



FINANCE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No 1(65)2022-23/Bud/Fin/09

Dated: 16/01/2023

OFFICE MEMORANDUM

Subject: Operationalisation of revised/new objects heads under Rule 8 of DFPR, 1978-reg:

In pursuance to the Office Memorandum no. F.No.TA-2-03002(1)/2/2019-TA-II (e-417)/442 dated 15th December 2022 issued by the O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, GoI on the above subject and amendment to Rule 8 of Delegation of Financial Powers Rules, 1978, published in the Gazette of India, the revised/standard object heads under Rule 8 of DFPR, 1978 is attached at **Annexure I**, showing the changes as per the new description of revised object heads for guidance of Departments and preparation of Detailed Demands for Grants for the year 2023 – 24. Accordingly, concordance table of revised object heads is enclosed at **Annexure II** (Revenue Expenditure) and **Annexure III** (Capital Expenditure).

The Departments shall keep in view the following with regard to the numeric codification for preparation of the Detailed Demands for Grants

- (i) The number of tiers of classification in the Detailed Demands for Grants shall be the standard 6 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 codes assigned by the CGA for Major, Sub-major, Minor heads, Sub heads and Detailed heads shall be followed in the Detailed Demands for Grants.

Controller of Accounts – cum – Secretary
Finance Department

To,

1. The Deputy Accountant General (Sikkim), Lekha Pariksha Bhawan, Deorali
2. All Heads of Department, Government of Sikkim
3. All Resource Controlling Officers, Government of Sikkim
4. Director, Treasury Pay and Accounts Office, Finance Department
5. Managing Director, State Bank of Sikkim
6. Staff Officer, O/o Chief Secretary, Government of Sikkim
7. All officers of Finance Department, Government of Sikkim
8. I.T. Cell, Finance Department, Government of Sikkim, for information and upload in the Department Website.

Annexure I

I. The changes in reclassification of the expenditure into object heads is as follows:

Sl. No.	Particulars	New Classification	New Code	Type of Expenditure
	(A Revenue Expenditure Object Class I - Compensation to Employees			
1	Salaries	Salaries	01	Pay(BP), Honorarium, Leave Encashment on LTC, Stipend to interns
2	All Allowances	Allowances	07	DA, HRA, NPA, Personal Pay, Transport Allowances, Deputation(Duty) Allowances, Family Planning Allowance, Tribal Area Allowances, Hard Area Allowances, HQ Allowances, OT Allowances, Children Education Allowances, Reimbursement of Tuition Fees, Ration Allowances, Cost of Ration Allowances 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, 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.
3	Wages	Wages	02	Includes wage to labourers and of staff at present paid out of contingency.
4	Payment of Bonus	Rewards	05	Includes rewards under a scheme given to the Government Employees in addition to the pay and allowances. It will also include payment of Bonus and Cash Awards.
5	Travel Expenses on LTC	Leave Travel Concession	08	Includes Air/Rail/Bus fare/fare of any other mode of transport entitled under LTC Rule.
6	Medical Treatment	Medical Treatment	06	Includes amount paid towards Medical Reimbursements/Treatment of the Government Employees/Pensioners.
7	Overtime Allowance	Allowances	07	<i>Subsumed under Allowances OH - 07.</i>
8	Pensionary Charges	Pensionary Charges	04	<i>Shifted to Class II</i>
9	Training Expenses	Training Expenses	09	Includes expenses on cost of training such as fees paid, contingency, materials, etc, for participating in the training, workshops but excludes expenditure on domestic or foreign travel expense.

(A) Revenue Expenditure Object Class II - Social Security of Employees				
10	Pensionary Charges	Pensionary Charges	04	Includes pensionary benefits like payment of pension and gratuity in all forms to the Government Employees, Member of Parliament, Freedom Fighters, etc. It will also include contribution to service funds and CPF 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 NPS for Govt. Employees. This will, however, not include social security expenditure such as Old Age Pension.
(A) Revenue Expenditure Object Class III - Goods and Services				
11	Travel Expenses	Domestic Travel Expenses	11	Includes travel expenses on official tours and transfers of the government employees within India, expenditure on TA/DA to non official members on account of travel in India including Transfer TA payable to Pensioners at the time of retirement.
		Foreign Travel Expenses	12	Includes travel expenses on official tours and transfers of the government employees outside India, including expenditure on TA/DA to non official members going on official tours abroad.
12	Office Expenses	Office Expenses	13	Will include all recurring and non-recurring contingent expenses incurred for the maintenance of the office establishment such as stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure related to hiring retired Government servants on short term contract basis, outsourced office attendants, office assistants/ Data Entry Operators (DEO), housekeeping, liveries/ uniforms, hot and cold weather charges, pest control, refreshments, 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 Fixture'. 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'.
13	Rent, Rates and Taxes	Rent, Rates and Taxes for Land and Buildings	14	Will include expenditure on rent of buildings (residential or non-residential or structure 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 Head 'Land' and 'Buildings and Structure'
14	Royalty	Royalty	15	Will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
15	Publications	Printing and Publications	16	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 and publicity material which shall be classified under Advertising and Publicity.
16	<i>BCTT (Banking Cash Transaction Cash)</i>			<i>Obsolete</i>
17	Rent for Others	Rent for others	18	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, agriculture and horticulture equipment, medical equipment, furniture and fixture. 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 Head.
18	Digital Equipments	Digital Equipment	19	Will include procurement or development of hardware, software where cost of individual items does not exceed the threshold limit of 1 lakh rupees or 3 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 which shall be classified under revenue expenditure.
19	Supplies and Materials	Materials and Supplies	21	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.
20	<i>Clothing and Tentage</i>	<i>Clothing and Tentage</i>	25	<i>Subsumed under Material and Supplies OH - 21</i>
21	Arms and Ammunitions	Arms and Ammunitions	22	Will include revenue expenditure on repair and maintenance of arms and ammunitions on police and other Para establishments.
22	Cost of Ration	Cost of Ration	23	Will include expenditure on procurement of ration provided to police and central armed police forces.
23	POL	Fuel and Lubricants	24	Will include expenditure on petrol, oil, lubricants and other fuels like CNG, Diesel, etc.
24	Advertising and Publicity	Advertising and Publicity	26	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 exhibitions.
25	Minor Works	Minor Civil and Electric works	27	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 various departments and the State PWD.

26	Professional Services	Professional Services	28	Will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to Government which include legal services, consultancy fees, audit fees, teaching and training fees, payments to artists, remunerations to question setters or invigilators or guests speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
27	Repair and Maintenance	Repair and Maintenance	29	Will include expenses on repair and maintenance (including all maintenance contracts) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furnitures 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 boats, 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 infrastructure), tools and plants, arms and ammunition, etc., but exclude expenditure on upgradation, mid life rehabilitation, retrofitting and/or reconditioning.
28	<i>Other Contractual Services</i>	-	-	<i>Subsumed under Other Revenue Expenditure OH - 49.</i>
29	Bank and Agency Charges	Bank and Agency Charges	39	Will include bank service charges, agency charges, merchant discount charges, DBT Charges to banks and any other charges for convenience fee performing monetary transactions.
30	Awards and Prizes	Awards and Prizes	40	Will include expenses on awards and prizes given by the Government to the eminent persons and organisations.

(A) Revenue Expenditure Object Class IV - Aid and Assistance				
31	Grant in Aid General	Grant in Aid General	31	Will include grant in aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
32	Grant for Creation of Capital Assets	Grant for Creation of Capital Assets	35	Will include grant in aid released for payments for creation of capital assets including Viability Gap Finding (expenditure on the projects run under Viability Gap Funding Scheme).
33	Grant in Aid Salaries	Grant in Aid Salaries	36	Will include grant in aid released for payment of salaries.
34	Contribution	Contribution	32	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.
35	Subsidies	Subsidies	33	Will include subsidies released under various schemes of the Government.
36	Scholarships	Scholarships	34	Will include the amount of scholarships released to various institutions or organisations or beneficiaries or individuals.
37	Aid Material and Equipment	Aid Material and Equipment	37	Will include the value of aid material and equipment transferred to Departments or other Governments or organisations including grants given in kind to grantee bodies.

(A) Revenue Expenditure Object Class V - Misc. Revenue Expenditure				
38	Secret Service Expenditure	Secret Service Expenditure	41	Will include expenses on Secret Services.
39	<i>Lump Sum Provision</i>	<i>Lump Sum Provision</i>	42	<i>Subsumed in OH 49- Other Revenue Expenditure</i>
40	<i>Suspense</i>	<i>Suspense</i>	43	<i>Shifted to Class VII</i>
41	Exchange Variations	Loss in Exchange	44	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.
42	Interest	Interest Payments	45	Will include payment of interest on capital and discount on loans.
43	<i>Share of Taxes/Duties</i>	-	-	<i>Obsolete. Hence, DELETED.</i>
44	<i>Other Charges</i>	<i>Other Charges</i>	50	<i>DELETED.</i>

45	Other Revenue Expenditure	Other Revenue Expenditure	49	Will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, reimbursement of newspaper purchased or supplied to officer's residence and purchase or reimbursement of brief case 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.
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(B) Capital Expenditure (Assets) Object Class VI - Non Financial Assets (Fixed and Intangible Assets)				
46	Motor Vehicles	Motor Vehicles	51	Will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
47	Machinery and Equipment	Machinery and Equipment	52	Will include procurement of office machine, 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 exceed one lakh rupees or three years of useful life, either of the two need to be booked under this head.
48	<i>Major Works</i>	<i>Major Works</i>	53	<i>Subsumed under OH - 71 to 79.</i>
49	Information, Computer, Telecommunications (ICT) equipment	Information, Computer, Telecommunications (ICT) equipment	71	Will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunication devices (computer/laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
50	Buildings and Structures	Buildings and Structures	72	Will include payment relating to construction of office buildings, residential buildings, other building and structures like hospitals, laboratories, auditorium, light houses, shelters, etc., public monuments like statues, fountains established at public places and land improvement. Lease charges of buildings whose ownership is

				transferable to Government will also be included.
51	Infrastructural Assets	Infrastructural Assets	73	Will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewerage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewerage systems, rain water harvesting, solar systems, telecom towers, transmission lines, and electricity towers, etc.)
52	Furniture and Fixtures	Furniture and Fixtures	74	Will include purchase of furniture and fixture for office and functional use exceeding the threshold limit of rupees one lakh or three years of useful life, either of the two.
53	Arms and Ammunitions	Arms and Ammunitions	75	Will include procurement of Arms and Ammunitions of capital nature.
54	Upgradation/ Procurement of Heritage Assets and not elsewhere classified	Upgradation/ Procurement of Heritage Assets and not elsewhere classified	76	Will include rehabilitation, overhaul, retrofitting of heritage assets 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.
55	Other Fixed Assets	Other Fixed Assets	77	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 and boats, etc.
56	Land	Land	78	Will include land and procurement of land consisting of the ground, land for office and residential building, including the soil covering and any associated surface waters (reservoir, lakes, rivers and other inland waters over which ownership rights can be exercised). This will also include the lease charges of land whose ownership is transferable to Government.

57	Non-produced assets other than Land	Non-produced assets other than Land	79	Will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, 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 deposited, 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.
58	Intangible Assets	Intangible Assets	80	Will include expenditure on copy right, patents, goodwill, intellectual property, etc.

(B) Capital Expenditure (Assets) Object Class VI - Financial Assets				
59	Investment	Investment	54	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
60	Loans and Advances	Loans and Advances	55	Will include loans and advances given by the Government
61	Repayment of borrowings	Repayment of borrowings	56	Will include repayment of borrowings by the Government
62	Subscription	Subscription	57	Will include subscription made by the Government of capital nature
63	Other Capital expenditure	Other Capital expenditure	60	Will include all other capital expenditure which cannot be classified in any of the above capital object heads
64	Lease charges of other items, the ownership of which is transferable to Government	-	-	Respective object heads in Capital expenditure, Object Head Class VI

(C) Accounting Adjustments Object Class VII - Accounting Adjustments				
65	Suspense	Suspense	43	Will include the amount kept under suspense head for want of complete details for adjustment under final head of account.
66	Depreciation	Depreciation	61	Will include depreciation charged on the assets by commercial departments
67	Reserves	Reserves	62	Will include the provisions for reserves
68	Inter Account Transfers	Inter Account Transfers	63	Will be used for transfer of amount from one head to another
69	Writes Off of Losses	Writes Off of Losses	64	Will include write off of irrecoverable loans, trading losses.
70	Deduct Receipts	Deduct Receipts	69	Will include amounts paid from the receipt heads by adjusting as reduction in receipts
71	Deduct Recoveries	Deduct Recoveries	70	Will be operated to adjust the overpayments in reduction of expenditure.

2. List of 9 existing heads which will become defunct w.e.f. 01.04.2023.

Sl.no.	Object Head	Code
1	Overtime Allowance	03
2	BCTT	17
3	Other Adm Expenses	20
4	Clothing and Tentage	25
5	Other Contractual Services	30
6	Lumpsum Provision	42
7	Share of Taxes/Duties	46
8	Other Charges	50
9	Major Works	53

3. List of 22 new object heads w.e.f. 01.04.2023.

Sl.no.	Description of Object Head	Code
1	Allowances	07
2	Leave Travel Concession	08
3	Training Expenses	09
4	Rent for others	18
5	Digital Equipment	19
6	Repair and Maintenance	29
7	Bank and Agency Charges	39
8	Awards and Prizes	40
9	Aid Material and Equipment	37
10	Other Revenue Expenditure	49
11	Deduct Receipts	69
12	Information, Computer, Telecommunications (ICT) Equipment	71
13	Building and Structures	72
14	Infrastructural Assets	73
15	Furniture and Fixture	74
16	Arms and Ammunition (Capital)	75

17	Upgradation/Procurement of Heritage Assets and not elsewhere classified	76
18	Other Fixed Assets	77
19	Land	78
20	Non-Produced Assets other than Land	79
21	Intangible Assets	80
22	Subscription	57

These amendments shall come into force on and from the 1st day of April, 2023 and will be deemed to be a part of the Budget Circular from the NFY 2023-24, until further orders.

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 <u>not</u> 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	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

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