

No.2112/FD/F3/2023-24
GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

Puducherry, dt.22/05/2023

I.D. NOTE/OFFICE MEMORANDUM

Sub: FD – Modification in the Object Heads of Heads of Account as per Delegation of Financial Power Rules (Amendment) Rules, 2022 – Reg.

Ref: 1) G.O. Ms. No.95/FD/F3/2022-23 dt.26/12/2022 of Finance Department, Puducherry.

2) I.D. Note/O.M. No.2112/FD/F3/2022-23 dt.28/04/2023 of Finance Department, Puducherry.

Consequent to the amendment of Rule 8 (relating to the Object Heads for booking of expenditure) of the Delegation of Financial Powers Rules, 1978, by the Government of India vide the DFPR (Amendment) Rules, 2022, and communicated by the Finance Department (FD) vide the order cited 1st under reference, FD has issued the order cited 2nd under reference, stating that the expenditure sanctions issued by the Administrative Departments with the pre-revised Object Heads of Heads of Account, shall stand modified with effect from 01.04.2023 for the purpose of booking of expenditure in the current FY as per the Concordance Tables of revised Object Heads provided in the Annexures thereto.

2. Queries have subsequently been received from the Departments, seeking clarifications on the revised Object Heads under which booking of expenditure is to be done in certain cases. In this regard, it is noted that vide the DFPR (Amendment) Rules, 2022, certain pre-revised Object Heads have been deleted, and items of expenditure booked previously under these erstwhile Object Heads have been merged or subsumed in one or more of the revised Object Heads. Consequently, there may not be direct concordance or mapping between the pre-revised and revised Object Heads in respect of certain items of expenditure.

3. It is therefore clarified that the Concordance Tables provided as Annexures to the order cited 2nd under reference, are only meant to be a ready reference for the Departments to track the changes in the Object Heads in view of the DFPR (Amendment) Rules, 2022. However, the Concordance Tables may not cover all the cases of changes in the Object Heads, and in case of any doubt or ambiguity as to the specific Object Head under which a certain expenditure is to be booked, the Departments shall rely authoritatively on the Description/Definition for each revised Object Head provided in the Table below Rule 8 of DFP (Amendment) Rules, 2022, communicated vide G.O. cited 1st under reference (copy enclosed herewith). Wherever the Description/Definition for each revised Object Head provided in the Table below Rule 8 of DFP (Amendment) Rules, 2022, are sufficiently clear as to under which Object Head a specific item of expenditure is to be booked, it is not necessary to seek the views / concurrence of FD for confirmation of the revised Object Head.

..2/-

4. Further, by virtue of the Description/Definition of the revised Object Head '13 - Office Expenses' in the Delegation of Financial Powers (Amendment) Rules 2022, purchase of office equipment, furniture and fixtures exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, should henceforth be classified as 'capital' expenditure under the relevant Object Heads 'Machinery and Equipment' and 'Furniture and Fixtures' respectively. Also, purchase of vehicles, irrespective of its usage (office or otherwise), should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'. Therefore, it is instructed that Administrative Departments shall, as far as possible/practicable in BE 2023-24, book the expenditures in respect of purchase of office equipment, furniture and fixtures (above the threshold limit) and vehicles under the respective 'capital' Object Heads only. However, from B.E. 2024-25 onwards, Departments shall project and seek funds for such expenditures under the 'capital' Object Heads only, and no booking of expenditure towards such procurements will be permitted under 'revenue' Object Heads from BE 2024-25 onwards.

//By Order//


22.05.2023
(Arjun Ramakrishnan)
Under Secretary(Finance)

Encl.: As above.

To
All Secretariat Departments
All Heads of Departments/Offices
All SAOs/JAOs

Copy to

- 1) The Budget Officer, Finance Department, Puducherry
- 2) The Director of Accounts & Treasuries, Puducherry
- 3) The Deputy Director of Accounts & Treasuries, Karaikal, Mahe and Yanam.

GOVERNMENT OF PUDUCHERRY
Abstract

Finance Department – Delegation of Financial Powers (Amendment) Rules, 2022
– Communicated.

Finance Department

G.O. Ms. No. 95/FD/F3/2022-23

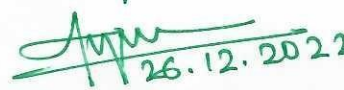
Puducherry, dt. 26/12/2022

READ: Gazette Notification No.S.O.5895(E) dt.16.12.2022 of
Department of Expenditure, Ministry of Finance
Government of India.

ORDER

1. Recorded.
2. A copy of the Notification read above is communicated for
information and for implementation with effect from 01.04.2023.

//By order//


(ARJUN RAMAKRISHNAN)
UNDER SECRETARY(FINANCE)

To

All Secretaries to Government
All Secretariat Departments
All Heads of Departments/Offices

Copy to

- 1) The Budget Officer, Finance Department, Puducherry.
- 2) The Director of Accounts & Treasuries, Puducherry
- 3) Stock file.

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-17122022-241179
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असाधारण
EXTRAORDINARY

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

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 5659]
No. 5659]

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

वित्त मंत्रालय

(व्यय विभाग)

अधिसूचना

नई दिल्ली, 16 दिसम्बर, 2022

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

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

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

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

“8. विनियोग की प्राथमिक यूनिटें

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

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

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

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

MINISTRY OF FINANCE

(Department of Expenditure)

NOTIFICATION

New Delhi, the 16th December, 2022

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

- (1) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.
- (2) They shall come into force on and from the 1st day of April, 2023.
- In the Delegation of Financial Power Rules, 1978, hereinafter referred to as the principal rules, for rule 8, the following rule shall be substituted, namely:—

“8. Primary units of Appropriation.—

- (1) A Grant or Appropriation for charged expenditure is distributed by standard Object Heads under which it shall be accounted for and each such standard Object Head, against which the provision for expenditure appears, constitutes a primary unit of Appropriation.
- (2) The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.
- (3) The primary units of Appropriation or standard Object Heads shall be as specified in the table below:

TABLE

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
(A) Revenue Expenditure			
Object Class 1- Compensation to Employees			
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9 (21), honorarium to Government servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements / treatment of the Government employees/ pensioners.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.
6.	08	Leave Travel Concession	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	Training Expenses	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.
Object Class II-Social Security of Employees			
8.	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, members of Parliament, freedom fighters, etc. It will also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System (NPS) for Government employees. This will, however, not include social security expenditure such as old age pension.
Object Class III - Goods and Services			
9.	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA / DA to non-official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10.	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non-official members going on official tour abroad.
11.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of retired Government servants on short term contract basis, outsourced office attendants, office assistants/Data Entry Operators (DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences/ seminars workshops/meetings convened by office including all related expenses on study material/ kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
12.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.
13.	15	Royalty	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
14.	16	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
15.	18	Rent for others	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.
16.	19	Digital Equipment	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be classified under revenue expenditure.
17.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc., such as., medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.
18.	22	Arms and Ammunition	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
19.	23	Cost of Ration	It will include expenditure on procurement of ration provided to police and central armed police forces.
20.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
22.	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.
23.	28	Professional Services	It will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training Fees, payments to artists, remunerations to question setters or invigilators or guest speakers,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use), infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and or reconditioning.
25.	39	Bank and Agency charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions.
26.	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
Object Class IV- Aid and Assistance			
27.	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
28.	32	Contribution	It will include the contributions made to international or national organisations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
29.	33	Subsidies	It will include subsidies released under various schemes of the Government.
30.	34	Scholarships	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	Grants for creation of Capital Assets	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32.	36	Grants-in-aid - Salaries	It will include grants-in-aid released for payment of salaries.
33.	37	Aid Material and Equipment	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.
Object Class V-Misc. Revenue Expenditure			
34.	41	Secret Service Expenditure	It will include expenses on secret services.
35.	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this Object Head.
36.	45	Interest Payments	It will include payment of interest on capital and discount on loans.
37.	49	Other	It will include payment out of discretionary grant, other discounts, fees and fines,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
		Revenue expenditure	custom duty compensation, commitment charges, notional value of gifts, reimbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organisations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)			
38.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
40.	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer / laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
41.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
42.	73	Infrastructural Assets	It will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).
43.	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
44.	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature.
45.	76	Upgradation Procurement of Heritage Assets and n.e.c.	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs. 1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
46.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat, etc.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
47.	78	Land	It will include land consisting of the ground, land for office and residential building, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
48.	79	Non-produced assets other than land	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, non-ferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quartz, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units such as virgin forests and fisheries that are commercially exploitable.
49.	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
Object Class VI- Financial Assets			
50.	54	Investment	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment.
51.	55	Loans and Advances	It will include loans and advances given by the Government.
52.	56	Repayment of borrowings	It will include repayment of borrowings by the Government.
53.	57	Subscription	It will include subscriptions made by the Government of capital nature.
54.	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified any of the above capital object head.
(C) - Accounting Adjustments			
Object Class VII-Accounting Adjustments			
55.	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
57.	62	Reserves	It will include the provisions of reserves.
58.	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
59.	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
60.	69	Deduct Receipts	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.
Note : The expenditure on improvement / up gradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferable to Government, will be booked under the object head class – Capital expenditure (Assets) against relevant assets.			

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

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

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

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

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

AVINASH K. NILANKAR, Dy. Secy.

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

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

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

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26.12.2022

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