P.S. Colg. DHE....... 116938
14 AUG 2026 Budget
Branch 17/08

Government of Himachal Pradesh
Finance (Budget) Department
***

No. Fin-A-C(3)-1/2024 Dated Shimla-171002, the 11-08-2026.

OFFICE MEMORANDUM

Subject: - Harmonisation of Primary Unit of Appropriation (Object Heads) in the Union Government and all the State Governments.

In pursuance of letter No. GA-87/2025/1606 dated 11.11.2025 issued by the o/o the Comptroller and Auditor General of India and after approval of competent authority, it is hereby notified that the object heads listed in the Annexure attached herewith are the object heads approved for adoption to the budget documents beginning with the financial year 2027-28 with a view to harmonising the Object Head Structure across the Union and State Governments which will take effect from April, 1, 2027

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 estimates for the year 2027-28.

This order is also uploaded on the website of Finance (Budget) Department.

By Order,

Devesh Kumar, IAS
Principal Secretary (Finance) to the
Government of Himachal Pradesh

To

All the Administrative Secretaries to the
Government of Himachal Pradesh

Endst. No. Fin-A-C(3)-1/2024 Dated Shimla-171002, the 11-08-2026.

Copy is forwarded to: -
1. The Principal Accountant General (A&E), Himachal Pradesh, Shimla-171003.
2. The Principal Accountant General (Audit), Himachal Pradesh, Shimla-171003.
3. All the Heads of Departments in Himachal Pradesh.
4. The Special Secretary (Finance-Expenditure) to the Government of Himachal Pradesh, Shimla-171002 for taking further necessary action.
5. The Special Secretary (Finance-Regulation) to the Government of Himachal Pradesh, Shimla-171002.
6. The Director (Treasuries, Account and Lotteries), Himachal Pradesh, Shimla-171009 for taking further necessary action.
7. The Adviser (Planning), Himachal Pradesh, Shimla-171002.
8. Officer on Special Duty (Ways & Means), H.P. Secretariat, Shimla-171002.
9. Guard file.

JeetRam

(Jeet Ram)
Under Secretary (Finance) to the
Government of Himachal Pradesh

शिक्षा निदेशालय उच्चतर शि०प्र०
25 AUG 2026
शिमला-1

Directorate of Higher Education
Himachal Pradesh

Endst. No. EDN-HE (4) C(2) 1/2019 dated : Shimla-171001 the August, 2026
Copy forwarded for information & necessary action to:-

1. The Group Commander, NCC Group. HQ. Himachal Pradesh, Shimla-171004.
2. The Drawing & Disbursing Officer, Directorate of Higher Education, H.P Shimla-1.
3. All the Principals of Govt. Colleges/Skt. Colleges in Himachal Pradesh.
4. The Principal, Govt. College for Teacher Education, Dharamshala, H.P.
5. The Principal, SCERT Solan, H.P.
6. The Librarian, Central State Library, Solan, State Library- Shimla, H.P.
7. All the Librarians, Distt. Libraries in H.P.
8. The In-charge, IT Cell may upload this letter on the Departmental website.

Director Higher Education
Himachal Pradesh

Annexure

	Statement on Object Heads		
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
	(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)/relevant Rules, honorarium to Government Servant, stipend to interns and Dearness Allowance (DA) on pay and salaries. 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	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
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.
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements/ treatment of the government employees/pensioners.
5.	07	Allowances	It will include as applicable the 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, Sundarban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance. Any other allowances, in addition to the above, which is payable to the Government employees in addition to their pay or is specific to the State.
6.	08	Leave Travel Concession (LTC)	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	Training Expenses	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

Sant Ram

Statement on Object Heads			
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
			foreign travel expenses
Object Class II- Social Security of Employees			
8.	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/Assembly, 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)/ Unified Pension Scheme (UPS) for Government employees. This will, however, not include social Security expenditure such as old age pension and other such transfers and benefits to non-government persons.
Object Class III-Goods and Services			
9.	10	Outsourcing Services	It will include all the expenses related to outsourced security, office attendants, office assistants/data entry operators (DEO), housekeeping and non-staff personnel, deployed for specific purpose on contract other than those included in the Object Head- "Professional Services".
10.	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.
11.	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.
12.	13	Office Expenses	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 for Administrative building/Secretariats, water charges, service agreements, 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

	Statement on Object Heads		
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
			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'.
13.	14	Rent, Rates and Taxes for Land and Buildings	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'.
14.	15	Royalty	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
15.	16	Printing and Publication	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, any other storage media for dissemination of digital documents, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
16.	18	Rent for others	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.

	Statement on Object Heads		
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
			This will also include rent to be borne by the office on venue for conferences/ workshops/seminars/ conclaves/meetings, etc. other than those included in the object heads domestic Travel and foreign travel expenses.
17.	19	Digital Equipment	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. They shall be classified under revenue expenditure under this head.
18.	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.
19.	22	Arms and Ammunition	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
20.	23	Cost of Ration	It will include expenditure on procurement of ration/diet provided to police, central armed police forces, mid-day meal, ICDS, PM Poshan etc.
21.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel,etc.
22.	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.
23.	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 Central PWD/State PWD.
24.	28	Professional Services	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

Statement on Object Heads			
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
			rendered, payment or expenses to agencies for conducting departmental examination.
25.	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, 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.
26.	39	Bank and Agency Charges	It will include bank service charges, agency charges, MDR (Merchant Discount Rate) charges, direct benefit transfer (DBT) charges to banks/NPCI (National Payments Corporation of India) and any other charges for convenience fee performing monetary transactions.
27.	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organizations.
	Object Class IV- Aid and Assistance		
28.	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.
29.	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.
30.	33	Subsidies	It will include subsidies released under various schemes of the Government.
31.	34	Scholarships	It will include the amount of scholarship released to various institutions or organizations or beneficiaries or individuals.
32.	35	Grants for creation of	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap

Statement on Object Heads			
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
		Capital Assets	Funding (Expenditure on the projects run under Viability Gap Funding scheme).
33.	36	Grants-in-Aid-Salaries	It will include grants-in-aid released for payment of salaries.
34.	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.
35.	42	Social Security Expenditure	It will include social security benefits to people (excluding government servants), such as social pension (Pension and gratuity), old age pensions, widow pensions, pension to freedom fighters, unemployment allowance, girl/women related benefits, Cash payments, etc. from budget.
	Object Class V-Miscellaneous Revenue Expenditure		
36.	41	Secret Service Expenditure	It will include expenses on secret services.
37.	44	Loss in Exchange	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.
38.	45	Interest Payments	It will include payment of interest on capital and discount on loans.
39.	49	Other Revenue Expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, premium, decretal charges, Electricity charges for Projects, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase / office bag 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) Capital Expenditure (Assets)		
	Object Class VI- Non-Financial Assets (Fixed and Intangible Assets)		
40.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
41.	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,

	Statement on Object Heads		
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
			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.
42.	71	Information Computer Telecommu-nications (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 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.
43.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditoriums, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
44.	73	Infrastructural Assets	It will include procurement/ creation/ Improvement 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.).
45.	74	Furniture and 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.
46.	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature
47.	76	Upgradation procurement of Heritage Assets and not elsewhere classified	It will include rehabilitation, overhaul, retrofitting of heritage asset recognized and recorded in the asset register at the nominal value of ₹1/- and up-gradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
48.	77	Other fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants/plantations, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor

Sr. No.	Object Head Code	Object head Name	Description/Definitions
			Statement on Object Heads
(1)	**(2)**	**(3)**	**(4)**
			vehicles like bicycle, rickshaw, cart, trolleys, boat, etc.
49.	78	Land	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).
50.	79	Non- Produced assets other than land	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, quarts, 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.
51.	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
			Object Class VII-Financial Assets
52.	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.
53.	55	Loans and Advances	It will include loans and advances given by the Government.
54.	56	Repayment of Borrowings	It will include repayment of borrowings by the Government.
55.	57	Subscription	It will include subscriptions made by the Government of Capital Nature
56.	60	Other Capital Expenditure	It will include all other capital expenditure which cannot be classified in any of the above capital object head.
			(C) Accounting Adjustments
			Object Class VIII- Accounting Adjustments
57.	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
58.	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
59.	62	Reserves	It will include the provisions of reserves.
60.	63	Inter Account	It will be used for transfer of amount from one head to

	Statement on Object Heads		
Sr. No.	**Object Head Code**	**Object head Name**	**Description/Definitions**
(1)	**(2)**	**(3)**	**(4)**
		Transfers	another.
61.	64	Writes off of Losses	It will include write off of irrecoverable loans, trading losses.
62.	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.