2

**बिहार सरकार**

**लघु जल संसाधन विभाग**

संचिका-प्र0-2/ल0ज0स0/बजट/विधि-21/25 पटना, दिनांक-

**प्रेषक,**

**पंकज कुमार चौधरी**
**सरकार के अवर सचिव**

सेवा में,

**अतिमहत्वपूर्ण /ई0-मेल**

उप सचिव-सह- निकासी एवं व्ययन पदाधिकारी,लघु जल संसाधन विभाग, पटना
अवर सचिव(मुख्यालय स्थापना), लघु जल संसाधन विभाग, पटना
अभियंता प्रमुख, लघु जल संसाधन विभाग, पटना
मुख्य अभियंता(योजना+अनुश्रवण+भूगर्भ) लघु जल संसाधन विभाग, पटना
मुख्य अभियंता, लघु जल संसाधन विभाग, पटना/मुजफ्फरपुर/भागलपुर
अधीक्षण अभियंता (मु0) योजना एवं स्थापना/अधीक्षण अभियंता (मु0) उड़नदस्ता/अधीक्षण अभियंता (मु0) अनुश्रवण/ अधीक्षण अभियंता (मु0) रूपांकण/अन्वेषण/ गुण नियंत्रण, लघु जल संसाधन विभाग, पटना/तकनीकी प्रभारी, नलकूप कोषांग, लघ जल संसाधन विभाग, पटना
सभी अधीक्षण अभियंता, लघु सिंचाई अंचल, बिहार ।
सभी कार्यपालक अभियंता,लघु सिंचाई प्रमंडल, बिहार ।

**विषयः- वित्तीय वर्ष-2027-28 के बजट निर्माण में निर्धारित किये गये नये Object Head एवं Sub-Object Head के अनुरूप बजटीय प्रविष्टि किये जाने के संबंध में ।**

प्रसंगः- वित्त विभाग, बिहार पटना का पत्रांक-1238 दिनांक-12.10.26

महाशय,

निदेशानुसार उपर्युक्त विषयक प्रासंगिक पत्र की छायाप्रति संलग्न करते हुए कहना है कि वित्तीय वर्ष-2027-28 के बजट निर्माण में नये निर्धारित किये गये Object Head एवं Sub-Object Head के अनुरूप बजटीय प्रविष्टि किये जाने हेतु वित्त विभाग, बिहार पटना का पत्रांक-1238 दिनांक-12.10.26 (छायाप्रति संलग्न) द्वारा दिये गये सामान्य दिशा निर्देश के आलोक में तैयार किया जाना है ।

अतः वित्त विभाग, बिहार पटना का पत्रांक-1238 दिनांक-12.10.26 में दिये गये सामान्य दिशा निर्देश के आलोक में वित्तीय वर्ष-2027-28 के बजट निर्माण में नये निर्धारित किये गये Object Head एवं Sub-Object Head के अनुरूप होगा ।

अतएव अनुरोध है कि उक्त दिशा-निर्देश के आलोक में अग्रतर कार्रवाई सुनिश्चित की जाय

सूचनार्थ प्रषित ।

अनुलग्नकः- 1. वित्त विभाग, बिहार पटना का पत्रांक-1238 दिनांक-12.10.26

**विश्वासभाजन**
**ह0/-**
**(पंकज कुमार चौधरी)**
**सरकार के अवर सचिव**

ज्ञापांक- 7120 पटना, दिनांक- 13/11/26

**URGENT**

प्रतिलिपिः- आंतरिक वित्तीय सलाहकार/सभी प्रशाखा पदाधिकारी/आई0टी0 मैनेजर,आई0टी0 कोषांग, लघु जल संसाधन विभाग, बिहार, पटना को सभी संलग्न क्षेत्रीय कार्यालयों को ई-मेल करने हेतु तथा विभागीय बेवसाईट पर अपलोड करने हेतु सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित ।

**अनुलग्नकः- 1. वित्त विभाग, बिहार पटना का पत्रांक-1238 दिनांक-12.10.26**

13.11.26
**सरकार के अवर सचिव**

पत्रांक-ब-14/Object head-363/2026 1238 वि0

**बिहार सरकार**

**वित्त विभाग**

प्रेषक,

**संजीव मित्तल,** भा0प्र0से0

अपर-सचिव-सह-बजट पदाधिकारी ।

सेवा में,

**अपर मुख्य सचिव/प्रधान सचिव/सचिव,**
सभी विभाग,
पटना, बिहार ।

दिनांक- 12/10/2026

**विषयः- वित्तीय वर्ष 2027-28 के बजट निर्माण में नये निर्धारित किए गए Object head एवं Sub-object head के अनुरूप बजटीय प्रविष्टि किए जाने के संबंध में ।**

**प्रसंगः-** प्रधान महालेखाकार(ले0&ह0)का कार्यालय, पटना के पत्रांक-AA/Revised Common object head/26-27/I/1603873/2026, दिनांक-11.09.2026

महाशय,

निदेशानुसार उपर्युक्त विषय के संबंध में सूचित करना है कि भारत सरकार के निर्देश के अनुपालन हेतु महालेखाकार कार्यालय, बिहार द्वारा उपर्युक्त प्रासंगिक पत्र के माध्यम से किए गए अनुरोध के आलोक में राज्य सरकार द्वारा उपयोग में लाये जाने वाले पूर्व के सामान्य विस्तृत शीर्ष (Detail head) एवं विषय शीर्ष(Object head) को Harmonization of Primary Units of Appropriation (Object head) and SDG tagging and reporting के लिए नये Object head एवं Sub-object head के रूप में निर्धारित किया गया है ।

2. वर्णित स्थिति में वित्त विभागीय परिपत्र सं0-967, दिनांक-11.08.2026 (बजट दिशा-निर्देश) द्वारा पूर्व में संसूचित विस्तृत शीर्ष (Detail head) एवं विषय शीर्ष (Object head) के स्थान पर नये निर्धारित Object head एवं Sub-object head की सूची पत्र के साथ संलग्न कर प्रेषित की जा रही है ।

3. अतः अनुरोध है कि वित्तीय वर्ष 2027-28 के बजट निर्माण के क्रम बजटीय प्रविष्टि राज्य सरकार द्वारा निर्धारित नये Object head एवं Sub-object head के अनुरूप ही करते हुए बजट प्राक्कलन प्रेषित करने की कृपा की जाए ।

**अनुलग्नक-यथोक्त ।**

विश्वासभाजन

**(संजीव मित्तल)**
अपर-सचिव-सह-बजट पदाधिकारी

[redacted] for budget estimation in [redacted] 27 : OLD

List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW

| Detailed Head | Object Head | Name of Item |
|---|---|---|
| 01-Salary | 01 | Salary |
| | 02 | Special Pay |
| | 03 | Dearness Allowance |
| | 04 | House Rent Allowance |
| | 05 | Transport Allowance |
| | 06 | Medical Allowance |
| | 07 | Other Allowance |
| | 08 | Festival Advance |
| | | |
| | | |
| | | |
| 02-Wages | 01 | Wages |
| | | |
| 04-Pensionary Charges | 01 | Pension/Provisional Pension |
| | 02 | Deleted |
| | 03 | Family Pension |
| | 04 | Gratuity |
| | 05 | Commuted Value |
| | 06 | Leave Encashment |
| 05-Rewards | 01 | Rewards |
| 06-Medical Reimbursement | 01 | Medical Reimbursement |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| Object Head | Sub-Object Head | Name of Item |
|---|---|---|
| | (A) Revenue Expenditure | |
| 01-Salaries | 01 | Basic Salary |
| | 02 | Special Pay |
| | | |
| | | |
| | | |
| | | |
| | | |
| | 09 | Leave Encashment on LTC |
| | 10 | Honorarium/Stipend to interns. |
| | 11 | Others Pay |
| 02-Wages | 01 | Wages |
| 03-Dearness Allowance (DA) | 01 | Dearness Allowance (DA) |
| 04-Pensionary Charges | 01 | Pension/Provisional Pension |
| | 02 | NPS/UPS Contribution |
| | 03 | Family Pension |
| | 04 | Gratuity |
| | 05 | Commuted Value |
| | 06 | Leave Encashment |
| 05-Rewards | 01 | Rewards |
| 06-Medical Treatment | 01 | Medical Reimbursement |
| 07-Allowances | 01 | House Rent Allowance |
| | 02 | Transport Allowance |
| | 03 | Medical Allowance |
| | 04 | Other Allowance |
| | | |
| 08-Leave Travel Concession (LTC) | 01 | Leave Travel Concession |

List of Detailed Heads/Object Heads for budget preparation for Financial Year 2026-27 : OLD

List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW

| Detailed Head | Object Head | Name of Item |
|---|---|---|
| | | |
| | | |
| | | |
| 11-Travel Expenses | 01 | Travel Expenses |
| | | |
| 13-Office Expenses | 01 | Office Expenses |
| | 02 | Fuel and Maintenance of Vehicle |
| | 03 | Telephone |
| | 04 | Electricity Charges |
| | 05 | Legal Charges |
| | 06 | Uniform/Dress |
| | 07 | Electricity Charges-D.P.S. |
| | 08 | Handling Charges |
| | 09 | Commission |
| | 10 | Payment for Hired Vehicle |
| | 11 | Disaster Equipment Office |
| | | |
| | | |
| 14-Rent, Rates and Taxes | 01 | Rent, Rates and Taxes |
| | | |
| | | |

| Object Head | Sub-Object Head | Name of Item |
|---|---|---|
| 09-Training Expenses | 01 | Training Expenses |
| 10-Outsourcing/Contractual Services | 01 | Contractual Services for Specific Purpose |
| | | |
| 11-Domestic Travel Expenses | | |
| | 02 | Domestic Travel Expenses |
| 12-Foreign Travel Expenses | 01 | Foreign Travel Expenses |
| 13-Office Expenses | 01 | Office Expenses |
| | | |
| | 03 | Telephone and Internet |
| | 04 | Electricity Charges |
| | | |
| | 06 | Uniform/Dress |
| | 07 | Electricity Charges-D.P.S. |
| | 08 | Handling Charges |
| | | |
| | | |
| | 11 | Disaster Equipment Office |
| | 12 | Hospitality/Refreshment Expenses |
| | 13 | Purchase of Office Equipment/Furniture (< Rs. 1 Lakh) |
| 14-Rent, Rates and Taxes for Land and Buildings | | |
| | 02 | Rent for Land and Buildings |
| | 03 | Municipal Rates and Taxes |

[redacted] for Detailed Programs in [redacted]

List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW

| Detailed Head | Object Head | Name of Item | Object Head | Sub-Object Head | Name of Item |
|---|---|---|---|---|---|
| | | | | 04 | Lease Charges for Rented Lands |
| 15-Royalty | 01 | Royalty | 15-Royalty | 01 | Royalty |
| 16-Publications | 01 | Publication and Printing | 16-Printing and Publication | 01 | Printing and Publication |
| | | | 18-Rent for Others | 01 | Payment for Rented Vehicle |
| | | | | 02 | Rent of Equipment and Other Various Items for Office Use |
| | | | | 03 | Lease Charges for Equipment and Other Items. |
| | | | | 04 | Rent on Venue for Conferences/Workshops/Seminars /Meetings etc. |
| | | | 19-Digital Equipment | 01 | Low Cost Expenditure on Hardware and Software |
| | | | | 02 | Toner, Cartridge for Printer |
| 20-Other Administrative Expenses | 01 | Hospitality Expenses | | | |
| | 02 | Conference, Workshop, Seminar | | | |
| | 03 | Training Expenses | | | |
| 21-Materials and Supplies | 01 | Materials and Supplies | 21-Materials and Supplies | 01 | Materials and Supplies |
| | 02 | Medicine Store | | 02 | Medicine Store |
| | 03 | Diet / Dietary | | | |
| 22-Arms and Ammunition | 01 | Arms and Ammunition | 22-Arms and Ammunition | 01 | Arms and Ammunition (Revenue) |
| 23-Cost of Ration | 01 | Cost of Ration | 23-Cost of Ration | | |
| | | | | 02 | Diet / Dietary |
| 24-P.O.L. | 01 | P.O.L. | | 03 | Procurement of Ration |
| | | | 24-Fuels and Lubricants | | |
| | | | | 02 | Expenditure of Fules |

List of Budgeted Heads/Object Heads for Budget preparation in Financial Year 2026-27 : OLD

List of Object Heads/Sub-Objects for Budget in Financial Year 2027-28 :- NEW

| Detailed Head | Object Head | Name of Item | Object Head | Sub-Object Head | Name of Item |
|---|---|---|---|---|---|
| 26-Advertising and Publication | 01 | Advertising and Publication | 26-Advertising and Publicity | 01 | Advertising and Publicity |
| 27-Minor Works | 01 | Minor Works | 27-Minor Civil and Electric Works | | |
| | 02 | Maintenance and Repair | | | |
| | | | | 03 | Minor Civil Works |
| | | | | 04 | Minor Electrical Works |
| 28-Professional Services | | | 28-Professional Services | 01 | Legal Services and Charges |
| | 02 | Contractual Services | | 02 | Contractual Services |
| | 03 | Consultancy | | 03 | Consultancy |
| | 04 | Professional/Art/Technical Services | | 04 | Professional/Art/Technical Services |
| | 05 | Examination Related Expenses | | 05 | Examination Related Expenses |
| | | | 29-Repair and Maintenance | 01 | Repair and Maintenance of Machinery and Equipments |
| | | | | 02 | Repair and Maintenance of Vehicle, Furniture etc. |
| | | | | 03 | Repair and Maintenance of Infrastructral Assets other than civil and electrical works |
| 31-Grants-in-Aid | | | 31-Grants-in-Aid - General | | |
| | 04 | Grants-in-Aid - Salary | | | |
| | 05 | Grants-in-Aid - Creation of Assets | | | |
| | 06 | Grants-in-Aid - Non-Salary | | | |
| | | | | 07 | Grants-in-Aid (Other than salary and assets creation) |
| | | | | 08 | Grants-in-Aid (Welfare Activities) |
| 32-Contributions | 01 | Contribution | 32-Contributions | 01 | Contribution |

[redacted] List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW

| Detailed Head | Object Head | Name of Item |
|---|---|---|
| 33-Subsidy | 01 | Subsidy |
| | 02 | Compensation |
| 34-Scholarship/Stipend | 01 | Scholarship/Stipend |
| | 02 | Incentive |
| 35-Relief | 01 | Cash / Kind |
| | | |
| 36-Discretionary Grants | 01 | Discretionary Grants |
| | | |
| 37-Ex-gratia Grants | 01 | Ex-gratia Grants |
| | | |
| | | |
| | | |
| | | |
| | | |
| 41-Secret Service Expenditure | 01 | Secret Service Expenditure |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| Object Head | Sub-Object Head | Name of Item |
|---|---|---|
| 33-Subsidies | 01 | Subsidy |
| | | |
| 34-Scholarships | 01 | Scholarships/Stipends |
| | 02 | Incentive |
| 35-Grants for creation of Capital Assets | | |
| | 02 | Grants-in-Aid - Creation of Assets |
| 36-Grants-in-aid - Salaries | | |
| | 02 | Grants-in-aid - Salaries |
| 37-Aid Material and Equipment | | |
| | 02 | Aid - Material and Equipment |
| | 03 | Grants-in-aid in Kind |
| 39-Bank and Agency charges | 01 | Bank Service Charges |
| | 02 | Convenience fees |
| 40-Awards and Prizes | 01 | Awards and Prizes |
| 41-Secret Service Expenditure | 01 | Secret Service Expenditure |
| 42-Social Security Expenditure | 01 | Old age Pensions |
| | 02 | Widow Pensions/Girl/Women related Benefits |
| | 03 | Benefits to Freedom Fighters |
| | 04 | Other Social Benefits |
| | 05 | Cash Relief |
| 43-Suspense | 01 | Suspense |

**( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure)**

| List of Detailed Heads/Object Heads for budget preparation in Financial Year 2026-27 : OLD | | | List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW | | |
|---|---|---|---|---|---|
| **Detailed Head** | **Object Head** | **Name of Item** | **Object Head** | **Sub-Object Head** | **Name of Item** |
| 44-Exchange Rate Variations | 01 | Exchange Rate Variations | 44-Loss in Exchange | 01 | Exchange Rate Variations |
| 45-Interest | 01 | Interest | 45-Interest Payments | 01 | Interest |
| 46-Share of Taxes/Duties | 01 | Share of Taxes/Duties (Contribution of taxes/duties to Local Bodies) | | | |
| | | | 49-Other Revenue expenditure | 01 | Share of Taxes/Duties (Contribution of taxes/duties to Local Bodies) |
| | | | | 02 | Decretal Charges |
| | | | | 03 | Discretionary Grants |
| | | | | 04 | Re-imbursement |
| | | | | 05 | Plants/Plantations |
| | | | | 06 | Penal Charges |
| | | | | 07 | Compensation |
| | | | **(B) Capital Expenditure (Assets)** | | |
| 51-Motor Vehicles | 01 | Motor Vehicle Office | 51-Motor Vehicles | 01 | Motor Vehicle Office |
| | | | **( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure)** | | |
| 52-Machinery and Equipment | 01 | Machinery and Equipment - Office | 52-Machinery and Equipment | 01 | Machinery and Equipment - Office |
| | 02 | Machinery and Equipment - Other | | 02 | Machinery and Equipment - Other |
| 53-Major Works | 01 | Major Works | | | |
| | 02 | Land Acquisition | | | |
| 54-Investments | 01 | Investments | 54-Investments | 01 | Investments |
| 55-Loans and Advances | 01 | Loans and Advances | 55-Loans and Advances | 01 | Loans and Advances |
| 56-Repayment of Borrowings | 01 | Repayment of Borrowings | 56-Repayment of Borrowings | 01 | Repayment of Borrowings |
| | | | 57-Subscription | 01 | Subscription |

List of Detailed Heads/Object Heads for budget preparation in Financial Year 2026-27 : OLD

| Detailed Head | Object Head | Name of Item |
|---|---|---|
| 60-Other Capital Expenditure | 01 | Other Capital Expenditure |
| 61-Depreciation | 01 | Depreciation |
| | | |
| 62-Reserve Funds | 01 | Reserve Funds |
| | | |
| 63-Inter Account Transfer | 01 | Inter Account Transfer |
| | | |
| 64-Write off / Losses | 01 | Write off / Losses |
| | | |
| 70-Reduction in Expenditure | 01 | Reduction in Expenditure |
| | | |

List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW

| Object Head | Sub-Object Head | Name of Item |
|---|---|---|
| 60-Other Capital Expenditure | 01 | Other Capital Expenditure |
| 61-Depreciation | 01 | Depreciation |
| ( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure) | | |
| 62-Reserve Funds | 01 | Reserve Funds |
| ( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure) | | |
| 63-Inter Account Transfer | 01 | Inter Account Transfer |
| ( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure) | | |
| 64-Write off of Losses | 01 | Write off of Losses |
| ( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure) | | |
| 70-Reduction in Expenditure | 01 | Reduction in Expenditure |
| ( This Sub-Object Head may be used in Both Revenue & Capital Nature of Expenditure) | | |
| 72-Building and Structures | 01 | Major Works-Building and Structures |
| 73-Infrastructural Assets | 01 | Major Works-Infrastructural Assets |
| 74-Furniture & Fixtures | 01 | Furniture & Fixtures (Capital) |
| 75-Arms and Ammunitions (Capital) | 01 | Arms and Ammunition (Capital) |
| 76-Upgradation Procurement of Hertage Assets and not elsewhere classified | 01 | Procurement of Hertage Assets/Fine art/Cultural/archaeological |
| 77-Other Fixed Assets | 01 | Plants/Plantations (Capital) |

List of Detailed Heads/Object Heads for budget preparation in Financial Year 2026-27 : OLD

| Detailed Head | Object Head | Name of Item |
|---|---|---|

List of Object Heads/Sub-Object Heads for budget in Financial Year 2027-28 :- NEW

| Object Head | Sub-Object Head | Name of Item |
|---|---|---|
| | 02 | Library |
| 78-Land | 01 | Land Acquisition |
| 79-Non-produced assets other than land | 01 | Non-produced assets other than land |
| 80-Intangible Assets | 01 | Expenditure on copy right, Patents, goodwill etc. |