

No.1(14)/2016-E.II(A)(Vol.III)  
Government of India  
Ministry of Finance  
Department of Expenditure  
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Kartavya Bhawan - 1, New Delhi  
Dated: 09.06.2026

**OFFICE MEMORANDUM**

Subject: Amendment in Delegation of Financial Power Rules, 2024.

It has been decided with the approval of the Finance Minister to amend the Primary Units of Appropriation (Standard Object Heads) as specified in Annexure-I under Rule 8 of DFPRs 2024 with a view to harmonising the Object Head structure across the Union and State Governments. The revised list of Object Heads is enclosed with this Order.

2. The aforesaid amendments will come into effect from the Financial Year 2027–28.
3. This Order is also uploaded on the website of Department of Expenditure.

Encl: A/a.

(Chandra Prakash Kushwaha)  
Under Secretary, E.II(A)  
Tel: 2401-2117

To,

All Secretaries & Financial Advisors of Ministries / Departments of the Government of India

**Annexure – I****(See Rule 8)**

<b>S. No.</b>	<b>Code</b>	<b>Object Head</b>	<b>Description / Definition</b>
(1)	(2)	(3)	(4)
<b>(A) Revenue Expenditure</b>			
<b>Object Class I – 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 servants 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 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	<b>Leave Travel Concession</b>	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	<b>Training Expenses</b>	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</b>			
8.	04	<b>Pensionary Charges</b>	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 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) / Unified Pension Scheme (UPS) for Government employees.
<b>Object Class III – Goods and Services</b>			
9.	11	<b>Domestic Travel Expenses</b>	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	<b>Foreign Travel Expenses</b>	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	<b>Office Expenses</b>	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery charges, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of 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.
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.
20.	24	<b>Fuels and Lubricants</b>	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	26	<b>Advertising and Publicity</b>	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	<b>Minor Civil and electric Works</b>	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	<b>Professional Services</b>	It will include expenses on engagement of professionals, consultants including hiring of retired Government servants on short term contract basis, 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	<b>Repair and Maintenance</b>	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	<b>Bank and Agency Charges</b>	It will include bank service charges, agency charges, Merchant Discount Rate (MDR) charges, direct benefit transfer (DBT) charges to banks / National Payments Corporation of India (NPCI) 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.
<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-imburement of newspapers purchased or supplied to officer's residence and purchase or re-imburement 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 organizations 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.
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, rickshaw, cart, trolleys, boat, etc.
47.	78	<b>Land</b>	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	<b>Non-produced assets other than land</b>	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	<b>Intangible Assets</b>	It will include expenditure on copyright, patents, goodwill, intellectual property, etc.
<b>Object Class VII - Financial Assets</b>			
50.	54	<b>Investment</b>	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	<b>Loans and Advances</b>	It will include loans and advances given by the Government.
52.	56	<b>Repayment of borrowings</b>	It will include repayment of borrowings by the Government.
53.	57	<b>Subscription</b>	It will include subscriptions made by the Government of capital nature.
54.	60	<b>Other Capital Expenditure</b>	It will include all other capital expenditure which cannot be classified under any of the above capital object head.

<b>(C) Accounting Adjustments</b>			
<b>Object Class VIII - Accounting Adjustments</b>			
55.	43	<b>Suspense</b>	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	<b>Depreciation</b>	It will include depreciation charged on the assets by commercial departments.
57.	62	<b>Reserves</b>	It will include the provisions of reserves.
58.	63	<b>Inter Account Transfers</b>	It will be used for transfer of amount from one head to another.
59.	64	<b>Write Off of Losses</b>	It will include write off of irrecoverable loans, trading losses.
60.	69	<b>Deduct Receipts</b>	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	<b>Deduct Recoveries</b>	It will be operated to adjust the overpayments in reduction of expenditure.
<p><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 transferrable to Government, will be booked under the object head class - Capital expenditure (Assets) against relevant assets.</p>			