

No.G.20013/3/2023-FBT
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(BUDGET BRANCH)

Dated Aizawl, the 20th November, 2023

OFFICE MEMORANDUM

Subject: Operationalization of revised/new object heads under Rule 8 of DFPR, 1978

In pursuance of the Office Memorandum bearing F.No.TA-2-03002(1)/2/2019-TA-II(e-417)/442 of dated 15-12-2022 issued by the Ministry of Finance, Department of Expenditure, Govt. of India, and in accordance with the '*Delegation of Financial Powers (Amendment Rules), 2022*,' it is hereby notified to all Administrative Heads and Budget Controlling Authorities that the object heads listed in *Annexure* attached herewith are the object heads approved for adoption to the budget documents beginning with the fiscal year 2024-25 which will take effect from April 1, 2024.

All the Budget Controlling Authorities and their respective Administrative Heads are, therefore, requested to note that the approved object heads should be incorporated into the budget estimate for the year 2024-25

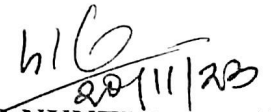
Sd/- VANLAL CHHUANGA
Principal Secretary to the Govt. of Mizoram

Memo No.G.20013/3/2023-FBT

Dated Aizawl, the 20th November, 2023

Copy to:

1. Principal Accountant General, Mizoram, Aizawl
2. Administrative Heads of all departments, Govt. of Mizoram
3. All Budget Controlling Authorities, Govt. of Mizoram
4. Guard File


(LALNUNTLUANGA)
Under Secretary to the Govt. of Mizoram
Finance Department (Budget)

**LIST OF EXISTING AND REVISED / NEW OBJECT HEADS APPROVED FOR ADOPTION IN
BUDGET DOCUMENTS WITH EFFECT FROM APRIL 1, 2024**

| Sl No | Code | Object Head | Description/Definitions | Remarks |
|---|------|--------------------------|--|--------------------------------|
| (A) Revenue Expenditure | | | | |
| Object Class I – 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. | Existing |
| 2 | 02 | Wages | It will include wages of labourers and of staff at present paid out of contingencies. | Existing |
| 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. | Existing |
| 4 | 06 | Medical Treatment | It will include amount paid towards medical reimbursements / treatment of the Government employees / pensioners. | Existing |
| 5 | 08 | Leave Travel Concession | It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rules | New/Revised object head |
| Object Class II – Social Security of Employees | | | | |
| 6 | 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. | Existing |
| Object Class III – Goods and Services | | | | |
| 7 | 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. | Existing |
| 8 | 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 | Existing |

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| 9 | 13 | Office Expenses | <p>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'.</p> | Existing |
| 10 | 14 | Rent, Rates and Taxes for Land and Buildings | <p>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'.</p> | Nomenclature changed/modified |
| 11 | 16 | Printing and Publication | <p>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</p> | Nomenclature changed/modified |

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|----|----|--------------------------------|---|--------------------------------|
| 12 | 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. | Nomenclature changed/modified |
| 13 | 22 | Arms and Ammunition | It will include revenue expenditure on arms and ammunitions on police and other para-establishments | New/Revised object head |
| 14 | 24 | Fuels and Lubricants | It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc. | Nomenclature changed/modified |
| 15 | 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. | Existing |
| 16 | 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 | Nomenclature changed/modified |
| 17 | 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. | Existing |
| 18 | 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, 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 reconditioning | New/Revised object head |
| 19 | 40 | Awards and Prizes | It will include expenses on awards and prizes given by the government to the eminent persons and organizations. | New/Revised object head |

| Object Class IV – Aid and Assistance | | | | |
|---|----|---------------------------------------|--|---|
| 20 | 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 | Existing head changed to other purpose |
| 21 | 32 | Contribution | It will include the contributions made to international or national organizations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds | Existing head changed to other purpose |
| 22 | 33 | Subsidies | It will include subsidies released under various schemes of the Government. | Existing |
| 23 | 34 | Scholarships | It will include the amount of scholarship released to various institutions or organizations or beneficiaries or individuals. | Nomenclature changed/modified |
| 24 | 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). | Existing |
| 25 | 36 | Grants-in-aid – Salaries | It will include grants-in-aid released for payment of salaries | New/Revised object head |
| 26 | 37 | Aid Material and Equipment | It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organizations. It will also include grants given in kind to grantee bodies | New/Revised object head |
| Object Class V – Misc. Revenue Expenditure | | | | |
| 27 | 41 | Secret Service Expenditure | It will include expenses on secret services. | Existing |
| 28 | 45 | Interest Payments | It will include payment of interest on capital and discount on loans. | Nomenclature changed/modified |
| 29 | 49 | Other Revenue Expenditure | It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, national value of gifts, reimbursement of newspapers purchased or supplied to officer's residence and purchase or reimbursement 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 | New/Revised object head |
| (B) Capital Expenditure | | | | |
| Object Class VI – Non-Financial Assets (Fixed and Intangible Assets) | | | | |
| 30 | 51 | Motor Vehicles | It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage | Position changed from Revenue to Capital |

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| 31 | 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. | Existing |
| 32 | 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, | New/Revised object head |
| 33 | 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, | New/Revised object head |
| 34 | 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.). | New/Revised object head |
| 35 | 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. | New/Revised object head |
| 36 | 76 | Upgradation Procurement of Heritage Assets and n.e.c. | It will include rehabilitation, overhaul, retrofitting of heritage asset recognized and recorded in the asset register at the nominal value of Re.1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance. | New/Revised object head |
| 37 | 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, boats, etc. | New/Revised object head |
| 38 | 80 | Intangible Assets | It win include expenditure on copy right, patents, goodwill, intellectual property, etc. | New/Revised object head |

| Object Class VI – Financial Assets | | | | |
|--|----|---------------------------|---|-------------------------------|
| 39 | 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. | Existing |
| 40 | 55 | Loans and Advances | It will include loans and advances given by the Government. | Existing |
| 41 | 56 | Repayment of borrowings | It will include repayment of borrowings by the Government. | Existing |
| 42 | 60 | Other Capital Expenditure | It will include all other capital expenditure which cannot be classified any of the above capital object head. | Existing |
| (C) – Accounting Adjustments | | | | |
| Object Class VII – Accounting Adjustments | | | | |
| 43 | 43 | Suspense | It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account. | Existing |
| 44 | 64 | Write Off of Losses | It will include write off of irrecoverable loans, trading losses | Nomenclature changed/modified |