अर्थसंकल्पीय उद्दिष्टशीर्षाचे सांकेतांक लेखांकित करण्याबाबत...

महाराष्ट्र शासन
वित्त विभाग
शासन निर्णय क्रमांक: संकीर्ण-२०२५/प्र.क्र.२/अर्थसंकल्प-२
मादाम काम रोड, हुतात्मा राजगुरु चौक,
मंत्रालय, मुंबई- ४०० ०३२
दिनांक : ३ सप्टेंबर, २०२६

वाचा :- १) शासन निर्णय, वित्त विभाग क्र. बीजीटी-२०.१०/प्र. क्र. ६६/अर्थसंकल्प-२, दि. १०.८.२०१०
२) भारताचे नियंत्रक व महालेखापरिक्षक (CAG), नवी दिल्ली कार्यालय यांचे कार्यालयीन ज्ञापन क्र. GA-८७/२०२५/१६०६, दि. ११.११.२०२५

प्रस्तावना :-

केंद्र शासन तसेच विविध राज्य शासनांकडून खर्चाचे वर्गीकरण करताना, उद्दिष्टशीर्षामध्ये विविधता आढळून येत आहे. आर्थिक स्वरुपाच्या खर्चाचे अशा प्रकारे वेगवेगळया पध्दतीने वर्गीकरण झाल्यामुळे, केंद्र शासन व विविध राज्य शासनांमधील तसेच विविध कालावधीतील खर्चाची तुलना करण्यास अडचणी निर्माण होत असल्याने, केंद्र शासन व सर्व राज्य शासनांसाठी समान उद्दीष्टशीर्ष रचना (Object Head Structure) लागू करण्याचा निर्णय घेण्यात आला असून, भारताचे नियंत्रक व महालेखापरिक्षक (CAG), नवी दिल्ली यांनी त्यांच्या वाचा क्र. २ येथील कार्यालयीन ज्ञापनान्वये उद्दिष्टशीर्षाच्या रचनेत (Object Head Structure) एकसमानता आणि सुसुत्रिकरण यावे याकरीता अर्थसंकल्प लेखांकन प्रणालीमध्ये काही बदल सुचविलेले आहेत.

२. राज्य शासनाने वेळोवेळी अर्थसंकल्पांचे उद्दीष्टशीर्ष क्रमांक केंद्र शासनाच्या अर्थसंकल्पाच्या उद्दीष्टशीर्ष क्रमांकाप्रमाणे लेखांकीत केले असून, सद्य:स्थितीत वापरात/अंमलात असलेली उद्दीष्ट क्रमांक यादी वाचा क्र. १ येथील शासन निर्णयान्वये निर्गमित करण्यात आलेली आहे. वाचा क्र. २ येथील कार्यालयीन ज्ञापनाच्या अनुषंगाने केंद्र शासनाच्या अर्थसंकल्प उद्दीष्टशीर्षाच्या सांकेतांकाप्रमाणे, सांकेतांक स्वीकारुन, राज्य शासनाच्या अस्तित्वात असणाऱ्या उद्दीष्टशीर्ष सांकेतांकाच्या अर्थसंकल्प लेखांकन प्रणालीमध्ये बदल करण्याची बाब शासनाच्या विचाराधीन होती.

शासन निर्णय:-

केंद्र शासनाच्या अर्थसंकल्प उद्दिष्टशीर्षाच्या सांकेतांकाप्रमाणे, सांकेतांक स्विकारुन राज्य शासनाच्या सध्याच्या अस्तित्वात असणाऱ्या उद्दिष्टशीर्ष सांकेतांकाच्या अर्थसंकल्प लेखांकन प्रणालीमध्ये बदल करण्यास या शासन निर्णयाद्वारे मान्यता देण्यात येत आहे.

३. महाराष्ट्र शासनाच्या अर्थसंकल्पीय लेखांकन प्रणालीमध्ये सद्यःस्थितीत वापरात असलेली उद्दिष्ट क्रमांक व भारताचे नियंत्रक व महालेखापरिक्षक (CAG), नवी दिल्ली यांच्या वाचा क्र. २ च्या ज्ञापनान्वये बदल सुचविलेले उद्दिष्ट क्रमांक याबाबतची परिशिष्टे खालीलप्रमाणे आहेत:-

अ.क्र.	विषय	परिशिष्ट क्रमांक
१	नवीन उद्दिष्ट यादी	परिशिष्ट १
२	राज्य शासन व केंद्र शासनाची समान उद्दिष्ट असलेली यादी	परिशिष्ट २
३	वगळण्यात आलेली उद्दिष्ट यादी	परिशिष्ट ३
४	नव्याने समाविष्ट करण्यात आलेली उद्दिष्ट यादी	परिशिष्ट ४
५	सध्या वापरात असलेले उद्दिष्ट अन्य उद्दिष्टात समाविष्ट नवीन नावाची उद्दिष्ट यादी	परिशिष्ट ५
६	सध्या वापरात असलेले उद्दिष्ट व नवीन उद्दिष्टांची एकत्रित यादी	परिशिष्ट ६
७	महसूली खर्च/भांडवली खर्च/लेखांकन समायोजन निहाय उद्दीष्ट यादी	परिशिष्ट ७

४. लेखांकन समायोजनाचे उद्दिष्ट वगळता महसूली खर्चासाठी असलेले उद्दिष्ट हे भांडवली खर्चासाठी व भांडवली खर्चासाठी असलेले उद्दिष्ट महसूली खर्चासाठी वापरता येणार नाही. त्याचप्रमाणे,उद्दिष्ट शीर्ष सांकेतांक ०१, ०२, ०३, ०४, ०६, ०७, ०८, १०, १४, ३४, ३६, ४२, ४३, ६१, ६२, ६३ व ६४ मधून इतर कोणत्याही उद्दिष्टाकडे तरतूद वळविता येणार नाही.

५. राज्य शासनाच्या अर्थसंकल्प लेखांकन प्रणालीमध्ये यापुढे वापरावयाची नवीन उद्दिष्ट सांकेतांक "परिशिष्ट-१" प्रमाणे दिनांक १ एप्रिल, २०२७ पासून लागू करण्यात येत आहेत.

६. सोबतच्या परिशिष्टांची यादी मंत्रालयीन सर्व प्रशासकीय विभागांनी त्यांच्या अधिपत्याखालील सर्व विभाग प्रमुख, नियंत्रण अधिकारी, प्राक्कलन अधिकारी, आहरण व संवितरण अधिकारी व क्षेत्रीय स्तरावरील त्यांच्या अधिनस्त असणाऱ्या संबंधित कार्यालयांतील अधिकाऱ्यांच्या निदर्शनास आणावी. सन २०२७-२८ चे अर्थसंकल्पीय अंदाज परिशिष्ट-१ मधील उद्दिष्टशीर्ष सांकेतांकाप्रमाणे राहतील, याची नोंद घ्यावी व तद्नुषंगाने आगामी अर्थसंकल्पीय अंदाज अंतिम यादीतील उद्दिष्टशीर्षाच्या अनुषंगाने सादर करण्याच्या सूचना आपल्या अधिपत्याखालील संबंधित अधिकाऱ्यांना देण्यात याव्यात.

७. सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या सांकेतस्थळावर उपलब्ध करण्यारत आला असून, त्याचा संगणक सांकेतांक २०२६०९०३११२१०२१८०५ असा आहे. हा आदेश डिजिटल स्वाक्षरीने सांक्षांकित करुन काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

Digitally signed by RAVINDRA SITARAM JARANDE
Date: 2026.09.03 11:25:20 +05'30'

(रविंद्र जरांडे)
शासनाचे सह सचिव, वित्त विभाग

प्रत,

१. मा. राज्यपालांचे सचिव,

२. मा. मुख्यमंत्र्यांचे प्रधान सचिव,
३. मा. उप मुख्यमंत्र्यांचे सचिव,
४. मा. सभापती, विधानपरिषद यांचे खाजगी सचिव, विधानभवन, मुंबई,
५. मा. अध्यक्ष, विधानसभा यांचे खाजगी सचिव, विधानभवन, मुंबई,
६. मा. विरोधी पक्षनेते विधानपरिषद/विधानसभा यांचे खाजगी सचिव, विधानभवन, मुंबई,
७. सर्व मा.विधानमंडळ सदस्य, विधानभवन, मुंबई,
८. महासंचालक, भारताचे नियंत्रक व महालेखापरिक्षक (CAG) यांचे कार्यालय, नवी दिल्ली,
९. सर्व मा.मंत्री आणि मा.राज्यमंत्री यांचे स्वीय सहायक,
१०. महालेखापाल-१ (लेखा परीक्षा), महाराष्ट्र, मुंबई,
११. महालेखापाल-१ (लेखा व अनुज्ञेयता), महाराष्ट्र, मुंबई,
१२. महालेखापाल-२ (लेखा परीक्षा), महाराष्ट्र, नागपूर,
१३. महालेखापाल-२ (लेखा व अनुज्ञेयता), महाराष्ट्र, नागपूर,
१४. सिनियर रिसर्च ऑफीसर, पे रिसर्च युनिट, भारत सरकार, वित्त मंत्रालय (व्यय विभाग), रुम क्र. २६१, नॉर्थ ब्लॉक, नवी दिल्ली,
१५. मंत्रालयीन सर्व प्रशासकीय विभाग,
१६. मंत्रालयाच्या सर्व प्रशासकीय विभागाच्या अधिपत्याखालील विभाग प्रमुख व प्रादेशिक विभाग प्रमुख,
१७. प्रबंधक, उच्च न्यायालय (मूळ शाखा), मुंबई,
१८. प्रबंधक, उच्च न्यायालय (अपील शाखा), मुंबई,
१९. सचिव, महाराष्ट्र लोकसेवा आयोग, मुंबई,
२०. सचिव, महाराष्ट्र विधानमंडळ सचिवालय, मुंबई,
२१. प्रबंधक, लोक आयुक्त व उप लोक आयुक्त यांचे कार्यालय, मुंबई,
२२. आयुक्त, राज्य माहिती आयोग (सर्व),
२३. सचिव, राज्य निवडणूक आयोग, मुंबई,
२४. प्रबंधक, महाराष्ट्र प्रशासकीय न्यायाधिकरण, मुंबई / नागपूर / औरंगाबाद,
२५. राज्य महिला आयोग, वरळी, मुंबई,
२६. अर्थसंकल्प-२ कार्यासन, संग्रहार्थ.

शासन निर्णय क्र. संकीर्ण-२०२५/प्र.क्र.२/अर्थसंकल्प-२, दिनांक ३ सप्टेंबर, २०२६ सोबतचे विवरणपत्रे

" परिशिष्ट - १"

नवीन उद्दिष्ट यादी

अ.क्र.	उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल	इंग्रजी भाषेत उद्दिष्ट शीर्षाचा सविस्तर तपशिल
1	01	**वेतन (Salaries)**	It will include pay of the Government employees' honorarium to Government Servant and stipend to interns. It will also Include expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowances, salary payable to the staff of departmental canteens and leave encashment on LTC.
2	02	**मजुरी (Wages)**	It will include wages of labourers and of staff at present paid out of contingencies.
3	03	**महागाई भत्ता (DA) Dearness Allowance**	It will include Dearness Allowance (DA) on pay and salaries
4	04	**निवृत्तीवेतन (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.
5	05	**बक्षीसे (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.
6	06	**वैद्यकीय उपचार (Medical Treatment)**	It will include amount paid towards medical reimbursements / treatment of the government employees / pensioners.
7	07	**भत्ते (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, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, split Duly Allowance. Any other allowance in addition to the above which is payable to the Government employees in addition to their pay or is specific to the State.
8	08	**रजा प्रवास सवलत (LTC)** (**Leave Travel Concession)**	It will include air / rail / bus fare/ fare of any other mode of transport entitled under LTC Rule.
9	09	**प्रशिक्षण खर्च (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 foreign travel expenses.
10	10	**बाह्यस्त्रोत / कंत्राटी सेवा (Outsourcing / Contractual 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".
11	11	**देशांतर्गत प्रवास खर्च (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.
12	12	**विदेश प्रवास खर्च (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.
13	13	**कार्यालयीन खर्च (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 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 & 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.
14	14	**जमीन आणि इमारतींचे भाडे, दर आणि कर (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".
15	15	**स्वामीत्व धन (Royalty)**	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music etc.
16	16	**मुद्रण आणि प्रकाशन (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.
17	18	**इतर भाडे (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. 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.
18	19	**डिजिटल उपकरणे (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.
19	21	**सामग्री आणि पुरवठा (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.
20	22	**शस्त्रे आणि दारूगोळा (Arms and Ammunition)**	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
21	23	**शिधा वाटप खर्च (Cost of Ration)**	It will include expenditure on procurement of ration / diet provided to police, central armed polices forces, mid-day meal, ICDS, PM Poshan etc.
22	24	**इंधन आणि वंगण (Fuels and Lubricants)**	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel etc.
23	26	**जाहिराती आणि प्रसिद्धी (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.
24	27	**किरकोळ स्थापत्य आणि विद्युत कामे (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 State PWD
25	28	**व्यावसायिक सेवा (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 rendered, payment or expense to agencies for conducting departmental examination.
26	29	दुरुस्ती आणि देखभाल (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 & 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.
27	31	सहाय्यक अनुदाने - सर्वसाधारण (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 actives.
28	32	अंशदान (Contribution)	It will include the contributions made to international or national organisations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
29	33	अर्थसहाय्य (Subsidies)	It will include subsidies released under various schemes of the Government.
30	34	शिष्यवृत्ती (Scholarships)	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31	35	भांडवली मालमत्तेच्या निर्मितीकरीता अनुदान (Grants for creation of Capital Assets)	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32	36	सहाय्यक अनुदाने - वेतन (Grants-in-aid - Salaries)	It will include Grants-in-aid released for payment of salaries.
33	37	मदत साहित्य आणि उपकरणे (Aid Material and Equipment)	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.

34	39	बँक आणि एजन्सी शुल्क (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.
35	40	पुरस्कार आणि बक्षिसे (Awards and Prizes)	It will include expenses on awards and prizes given by the Government to the eminent persons and organizations.
36	41	गुप्त सेवा खर्च (Secret Service Expenditure)	It will include expenses on secret services.
37	42	सामाजिक सुरक्षा खर्च (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, pensions to freedom fighters, Unemployment allowances, girl/women related benefits, cash payments, etc. from budget.
38	43	निलंबन (Suspense)	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
39	44	चलन विनिमय तोटा (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.
40	45	व्याज प्रदाने (Interest Payments)	It will include payment of interest on capital and discount on loans.
41	49	इतर महसुली खर्च (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 officers 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 organisations not elsewhere classified.

42	51	मोटार वाहने (Motor Vehicles)	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
43	52	यंत्रसामुग्री व साधनसामुग्री (Machinery and Equipment)	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, 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.
44	54	गुंतवणूक (Investment)	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and terms deposits and other investment.
45	55	कर्जे आणि आगाऊ रकमा (Loans and Advances)	It will include loans and advances given by the Government
46	56	कर्जाची परतफेड (Repayment of Borrowings)	It will include repayment of borrowings by the Government.
47	57	सदस्यत्व (Subscription)	It will include subscriptions made by the Government of capital nature.
48	60	इतर भांडवली खर्च (Other Capital expenditure)	It will include all other capital expenditure which cannot be classified any of the above capital object head
49	61	घसारा (Depreciation)	It will include depreciation charged on the assets by commercial departments.
50	62	राखीव (Reserves)	It will include the provisions of reserves.
51	63	आंतरलेखा हस्तांतरणे (Inter Account Transfers)	It will be used for transfer of amount from one head to another
52	64	हानी निर्लेखित करणे (Writes Off of Losses)	It will include write off of irrecoverable loans, trading losses.
53	70	वजा वसुली (Deduct Recoveries)	It will be operated to adjust the overpayments in reduction of expenditure.

54	71	**माहिती, संगणक, दूरसंचार उपकरणे (ICT) (Information Computer Telecommunications 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 the 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.
55	72	**इमारती आणि बांधकामे (Buildings and Structures)**	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc. public monuments like statues, fountains established at public places and land improvement.
56	73	**पायाभूत सुविधा मालमत्ता (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).
57	74	**फर्निचर आणि फिक्सचर्स (Furniture & 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.
58	75	**शस्त्रे आणि दारूगोळा (भांडवली) (Arms and Ammunitions - Capital)**	It will include procurement of arms and ammunitions of capital nature.
59	76	**वारसा मालमत्तेचे श्रेणीवर्धन व खरेदी - इतरत्र वर्गीकृत न केलेले (Upgradation Procurement of Heritage Assets and not elsewhere classified)**	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs. 1/- and upgradation "not elsewhere classified". It will also include expenditure on procurement of items of fine art and of cultural and archaeological Importance.
60	77	**इतर स्थिर मालमत्ता (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 vehicles like bicycle, rickshaw, cart, trolleys, boat etc.
61	78	**जमीन (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).
62	79	**जमिनीव्यतिरिक्त इतर अ-उत्पादित मालमत्ता (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.
63	80	**अमूर्त मालमत्ता (Intangible Assets)**	It will include expenditure on copy right, patents, goodwill, intellectual property etc.

शासन निर्णय क्र. संकीर्ण-२०२५/प्र.क्र.२/अर्थसंकल्प-२, दिनांक ३ सप्टेंबर, २०२६ सोबतचे परिशिष्ट

"परिशिष्ट-२"

राज्य शासन व केंद्र शासनाची समान उद्दिष्ट असलेली यादी

सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक				प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक	
अ.क्र.	उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
1	**01**	SALARIES	वेतन	Salaries	वेतन
2	**02**	WAGES	मजूरी	Wages	मजूरी
3	**04**	PENSIONARY CHARGES	निवृत्तीवेतन	Pensionary charges	निवृत्तीवेतन
4	**05**	REWARDS	बक्षीसे	Rewards	बक्षीसे
5	**10**	CONTRACTUAL SERVICES	कंत्राटी सेवा	Outsourcing /Contractual Services	बाह्यस्त्रोत / कंत्राटी सेवा
6	**11**	DOMESTIC TRAVEL EXPENSES	देशांतंगत प्रवास खर्च	Domestic Travel Expenses	देशांतंगत प्रवास खर्च
7	**12**	FOREIGN TRAVEL EXPENSES	विदेश प्रवास खर्च	Foreign Travel Expenses	विदेश प्रवास खर्च
8	**13**	OFFICE EXPENSES	कार्यालयीन खर्च	Office Expenses	कार्यालयीन खर्च
9	**14**	RENT RATES AND TAXES	भाडेपट्टी व कर	Rent, Rates and Taxes for Land and Buildings	जमीन आणि इमारतींचे भाडे, दर आणि कर
10	**15**	ROYALTY	स्वामीत्व धन	Royalty	स्वामीत्व धन
11	**16**	PUBLICATIONS	प्रकाशने	Printing and Publication	मुद्रण आणि प्रकाशन
12	**21**	SUPPLIES AND MATERIALS	सामग्री व पुरवठा	Materials and Supplies	सामग्री आणि पुरवठा
13	**22**	ARMS AND AMMUNITION	शस्त्रे व दारूगोळा	Arms and Ammunition	शस्त्रे व दारूगोळा
14	**23**	COST OF RATION	शिधा वाटप खर्च	Cost of Ration	शिधा वाटप खर्च
15	**24**	PETROL OIL LUBRICANTS	पेट्रोल तेल व वंगण	Fuels and Lubricants	इंधन आणि वंगण
16	**26**	ADVERTISING AND PUBLICITY	जाहिराती व प्रसिध्दी	Advertising and Publicity	जाहिराती आणि प्रसिद्धी
17	**27**	MINOR WORKS	लहान बांधकामे	Minor civil and electric Works	किरकोळ स्थापत्य आणि विद्युत कामे
18	**28**	PROFESSIONAL SERVICES	व्यावसायिक व विशेष सेवा	Professional Services	व्यावसायिक सेवा
19	**31**	GRANT IN AID (NON SALARY)	सहाय्यक अनुदाने (वेतनेतर)	Grants in aid - General	सहाय्यक अनुदाने - सर्वसाधारण
20	**32**	CONTRIBUTIONS	अंशदाने	Contribution	अंशदान

सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक				प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक	
अ.क्र.	उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
21	**33**	SUBSIDIES	अर्थसहाय्य	Subsidies	अर्थसहाय्य
22	**34**	SCHOLARSHIP / STIPEND	शिष्यवृत्या/विद्यावेतने	Scholarships	शिष्यवृत्ती
23	**35**	GRANTS FOR CREATION OF CAPITAL ASSETS	भांडवली मत्तेच्या निर्मितीकरीता अनुदान	Grants for creation of Capital Assets	भांडवली मालमत्तेच्या निर्मितीकरीता अनुदान
24	**36**	GRANT IN AID (SALARY)	सहाय्यक अनुदाने (वेतन)	Grants in aid -- Salaries	सहाय्यक अनुदाने - वेतन
25	**41**	SECRET SERVICE EXPENDITURE	गुप्त सेवा खर्च	Secret Service Expenditure	गुप्त सेवा खर्च
26	**43**	SUSPENSE	निलंबन	Suspense	निलंबन
27	**44**	EXCHANGE VARIATIONS	विनिमय तफावत	Loss in Exchange	चलन विनिमय तोटा
28	**45**	INTEREST	व्याज	Interest Payments	व्याज प्रदाने
29	**51**	MOTOR VEHICLES	मोटार वाहने	Motor Vehicles	मोटार वाहने
30	**52**	MACHINERY AND EQUIPMENTS	यंत्रसामुग्री व साधनसामुग्री	Machinery and Equipment	यंत्रसामुग्री व साधनसामुग्री
31	**54**	INVESTMENTS	गुंतवणूका	Investment	गुंतवणूक
32	**55**	LOANS AND ADVANCES	कर्जे	Loans and Advances	कर्जे आणि आगाऊ रकमा
33	**56**	REPAYMENT OF BORROWINGS	कर्जाची परतफेड	Repayment of borrowings	कर्जाची परतफेड
34	**60**	OTHER CAPITAL EXPENDITURE	इतर भांडवली खर्च	Other Capital expenditure	इतर भांडवली खर्च
35	**61**	DEPRECIATIONS	घसारा	Depreciation	घसारा
36	**62**	RESERVES	राखीव	Reserves	राखीव
37	**63**	INTER ACCOUNT TRANSFER	आंतरलेखा हस्तांतरण	Inter Account Transfers	आंतरलेखा हस्तांतरणे
38	**64**	WRITT OFF/ LOSSES	हानी निर्लेखित करणे	Writes Off of Losses	हानी निर्लेखित करणे
39	**70**	DEDUCT RECOVERIES	वजा वसुली	Deduct Recoveries	वजा वसुली

शासन निर्णय क्र. संकीर्ण -२०२५/प्र.क्र.२/अर्थसंकल्प-२, दिनांक ३ सप्टेंबर, २०२६ सोबतचे परिशिष्ट

"परिशिष्ट- ३"

वगळण्यात आलेली उद्दिष्ट यादी

अ.क्र.	सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)	अपेक्षित बदल
1	**03**	OVERTIME ALLOWANCES	अतिकालिक भत्ता	Include in New object 7
2	**06**	TELEPHONE ELECTRICITY AND WATER CHARGES	दूरध्वनी, वीज व पाणी देयके	Include in object 13
3	**17**	COMPUTER EXPENSES	संगणक खर्च	Include in Object 13, 18, 19, 29, 71
4	**18**	OFF DAY COMPENSATION.	सुट्टीच्या दिवसाची भरपाई	Include in object 7
5	**19**	DIET CHARGES	आहार खर्च	Include in object 23
6	**20**	OTHER ADMINISTRATIVE EXPENSES	इतर प्रशासकीय खर्च	Include in object 13
7	**25**	CLOTHING AND TENTAGE	पोशाख राहुटी व भांडारे	Include in object 21
8	**29**	PURCHASE OF GOODS FOR SALE (MILK ETC.)	वस्तुच्या विक्रीसाठी खरेदी (दुध इ.)	Include in object 21
9	**30**	OTHER CONTRACTUAL SERVICES	इतर कंत्राटी सेवा	Include in object 10
10	**42**	LUMP SUM PROVISION	ठोक तरतूद	Not include any object
11	**46**	SHARE OF TAXES AND DUTIES	साधन संपत्तीचे केंद्र राज्य हस्तांतरण	Not include any object
12	**50**	OTHER CHARGES	इतर खर्च	Include in Object 40, 49
13	**53**	MAJOR WORKS	मोठी बांधकामे	Include in Object 72, 73, 74, 78
14	**57**	LIVESTOCK	पशुधन	Include in Object 21
15	**72**	REPAIRS AND MAINTENANCE OF MACHINARY AND EQUIPMENT	यंत्रसामग्री व उपकरणे यांची देखभाल व दुरूस्ती	Include in Object 29

“परिशिष्ट- ४”

नव्याने समाविष्ट करण्यात आलेली उद्दिष्ट यादी

अ.क्र.	प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
1	**03**	Dearness Allowance	महागाई भत्ता
2	**06**	Medical Treatment	वैद्यकीय उपचार
3	**07**	Allowances	भत्ते
4	**08**	Leave Travel Concession	रजा प्रवास सवलत
5	**09**	Training Expenses	प्रशिक्षण खर्च
6	**18**	Rent for others	इतर भाडे
7	**19**	Digital Equipment	डिजिटल उपकरणे
8	**29**	Repair and Maintenance	दुरुस्ती आणि देखभाल
9	**37**	Aid Material and Equipment	मदत साहित्य आणि उपकरणे
10	**39**	Bank and Agency charges	बँक आणि एजन्सी शुल्क
11	**40**	Awards and Prizes	पुरस्कार आणि बक्षिसे
12	**42**	Social Security Expenditure	सामाजिक सुरक्षा खर्च
13	**49**	Other Revenue expenditure	इतर महसूली खर्च
14	**57**	Subscription	सदस्यत्व
15	**71**	Information, Computer, Telecommunications (ICT) equipment	माहिती, संगणक, दूरसंचार (ICT) उपकरणे
16	**72**	Buildings and Structures	इमारती आणि बांधकामे
17	**73**	Infrastructural Assets	पायाभूत सुविधा मालमत्ता
18	**74**	Furniture & Fixtures	फर्निचर व फिक्चर्स
19	**75**	Arms and Ammunitions (Capital)	शस्त्रे आणि दारूगोळा (भांडवल)
20	**76**	Upgradation Procurement of Heritage Assets and not elsewhere classified	वारसा मालमत्तेचे श्रेणीवर्धन व खरेदी - इतरत्र वर्गीकृत न केलेले
21	**77**	Other Fixed Assets	इतर स्थिर मालमत्ता
22	**78**	Land	जमीन
23	**79**	Non-produced assets other than land	जमिनीव्यतिरिक्त इतर अ-उत्पादित मालमत्ता
24	**80**	Intangible Assets	अमूर्त मालमत्ता

"परिशिष्ट-५"

सध्या वापरात असलेले उद्दिष्ट अन्य उद्दिष्टात समाविष्ट नवीन नावाची उद्दिष्ट यादी

	सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक				प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक		
अ.क्र.	सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)	नवीन उद्दिष्ट शीर्ष सांकेतांकामध्ये समाविष्ट	प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
1	**03**	OVERTIME ALLOWANCES	अतिकालिक भत्ता	**07**	**03**	Dearness Allowance	महागाई भत्ता
2	**06**	TELEPHONE ELECTRICITY AND WATER CHARGES	दूरध्वनी, वीज व पाणी देयके	**13**	**06**	Medical Treatment	वैद्यकीय उपचार
3	**18**	OFF DAY COMPENSATION.	सुट्टीच्या दिवसाची भरपाई	**07**	**18**	Rent for others	इतर भाडे
4	**19**	DIET CHARGES	आहार खर्च	**23**	**19**	Digital Equipment	डिजिटल उपकरणे
5	**29**	PURCHASE OF GOODS FOR SALE (MILK ETC.)	वस्तुच्या विक्रीसाठी खरेदी (दुध इ.)	**21**	**29**	Repair and Maintenance	दुरुस्ती आणि देखभाल
6	**42**	LUMP SUM PROVISION	ठोक तरतूद	**Not include in any object**	**42**	Social Security Expenditure	सामाजिक सुरक्षा खर्च
7	**57**	LIVESTOCK	पशुधन	**21**	**57**	Subscription	सदस्यत्व
8	**72**	Repairs And Maintenance Of Machinery And Equipment	यंत्रसामग्री व उपकरणे यांची देखभाल व दुरूस्ती	**29**	**72**	Buildings and Structures	इमारती आणि बांधकामे

“परिशिष्ट- ६”

सध्या वापरात असलेले व नवीन उद्दिष्ट यांची एकत्रित यादी

सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक				प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक		
अ.क्र.	सध्या वापरात असलेले उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)	नवीन उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
1	01	SALARIES	वेतन	01	Salaries	वेतन
2	02	WAGES	मजूरी	02	Wages	मजूरी
3	03	OVERTIME ALLOWANCES	अतिकालिक भत्ता	03	Dearness Allowance	महागाई भत्ता
4	04	PENSIONARY CHARGES	निवृत्तीवेतने	04	Pensionary charges	निवृत्तीवेतन
5	05	REWARDS	बक्षीसे	05	Rewards	बक्षीसे
6	06	TELEPHONE ELECTRICITY AND WATER CHARGES	दूरध्वनी, वीज व पाणी देयके	06	Medical Treatment	वैद्यकीय उपचार
7				07	Allowances	भत्ते
8				08	Leave Travel Concession	रजा प्रवास सवलत
9				09	Training Expenses	प्रशिक्षण खर्च
10	10	CONTRACTUAL SERVICES	कंत्राटी सेवा	10	Outsourcing /Contractual Services	बाह्यस्रोत / कंत्राटी सेवा
11	11	DOMESTIC TRAVEL EXPENSES	देशांतर्गत प्रवास खर्च	11	Domestic Travel Expenses	देशांतर्गत प्रवास खर्च
12	12	FOREIGN TRAVEL EXPENSES	विदेश प्रवास खर्च	12	Foreign Travel Expenses	विदेश प्रवास खर्च
13	13	OFFICE EXPENSES	कार्यालयीन खर्च	13	Office Expenses	कार्यालयीन खर्च
14	14	RENT RATES AND TAXES	भाडेपट्टी व कर	14	Rent, Rates and Taxes for Land and Buildings	जमीन आणि इमारतींचे भाडे, दर आणि कर
15	15	ROYALTY	स्वामीत्व धन	15	Royalty	स्वामीत्व धन
16	16	PUBLICATIONS	प्रकाशने	16	Printing and Publication	मुद्रण आणि प्रकाशन
17	17	COMPUTER EXPENSES	संगणक खर्च			
18	18	OFF DAY COMPENSATION.	सुट्टीच्या दिवसाची भरपाई	18	Rent for others	इतर भाडे
19	19	DIET CHARGES	आहार खर्च	19	Digital Equipment	डिजिटल उपकरणे

20	**20**	OTHER ADMINISTRATIVE EXPENSES	इतर प्रशासकीय खर्च			
21	**21**	SUPPLIES AND MATERIALS	सामुग्री व पुरवठा	**21**	Materials and Supplies	सामुग्री आणि पुरवठा
22	**22**	ARMS AND AMMUNITION	शस्त्रे व दारूगोळा	**22**	Arms and Ammunition	शस्त्रे व दारूगोळा
23	**23**	COST OF RATION	शिधा वाटप खर्च	**23**	Cost of Ration	शिधा वाटप खर्च
24	**24**	PETROL OIL LUBRICANTS	पेट्रोल तेल व वंगण	**24**	Fuels and Lubricants	इंधन आणि वंगण
25	**25**	CLOTHING AND TENTAGE	पोशाख राहुटी व भांडारे			
26	**26**	ADVERTISING AND PUBLICITY	जाहिरात व प्रसिध्दी	**26**	Advertising and Publicity	जाहिरात आणि प्रसिद्धी
27	**27**	MINOR WORKS	लहान बांधकामे	**27**	Minor civil and electric Works	किरकोळ स्थापत्य आणि विद्युत कामे
28	**28**	PROFESSIONAL SERVICES	व्यावसायिक व विशेष सेवा	**28**	Professional Services	व्यावसायिक सेवा
29	**29**	PURCHASE OF GOODS FOR SALE (MILK ETC.)	वस्तुच्या विक्रीसाठी खरेदी (दुध इ.)	**29**	Repair and Maintenance	दुरुस्ती आणि देखभाल
30	**30**	OTHER CONTRACTUAL SERVICES	इतर कंत्राटी सेवा			
31	**31**	GRANT IN AID (NON SALARY)	सहाय्यक अनुदाने (वेतनेतर)	**31**	Grants in aid - General	सहाय्यक अनुदाने - सर्वसाधारण
32	**32**	CONTRIBUTIONS	अंशदाने	**32**	Contribution	योगदान
33	**33**	SUBSIDIES	अर्थसहाय्य	**33**	Subsidies	अर्थसहाय्य
34	**34**	SCHOLARSHIP /STIPEND	शिष्यवृत्या व विद्यावेतने	**34**	Scholarships	शिष्यवृत्ती
35	**35**	Grants for Creation Of Capital Asset	भांडवली मत्तेच्या निर्मितीकरीता अनुदान	**35**	Grants for creation of Capital Assets	भांडवली मालमत्तेच्या निर्मितीसाठी अनुदान
36	**36**	GRANT IN AID (SALARY)	सहाय्यक अनुदाने (वेतन)	**36**	Grants in aid -- Salaries	सहाय्यक अनुदाने - वेतन
37				**37**	Aid Material and Equipment	मदत साहित्य आणि उपकरणे
38				**39**	Bank and Agency charges	बँक आणि एजन्सी शुल्क
39				**40**	Awards and Prizes	पुरस्कार आणि बक्षिसे
40	**41**	SECRET SERVICE EXPENDITURE	गुप्त सेवा खर्च	**41**	Secret Service Expenditure	गुप्त सेवा खर्च
41	**42**	LUMP SUM PROVISION	ठोक तरतूद	**42**	Social Security Expenditure	सामाजिक सुरक्षा खर्च

42	**43**	SUSPENSE	निलंबन	**43**	Suspense	निलंबन
43	**44**	EXCHANGE VARIATIONS	विनिमय तफावत	**44**	Loss in Exchange	चलन विनिमय तोटा
44	**45**	INTEREST	व्याज	**45**	Interest Payments	व्याज प्रदाने
45	**46**	SHARE OF TAXES AND DUTIES	साधन संपत्तीचे केंद्र राज्य हस्तांतरण			
46				**49**	Other Revenue expenditure	इतर महसूली खर्च
47	**50**	OTHER CHARGES	इतर खर्च			
48	**51**	MOTOR VEHICLES	मोटार वाहने	**51**	Motor Vehicles	मोटार वाहने
49	**52**	MACHINERY AND EQUIPMENTS	यंत्रसामग्री व साधनसामग्री	**52**	Machinery and Equipment	यंत्रसामग्री व साधनसामग्री
50	**53**	MAJOR WORKS	मोठी बांधकामे			
51	**54**	INVESTMENTS	गुंतवणूका	**54**	Investment	गुंतवणूक
52	**55**	LOANS AND ADVANCES	कर्ज	**55**	Loan and Advances	कर्ज आणि आगाऊ रक्कम
53	**56**	REPAYMENT OF BORROWINGS	कर्जाची परतफेड	**56**	Repayment of borrowings	कर्जाची परतफेड
54	**57**	LIVESTOCK	पशुधन	**57**	Subscription	सदस्यत्व
55	**60**	OTHER CAPITAL EXPENDITURE	इतर भांडवली खर्च	**60**	Other Capital expenditure	इतर भांडवली खर्च
56	**61**	DEPRECIATIONS	घसारा	**61**	Depreciation	घसारा
57	**62**	RESERVES	राखीव	**62**	Reserves	राखीव
58	**63**	INTER ACCOUNT TRANSFER	आंतरलेखा हस्तांतरणे	**63**	Inter Account Transfers	आंतरलेखा हस्तांतरणे
59	**64**	WRITT OFF/ LOSSES	हानी निर्लेखित करणे	**64**	Writes Off of Losses	हानी निर्लेखित करणे
60	**70**	DEDUCT RECOVERIES	वजा वसुली	**70**	Deduct Recoveries	वजा वसुली
61				**71**	Information, Computer, Telecommunications (ICT) equipment	माहिती, संगणक, दूरसंचार (ICT) उपकरणे
62	**72**	Repairs And Maintenance Of Machinery And Equipment	यंत्रसामग्री व उपकरणे यांची देखभाल व दुरूस्ती	**72**	Buildings and Structures	इमारती आणि बांधकामे
63				**73**	Infrastructural Assets	पायाभूत मालमत्ता

64				**74**	Furniture & Fixtures	फर्निचर आणि फिक्सचर्स
65				**75**	Arms and Ammunitions (Capital)	शस्त्रे आणि दारूगोळा (भांडवली)
66				**76**	Upgradation/ Procurement of Heritage Assets and N.E.C.	वारसा मालमत्तेचे श्रेणीवर्धन व खरेदी - इतरत्र वर्गीकृत न केलेले
67				**77**	Other Fixed Assets	इतर स्थिर मालमत्ता
68				**78**	Land	जमीन
69				**79**	Non-produced assets other than land	जमिनीव्यतिरिक्त इतर अ-उत्पादित मालमत्ता
70				**80**	Intangible Assets	अमूर्त मालमत्ता

शासन निर्णय क्र. संकीर्ण -२०२५/प्र.क्र.२/अर्थसंकल्प-२, दिनांक ३ सप्टेंबर, २०२६ सोबतचे परिशिष्ट

"परिशिष्ट-७"

महसूली खर्च/ भांडवली खर्च/ लेखांकन समायोजन निहाय उद्दीष्ट यादी.

प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक		
नवीन उद्दिष्ट शीर्ष सांकेतांक	**उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)**	**उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)**
Revenue Expenditure - महसूली खर्च		
01	Salaries	वेतन
02	Wages	मजूरी
03	Dearness Allowance (DA)	महागाई भत्ता
04	Pensionary charges	निवृत्तीवेतन खर्च
05	Rewards	बक्षीसे
06	Medical Treatment	वैद्यकीय उपचार
07	Allowances	भत्ते
08	Leave Travel Concession (LTC)	रजा प्रवास सवलत
09	Training Expenses	प्रशिक्षण खर्च
10	Outsourcing /Contractual Services	बाह्यस्रोत / कंत्राटी सेवा
11	Domestic Travel Expenses	देशांर्तगत प्रवास खर्च
12	Foreign Travel Expenses	विदेश प्रवास खर्च
13	Office Expenses	कार्यालयीन खर्च
14	Rent, Rates and Taxes for Land and Buildings	जमीन आणि इमारतींचे भाडे, दर आणि कर
15	Royalty	स्वामीत्व धन
16	Printing and Publication	मुद्रण आणि प्रकाशन
18	Rent for others	इतर भाडे
19	Digital Equipment	डिजिटल उपकरणे
21	Materials and Supplies	सामग्री आणि पुरवठा
22	Arms and Ammunition	शस्त्रे व दारूगोळा
23	Cost of Ration	शिधा वाटप खर्च
24	Fuels and Lubricants	इंधन आणि वंगण

प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक		
नवीन उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
26	Advertising and Publicity	जाहिरात आणि प्रसिद्धी
27	Minor civil and electric Works	किरकोळ स्थापत्य आणि विद्युत कामे
28	Professional Services	व्यावसायिक व विशेष सेवा
29	Repair and Maintenance	दुरुस्ती आणि देखभाल
31	Grants in aid - General	सहाय्यक अनुदाने - सर्वसाधारण
32	Contribution	अंशदान
33	Subsidies	अर्थसहाय्य
34	Scholarships	शिष्यवृत्ती
35	Grants for creation of Capital Assets	भांडवली मालमत्ता निर्मितीकरीता अनुदान
36	Grants in aid -- Salaries	सहाय्यक अनुदाने - वेतन
37	Aid Material and Equipment	मदत साहित्य आणि उपकरणे
39	Bank and Agency charges	बँक आणि एजन्सी शुल्क
40	Awards and Prizes	पुरस्कार आणि बक्षिसे
41	Secret Service Expenditure	गुप्त सेवा खर्च
42	Social Security Expenditure	सामाजिक सुरक्षा खर्च
44	Loss in Exchange	चलन विनिमय तोटा
45	Interest Payments	व्याज प्रदाने
49	Other Revenue expenditure	इतर महसूली खर्च
Capital Expenditure - भांडवली खर्च		
51	Motor Vehicles	मोटार वाहने
52	Machinery and Equipment	यंत्रसामुग्री आणि उपकरणे
54	Investment	गुंतवणूक
55	Loan and Advances	कर्ज आणि आगाऊ रकमा
56	Repayment of borrowings	कर्जाची परतफेड
57	Subscription	सदस्यत्व
60	Other Capital expenditure	इतर भांडवली खर्च

प्रस्तावित उद्दिष्ट शीर्ष सांकेतांक		
नवीन उद्दिष्ट शीर्ष सांकेतांक	उद्दिष्ट शीर्ष तपशिल (इंग्रजीमध्ये)	उद्दिष्ट शीर्ष तपशिल (मराठीमध्ये)
71	Information, Computer, Telecommunications (ICT) equipment	माहिती, संगणक, दूरसंचार (ICT) उपकरणे
72	Buildings and Structures	इमारती आणि बांधकामे
73	Infrastructural Assets	पायाभूत सुविधा मालमत्ता
74	Furniture & Fixtures	फर्निचर आणि फिक्सचर्स
75	Arms and Ammunitions (Capital)	शस्त्रे आणि दारूगोळा (भांडवली)
76	Upgradation Procurement of Heritage Assets and not elsewhere classified	वारसा मालमत्तेचे श्रेणीवर्धन व खरेदी - इतरत्र वर्गीकृत न केलेले
77	Other Fixed Assets	इतर स्थिर मालमत्ता
78	Land	जमीन
79	Non-produced assets other than land	जमीनीव्यतीरीक्त इतर अ-उत्पादित मालमत्ता
80	Intangible Assets	अमूर्त मालमत्ता
Accounting Adjustments - लेखांकन समायोजन		
43	Suspense	निलंबन
61	Depreciation	घसारा
62	Reserves	राखीव
63	Inter Account Transfers	आंतरलेखा हस्तांतरणे
64	Writes Off of Losses	हानी निर्लेखित करणे
70	Deduct Recoveries	वजा वसुली