

**COMPENDIUM
ON
CLASSIFICATION OF EXPENDITURE**

**Government of India
Department of Space**

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A. Revenue Section	
01	<p><u>01. Salaries</u></p> <ul style="list-style-type: none"> (i) Basic pay (ii) Special Pay (iii) Dearness Pay (iv) Personal Pay (v) Honorarium (vi) Leave Encashment on LTC (vii) Festival Advance (viii) Interim Relief (ix) Ex-Gratia payment only related to Employees (x) Stipend paid to apprentice/interns
02	<p><u>Wages</u></p> <ul style="list-style-type: none"> (i) Wages of labourers & staff engaged for sporadic nature of work
05	<p><u>Rewards</u></p> <ul style="list-style-type: none"> (i) PRIS - <ul style="list-style-type: none"> a) Organizational incentive b) Variable increments c) Group incentive (ii) ISRO Awards if any (iii) Cash awards for Hindi Pratiyogita etc.
06	<p><u>Medical Treatment</u></p> <ul style="list-style-type: none"> (i) Reimbursement of Employee's Claim (ii) Reimbursement of Junior Research Fellowship (JRF)/Senior Research Fellowship (SRF) Claim (iii) Reimbursement of Retired Employee's Claim (iv) Claims of AMO's (v) Payment to Contract doctors etc. (vi) Claims of Specialists (vii) Claims of Laboratory/X-Ray Centre/Scan Centre Hospital/Nursing Home Claims (viii) TA to Specialists visiting the Departmental Hospitals/Dispensaries (ix) Expenditure on Departmental Hospitals/Dispensaries (x) Expenditure on entire maintenance/ management of Departmental Hospitals by outside agency

Object Head	Description
07	<p>Allowances</p> <ul style="list-style-type: none"> (i) Dearness Allowance (ii) House Rent Allowance (HRA) (iii) Transport Allowance (iv) Conveyance Allowance (Admissible to an employee who is required to travel extensively at or within a short distance from his/her headquarters but cannot claim Travelling Allowance) (v) Payment to Non-Gazetted Government servant for performing Official duties beyond Office hours. This includes:- <ul style="list-style-type: none"> a) Normal OT b) Special OT c) Launch Campaign OT d) Holiday time OT (vi) Washing Allowance (vii) Non-Practicing Allowance (viii) Post Graduate Allowance (paid to Doctors) (ix) Project Allowance (x) Professional Update Allowance (xi) Launch Campaign Allowance (xii) Space Technology Allowance (xiii) One time incentive for acquiring higher educational qualification (xiv) Deputation (Duty) & Central Deputation Allowance (xv) Night Duty Allowance (xvi) Hospital Patient Care Allowance/Patient Care Allowance (xvii) Nursing Allowance (xviii) Uniform Allowance (Paid to medical staff) (xix) Extra duty Allowance (xx) Children Education Allowance <ul style="list-style-type: none"> (a) Reimbursement of Tuition Fee (b) Hostel subsidy (xxi) Special (Duty) Allowance (xxii) Special Allowance for Child Care (xxiii) Care taking Allowance (xxiv) Cash Handling Allowance (xxv) Subsistence Allowance (xxvi) Shift Allowance (xxvii) Any Other Allowance
08	<p>Leave Travel Concession</p> <ul style="list-style-type: none"> (i) Air/Rail/Bus fare entitled under LTC Rules
09	<p>Training Expenses</p> <ul style="list-style-type: none"> (i) Expenditure on cost of training such as fees paid, cost of materials, contingencies etc., but exclude travel expenses (both domestic & foreign)

Object Head	Description
11	<u>Domestic Travel Expenses</u> (i) Expenses on account of travel on duty and transfer in India. (ii) TA/DA to visiting scientists/professors/consultants and to non-official members on account of travel in India (iii) TA on transfer/retirement/TA granted to dependents on death of the employee
12	<u>Foreign Travel Expenses</u> (i) Expenses on account of travel on duty outside India including deputation of Scientists/Engineers abroad (ii) TA/DA to non-official members going on tour abroad (Honorary Professors being sponsored for tour abroad)
13	<u>Office Expenses</u> (i) Electricity Charges (Office/Laboratory including technical facilities) (ii) Water Charges (iii) Telephone/Fax/Internet charges/Cable connection charges (iv) Postage (v) Stationery (vi) Books & Periodicals meant for office (vii) Hospitality Expenses (viii) Entertainment Expenses (ix) Gifts & Souvenirs (x) Expenditure on conduct of Conferences/Seminars/Workshops/meetings conducted including related expenses on study materials/kits/ refreshments, study tours, etc. (xi) Payments made to data entry operators, technical assistants, technicians, drivers, reprographic assistants, catering attenders, gang labourers, helpers, attendants, house-keeping etc., engaged through service providers (xii) Service agreements (xiii) Security (xiv) Hiring of retired government servants on short term contract basis (xv) Uniforms/Liveries including stitching charges (xvi) Purchase of Office Equipment's such as FAX machines/telephones/mobiles/ shredders etc. and Furniture & Fixtures not exceeding the threshold limit of ₹1.00 lakh or three years of useful life (either of the two)
14	<u>Rents, Rates & Taxes for Land and Buildings</u> (i) Payment of rent for hired buildings (ii) Payment of rental charges for Guest House (iii) Payment of municipal taxes & service charges (iv) Lease charges for land & buildings (v) Payment to Airport Authority of India (AAI) towards rent for parking of aircraft

Object Head	Description
15	<u>Royalty</u> (i) Expenses on royalties on patents, designs, trademarks, publishing etc.
16	<u>Publications</u> (i) Expenditure on printing of Office codes, manuals, all types of annual reports like DDG etc., printing of question papers, answer booklets etc., for ICRB and other documents, whether priced or unpriced but exclude expenditure on printing of publicity materials
18	<u>Rent for others</u> (i) Hiring of office equipment like Xerox, Printers, Scanners, computers & ancillary equipment, security equipment, broadcasting & recording equipment, construction equipment etc. (ii) Hiring of medical equipment & furniture and fixtures (iii) Hiring of vehicles
19	<u>Digital Equipment</u> (i) Procurement /development of hardware & software where the cost does not exceed the threshold limit of ₹1.00 lakh or three years of useful life (either of the two) as decided by MoF from time to time (ii) Expenditure on procurement of toner, cartridge etc.
21	<u>Materials & Supplies</u> (i) Machine consumables such as Lubricants, chemicals, powders, liquid nitrogen etc. (ii) Materials and components procured for carrying out ground testing, TDPs, R&D activities etc. (iii) Medical Supplies, Hospital drugs and Cleaning Materials (iv) Any related duties, taxes, commission and charges on the above procurements
22	<u>Arms & Ammunition</u> (i) Revenue Expenditure on Arms and Ammunitions
24	<u>Fuels and Lubricants</u> (i) Expenditure on POL for both Functional and Office Vehicles (ii) Expenditure on procurement of Diesel/Petrol for Petrol pumps of Centre/Unit and its maintenance expenses

Object Head	Description
26	<p><u>Advertising and Publicity</u></p> <ul style="list-style-type: none"> (i) Commission to agents for sale and printing of publicity material (ii) Expenditure on advertisements in Exhibitions & Fairs (iii) Expenditure on printing of publicity material (iv) Expenditure on advertisement in newspapers for tenders except for Civil and Allied Works (v) Expenditure on advertisements for recruitment through ICRB
27	<p><u>Minor civil and electric works</u></p> <ul style="list-style-type: none"> (i) Expenditure on minor civil and electrical repair works relating to housing colonies, office buildings, guest houses etc., the cost of which will be less than ₹25 lakh per work (ii) Expenditure on maintenance works relating to Housing colonies, Office Buildings, guest houses, etc., irrespective of any monetary ceiling (iii) Expenditure on running operation and maintenance of diesel genset etc.
28	<p><u>Professional Services</u></p> <ul style="list-style-type: none"> (i) Consultation Charges (ii) Legal Fees (iii) Cost of deployment of CISF personnel including their medical treatment charges (iv) Hiring of invigilators (v) Hiring of artists (vi) Remuneration to examiners, guest speakers (vii) Honorarium paid to external experts (viii) Honorarium paid to visiting scientists/professors (ix) Payments made to professionals like engineers, teachers, architects, pilots, lawyers etc. appointed on contract basis (x) Service Charges for leasing of transponders (xi) Tracking services, link charges and network charges paid to other agencies like NASA, KSAT, INTELSAT etc. (xii) Freight/Carriage charges for ICRB (xiii) Expenses towards engagement of agencies for conducting departmental examinations
29	<p><u>Repair and Maintenance</u></p> <ul style="list-style-type: none"> (i) Expenditure on maintenance works of Machinery & Equipment (M&E) office equipment, digital equipment and Furniture & Fixtures irrespective of any monetary ceiling (ii) Maintenance of Vehicles (Office & Functional) (iii) Repair & maintenance of infrastructural assets like radars etc (iv) Repair & maintenance of arms and ammunition

Object Head	Description
31	<p><u>Grants-in aid – General</u></p> <ul style="list-style-type: none"> (i) Expenditure on Research & Development projects and other scientific activities carried out at academic institutions/R&D laboratories other than Autonomous Bodies under the Administrative control of DOS/ISRO (ii) Grant released to service & welfare associations of DOS/ISRO (iii) Grants released to autonomous bodies other than for the purpose of payment of salaries and creation of capital assets (iv) Grants released for Kit Allowance given to employees who participate in Inter-Centre Sports/Athletic Meet (v) Grants related to the establishment of Creche Facility
32	<p><u>Contributions</u></p> <ul style="list-style-type: none"> (i) Include expenditure relating to contribution to public institutions & expenditure on membership of International bodies
33	<p><u>Subsidies</u></p> <ul style="list-style-type: none"> (i) Subsidies under various Government schemes
34	<p><u>Scholarships</u></p> <ul style="list-style-type: none"> (ii) Payment of remuneration to JRF/SRFs
35	<p><u>Grants for Creation of Capital Assets</u></p> <ul style="list-style-type: none"> (iii) Grants released to Autonomous bodies for creation of Capital Assets
36	<p><u>Grants-in aid - Salaries</u></p> <ul style="list-style-type: none"> (i) Grants released to Autonomous bodies for payment of Salaries and Allowances
49	<p><u>Other Revenue Expenditure</u></p> <ul style="list-style-type: none"> (i) Traveling Allowance to Candidates appearing for interview/written test (ii) Library & Documentation expenses (iii) Incidental expenses to transport Satellites other than for procured launches (iv) Expenditure on ISRO Centralized Recruitment Board (ICRB) which cannot be classified under any of the above Object Heads (v) Ex-Gratia payment only related to other than Employees (vi) Expenditure related to conduct of Inter-Centre sports Meet/Athletic Meet except Kit Allowances (vii) Fabrication and testing charges for Research & Development (R&D), Technology Development Programmes (TDPs) and Advanced Technologies

Object Head	Description
	(viii) Freight Charges other than for procurement of materials/machinery & equipment (ix) Canteen Expenses (x) Expenditure on running of Guest Houses (xi) Reimbursement of newspapers purchased/supplied to officer's residence (xii) Fee and fines (xiii) Notional value of gifts (xiv) Customs duty compensation (xv) Purchase/reimbursement of briefcase or ladies purse to Government servants (xvi) Charges for hiring of ICRB Examination Venues (xvii) Any other expenditure which cannot be classified under any of the above specified object heads

B. Capital Section

51	<u>Motor Vehicles</u> (i) Expenditure on Purchase of all vehicles like Staff Car, Bus, Fork-Lift, Truck, Mini-Truck, Trailer, Fire Tenders, Prime Movers, Ambulance, etc., which are used for running of an Office or for operational requirements.
52	<u>Machinery & Equipment</u> (i) Expenditure on machinery, equipment's, apparatus, electrical & electronic equipment, medical appliances etc., (excluding computer hardware & software) the cost of which exceeds ₹1.00 lakh or 3 years of useful life (either of the two) (ii) Procurement of imported and indigenous Capital equipment's and machineries (iii) Payment of Customs Duty, Agency commission, Letter of Credit and bank charges relating to procurement of Machinery & Equipment's (iv) Freight Charges, Warehouse rent, Demurrage and other charges relating to procurement of Machinery & Equipment's
54	<u>Investment</u> (i) Investment made by Government on purchase of shares, equity etc.
60	<u>Other Capital Expenditure</u> (i) Any other capital expenditure which cannot be classified under any of the above specified object heads

Object Head	Description
71	<u>Information, Computer, Telecommunications (ICT) Equipment</u> (i) Procurement of computer hardware & telecommunications devices (computers/laptops/projectors etc.) (ii) Procurement of computer software exceeding the threshold limit of ₹1.00 lakh or 3 years of useful life (either of the two)
72	<u>Buildings and Structures</u> (i) Expenditure on construction of buildings & roads and allied expenditure like advertisements for tender notifications (ii) Expenditure on renovation of office buildings which extends the life of the building (iii) Expenditure relating to construction of Staff quarters and other allied expenditure (iv) Expenditure on repair works/renovation of staff quarters, guest houses etc., the cost of which will be more than ₹25 lakh which extends the life of the building and bring value addition to the existing structure
73	<u>Infrastructural Assets</u> (i) Fabrication Charges for Satellite structure, sub-systems, tank and structural fabrication for launch vehicles and testing charges (ii) Components/machine consumables for launch vehicles (for both developmental and operational) (iii) Components/consumables for Satellites (for both developmental and Operational) (iv) Procured launch services payments including Transportation and insurance (v) Other Infrastructural projects viz. Solar system etc.
74	<u>Furniture & Fixtures</u> (i) Expenditure on procurement of furniture & fixtures exceeding the threshold limit of ₹1.00 lakh or 3 years of useful life (either of the two) for office use and functional use.
75	<u>Arms & Ammunition (Capital)</u> (ii) Procurement of Arms and Ammunitions of capital nature.
77	<u>Other Fixed Assets</u> (i) Procurement of library books & publications (ii) Procurement of non-motor vehicles like bicycles, rickshaw, cart etc.

Object Head	Description
78	<u>Land</u> (i) Procurement of land
80	<u>Intangible Assets</u> (ii) Expenditure on copy right, patents, intellectual property
