

**F.No.1(4)/E.II(A)/2010**  
**Government of India**  
**Ministry of Finance**  
**Department of Expenditure**  
**E.II(A) Branch**

...  
New Delhi, dated the 12<sup>th</sup> February, 2010.

**OFFICE MEMORANDUM**

**Subject: Opening of a new Object Head 'Grants for creation of capital assets' and amending the nomenclature of the existing Object Head viz. '31-Grants-in-aid' to read as 'Grants-in-aid General' in the list of Object Heads below Rule 8 of Delegation of Financial Power Rules, 1978.**

With the objective of uniquely depicting the expenditure on Grants for creation of capital assets at the level of primary unit of appropriation, it has been decided, with immediate effect (Financial year 2009-10), to open a new object head 'Grants for creation of capital assets', in addition to the list of existing object heads, as codified through this Department's OM No F. 1(47)-E.II(A)/94 dated 12.12.1994, as modified from time to time.

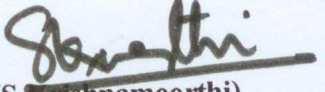
2. The new object head 'Grants for creation of capital assets' will be included in the list of Object Heads indicated below Government of India Decision No.1 below Rule 8 of Delegation of Financial Power Rules, 1978. The Object Head Number, the code and the description/definition of Object head 'Grants for creation of capital assets' would be as follows:-

Object Class	Code Number	Nomenclature of Object Head	Description/Definitions
4(Grants etc.)	35	Grants for creation of capital assets	Will include amounts released as grants for the creation of capital assets.

3. It has also been decided that with effect from 1<sup>st</sup> April 2010, the nomenclature of the existing object head 'Grants in aid' (code 31), would be amended so as to read as 'Grants-in-aid - General'.

4. The inclusion of the new Object Head 'Grants for Creation of Capital Assets' under Rule 8 of DFPRs and the change in nomenclature of the existing object head 'Grants in aid' has been prescribed after obtaining the advice of the Office of the Comptroller & Auditor General of India.

5. Hindi version of this OM will follow.

  
(S. Krishnamoorthi)

Under Secretary to the Government of India)

To

1. Secretaries of all Ministries/Departments of the Government of India
2. Financial Advisers of all Ministries/Departments of the Government of India
3. Controller General of Accounts.

Copy forwarded to the office of the C&AG of India and UPSC etc. as per the standard endorsement list.