



કમિશનરશ્રી ટેકનીકલ શિક્ષણની કચેરી, ગુજરાત રાજ્ય

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પરિપત્ર :-

વિષય:- અંદાજપત્રની સામાન્ય સૂચનાઓ

સને ૨૦૧૫-૧૬ના વર્ષની પ્લાન / નોન પ્લાનની રેવન્યુની ગ્રાન્ટ ફાળવણી બાબત.

ઉપરોક્ત વિષય પરત્વે આ ખાતાના તાબા હેઠળ આવેલ સરકારી સંસ્થાના વડાઓને જણાવવાનું કે, ૨૦૧૪-૧૫ના નાણાંકીય વર્ષ સુધી નાણાં વિભાગ, શિક્ષણ વિભાગ તેમજ અત્રેની કચેરીથી IFMS માં આપને જે ગ્રાન્ટ ફાળવવામાં આવતી હતી તે પેટા સદરવાર મંજૂર થયેલ મુજબ જોગવાઈ સામે છુટી કરવામાં આવતી હતી.

૨૦૧૫-૧૬ના નાણાંકીય વર્ષથી નાણાં વિભાગ ધ્વારા ગ્રાન્ટ ફાળવણીની પ્રક્રિયામાં ફેરફાર કરવામાં આવેલ છે. તે માટે એક વર્કશોપનું ગ્રાન્ટ ફાળવણી માટે નાણાં વિભાગ ધ્વારા રાખવામાં આવેલ અને જેમાં આપવામાં આવેલ સૂચનાઓને ધ્યાને લઈ ૨૦૧૫-૧૬ના નાણાંકીય વર્ષથી આ કચેરી ધ્વારા પણ આપને આપવામાં આવતી ગ્રાન્ટની ફાળવણીમાં કુલ ૭ ઓબ્જેક્ટ ક્લાસ નક્કી કરવામાં આવેલ છે ઓબ્જેક્ટ ક્લાસવાર ગ્રાન્ટ ફાળવણીની વિગતો અંગે નાણાં વિભાગના તા.૧૨.૮.૨૦૧૪ના પરિપત્ર નં.અપબ - ૧૦૨૦૧૪ - ૨૦૪૨-ક.નું પત્રક બિડાણમાં આ સાથે સામેલ છે.

હવેથી અત્રેથી જે ઓબ્જેક્ટ ક્લાસવાર ગ્રાન્ટ ફાળવવામાં આવશે જે આ સાથે સામેલ પરીપત્રમાં કયું વિગતવાર સદર કયા ઓબ્જેક્ટ ક્લાસમાં આવશે તે સ્પષ્ટ જણાવેલ છે અને તે મુજબજ તેજ ઓબ્જેક્ટ ક્લાસમાં ઓનલાઈન તિજોરી / પેટા તિજોરીમાં બીલો રજૂ કરવાના રહેશે. એક ઓબ્જેક્ટ ક્લાસની રહેલી બચત બીજા ઓબ્જેક્ટ ક્લાસમાં સંસ્થા વાપરી શકશે નહીં જેથી ખર્ચ કરતાં અગાઉ કયા ઓબ્જેક્ટ ક્લાસનો ખર્ચ છે જે આખરી કર્યા બાદજ તિજોરી / પેટા તિજોરીમાં બીલો મોકલવાના રહેશે. દા:ત:- પ્રથમ ઓબ્જેક્ટ ક્લાસમાં પગાર ભથ્થાના જુદા જુદા વિગતવાર સદરો માટેની ગ્રાન્ટ હશે જેમ કે અધિકારીઓનો પગાર, કર્મચારીઓનો પગાર, મોંઘવારી ભથ્થું, અધર ચાર્જીસ., એલ.ટી.સી. વિગેરે જે આ સાથે નાણાં વિભાગના ઓબ્જેક્ટ ક્લાસવાર પત્રકમાં દર્શાવ્યા મુજબ રહેશે તેજ પ્રમાણે બીજા ઓબ્જેક્ટ ક્લાસમાં આ સાથે સામેલ પત્રકમાં દર્શાવ્યા મુજબનાજ ખર્ચ કરી શકાશે. જેથી આ પરીપત્ર સાથે અત્રેથી ફાળવવામાં આવશે ઓબ્જેક્ટ ક્લાસવાર ગ્રાન્ટ નાણાં વિભાગની પૂર્વ મંજૂરી વગર એકે ઓબ્જેક્ટ ક્લાસમાંથી બીજા ઓબ્જેક્ટ ક્લાસમાં વાપરી શકાશે નહીં જેથી ઓબ્જેક્ટ ક્લાસમાં દર્શાવેલ વિગતવાર સદરોમાંજ ઉપયોગ કરવો અન્યથા કોઈપણ ઓબ્જેક્ટ ક્લાસમાં ગ્રાન્ટના અભાવે બીલો તિજોરી / પેટા તિજોરીમાં રજૂ કરવાના રહી જશે. સંસ્થાના વડાએ આ બાબતે હિસાબી શાખામાં બીલો અંગેની કામગીરી સંભાળતા કર્મચારીને ખાસ સૂચના આપવાની રહેશે.

ગ.ર. વેલ

કમિશનરશ્રી, ટેકનીકલ શિક્ષણ વર્તા

બિડાણ : નાણાં વિભાગના તા.૧૨.૮.૨૦૧૪ના પરિપત્ર નં.અપબ - ૧૦૨૦૧૪ - ૨૦૪૨-ક.નું ઓબ્જેક્ટ ક્લાસવાર પત્રક

ખેડાણ : ખ

LIST OF OBJECT HEADS

CODE	OBJECT HEAD	DESCRIPTION /DEFINITION
1	2	3
OBJECT CLASS-1 (PERSONNEL SERVICES AND BENEFITS)		
0100	Salaries :	Will include pay, allowances in all forms of Personnel including honoraria and leave encashment. This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries <u>including sumptuary allowance.</u>
0101	Pay of Officers Including Grade Pay	
0102	Pay of Establishment Including Grade Pay	
0103	Dearness Allowance	
0104	Other Allowances	
0105	Leave Travel Concession	
0106	Reimbursement of Medical Charges	
0107	Medical Allowance	
0108	Bonus	
0109	Leave Encashment	
0110	House Rent Allowance	
0111	Compensatory Local Allowance	
0113	Transport Allowance	
0114	Sumptuary Allowance	
0117	R.O.P. Arrears Gazetted	
0118	R.O.P. Arrears Gazetted	
0119	Dearness Pay-Gazetted	
0120	Dearness Pay-Non-Gazetted	
0200	Wages	will include wages of labourers and of staff at present paid out of contingencies.
0300	Overtime Allowance	Amount paid to a Non-Gazetted Government servant for performing official duties beyond office hours in addition to his working hours.
0400	Pensionary Charges	will include donations to service funds and contributory Provident Funds in addition to payment of pensions and gratuity in all forms to government servants, Members of Parliament, freedom fighters, etc. This will however, not include social security exp. Such as old age pensions etc.
0500	Rewards	will include amount paid to Government Servants only as per schemes, if any operative in Ministries/Departments.
0600	Ad hoc Financial Assistance	Ad hoc F.A. to Families of Employees, who expired during the service.
OBJECT CLASS-2 (ADMINISTRATIVE EXPENSES)		
1100	Domestic Travel Expenses	will cover all expenses on account of travel on duty in India including conveyance and fixed traveling allowance; 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.
1200	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.
1300	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 purposes like ambulance vans etc. <u>This will also include P.O.L. expenses on vehicles for office use.</u>

CODE	OBJECT HEAD	DESCRIPTION /DEFINITION
1	2	3
	Rent Rates and Taxes	will include payment of rent for hired building, municipal rates and taxes etc. It will also include lease charges for land.
1500	Royalty	
1600	Publications	will include expenditure on printing of office codes, manuals and other documents whether priced or un priced but will exclude expenditure on printing of publicity materials. This will also include discount to agents on sale of publications etc.
1700	Banking Cash Transaction Tax	Will include amount paid by Government establishments/Offices towards tax payable on cash withdrawals.
2000	Other Administrative Expenses	will include expenditure on departmental canteen hospitality/entertainment expenses, gifts and expenditure on Conferences / Seminar /Workshops etc. and expenditure on other training programmes.
OBJECT CLASS-3 (CONTRACTUAL SERVICES AND SUPPLIES)		
2100	Supplies and Materials	will include expenditure on materials and supplies, stores and equipments etc.
2200	Arms and Ammunition	will include expenditure on arms and ammunition of Police and other Para Military Establishments.
2300	Cost of ration (Diet charges)	will include expenditure on ration of police and other Para Military Establishment.
2400	P.O.L. (Petrol, Oil, Lubricates)	will include expenditure on P.O.L. of police and other para Military Vehicles. It will also include expenditure on P.O.L. of transport vehicles used for field activities, but will exclude those used for running an office.
2500	Clothing and Tentage	will include expenditure on clothing and Tentage of Police and Para-military establishment.
2600	Advertising & Publicity	will include commission to agents for sale and printing of publicity material. This would also include expenditure on exhibition, fairs.
2700	Minor works	will also record expenditure on repairs and maintenance of works, machinery and equipment.
2800	Professional Services	will include charges for legal services, Consultancy fees, fees to staff artistes, remuneration to the examiners, invigilators, etc. for conducting examinations, remuneration to casual artistes 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.
3000	<u>Other Contractual Services</u>	<u>will include expenditure on services or commitment charges and national value of gifts received etc.</u>
3001	Out sourcing (Man Power)	<u>Expenditure on out sourcing Contractual Services.(Man Power)</u>
OBJECT CLASS-4 (GRANTS etc.)		
3100	Grants-in-Aid General	
3131	Grants-in-Aid General to Panchayats Pertaining to Pay and Allowances	
3132	Grant-in-Aid General to Panchayats Pertaining to Others	
3133	Grant-in-Aid General to Local Bodies	
3135	Grant in Aid General to Others	
3200	Contributions	This will also include expenditure on membership of International Bodies
3241	Contributions to Panchayats	
3243	Contributions to Local Bodies	
3245	Contributions to Others	

CODE	OBJECT HEAD	DESCRIPTION /DEFINITION
1	2	3
3300	Subsidies	
3351	Subsidies to Panchayats	
3353	Subsidies to Local Bodies	
3355	Subsidies to Others	
3400	Scholarships / Stipend	
3500	Grant for Creation of Capital Assets	
3561	Grants for creation of Capital Assets to Panchayats	Will include amounts released as grants for creation of capital assets.
3563	Grants for creation of Capital Assets to Local Bodies	
3565	Grants for creation of Capital Assets to others.	
OBJECT CLASS-5 (OTHER EXPENDITURE)		
4100	Secret Service Expenditure	
4200	Lump Sum Provision	will include expenditure in respect of schemes / organization where the provision does not exceed Rs. 10 lakhs. In all other cases break-up by other objects of expenditure must be given.
4300	Suspense	
4400	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.
4500	Interest	will include interest on capital and discount on loans.
4600	Share of Taxes / Duties	
5000	Other Charges	will include payment out of discretionary grants, other discount, customs duty, compensation, awards and prizes, etc. Any other expenditure.
OBJECT CLASS-6 (ACQUISITION OF CAPITAL ASSETS AND OTHER CAPITAL EXPENDITURE)		
5100	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.
5200	Machinery and Equipment	will include machinery equipments, apparatus etc., other than those required for the running of an office and special tools and plants acquired for specific works.
5300	Major Works	will be classified with reference to financial limits as per classification of major works in CPWA CODE. This will include cost of acquisition of land structure.
5400	Investments (a) Municipal Corporation Municipalities and Other Local Bodies (b) Panchayati Raj Institution (c) Public Sector and Other Undertakings (d) Cultivators (e) Port Trusts (f) Other Parties	
5500	Loans and Advances (a) Municipal Corporation Municipalities and Other Local Bodies (b) Panchayati Raj Institutions (c) Public Sector and Other Undertakings (d) Cultivators (e) Port Trusts (f) Other Parties	will include all loans and advances granted to other Government, Public Sector Enterprises and other Government bodies etc., will include repayment of borrowings.

CODE 1	OBJECT HEAD 2	DESCRIPTION /DEFINITION 3
5600	Repayment of Borrowings	
5700	Festival Advance	
5800	Food Grain Advance	
6000	Other Capital Expenditure	
OBJECT CLASS-7 (ACCOUNTING ADJUSTMENT)		
6100	Depreciation	
6200	Reserves	
6300	Inter-Account Transfer	will include transfer to and from Reserve Fund etc. write back from capital to revenues.
6400	Write off/Losses	will include write off of irrecoverable loans, losses will include trading losses.
RECOVERIES		
7000	Deduct Recoveries	
7057	Festival Advance	
7058	Food Grain Advance	