



GOVERNMENT OF GOA  
DIRECTORATE OF HIGHER EDUCATION  
SCERT Building, Alto Porvorim-Goa.

Tel:2415585/2410824

Email:estt-dhe.goa@gov.in

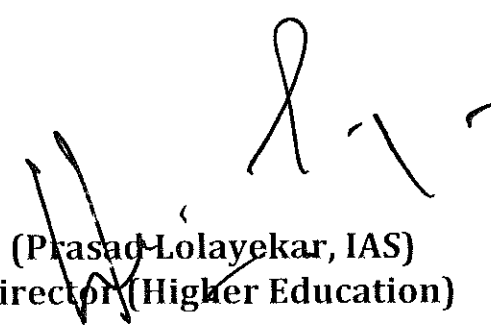
No.Est/Delg. of Powers/190/2020/ 8246

Dated:-15/09/2023

**ORDER**

In exercise of the powers conferred under Rule 12 and 14 of the Goa Delegation of Financial Powers Rules, 2008, the undersigned hereby re-delegates the powers under Annexure – I for Object Class 1 and 2 of the said Rules, to the Additional Director of Higher Education with immediate effect until further orders.

Further, the Additional Director of Higher Education is also hereby authorized to convey the said approval.

  
(Prasad Lolayekar, IAS)  
Director (Higher Education)

To,  
The Additional Director of Higher Education.  
Directorate of Higher Education.

**Copy to:-**

1. The Director, Directorate of Accounts, Panaji, Goa
2. The Joint Director, Directorate of Accounts, South Branch, Margao- Goa.
3. All the Sections of this Directorate.
4. Guard file.
5. O/c.

Code	Description	Description/Definition
14	Rent, rates, taxes	<i>Rent, rates, taxes:-</i> Will include payment of rent for hired buildings, municipal rates and taxes, etc. It will also include lease charges for land.
15	Royalty	
16	Publications	<i>Publications:-</i> Will include expenditure on printing of office codes, manuals and other documents whether priced or unpriced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sale of publications, etc.
20	Other administrative expenses	<i>Other administrative expenses:-</i> Will include expenditure on Departmental canteen hospitality/entertainment expenses, gifts and expenditure on conducted tours, expenditure on conferences/seminars/workshops, etc., and expenditure on other training programmes.
<b>Object Class 3 (Contractual services and supplies)</b>		
21	Supplies & materials	<i>Supplies &amp; materials:-</i> Will include expenditure on materials and supplies, stores and equipments, etc.
22	Arms and ammunition	<i>Arms and ammunition:-</i> Will include expenditure on arms and ammunition of Police and other Paramilitary Establishments.
23	Cost of ration	<i>Cost of ration:-</i> Will include expenditure on ration of Police and other Paramilitary Establishments.
24	POL	<i>POL:-</i> Will include expenditure on POL of Police and other paramilitary vehicles. It will also include expenditure on POL of transport vehicles used for field activities, but will exclude those used for running an office.
25	Clothing and tentage	<i>Clothing and tentage:-</i> Will include expenditure on clothing and tentage of Police and Paramilitary Establishments.
26	Advertising and Publicity	<i>Advertising and Publicity:-</i> Will include commission to agents for sale and printing of publicity material. This would also include expenditure on exhibitions, fairs.
27	Minor works	<i>Minor works:-</i> Will also record expenditure on repairs and maintenance of works, machinery and equipment.
28	Professional services	<i>Professional services:-</i> Will include charges for legal services, consultancy fees, fees to staff artists, 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.
30	Other contractual services	<i>Other contractual services:-</i> Will include expenditure on service or commitment charges and national value of gifts received, etc.

ANNEXURE - I

Primary Unit of Appropriation

Rule 7 of GDFPR 2008<sup>2</sup>)

List of standard object heads with the relevant two digit code & Definition

Code	Description	Description/Definition
<b>Object Class 1 (Personnel services and benefits)</b>		
01	Salaries	<i>Salaries:-</i> Will include pay, allowances in all forms of personnel including honoraria and leave encashment except travel expenses (other than leave travel concession). This object classification will also be utilized for recording expenditure on emoluments and allowances of heads of States and other high dignitaries including sumptuary allowance.
02	Wages	<i>Wages:-</i> Will include wages of labourers and of staff at present paid-out of contingencies.
03	Overtime allowance	<i>Overtime allowance:-</i> Is the amount paid to a Non-Gazetted Government servant for performing official duties beyond office hours in addition to his working hours.
04	Pensionary charges	<i>Pensionary charges:-</i> Will include donations to service funds and contributory provident funds, in addition to payments of pensions and gratuity in all forms to Government servants, Members of Parliament, freedom fighters, etc. This will, however, not include social security expenditure such as old age pension etc.
05	Rewards	<i>Rewards:-</i> Will include amount paid to Government servants only as per schemes, if any, operative in Ministries/Departments.
<b>Object Class 2 (Administrative expenses)</b>		
11	Domestic travel expenses	<i>Domestic travel expenses:-</i> Will cover all expenses on account of travel on expenses duty in India including conveyance and fixed travelling allowances but excluding leave travel concessions which would be part of salaries. This will also include T.A./D.A. to non-official members on account of travel in India.
12	Foreign travel expenses	<i>Foreign travel expenses:-</i> Will cover all expenses on account of travel on expenses duty outside India including deputation of Scientists abroad. This will also include the expenditure on T.A./D.A. to non-official members going on tour abroad.
13	Office expenses	<i>Office expenses:-</i> Will include all contingent expenses for running an office such as furniture, postage, purchase & maintenance of office machines and equipments, 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. This will also include POL expenses on vehicles for office use.

<sup>2</sup> Amended vide corrigendum No. 1-27-92-Fin(Bud) dated 25<sup>th</sup> July, 2008 published in the Official Gazette (Extraordinary) Series I No. 17 dated 29<sup>th</sup> July, 2008.