

STANDARDISATION OF OBJECT HEADS

CLASSIFICATION OF REVISED OBJECT HEADS

**[AS PER G.O.Ms.No.664, Fin.(BG I)Dept.Dt.27-10-01. W.E.F.01-04-2002
& Cir.Memo.No.23929/A/1987/BG.I/2005 dt. 20-9-2005 of Finance (B.G.I) Department]**

010 Salaries	011 Pay
012 Other Allowances	013 DA
014 Sumptuary Allowances	015 I.R.
016 H.R.A.	017 Medical Reimbursement
018 Encashment of E.L.	019 L.T.C.
020 Wages	030 Over Time Allowance
040 Pensionary Charges	041 Pensions
042 Gratuities	050 Rewards
110 Domestic Travel Expenses	111 TA
112 Bus Warrants	113 TA/ DA to Non-official members
114 F.T.A.	115 Conveyance Allowance
130 Office Expenses	131 SPTC, Telegram & Telephone
133 Water & Electricity	132 O.O.E.
134 Hiring of Vehicles	140 Rents Rates and Taxes
150 Royalty	160 Publications
200 Other Administrative Expenses	210 Supplies and Materials
211 Materials and Supplies	212 Drugs and Medicines
220 Arms and Ammunition	230 Cost of ration/ diet charges
240 P.O.L.	250 Clothing and Tentage
260 Advertising and Publicity	270 Minor Works
271 Other Expenditure	272 Maintenance
273 Work Charged Establishment	280 Professional Services
281 Pleaders Fees	282 Payments to Home Guards
283 Payments to Anganvadi Workers	284 Other Payments
300 Other Contractual Services	310 G.I.A.
311 GIA towards Salaries	312 Other GIA
313 Per Capita Grants	314 Seigniorage Grant
315 EFC Grants	317 Exgratia Payments(accidental death/ Compassionate appointment)
318 Obsequies Charges	320 Contributions
330 Subsidies	340 Scholarships and Stipends
410 Secret Service Expenditure	420 Lump sum provision
430 Suspense	450 Interests
460 Shares of Taxes/Duties	500 Other Charges
501 Compensation	502 Transport Facilities, Other Expenditure
510 Motor Vehicles	520 Machinery and Equipment
521 Purchases	522 Tools and Plant
523 Deduct Receipts and Recoveries	530 Major works Towards Maintenance
540 Investments	550 Loans and Advances
560 Repayments of Borrowings	600 Other Capital Expenditure
610 Depreciation	620 Reserves
630 Inter Account transfers	640 Write-off and loses
700 Deduct recoveries.	

DESCRIPTION OF OBJECT HEADS

Object Head	Description
010 Salaries	SALARIES: will include pay, allowances in all forms of personal including Honoraria and leave encashment except Travel expenses (Other than LTC). This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and Other high dignitaries including sumptuary allowances.
011 pay	
012 Allowances	
013 DA	
014 Sumptuary Allowances	
015 I.R.	
016 H.R.A.	
017 Medical Reimbursement	
018 Encashment of E.L.	
019 L.T.C.	
030 O.T.	
020 Wages	WAGES: will include wages of labour and staff at present paid out of contingencies.
110 Domestic Expenses	DOMESTIC TRAVEL EXPENSES:
111 T.A.	will cover all expenses on account of travel on duty in India including conveyance and fixed traveling allowance but excluding L.T.C. which would be part of salaries
112 Bus Warrants	Will include expenditure on TA/DA to Non-Official of all committees constituted by the Government
114 FTA	
113 TA/DA to Non Official Members	
115 Conveyance allowance	
120/121 Foreign Travel	FOREIGN TRAVEL EXPENSES:
122 TA/DA to Non	Expenses Will cover all expenses on account of Travel on duty outside India Official Members including deputation of Scientists abroad. This will also including the expenditure on TA/DA to non-Official members going on tour abroad.
130 Office Expenses	
131	Will include Service Postage, Tele-

133	-grams and Telephone Charges Water and Electricity charges
132	OOE OTHER OFFICE EXPENSES Will include Contingent expenses for running an office such as furniture, purchase and maintenance of office machinery and equipment, liveries, Hot and cold water charges (excluding of wages of staff paid from contingencies), Stationery, Printing of forms. Note: However expenditure on purchase and maintenance of staff cars and other vehicles for office use will comes under 510 Motor vehicles.
134	Hiring of private vehicles
140 RENTS,RATES & TAXES	Will include payment of rent for hired buildings, municipal rates and taxes etc. It will also include lease charges for refund.
160 PUBLICATIONS	Will include expenditure on printing of office codes manuals and other documents whether priced or unpriced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sale of publications.
200 OTHER ADMINISTRATIVE SERVICES	Will include expenditure on departmental canteen, Hospitality, Entertainment expenses, Gifts and expenditure on conducted tours, expenditure on conferences/ seminars/work shops etc. and expenditure on other training programmes.
210 Supplies & Materials 211 Materials & Supplies	Will include expenditure on materials and supplies, stores and equipmnet, drugs and medicines etc.,
212 Drugs & Medicines	Will include expenditure on cost of drugs and medicines in hospitals & dispensaries
220 Arms & Ammunition	Will include expenditure on Arms and ammunition of police and other para-military establishment.
230 Cost of Ration & Diet charges	Will include expenditure on Ration of Police and other Paramilitary establishment, Diet charges to Patients in hospitals and dispensaries and

	Hostel students.
240 Petrol, Oil & Lubricants	Will include expenditure on petrol, oil and lubricants of all office and functional vehicles
250 Clothing, Tentage & Store	Will include expenditure on clothing & Tentage of Police and Paramilitary establishment
260 Advertising & Publicity	Will include commission to agents for sale and printing of publicity materials. This would also include expenditure on exhibition, fairs.
270 Minor Works 271 Other expenditure 272 Maintenance 273 Work Charged Establishment	Will incur expenditures on repairs & maintenance of works, Machinery & Equipment. This will also include expenditure on work charged establishment
280 Professional Services 281 Pleader Fees 282 Payment to Home guards 283 Payment to Anganwadi workers 284 Other Payments	Will include charges for legal services, Consultancy fees, fees to staff artists, remuneration to the examiners, invigilators etc., for conducting examinations and all other types of enumerations. It will also include payments to home guards and anganwadi workers
300 Other contractual services	Will include expenditure on service or commitment charges and not include value of gifts received etc., and payments for contract appointments.
310 Grants in Aid 311 GIA towards salaries 312 Other GIA	Will include Grants in aid salaries and other grants including statutory grants to be released to the local bodies and to all other institutions.
320 Contributions	Will include expenditure on membership of international bodies.
330 Subsidies	will include all subsidies like rice subsidy and fertilizer subsidy.
340 Scholarships & Stipends	Will include all scholarships & Stipends.
500 Other charges 501 Compensation 503 Other expenditure	Will include payment out of discretionary grants, other discounts, customs duty compensation, awards and prizes, reimbursement to RTC to provide transport facility to various categories of public etc., Any other expenditure which cannot be classified under any

of these specified object heads will be debited to this head.

510 Motor vehicles	Will include purchase and maintainance of all transport vehicles used for both office and functional activities
520 Machinery & Equipment 521 Purchases 522 Tools & Plants	Will include Machinery equipment, apparatus etc., other than those required for the running for the an office and special tours and plants acquired for specific works.
530 Major works	Will be classified with reference to financial limits as per classification of major works(PWD Code). This will also include cost of acquisition of land and structures (Buildings) & Work charged establishment.
532 Lands	Lands will include cost of land
550 Loans and Advances	Will include loans and advances granted to other government, public sector enterprises, undetakings and other government bodies etc., but will exclude repayments of borrowings.
630 Other inter account	Will include transfer to and from transfers reserve fund etc., write back from capital to revenues.
640 Write-Off & Losses	Will include write off of irrecoverable loans and losses include trading loss
040 Pensionery Charges 041 Pensions	Will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to government servants, MPs, Freedom fighters etc. This charges does not include social security expenditure such as oldage pension etc.,
050 Rewards	Will include amount paid to Govt. servants only as per schemes, if any operative in ministeries/ departments