases</b>			
	(a) Foreign Purchases		098/65	
	(b) Domestic Purchases		098/66	
	<b>2) Local Purchases</b>			
	(i) Local Purchase		098/67	
	(ii) Excise Duty		098/68	
	(iii) Customs Duty and Port Trust Charges		098/69	
	(iv) Export Duty		098/70	
	(v) Freight, Demurrage & Wharfage		098/71	
	(vi) Clearing Charges		098/72	
	(vii) Packing & Forwarding charges		098/73	
	(viii) Central Sales Tax		098/74	
	(ix) Sales Tax		098/75	
	(x) Insurance Charges		098/76	
	(xi) Octroi & Terminal Expenses		098/77	
	(xii) Trade and other Licence fee		098/78	
Object Head	24 Fuel and Lubricants		098/02	New Object Head
Object Head	26 Advertising and Publicity		099/38	
Object Head	27-Minor Civil and Electric Works		098/62	
Object Head	28 Professional Services		098/57	
Object Head	29 - Repair and Maintenance		098/63	New Object Head
Object Head	31 Grants-In-Aid General		098/55	
Object Head	39 Bank and Agency Charges		099/37	New Object Head
Object Head	40 Awards and Prizes		099/36	New Object Head
Object Head	45 Interest Payment		098/47	
Object Head	49 - Other Revenue Expenditure		098/03	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	<b>01 - CSD</b>			
Detailed Head	<b>00</b>			
Object Head	<b>70 -Deduct Recoveries</b>		098/61	New Object Head
<b>Page 213: Insert the new Minor Head 001 and 911 under Major Head 4075 and reconstruct the existing Minor Head 107 under Major Head 4075 as under:</b>				
MAJOR HEAD	<b>4075-CAPITAL OUTLAY ON MISCELLANEOUS GENERAL SERVICES</b>			
Sub-Major Head	<b>00</b>			
Minor Head	<b>001 Direction and Administration</b>			
Sub Head	<b>03 Other Offices</b>			
Detailed Head	<b>09 - Canteen Stores Department</b>			
Object Head	<b>51 Motor Vehicles</b>		098/04	New Object Head
Object Head	<b>52 Machinery and Equipment</b>		098/05	New Object Head
Object Head	<b>71 Information, Computer, Telecommunications (ICT) equipment</b>		098/06	New Object Head
Object Head	<b>74 Furniture &amp; Fixtures</b>		098/07	New Object Head
Object Head	<b>77 Other Fixed Assets</b>		098/08	New Object Head

# Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Minor Head	107-Canteen Stores Department			
Sub-Head	01 - Land and Building			
Detailed Head	00			
Object Head	78 Land		099/31	New Object Head
Sub-Head	03-Constructions			
Detailed Head	00			
Object Head	72 Building and Structures		099/30	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	02 - CSD Recovery			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		099/21	New Object Head
<b>Page 214: Reconstruct the existing code heads under Major Head 4216 as under:</b>				
MAJOR HEAD	4216-CAPITAL OUTLAY ON HOUSING			
Sub-Major Head	02-Urban Housing			
Minor Head	800-Other Expenditure			
Sub-Head	01-Canteen Stores Department			
Detailed Head	01-Constructions			
Object Head	72 Building and Structures		099/59	New Object Head
Object Head	73 Infrastructural Assets		099/35	New Object Head
Object Head	74 Furniture & Fixtures		099/26	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.e		099/13	New Object Head
Object Head	77 Other Fixed Assets		099/40	New Object Head
Object Head	78 Land		093/15	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - CSD			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		099/12	New Object Head

(To be effective from 2023-2024)

Authority:

MoD (Fin) I.D. No. 24(3)Fin (Bud-II)2020  
DGADS U.O. No. 370/5059/FA-8(137)/RDR/2023-24

Date: 21/03/2023  
Date: 20/03/2023

U.O. No. A/I/11331/RDR Pamphlet/2023  
Office of the CGDA  
Ulan Batar Road, Palam  
Delhi Cantt. 110010  
Dated: 21.03.2023

All Pr.C.D.A/C.D.A  
All Users of MoD (Civil)  
IT&S, O/o the CGDA  
DGADS  
MoD (Fin/Bud)

For information and necessary action.  
For information and necessary action.  
For information and necessary action.  
For information and necessary action.  
For information and necessary action.

  
Sr. Accounts Officer (Accounts)

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

**Mahalekha Niyantrak Bhawan,  
Block-E, GPO Complex, INA,  
New Delhi-110023  
Dated: 15<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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,

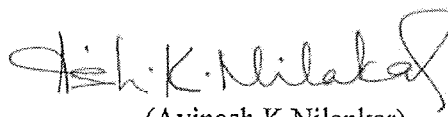
The undersigned is directed to forward herewith Notification No. 01(14)/2016-E.II(A) dated 12<sup>th</sup> December, 2022 on the subject cited above for publishing in weekly gazette under Part-II Section (3), sub-Section (ii) of the Gazette of India.

Yours faithfully,

RANJIT

KUMAR JHA

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



(Avinash K. Nilankar)

Deputy Secretary to the Government of India

Tel: 23092689



[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 1<sup>st</sup> 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)
<b>(A) Revenue Expenditure</b>			
<b>Object Class 1- Compensation to Employees</b>			
1.	01	<b>Salaries</b>	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	<b>Wages</b>	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	<b>Rewards</b>	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	<b>Medical Treatment</b>	It will include amount paid towards medical reimbursements / treatment of the Government employees/ pensioners.
5.	07	<b>Allowances</b>	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.
<b>Object Class II-Social Security of Employees</b>			
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.
<b>Object Class III - Goods and Services</b>			
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	<b>Office Expenses</b>	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	<b>Rent, Rates and Taxes for Land and Buildings</b>	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	<b>Royalty</b>	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	<b>Printing and Publication</b>	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	<b>Rent for others</b>	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	<b>Digital Equipment</b>	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	<b>Materials and Supplies</b>	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	<b>Arms and Ammunition</b>	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
19.	23	<b>Cost of Ration</b>	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	<b>Bank and Agency charges</b>	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	<b>Awards and Prizes</b>	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
<b>Object Class IV- Aid and Assistance</b>			
27.	31	<b>Grants-in-aid - General</b>	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	<b>Contribution</b>	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	<b>Subsidies</b>	It will include subsidies released under various schemes of the Government.
30	34	<b>Scholarships</b>	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	<b>Grants for creation of Capital Assets</b>	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	<b>Grants-in-aid - Salaries</b>	It will include grants-in-aid released for payment of salaries.
33.	37	<b>Aid Material and Equipment</b>	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)
<b>Object Class V-Misc. Revenue Expenditure</b>			
34.	41	<b>Secret Service Expenditure</b>	It will include expenses on secret services.
35.	44	<b>Loss in Exchange</b>	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	<b>Interest Payments</b>	It will include payment of interest on capital and discount on loans.
37.	49	<b>Other Revenue expenditure</b>	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>(B) Capital Expenditure (Assets)</b>			
<b>Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)</b>			
38.	51	<b>Motor Vehicles</b>	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	52	<b>Machinery and Equipment</b>	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	<b>Information, Computer, Telecommunications (ICT) equipment</b>	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	<b>Buildings and Structures</b>	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	<b>Infrastructural Assets</b>	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	<b>Furniture &amp; Fixtures</b>	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	<b>Arms and Ammunitions (Capital)</b>	It will include procurement of arms and ammunitions of capital nature.
45.	76	<b>Upgradation Procurement of Heritage Assets and n.e.c.</b>	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	<b>Other Fixed Assets</b>	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.
<b>Object Class VI- Financial Assets</b>			
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.
<b>(C)- Accounting Adjustments</b>			
<b>Object Class VII-Accounting Adjustments</b>			
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.
<b>Note :</b> The expenditure on improvement / up gradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferable to Government, will be booked under the object head class – Capital expenditure ( Assets) against relevant assets.			

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

- (5) The departments of the Government of India shall keep in view the following with regard to the numeric codification for preparation of the Detailed Demands for Grants, namely :-

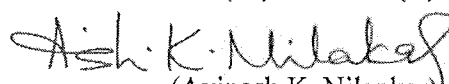
(i) the number of tiers of classification in the Detailed Demands for Grants shall be the standard six tiers indicated in the table below:

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

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

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

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 22<sup>nd</sup> 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
		<b>Class 1</b>		<b>Object Class I (Compensation to Employees)</b>		
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	<b>Allowances</b>	<b>07</b>	<b>New.</b> Refer Annex -II for details
	..	..	6	<b>Leave Travel Concession</b>	<b>08</b>	<b>New.</b> Refer Annex -II for details
	..	..	7	<b>Training Expenses</b>	<b>09</b>	<b>New.</b> Refer Annex -II for details
				<b>Object Class II (Social Security of Employees)</b>		
	04		8	Pensionary charges	04	Shifted from Class I.
				<b>Object Class III (Goods &amp; Services)</b>		
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	<b>Rent for others</b>	<b>18</b>	<b>New.</b> Refer Annex -II for details
			16	<b>Digital Equipment</b>	<b>19</b>	<b>New.</b> 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
						subsumed in OH:21- Materials and Supplies
19	25	Clothing and Tentage	...			
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	<b>Repairs and Maintenance</b>	<b>29</b>	<b>New.</b> Refer Annex -II for details
						subsumed in OH:49- Other Revenue Expenditure
23	30	Other Contractual Services	...			
			25	<b>Bank and Agency Charges</b>	<b>39</b>	<b>New.</b> Refer Annex -II for details
			26	<b>Awards and Prizes</b>	<b>40</b>	<b>New.</b> Refer Annex -II for details
				<b>Object Class IV (Aid and Assistance)</b>		
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	<b>Aid Material and Equipment</b>	<b>37</b>	<b>new</b>
				<b>Object Class V (Misc. Revenue Expenditure)</b>		
30	41	Secret Service Expenditure	34	Secret Service Expenditure	41	No change
						subsumed in OH:49- Other Revenue Expenditure
31	42	Lump Sum provision	...			
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
				<b>Object Class VI (Non-Financial Assets)</b>		
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-
				<b>Object Class VI (Financial Assets)</b>		
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
				<b>Object Class VII (Accounting Adjustments)</b>		
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 <b>not</b> transferable to Government	Office Expenses	Rent for others
9	Expenses on repair and maintenance of office machines and equipments	Office Expenses	Repair and Maintenance
10	Maintenance of staff cars and other vehicles for office use	Office Expenses	Repair and maintenance
11	Petrol,Oil,Lubricants(POL) expenses on vehicles for office use	Office Expenses	Fuels & Lubricants
12	Procurement or development of hardware, software where cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two. Consumables like toner and cartridges irrespective of cost.	Office Expenses or Other charges under Detailed Head: IT	Digital Equipment
13	Salaries of Departmental canteen staff	Other Administrative Expenses	Salaries
14	Expenditure on Departmental canteen	Other Administrative Expenses	Other Revenue Expenditure
15	Expenses/fees paid to the training institutes and other expenses for participating in the training/workshops	Other Administrative Expenses	Training Expenses
16	Hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and Conferences/seminars/	Other Administrative Expenses	Office Expenses

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

**Annexure '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