

List of Object Heads

Code	Name	Description/Definition
01	SALARIES AND SUMPTUARY	Salaries will include Pay, Allowances in all forms, of Personnel including honoraria and leave encashment except travel expenses (other than leave travel concession). This object classification will also be utilised for recording expenditure on emoluments and allowances of Heads of States and other High dignitaries including sumptuary allowance.
02	WAGES	Wages will include wage of labourers and of staff of present paid out of contingencies
03	OVERTIME ALLOWANCE	Overtime Allowance is the amount paid to a Non-Gazetted Government Servant for performing official duties beyond office hours in addition to his working hours.
04	PENSIONS / GRATUITIES	Pensionary Charges will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to government servants, Members of Parliament, freedom fighters, etc. This will include social security expenditure, such as, old age pensions, etc.
05	REWARDS	Rewards will include amount paid to Govt. servants only as per schemes, if any operative in Ministries/Departments
06	MEDICAL TREATMENT	
07	POST MATRIC SCHOLARSHIP AND ST	
08	INTEREST RECEIPT	
09	DEDUCT/REFUND	
11	TRAVELLING EXPENSES, CONVEYANCE ALLOWANCE	Domestic Travel Expenses will cover all expenses on account of travel on duty in India including conveyance and fixed travelling allowances but excluding leave travel concessions which would be part of Salaries. This will also include TA/DA to non-Official members on account of travel in India.
12	FOREIGN TRAVEL EXPENSES, DEPUTATION, TRAVEL ABROAD OF SCIENTISTS	Foreign Travel Expenses will cover all expenses on account of travel on duty outside India including deputation of Scientists abroad. This will also include the expenditure on TA/DA to non-official members going on tour abroad.
13	OFFICE EXPENSES	Office Expenses will include all contingent expenses for running an office such as furniture, postage purchase and maintenance of Office machines and equipment, liveries, hot and cold, weather charges (excluding wages of staff paid from contingencies) telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use as distinct from vehicles for functional purpose like ambulance vans etc. This will also include POL expenses on vehicles for office use.
14	RENTS, RATES AND TAXES	Rent, Rates and Taxes will include payment of rent for hired buildings, Municipal rates and taxes etc. It will also include lease charges for land.
15	ROYALTY	
16	PUBLICATIONS	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 etc.

20	OTHER ADMINISTRATIVE EXPENSES	Other Administrative Expenses will include expenditure on Departmental canteen hospitality/entertainment expenses, gifts and expenditure on Conducted tours, expenditure on Conferences/Seminar/Workshops etc, and expenditure on other training programmes.
21	SUPPLIES AND MATERIALS	Supplies and Materials will include expenditure on materials and Supplies, stores and equipment etc.
22	ARMS AND AMMUNITIONS	Arms and Ammunition will include expenditure on arms and ammunition of Police and other Para Military establishment.
23	COST OF RATION	Cost of Ration will include expenditure on ration of Police and other Para Military establishment.
24	P. O. L.	POL will include expenditure on POL. Police and other Para Military Vehicles. It will also include expenditure on POL of transport vehicles used for field activities, but will exclude those used for running an office.
25	CLOTHING AND TENTAGE	Clothing and Tentage will include expenditure on clothing and tentage of Police and Para Military establishment.
26	ADVERTISING AND PUBLICITY	Advertising and Publicity will include commission to agents for sale and printing of publicity materials. This would also include expenditure on Exhibitions, fairs.
27	MINOR WORKS/ MAINTENANCE	Minor works will also record expenditure on repairs and maintenance of works, machinery and equipment.
28	PAYMENT FOR PROFESSIONAL & SPECIAL SERVICES	Professional Services will include charges for legal services, consultancy fees, fees to staff artists, remuneration to the examiners, invigilators etc, for conducting examinations, remuneration to casual artists by the All India Radio, Doordarshan and all other types of remunerations. It will also include payments for services rendered, supplies made by other departments such as Railways, Police, etc, a distinction being made in respect of supplies made, services rendered for running of an office in which case the expenditure will be recorded under office expenses.
30	SERVICES OR COMMITMENT CHARGE	Other Contractual Services will include expenditure on services or commitment charges and national value of gifts received etc.
31	GRANTS - IN - AID (SALARY)	
32	CONTRIBUTION	This will also include expenditure on membership of International bodies.
33	SUBSIDIES	
34	SCHOLARSHIPS AND STIPENDS	
35	GR CREATION FOR CAPITAL ASSETS	
36	GRANT- IN- AID (NON-SALARY)	
41	SECRET SERVICE EXPENDITURE	
42	LUMP SUM PROVISION	Lumpsum Provision will include expenditure in respect of schemes/sub-schemes/organisations where the provision does not exceed Rs 10 lakhs. In all other cases break-up by other objects of expenditure must be given.
43	SUSPENSE	
44	EXCHANGE VARIATION	Exchange Variation - the difference in the rate of exchange at the time of receipts of loan/advances from foreign sources and repayment thereof shall be debited under this object head under the concerned service expenditure head.
45	INTERESTS	Interest will include interest on capital and discount on loans.

46	CENTRAL STATE TRANSFER OF RESOURCES	
50	COMPENSATION, OTHER CHARGES.	Compensation Charges will include payment out of discretionary grants, other discounts, customs duty compensation, awards and prices, etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head.
51	MOTOR VEHICLES	Motor Vehicles include purchase and maintenance of transport vehicles used for functional activities (e.g. ambulance, vans) which are distinct from those used for running an office.
52	MACHINERY EQUIPMENT, TOOLS AND PLANTS	Machinery and Equipment will include machinery equipment, apparatus etc, other than those required for the running of an office and special tools and plants acquired for specific works.
53	MAJOR WORKS, LANDS & BUILDING	Major works will be classified. With referenceto financial limits as per Classification of Major Works in CPWD CODE. This will also include cost of acquisition of land and structures.
54	INVESTMENTS	
55	LOANS, ADVANCES	Loans and Advances will include all loans and advances granted to other Governments, Public Sector Enterprises, undertakings and other Government bodies etc, but will exclude repayments of borrowings.
56	RE- PAYMENT OF BORROWING	
60	OTHER CAPITAL EXPENDITURES	
61	DEPRECIATION	
63	INTER-ACCOUNT TRANSFER	Inter-account transfers will include transfer to and from reserve funds etc. Write back from capital to revenues.
64	WRITE OFF / LOSSES	Write off/Losses will include write off of irecoverable loans, losses will include trading losses.
70	DEDUCT RECOVERIES	
94	PERMANENT ADVANCE	
95	DEPOSIT	
96	REFUND	
97	G P F	
98	ADD AMOUNT TRANFERED FROM CSS	
99	DEDUCT AMOUNT TRANSFERED TO ST	