

Dated: Shimla- 171001, the

शिक्षा निदेशालय उच्चतर शिक्षा

April, 2023

OFFICE ORDER

04 APR 2023

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), the **PRINCIPALS SCERT SOLAN & GOVT. COLLEGE OF TEACHER EDUCATION, DHARAMSHALA H.P.** are hereby authorized to operate following Heads of Accounts for the financial year **2023-24** :-

- (I) **2202-General Education**
 - 03- University & Higher Education
 - 103-Government Colleges & Institutes
 - 01-Government Colleges
(Training/OC)
- (II) **2202-General Education**
 - 03- University & Higher Education
 - 103-Government Colleges & Institutes
 - 02-Training Colleges
Salary/ Wages/ /TE/OE/ MR /RRT/TRAINING/OC /Maintenance / M&E , M&S, and TTE.)
(for GCTE Dharamshala only)
- (III) **2202-General Education**
 - 80- General
 - 004- Research
 - 03- State Council of Education Research And Training Solan
Salary/ Wages/ /TE/OE/ MR /RRT/TRAINING/OC /Maintenance / M&E , M&S, Scholarship
and TTE.) (for SCERT Solan only)
- (IV) **2202-General Education**
 - 03- University & Higher Education
 - 796- Tribal Area Sub Plan ,
 - 02 -Government Colleges
(Training/OC)
- (V) **2202-General Education**
 - 02- Secondary Education
 - 109- Govt. Secondary School,
 - 01- Expenditure on Secondary Schools
(Salary /TE/OE/MR for GCTE Dharamshala only) & (Training/ OC)
- (VI) **8009-State Provident Fund**
 - 01-Civil
 - 101- General Provident Fund.
- (VII) **7610- Loans to Govt. servants Etc.**
 - 00-
 - 201- House Building Advance
 - 01-Advance to Government Servants for House Construction.
 - 202-Advance for Purchase of Motor Conveyance
(Loans)
- (VIII) **2235- Social Security & Welfare**
 - 60- Others social security & Welfare Programmes
 - 800- Other Expenditure
 - 33- Pensioners of secondary Education Department.
(Medical Reimbursement.)
- (IX) **2235- Social Security & Welfare**
 - 60- Others social security & Welfare Programmes
 - 105-Government Employees Insurance Scheme
 - 02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)

(X) **2071-Pension & other retirement Benefits Schemes.**

01- Civil

101-Superannuation & Retirements allowance

03-Superannuation from 1-11-1966

(38-Pension)

102-Commutated Value of Pensions

02- Payment after 1-11-66

(Pensions-38)

104-Gratuites

02- Superannuation from 1-11-1966

03-Gratuity under various Acts

04-Interest on delayed payment of gratuity

(Gratuity-39)

105- Family Pensions

01-Payment before 01-11-1966

02- Payment after 1-11-66

(Pensions-38)

115- Leave Encashment

01- Leave Encashment Benefits

(Pensions-38)

(XI) **8011-Insurance & Pension Fund**

107- State Govt. Employees Group Insurance Scheme

01- Insurance

02- Savings

101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) **0202- Education, Sports, Art & Culture**

01- General Education

102- Secondary Education

07-Recoveries of Over Payment

103- University & Other Higher Education

01- Tuition & Other Fees

02- Miscellaneous Receipts.

600- General

03-Miscellaneous Receipts.


(Dr. Amarjeet K Sharma)
Director Higher Education
Himachal Pradesh.

April, 2023

Endst. No. Even. Dated: Shimla-171001, Dated:

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009.
4. The Distt. Treasuries Officer(s) Solan, Distt. Solan & Dharamshala, Distt. Kangra, H.P
5. The Principals SCERT Solan & GCTE, Dharamshala Distt. Kangra, H.P.
6. The Incharge, IT Cell for upload in Departmental website.


Director of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

April, 2023

04 APR 2023

OFFICE ORDER

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), all The **LIBRARIAN AND CONTROLLING PRINCIPALS/OFFICERS OF LIBRARIES/DISTT. LIBRARIES/STATE LIBRARY, SHIMLA AND CENTRAL LIBRARY SOLAN H.P.** are hereby authorized to operate following Heads of Accounts for the Financial year **2022-23:-**

- (I) **2205-Art & Culture**
00-
105- Public Libraries
01- State & District Libraries
(Salary/ Wages//TE/OE/ MR//RRT/OC /Maintenance /M&E/ M&S/ and TTE.)
(For General Area only)
- (II) **2205-Art & Culture**
00-
796- Tribal Area Sub Plan
01- Exp. on Public Libraries
(Salary/ Wages//TE/OE MR//RRT/OC /Maintenance /M&E , M&S, and TTE.)
(For Tribal Area only)
- (III) **2205-Art & Culture**
00-
796- Tribal Area Sub Plan
04-Exp. on Public Libraries under SCA
(Salary/ Wages//TE/OE/ MR//RRT/OC /Maintenance /M&E , M&S, and TTE.)
(For Tribal Area only)
- (IV) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (V) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01- Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (VI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement.)
- (VII) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)
- (VIII) **2071-Pension & other retirement Benefits Schemes.**
01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)
102-Commuted Value of Pensions
02- Payment after 1-11-66
(Pensions-38)

- 104-Gratuites
02- Superannuation from 1-11-1966
03-Gratuity under various Acts
04-Interest on delayed payment of gratuity
(Gratuity-39)

- 105- Family Pensions
01-Payment before 01-11-1966
02- Payment after 1-11-66
(Pensions-38)

- 115- Leave Encashment
01- Leave Encashment Benefits
(Pensions-38)

(IX) 8011-Insurance & Pension Fund

- 107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I)

- 0202- Education, Sports, Art & Culture**
01- General education
102- Secondary Education
07-Recovery of over Payment

(II)

- 0202- Education, Sports, Art & Culture**
01-General Education
600-General
03-Miscellaneous Receipts.

(III)

- 0202- Education, Sports, Art & Culture**
04-Art and Culture
102- Public Libraries
01- Public Libraries
02-Miscellaneous Receipts.



(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

Endst. No. Even. Dated: Shimla-171001, Dated:

April, 2023

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2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009 .
4. All the Distt. Treasury Officer(s) in Himachal Pradesh
5. All the Deputy Director of Higher Education in HP.
6. The Deputy Director of Elementary Education Kaza Distt. L &S.
7. All the Librarians and Controlling Principals /Officers of Libraries/ Distt. Libraries/ State Library, Shimla/Central Library, Solan in Himachal Pradesh.
8. The In-charge, IT Cell for upload in Departmental website.



Director Higher Education
Himachal Pradesh.

No. EDN-HE (4)3(C) Budget-DDO Powers-2018-2019
Directorate of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

शिक्षा निदेशालय उच्चतर शिक्षा

April, 2023

OFFICE ORDER

04 APR 2023

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3) all the **PRINCIPAL OF GOVT. FINE ART COLLEGE SHIMLA** are hereby authorized to operate following Heads of Accounts for the Financial Year **2023-24** :-

- (I) **2202-General Education**
03- University & Higher Education
103-Government Colleges & Institutes
08-Opening of Fine Art College
(Salary/ Wages/TE/OE/ MR/RRT/TRAINING/OC for Library books /Maintenance / /M&E , M&S, Scholarship and TTE.)
- (II) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (III) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01-Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (IV) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement.)
- (V) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)
- (VI) **2071-Pension & other retirement Benefits Schemes.**
01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)
102-Commutated Value of Pensions
02- Payment after 1-11-66
(Pensions-38)

104-Gratuites
02- Superannuation from 1-11-1966
03-Gratuity under various Acts
04-Interest on delayed payment of gratuity
(Gratuity-39)

- 105- Family Pensions
01- Payment before 01-11-1966
02- Payment after 1-11-66
(Pensions-38)

- 115- Leave Encashment
01- Leave Encashment Benefits
(Pensions-38)

(VII) 8011-Insurance & Pension Fund

- 107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

- (I) 0202- Education, Sports, Art & Culture**
01- General education
103- University & Other Higher Education
01- Tuition & Other Fees
02- Miscellaneous Receipts.

600- General
03- Miscellaneous Receipts.


Dr. Amarjeet K. Sharma
Director Higher Education
Himachal Pradesh.

April, 2023

Endst. No. Even. Dated: Shimla-171001, Dated:

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 2. The Principal Accountant General (A&E), H.P. Shimla-171003.
 3. The Director, Treasuries & Accounts, H.P. Shimla-171009 .
 4. The Distt. Treasury Officer, Shimla Himachal Pradesh.
 5. The Principal Govt. Fine Art College, Chaura Maidan, Shimla-5
 6. The Incharge, IT Cell for upload in Departmental website.


Director of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

April, 2023

शिक्षा निदेशालय उच्चतर वि०प्र०

04 APR 2023

OFFICE ORDER

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), all The **DY. DIRECTOR OF HIGHER EDUCATION IN HIMACHAL PRADESH** Other than Tribal Area are hereby authorized to operate following Heads of Accounts for the financial year 2023-24 :-

- (I) **2202-General Education**
02- Secondary Education
001-Direction & Administration
01-Directorate
(Salary/ Wages/TE/OE/MR/RRT/TRAINING/OC /Maintenance /Motor vehicles/MV purchase/M&E , M&S, and TTE.)
- (II) **2202-General Education**
02- Secondary Education
101- Inspection
01- Inspectorate
(Salary/ Wages/TE/OE/ MR/RRT/TRAINING/OC /Maintenance /Motor vehicles/M&E , M&S, and TTE.)
- (III) **2202-General Education**
02- Secondary Education
109- Govt. Secondary School,
01-Expenditure on Secondary Schools
(Salary/ Wages/TE/OE/ MR/RRT/TRAINING/ OC /Maintenance /M&E , M&S, Scholarship and TTE.)
- (IV) **2202-General Education**
02- Secondary Education
109- Govt. secondary School
20- Grant in Aid to School Management Committee.
- (V) **2202-General Education**
02- Secondary Education
109-Other Expenditure
34-Grant in Aid to Secondary Education under PTA
(Grant-in-aid)
(Grant-in-aid)
- (VI) **2202-General Education**
02- Secondary Education
789- Special Component Plan for Scheduled Caste
02- Expenditure on Secondary Schools
(Salary/ Wages//TE/OE/MR//RRT/OC for Library books /Maintenance /M&E , M&S, Scholarship and TTE.)
- (VII) **2202-General Education**
02- Secondary Education
789-Special Component Plan for Scheduled Castes
20-Grant in Aid to Secondary Education under PTA
(Grant-in-aid)
- (VIII) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (IX) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01- Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (X) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)
- (XI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)

(XII) 2071-Pension & other retirement Benefits Schemes.

- 01- Civil
- 101-Superannuation & Retirements allowance
- 03-Superannuation from 1-11-1966
(38-Pension)
- 102-Commutated Value of Pensions
- 02- Payment after 1-11-66
(Pensions-38)

- 104-Gratuites
- 02- Superannuation from 1-11-1966
- 03-Gratuity under various Acts
- 04-Interest on delayed payment of gratuity
(Gratuity-39)

- 105- Family Pensions
- 01-Payment before 01-11-1966
- 02- Payment after 1-11-66
(Pensions-38)

- 115- Leave Encashment
- 01- Leave Encashment Benefits
(Pensions-38)

(XIII) 8011-Insurance & Pension Fund

- 107- State Govt. Employees Group Insurance Scheme
- 01- Insurance
- 02- Savings
- 101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

- 01- General education
- 102- Secondary Education
- 01- Tuition & Other Fees
- 03- Miscellaneous Receipts.
- 07-Recovery of over Payment
- 600- General
- 03- Miscellaneous Receipts.

(II) 0202- Education, Sports, Art & Culture

- 04- Art and Culture
- 102- Public Libraries
- 01- Public Libraries
- 02- Miscellaneous Receipts.


(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

April, 2023

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4. All the Distt. Treasury Officer(s) in Himachal Pradesh.
5. All the Deputy Director of Higher Education in HP.
6. The Incharge, IT Cell for upload in Departmental website.


Director of Higher Education
Himachal Pradesh.

No. EDN-HE (4)3(C) Budget-DDO Code-2018-2019
Directorate of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

April, 2023



OFFICE ORDER

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3) all the **PRINCIPAL OF GOVT. POST GRADUATE/DEGREE COLLEGES IN HP.** are hereby authorized to operate following Heads of Accounts for the Financial Year **2023-24** :-

- (I) **2202-General Education**
03- University & Higher Education
103-Government Colleges & Institutes
01-Government Colleges
(Salary/ Wages/TE/OE/ MR/RR/ TRAINING/OC for Library books /Maintenance //M&E , M&S, Scholarship and TTE.)
- (II) **2202-General Education**
03- University & Higher Education
103-Government Colleges & Institutes
12- Utkrith Mahavidyalaya Yojna
(OE, OC, M &S and Minor Works)
- (III) **2202-General Education**
03- University & Higher Education
103-Other Expenditure
13-Grant in Aid to Govt. Colleges under PTA
(Grant-in-aid)
- (IV) **2202-General Education**
03- University & Higher Education
789- Special Component Plan for Scheduled Caste
06- Expenditure on Govt. Colleges
(OE, M&Eq and M&S)
- (V) **2202-General Education**
03- University & Higher Education
789- Special Component Plan for Scheduled Caste
11- Utkrith Mahavidyalaya Yojna
(OE, OE, M &S and Minor Works)
- (VI) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
14-Utkrith Mahavidyalaya Yojna
(OE, OC, M&S and Minor Works)
- (VII) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (VIII) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01-Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (XI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)

- (X) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)

(XI) **2071-Pension & other retirement Benefits Schemes.**

- 01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)
102-Commuted Value of Pensions
02- Payment after 1-11-66
(Pensions-38)

- 104-Gratutites
02- Superannuation from 1-11-1966
03-Gratuity under various Acts
04-Interest on delayed payment of gratuity
(Gratuity-39)

- 105- Family Pensions
01-Payment before 01-11-1966
02- Payment after 1-11-66
(Pensions-38)

- 115- Leave Encashment
01- Leave Encashment Benefits
(Pensions-38)

(XII) **8011-Insurance & Pension Fund**

- 107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

- (I) **0202- Education, Sports, Art & Culture**
01- General education
103- University & Other Higher Education
01- Tuition & Other Fees
02- Miscellaneous Receipts.

600- General
03-Miscellaneous Receipts.



Dr. Amarjeet K. Sharma
Director Higher Education
Himachal Pradesh.

Endst. No. Even. Dated: Shimla-171001, Dated:

April, 2023

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2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009 .
4. All the Dist. Treasury Officer (s) in Himachal Pradesh.
5. All the Principals of Govt. Post Graduate/Degree College in H.P.
6. The Incharge, IT Cell for upload in Departmental website.



Director of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

April, 2023

OFFICE ORDER

04 APR 2023

In exercise of the powers vested in me, under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), all The **DY. DIRECTOR OF HIGHER EDUCATION IN HIMACHAL PRADESH** Other than Tribal Area are hereby authorized to operate following Heads of Accounts for the financial year 2023-24 :-

- (I) **2202-General Education**
02- Secondary Education
001-Direction & Administration
01-Directorate
(Salary/ Wages/TE/OE/MR/RRT/TRAINING/OC /Maintenance /Motor vehicles/MV purchase/M&E , M&S, and TTE.)
- (II) **2202-General Education**
02- Secondary Education
101- Inspection
01- Inspectorate
(Salary/ Wages/TE/OE/ MR/RRT/TRAINING/OC /Maintenance /Motor vehicles/M&E , M&S, and TTE.)
- (III) **2202-General Education**
02- Secondary Education
109- Govt. Secondary School,
01-Expenditure on Secondary Schools
(Salary/ Wages/TE/OE/ MR/RRT/TRAINING/ OC /Maintenance /M&E , M&S, Scholarship and TTE.)
- (IV) **2202-General Education**
02- Secondary Education
109- Govt. secondary School
20- Grant in Aid to School Management Committee.
- (V) **2202-General Education**
02- Secondary Education
109-Other Expenditure
34-Grant in Aid to Secondary Education under PTA
(Grant-in-aid)
(Grant-in-aid)
- (VI) **2202-General Education**
02- Secondary Education
789- Special Component Plan for Scheduled Caste
02- Expenditure on Secondary Schools
(Salary/ Wages//TE/OE/MR//RRT/OC for Library books /Maintenance /M&E , M&S, Scholarship and TTE.)
- (VII) **2202-General Education**
02- Secondary Education
789-Special Component Plan for Scheduled Castes
20-Grant in Aid to Secondary Education under PTA
(Grant-in-aid)
- (VIII) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (IX) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01- Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (X) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)
- (XI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)

(XII) 2071-Pension & other retirement Benefits Schemes.

- 01- Civil
- 101-Superannuation & Retirements allowance
- 03-Superannuation from 1-11-1966
(38-Pension)
- 102-Commuted Value of Pensions
- 02- Payment after 1-11-66
(Pensions-38)

- 104-Gratuites
- 02- Superannuation from 1-11-1966
- 03-Gratuity under various Acts
- 04-Interest on delayed payment of gratuity
(Gratuity-39)

- 105- Family Pensions
- 01-Payment before 01-11-1966
- 02- Payment after 1-11-66
(Pensions-38)

- 115- Leave Encashment
- 01- Leave Encashment Benefits
(Pensions-38)

(XIII) 8011-Insurance & Pension Fund

- 107- State Govt. Employees Group Insurance Scheme
- 01- Insurance
- 02- Savings
- 101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

- 01- General education
- 102- Secondary Education
- 01- Tuition & Other Fees
- 03- Miscellaneous Receipts.
- 07-Recovery of over Payment
- 600- General
- 03- Miscellaneous Receipts.

(II) 0202- Education, Sports, Art & Culture

- 04- Art and Culture
- 102- Public Libraries
- 01- Public Libraries
- 02- Miscellaneous Receipts.



(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

April, 2023

Endst. No. Even. Dated: Shimla-171001, Dated:

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4. All the Distt. Treasury Officer(s) in Himachal Pradesh.
5. All the Deputy Director of Higher Education in HP.
6. The Incharge, IT Cell for upload in Departmental website.



Director of Higher Education
Himachal Pradesh.

No. EDN-HE (4)3(C) Budget-DDO Code-2019-2020
Directorate of Higher Education
Himachal Pradesh.

शिक्षा निदेशालय उच्चतर शिक्षा

Dated: Shimla- 171001, the

04 APR 2023

April, 2023

OFFICE ORDER

In exercise of the powers vested in-me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), all the **PRINCIPAL/HEADMASTER OF, GOVT. SR. SEC. SCHOOLS/ GOVT. HIGH SCHOOLS IN TRIBAL AREA OF HIMACHAL PRADESH** are hereby authorized to operate following Heads of Accounts pertaining to the Department of Higher Education for the Financial Year **2023-24** :-

- (I) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
03-Expenditure on High School other then MNP
(Salary/ Wages/TE/OE/MR/RRT/ TRAINING/ OC /Maintenance /M&E , M&S and TTE)
- (II) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
10-GIA to Secondary Education under PTA
(Grant-in-aid)
- (III) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
21 – Free Hostels for ST Students in Tribal Area.
(Wages / TE/OE/ MR/RRT/OC /M&E, M&S, Scholarship and TTE.)
- (IV) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (V) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01- Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (VI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)
- (VII) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)
- (VIII) **2071-Pension & other retirement Benefits Schemes.**
01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)

102-Commuted Value of Pensions

02- Payment after 1-11-66
(Pensions-38)

104-Gratuites

02- Superannuation from 1-11-1966
03-Gratuity under various Acts
04-Interest on delayed payment of gratuity
(Gratuity-39)

105- Family Pensions

01-Payment before 01-11-1966
02- Payment after 1-11-66
(Pensions-38)

115- Leave Encashment

01- Leave Encashment Benefits
(Pensions-38)

(IX) 8011-Insurance & Pension Fund

107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

01- General education
102- Secondary Education
01- Tuition & Other Fees
03- Miscellaneous Receipts.
07-Recovery of overpayment
600- General
03- Miscellaneous Receipts.

(II) 0202- Education, Sports, Art & Culture

04- Art and Culture
102- Public Libraries
01- Public Libraries
02- Miscellaneous Receipts.



(Dr. Amrjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

April, 2023

Endst. No. Even. Dated: Shimla-171001, Dated:

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009 .
4. The Distt. Treasury Officer(s)/ Treasury Officer, Kinnaur, Lahaul & Spiti, Pangi (Chamba) and Bharmour (Chamba) Himachal Pradesh.
5. The Deputy Director of Higher Education Kinnaur at Reckong Peo, Lahaul at Keylong and Spiti at Kaza, R.C. Pangi (Chamba) and ADM Bharmour(Chamba) Himachal Pradesh.
6. The Incharge, IT Cell for upload in Departmental website.



Director of Higher Education
Himachal Pradesh

No. EDN-HE (4)3(C) Budget-DDO Code-2019-20
Directorate of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

शिक्षा निदेशालय उच्चतर शिक्षा

04 APR 2023

April, 2023

OFFICE ORDER

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3) the **Principal of Govt. Colleges Reckong Peo, (KNR), Kukumseri (L&S), Bharmour (CBA) and Pangi (CBA) in H.P.** are hereby authorized to operate following Heads of Accounts pertaining to the Department of Higher Education for the Financial Year 2023-24 :-

- (I) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
02 -Government Colleges
(Salary/ Wages//TE/OE/MR/RRT/TRAINING/OC /Maintenance /M&E, M&S, Scholarship and TTE.)
(For Tribal Area only)
- (II) **2202-General Education**
03- University & Higher Education
103-Other Expenditure
13-Grant in Aid to Govt. Colleges under PTA
(Grant-in-aid)
- (III) **4202-Capital Outlay of Education, Sports Art & Culture**
01-General Education
796-Tribal Area Sub Plan
05- College Buildings
(Major Works)
- (IV) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (V) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01-Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (VI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)
- (VII) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)
- (VIII) **2071-Pension & other retirement Benefits Schemes.**
01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)
102-Commutated Value of Pensions
02- Payment after 1-11-66
(Pensions-38)

104-Gratutites

02- Superannuation from 1-11-1966

03-Gratuity under various Acts

04-Interest on delayed payment of gratuity
(Gratuity-39)

105- Family Pensions

01-Payment before 01-11-1966

02- Payment after 1-11-66
(Pensions-38)

115- Leave Encashment

01- Leave Encashment Benefits
(Pensions-38)

(IX) 8011-Insurance & Pension Fund

107- State Govt. Employees Group Insurance Scheme

01- Insurance

02- Savings

101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

01- General education

103- University & Other Higher Education

01- Tuition & Other Fees

02- Miscellaneous Receipts.

600- General

03-Miscellaneous Receipts.


(Dr. Amarjeet K Sharma)
Director Higher Education
Himachal Pradesh.

Endst. No. Even. Dated: Shimla-171001, Dated:

April, 2023

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009.
4. The Distt. Treasury Officer(s)/ Treasury Officer Reckong Peo, (KNR), Udaipur (L&S), Bharmour (CBA) and Pangi (CBA) in H.P.
5. The Principals of Govt. Colleges Reckong Peo, (KNR), Kukumseri (L&S), Bharmour (CBA) and Pangi (CBA) in H.P.
6. The Incharge, IT Cell for upload in Departmental website.


Director Higher Education
Himachal Pradesh.

No. EDN-HE (4)3(C) Budget-DDO Code-2019-20
Directorate of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

शिक्षा निदेशालय उच्चतर शिक्षा

April, 2023

OFFICE ORDER

04 APR 2023

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3) all the PRINCIPAL OE GOVT. SANSKRIT COLLEGES IN H.P. are hereby authorized to operate following Heads of Accounts for the Financial Year **2023-24** :-

- (I) **2202-General Education**
03- University & Higher Education
103-Government Colleges & Institutes
01-Government Colleges
(OE/ OC //M&Eq & M&S only)
- (II) **2202-General Education**
05- Other Expenditure
103- Sanskrit Education
01- Modernization of Sanskrit Pathshalas
(Salary/ Wages/TE/OE/ MR/RRT/TRAINING/OC for Library books /Maintenance / /M&E , M&S, Scholarship and TTE.)
- (III) **2202-General Education**
03- University & Higher Education
103-Other Expenditure
13-Grant in Aid to Govt. Colleges under PTA
(Grant-in-aid)
- (IV) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (V) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01-Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (VI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement.)
- (VII) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)
- (VIII) **2071-Pension & other retirement Benefits Schemes.**
01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)

102-Commuted Value of Pensions

- 02- Payment after 1-11-66
(Pensions-38)

104-Gratuites

- 02- Superannuation from 1-11-1966
03-Gratuity under various Acts
04-Interest on delayed payment of gratuity
(Gratuity-39)

105- Family Pensions

- 01-Payment before 01-11-1966
02- Payment after 1-11-66
(Pensions-38)

115- Leave Encashment

- 01- Leave Encashment Benefits
(Pensions-38)

(IX) 8011-Insurance & Pension Fund

- 107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

- 01- General education
103- University & Other Higher Education
01- Tuition & Other Fees
02- Miscellaneous Receipts.

600-General

- 03-Miscellaneous Receipts.



(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

Endst. No. Even. Dated: Shimla-171001, Dated:

April, 2023

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1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009.
4. The Distt. Treasury Officer(s)/ Shimla, Nahan and Solan in Himachal Pradesh.
5. The Treasury Officer, Sub Treasury, Sundernagar, Distt. Mandi, Theog -Distt. Shimla & Nerwa-Distt. Shimla H.P.
6. All the Principals of Govt. Sanskrit College in H.P.
7. The Incharge, IT Cell for upload in Departmental website.



Director of Higher Education
Himachal Pradesh.

No. EDN-HE (4)3(C) Budget-DDO Code-2018-2019
Directorate of Higher Education
Himachal Pradesh.

शिक्षा निदेशालय उच्चतर विभाग

Dated: Shimla- 171001, the

04 APR 2023

April, 2023

OFFICE ORDER

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), all the **PRINCIPAL/HEADMASTER OF, GOVT. SR. SEC. SCHOOLS/ GOVT. HIGH SCHOOLS IN HIMACHAL PRADESH other than Tribal Area** are hereby **authorized to operate** following Heads of Accounts for the financial year 2023-24:-

- (I) **2202-General Education**
02- Secondary Education
109- Govt. Secondary School,
01- Expenditure on Secondary Schools
(Salary/ Wages/TE/OE/ MR /RRT/OC /Maintenance /M&E , M&S, Scholarship &TTE)
- (II) **2202-General Education**
02- Secondary Education
789- Scheduled Caste Sub Plan
02- Expenditure on Secondary Schools
(Salary/ Wages/TE/OE/ MR/RRT/OC /Maintenance /M&E , M&S, Scholarship and TTE.)
- (III) **2202-General Education**
02- Secondary Education
109-Other Expenditure
34-Grant in Aid to Secondary Education under PTA
(Grant-in-aid)
- (IV) **2202-General Education**
02- Secondary Education
789-Special Component Plan for Scheduled Castes
20-Grant in Aid to Secondary Education under PTA
(Grant-in-aid)
- (V) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (VI) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01- Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (VII) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)
- (VIII) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)

(IX) 2071-Pension & other retirement Benefits Schemes.

01- Civil

101-Superannuation & Retirements allowance

03-Superannuation from 1-11-1966
(38-Pension)

102-Commutated Value of Pensions

02- Payment after 1-11-66
(Pensions-38)

104-Gratuites

02- Superannuation from 1-11-1966

03-Gratuity under various Acts

04-Interest on delayed payment of gratuity
(Gratuity-39)

105- Family Pensions

01-Payment before 01-11-1966

02- Payment after 1-11-66
(Pensions-38)

115- Leave Encashment

01- Leave Encashment Benefits
(Pensions-38)

(X) 8011-Insurance & Pension Fund

107- State Govt. Employees Group Insurance Scheme

01- Insurance

02- Savings

101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

01- General education

102- Secondary Education

01- Tuition & Other Fees

03- Miscellaneous Receipts.

07-Recovery of over Payment

600-General

03- Miscellaneous Receipts.


(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

April, 2023

Endst. No. Even. Dated: Shimla-171001, Dated:

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009.
4. All the Distt. Treasury Officer(s) in Himachal Pradesh.
5. All the Deputy Director of Higher Education in HP.
6. All the Principal & Headmaster of Govt. Sr. Sec./ Govt. High Schools in Himachal Pradesh.
7. The Incharge, IT Cell for upload in Departmental Website.


Director of Higher Education
Himachal Pradesh.

No. EDN-HE (4)3(C) Budget-DDO Code-2018-2019
Directorate of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001

शिमला निदेशालय उच्चतर शिक्षा
the

April, 2023

OFFICE ORDER

04 APR 2023

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), the **GROUP COMMANDER/ Dy Cdr & CAO OF NCC GROUP HEADQUARTER, SHIMLA & ALL THE OFFICER COMMANDING / COMMANDING OFFICER OF BATTALION/COMPANY IN H.P.** are hereby authorized to operate following Heads of Accounts for the financial year 2023-24 :-

- (I) **2202-General Education**
80- General
800- Other Expenditure
01- NCC General Establishment
Salary/ Wages//TE/OE/ MR /RRT/TRAINING/OC /Maintenance /Motor Vehicles / MV purchases M&E , M&S, Scholarship and TTE.)
- (II) **2202-General Education**
80- General
800- Other Expenditure
02- NCC Annual Camp
(TE/OC)
- (III) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (IV) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01-Advance to Government Servants for House Construction.
202-Advance for Purchase of Motor Conveyance
(Loans)
- (V) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement.)
- (VI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)
- (VII) **2071-Pension & other retirement Benefits Schemes.**
01- Civil
101-Superannuation & Retirements allowance
03-Superannuation from 1-11-1966
(38-Pension)
102-Commutated Value of Pensions
02- Payment after 1-11-66
(Pensions-38)

104-Gratutites
02- Superannuation from 1-11-1966
03-Gratuity under various Acts
04-Interest on delayed payment of gratuity
(Gratuity-39)

105- Family Pensions
01-Payment before 01-11-1966
02- Payment after 1-11-66
(Pensions-38)

115- Leave Encashment
01- Leave Encashment Benefits
(Pensions-38)

(VIII) 8011-Insurance & Pension Fund

107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

01- General Education
102- Secondary Education
03- Miscellaneous Receipts.

600- General

01-Recoveries of Over Payment.
02-50% Share of Govt. of India for NCC Camps
03-Miscellaneous Receipts.


(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

Endst. No. Even. Dated: Shimla-171001, Dated:

April, 2023

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009.
4. All the Distt. Treasuries /Treasuries in Himachal Pradesh
5. The Group Commander/, Dy Cdr & CAO NCC Gp. Hq H.P. Shimla- 171004.
6. All the Officer Commanding / Commanding Officer of NCC Battalion /Company in H.P.


Director of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the

शिक्षा निदेशालय उच्चतर शिक्षा

April, 2023

OFFICE ORDER

04 APR 2023

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), the **Dy. Director of Higher Education, Kinnaur at Reckong Peo, Lahaul at Keylong and Spiti at Kaza, R.C. Pangi (Chamba) and ADM Bharmour (Chamba) H.P.** are hereby authorized to operate the following Heads of Accounts pertaining to the Department of Higher Education for the financial year 2023-24 :-

- (I) **2202-General Education**
02- Secondary Education
796-Tribal Area Sub Plan,
01- Expenditure on District Education Officer and Staff.
Salary/ Wages/TE/OE/MR/RRT/TRAINING/OC /Maintenance (Motor vehicles//MV purchase for DDHE only) M&S, and TTE.
- (II) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
03-Expenditure on High School other than MNP
(Salary/ Wages/TE/OE/MR/RRT/ TRAINING/ /Maintenance /M&E , M&S and TTE.)
- (III) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
10-GIA to Secondary Education under PTA
(Grant-in-aid)
- (IV) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
14 - Grant in Aid to School Management Committee.
(Grant-in-aid)
- (V) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
20 – Model Residential Schools for ST Students under Article 275 (1).
(OE/OC /M&E, M&S and Grant in Aid)
- (VI) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan,
21 – Free Hostels for ST Students in Tribal Area.
(Wages / TE/OE/ MR/RRT/OC /M&E, M&S, Scholarship and TTE.)
- (VII) **4202-Capital Outlay on Education, Sports, Art & Culture**
01-General Education
796-Tribal Area Sub Plan
01-Building
(Major Works)
- (VIII) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (IX) **7610- Loans to Govt. servants Etc.**
00-
201- House Building Advance
01- Advance to Government Servants for House Construction.

202-Advance for Purchase of Motor Conveyance
(Loans)
- (X) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
800- Other Expenditure
33- Pensioners of secondary Education Department.
(Medical Reimbursement)
- (XI) **2235- Social Security & Welfare**
60- Others social security & Welfare Programmes
105-Government Employees Insurance Scheme
02- Indexed Group Personal Accident Insurance Scheme for Government Employees
(Other Charges)

(XII) 2071-Pension & other retirement Benefits Schemes.

01- Civil

101-Superannuation & Retirements allowance

03-Superannuation from 1-11-1966

(38-Pension)

102-Commutated Value of Pensions

02- Payment after 1-11-66

(Pensions-38)

104-Gratuites

02- Superannuation from 1-11-1966

03-Gratuity under various Acts

04-Interest on delayed payment of gratuity

(Gratuity-39)

105- Family Pensions

01-Payment before 01-11-1966

02- Payment after 1-11-66

(Pensions-38)

115- Leave Encashment

01- Leave Encashment Benefits

(Pensions-38)

(XIII) 8011-Insurance & Pension Fund

107- State Govt. Employees Group Insurance Scheme

01- Insurance

02- Savings

101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

(I) 0202- Education, Sports, Art & Culture

01- General education

102- Secondary Education

01- Tuition & Other Fees

03- Miscellaneous Receipts.

07- Recoveries of Over Payment

600- General

03- Miscellaneous Receipts.

(II) 0202- Education, Sports, Art & Culture

04- Art and Culture

102- Public Libraries

01- Public Libraries

02- Miscellaneous Receipts.


(Dr. Amarjeet K. Sharma)
Director Higher Education
Himachal Pradesh.

April, 2023

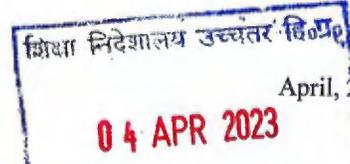
Endst. No. Even. Dated: Shimla-171001, Dated:

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), TM Section, H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009 .
4. The Distt. Treasury Officer(s)/ Treasury Officer Kinnaur at Reckong Peo, Lahaul at Keylong and Spiti at Kaza Pangi (Chamba) and Bharmour (Chamba) Himachal Pradesh.
5. The Deputy Director of Higher Education, Kinnaur at Reckong Peo, Lahaul at Keylong and Spiti at Kaza, R.C. Pangi (Chamba) and ADM Bharmour(Chamba) Himachal Pradesh.
6. The Incharge, IT Cell for upload in Departmental website.


Director of Higher Education
Himachal Pradesh.

Dated: Shimla- 171001, the



April, 2023

OFFICE ORDER

In exercise of the powers vested in me under Himachal Pradesh Financial Rule, 2009, Rules-2(20, 24 & 32) and Rule-12 (3), I do hereby authorize THE ~~Supdt. Gr. Lectr~~ **DDO, DIRECTORATE OF HIGHER EDUCATION HIMACHAL PRADESH, SHIMLA**, for operation of following Heads of Accounts for the financial year 2023-24 :-

- (1) **2059-Public Works**
 - 01- Office Buildings
 - 053-Maintenance & Repairs
 - 33- Maintenance of Secondary Education Department Buildings
(21-Maintenance)
- (2) **2059-Public Works**
 - 01- Office Buildings
 - 053-Maintenance & Repairs
 - 71- Maintenance of Secondary Education Buildings
(21-Maintenance)
- (3) **2059-Public Works**
 - 01- Office Buildings
 - 053-Maintenance & Repairs
 - 72- Maintenance of Higher Education Buildings
(21-Maintenance)
- (4) **2202-General Education**
 - 02- Secondary Education
 - 001-Direction & Administration
 - 01-Directorate
(Salary/ Wages/ TE/OE/MR/ Hospitality & Ent. Expenses/ Professional & Special Service/ RRT/
TRAINING/ OC /Maintenance / MV(purchase)/ Motor vehicles/ M&S, and TTE.)
- (5) **2202-General Education**
 - 02- Secondary Education
 - 101- Inspection
 - 01-Inspectorate
(Salary/ Wages/TE/OE/ MR/ RRT/TRAINING/OC /Maintenance/MV (purchase)/ Motor vehicles/and
TTE.)
- (6) **2202-General Education**
 - 02- Secondary Education
 - 109- Govt. Secondary School,
01-Expenditure on Secondary Schools
(Salary/Wages/TE/OE MR/RRT/TRAINING/OC for Library books /Maintenance /M&E, M&S,
Scholarship and TTE.)
- (7) **2202-General Education**
 - 02- Secondary Education
 - 109- Govt. Secondary School,
15- Srinivasa Ramanujan Student Digital Yojna
(OC)
- (8) **2202-General Education**
 - 02- Secondary Education
 - 109-Govt. secondary School
 - 20-Grant in Aid to School Management Committee.
(Grant-in-aid "Salary")

- (9) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
21-Grant in Aid to School Management Committee.
(Grant-in-aid "Salary")
- (10) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
22-Atal School Vardi Yojna.
(Material & Supply")
- (11) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
24-Upgradation/Maintenance of Existing Information Communication Technology Laboratories and other
Laboratory Facilities.
("OC")
- (12) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
25-Hiring of CCTV During Board Examinations
("OE")
- (13) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
27-Medha Protsahan Yojna
("OC")
- (14) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
29-Smagar Shiksha Abhiyaan
("GIA-Non Salary")
- (15) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
30-Khel Se Swasthya Yojna
("33-Material & Supply")
- (16) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
31-CV Raman Virtual Classroom
("05-OE & 33-Material & Supply")
- (17) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
32-Utkristh Vidyalaya Yojna
("05-OE, 20-OC & 33-M & S and 36-Minor Works")
- (18) **2202-General Education**
02- Secondary Education
109-Govt. secondary School
34-GIA TO Secondary Education under PTA
("41-GIA (Salary)

- (19) **2202-General Education**
 02- Secondary Education
 109-Govt. secondary School
 35-Sports Association
 ("41-GIA (Salary), & 42-GIA Non-Salary")
- (20) **2202-General Education**
 02- Secondary Education
 109-Govt. secondary School
 36-Scouts And Guides
 ("41-GIA (Salary), & 42-GIA Non-Salary")
- (21) **2202-General Education**
 02- Secondary Education
 110- Assistance to Non-Government Secondary Schools
 01-Non-Government Secondary Schools
 (Grant-in-aid "Salary")
- (22) **2202-General Education**
 02- Secondary Education
 800-Other Expenditure
 02- Expenditure on account of Inspection of Private Institutions.
 (Other Charges)
- (23) **2202-General Education**
 03- University & Higher Education
 102- Assistance to Universities
 01-Himachal Pradesh University
 (Grant-in-aid- Salary, Non-Salary & Capital)
- (24) **2202-General Education**
 03- University & Higher Education
 102- Assistance to Universities
 07-Sardar Vallabhbhai Patel Cluster University
 (Grant-in-aid- Salary, Non-Salary & Capital)
- (25) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 01-Government Colleges
 (Salary/ Wages/TE/OE/ MR/ RRT/TRAINING/OC /M&E , M&S, Scholarship and TTE.)
- (26) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 02-Training Colleges
 Salary/ Wages/ /TE/OE/ MR//RRT/ and TTE.)
- (27) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 07-Rashtriya Uchchatar Shiksha Abhiyan (RUSA)
 (Grant-in-aid- "Salary, Non-Salary & Capital")
- (28) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 08-Opening of Fine Art Colleges
 (Salary/ TE/OE/ MR/OC /M&E , M&S and TTE.)

- (29) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 09- Khel Se Swasthya Yojna
 (M &S)
- (30) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 10- C. V. Raman Virtual Class Room in Govt. Colleges
 (OE and M &S)
- (31) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 12- Promotion of Excellence in Government Colleges
 (OE, OC, M &S and Minor Works)
- (32) **2202-General Education**
 03- University & Higher Education
 103-Government Colleges & Institutes
 13- GIA to Govt. College under PTA
 Grant in Aid (Salary)
- (33) **2202-General Education**
 03- University & Higher Education
 104 -Assistance to Non Government Colleges & Institutions.
 01-Assistance to Private Colleges
 (Grant-in-aid "Salary")
- (34) **2202-General Education**
 05- Language Development
 103- Sanskrit Education
 01-Modernization of Sanskrit Pathshalas
 (Salary/ Wages /TE/OE/ MR//RRT/ OC /M&E , M&S, Grant-in Aid "Salary & Non-Salary" Scholarship
 and TTE.)
- (35) **2202-General Education**
 05- Language Development
 103- Sanskrit Education
 04-Non-Government Sanskrit Pathshala
 (Grant in Aid Salary)
- (36) **2202-General Education**
 80-General
 107-Scholarship
 08-Post Matric Scholarship to OBC
 (Scholarship, Stipends & Concess)
- (37) **2202-General Education**
 80-General
 107-Scholarship
 09-Pre-Matric Scholarship to OBC Students
 (Scholarship, Stipends & Concess)
- (38) **2202-General Education**
 80-General
 107-Scholarship
 18-Kalpna Chawala Chatravriti Yojna
 (Scholarship, Stipends & Concess)

- (39) **2202-General Education**
 80-General
 107-Scholarship
 19- Mukhya Mantri Protsahan Yojna
 (Scholarship, Stipends & Concess)
- (40) **2202-General Education**
 80-General
 107-Scholarship
 20- Scholarship for Economically Bacward Classes General Students.
 (Scholarship, Stipends & Concess)
- (41) **2202-General Education**
 80-General
 107-Scholarship
 22- Swarn Jayanti Super 100 Yojna
 (Other Charges)
- (42) **2202-General Education**
 80- General
 800- Other Expenditure
 01- NCC General Establishment
 Salary/Wages/TE/OE/MR/RRT/TRAINING/OC /Maintenance /Motor Vehicles / MV purchases M&E ,
 M&S, and TTE.)
- (43) **2202-General Education**
 80- General
 800- Other Expenditure
 02- NCC Annual Camp
 (TE/OC)
- (44) **2202-General Education**
 80- General
 800- Other Expenditure
 08- Expenditure on Sainik Schools
 (Salary/TE/OC/Scholarship/Grant in Aid)
- (45) **2202-General Education**
 80- General
 004- Research
 03- SCERT Solan
 Salary/ Wages/ /TE/OE/ MR//RRT/TRAINING/OC/ Motor Vehicles & Purchase /Maintenance / M&E ,
 M&S, and TTE.)
- (46) **2205-Art & Culture**
 00-
 105- Public Libraries
 01-State & District Libraries
 (Salary/ Wages /TE/OE/MR/RRT/OC for Library books /Maintenance, M&S, and TTE.)
- (47) **6202-Loans For Education, Sports, Art & Culture**
 01-General Education
 203-University & Higher Education
 01-Loan to HP Pvt. Institutional Regulatory Commission
 (48-Loans)
- (48) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 02- Expenditure on Secondary Schools
 (Salary/ Wages/TE/OE/MR/RRT/OC for Library books /Maintenance /M&E , M&S,
 Scholarship and TTE.)

- (49) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 12- Srinivasa Ramanujan Student Digital Yojna
 (OC)
- (50) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 16- Pre-Metric Scholarship to Scheduled Caste Students.
 (Scholarship, Stipends & Concess)
- (51) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 20- Grant in Aid to PTA
 (Grant-in-Aid "Salary")
- (52) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 21- Atal School Vardi Yojna
 (M & S)
- (53) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 22- Hiring of CCTV During Board Examination
 (M & S)
- (54) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 24- Samagar Shiksha Abhiyaan
 (Grant in Aid "Non-Salary")
- (55) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 25- Up gradation/ maintenance of Existing Information Communication Technology Laboratories and other
 Laboratory Facilities
 (OC)
- (56) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 26- Khel se Swathya Yojna
 (M & S)
- (57) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 27- C.V. Raman Virtual Class Room
 (OE & M & S)
- (58) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 28- Utkrisht Vidyalaya Yojna
 (OE, OC, M & S & MW)

- (59) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 29- Kalpana Chwala Chhatravriti Yojna
 (Scholarship)
- (60) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 31- Swaran Jayanti Super 100 Yojna
 (OC)
- (61) **2202-General Education**
 02- Secondary Education
 789- Special Component Plan for Scheduled Caste
 32- Swaran Jayanti Digital Initiative Vidyarthi Anushikshan Yojna
 (OC)
- (62) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 01-Grant in Aid to Himachal Pradesh University.
 (Grant in aid "Salary")
- (63) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 04-Post Matric Scholarship to Scheduled Caste Students
 (Scholarship, Stipends & Concess)
- (64) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 05- Rashtriya Uchchatar Shiksha Abhiyan (RUSA)
 (Grant in aid "Non-Salary")
- (65) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 06- Expenditure on Govt. Colleges
 (OE, M&Eq and M&S)
- (66) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 07- Sardar Vallabhbhai Patel Cluster University
 {GIA (Salary) (Non-Salary) (Capital) }
- (67) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 09- Khel Se Swasthya Yojna
 (M &S)
- (68) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 10- C. V. Raman Virtual Class Room
 (OE & M &S)
- (69) **2202-General Education**
 03- University & Higher Education
 789- Special Component Plan for Scheduled Caste
 11- Promotion of Excellence in Government Colleges
 (OE, OE, M &S and Minor Works)

- (70) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 01-Expenditure on District Education Officer and Staff.
 (Salary/ Wages/TE/OE/MR/RRT/TRAINING/OC /Maintenance /Motor vehicles/MV purchase/ M&S, and TTE.)
- (71) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 03-Expenditure on High School other then MNP
 (Salary/ Wages/TE/OE/MR/RRT/ TRAINING/OC for Library books /Maintenance /M&E , M&S, Minor Works /Scholarship and TTE.)
- (72) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 10-GIA to Secondary Education Under PTA
 (Grant-in-aid)
- (73) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 13- Srinivasa Ramanujan Student Digital Yojna
 (OC)
- (74) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 14 - Grant in Aid to School Management Committee.
 (Grant-in-aid)
- (75) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 15 – Atal School Vardi Yojna
 (Material & Supply)
- (76) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 18 – Pre-Metric Scholarship for Scheduled Tribe Students
 (Scholarship, Stipends & Concess)
- (77) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 21 – Free Hostels for ST Students in Tribal Area.
 (Wages/ TE//OE/ MR/ /RRT/OC /M&E , M&S, Scholarship and TTE.)
- (78) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 25 –Samagra Shiksha Abhiyaan
 (Grant-in-Aid “Non-Salary”)
- (79) **2202-General Education**
 02- Secondary Education
 796- Tribal Area Sub Plan ,
 26 –Up gradation/Maintenance of Existing Information communication Technology laboratories and Other Laboratory Facilities
 (Other Charges)

- (80) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan ,
27 -Khel se Swasthya Yojna
(Material & Supply)
- (81) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan ,
28 -C.V. Raman Virutal Class Room (Schools)
(Office Expenses and Material & Supply)
- (82) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan ,
29 -Sawarn Jayanti Utkrisht Vidyalaya Yojna
(Office Expenses, Other Charges, Material & Supply & Minor Works)
- (83) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan ,
31 -Installation of CCTV
(OE)
- (84) **2202-General Education**
02- Secondary Education
796- Tribal Area Sub Plan ,
32 -Swarn Jaynti Digital Initiatiave Vidyarthi Anushikshan Yojna
(OC)
- (85) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
02 -Government Colleges
(Salary/ Wages//TE/OE/ MR//RRT/TRAINING/OC /Maintenance / M&E , M&S, Scholarship and TTE.)
- (86) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
03 -GIA to H.P. University
(Grant in aid)
- (87) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
08 -Rashtriya Uchhtar Shiksha Abhiyan (RUSA)
(Grant in aid)
- (88) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
09 -Sardar Vhallabbhai Patel Cluster University)
(Grant in aid- Salary, Non-Salary and Capital)
- (89) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
10 -Bachelor of Vocational Programme
(Grant in aid, Non-Salary)
- (90) **2202-General Education**
03- University & Higher Education
796- Tribal Area Sub Plan ,
11-Khel se Swasthya Yojna
(Material & Supply)

- (91) **2202-General Education**
 03- University & Higher Education
 796- Tribal Area Sub Plan ,
 12-Post Matric Scholarship to Scheduled Tribe Students
 (Scholarship)
- (92) **2202-General Education**
 03- University & Higher Education
 796- Tribal Area Sub Plan ,
 13-C.V. Raman Virtual Class Room (College)
 (OE and M&S)
- (93) **2202-General Education**
 03- University & Higher Education
 796- Tribal Area Sub Plan ,
 14-Utkrith Mahavidyalaya Yojna
 (OE, OC, M&S and Minor Works)
- (94) **2202-General Education**
 80- General
 796- Tribal Area Sub Plan ,
 02-Sawarn Jayanti Super 100 Yojna
 (OC)
- (95) **2202-General Education**
 80- General
 796- Tribal Area Sub Plan ,
 03-Kalpna Chawla Chhatravariti Yojna
 (Scholarship)
- (96) **2205-Art & Culture**
 00-
 796- Tribal Area Sub Plan ,
 01 -Expenditure on Public Libraries
 (Salary/ Wages//TE/OE/ MR//RRT/TRAINING/OC /Maintenance / M&E , M&S, and TTE.)
- (97) **2205-Art & Culture**
 00-
 796-Tribal Area Sub Plan ,
 04-Expenditure on Public Libraries(SCA)
 (Salary/ Wages//TE/OE/ MR//RRT/TRAINING/OC /Maintenance / M&E , M&S, and TTE.)
- (98) **4202- Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 202-Secondary Education
 01-Construction of Buildings
 (37-Major Works)
- (99) **4202- Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 202-Secondary Education
 05-Construction of Girls Hostel in Educationally Backward Block in General Area.
 (37-Major Works)
- (100) **4202-Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 202-Secondary Education
 06-Construction of Buildings
 (37-Major Works)

- (101) **4202-Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 203-University & Higher Education
 01-Construction of Buildings
 (37-Major Works)
- (102) **4202-Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 796-Tribal Area Sub Plan
 01-Building
 (37-Major Works)
- (103) **4202-Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 796-Tribal Area Sub Plan
 05- C/O College Buildings
 (37-Major Works)
- (104) **4202-Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 789-Scheduled Caste Sub Plan
 02-Building (Secondary Education)
 (37-Major Works)
- (105) **4202-Capital Outlay on Education, Sports, Art & Culture**
 01-General Education
 789-Scheduled Caste Sub Plan
 05-C/O College Buildings
 (37-Major Works)
- (106) **2235- Social Security & Welfare**
 60- Others social security & Welfare Programmes
 800- Other Expenditure
 33- Pensioners of secondary Education Department.
 (Medical Reimbursement.)
- (107) **2235- Social Security & Welfare**
 60- Others social security & Welfare Programmes
 105-Government Employees Insurance Scheme
 02- Indexed Group Personal Accident Insurance Scheme for Government Employees
 (Other Charges)
- (108) **2071-Pension & other retirement Benefits Schemes.**
 01- Civil
 101-Superannuation & Retirements allowance
 03-Superannuation from 1-11-1966
 (38-Pension)
 102-Commutated Value of Pensions
 02- Payment after 1-11-66
 (Pensions-38)
- 104-Gratuites
 02- Superannuation from 1-11-1966
 03-Gratuity under various Acts
 04-Interest on delayed payment of gratuity
 (Gratuity-39)
- 105- Family Pensions
 01-Payment before 01-11-1966
 02- Payment after 1-11-66
 (Pensions-38)
- 115- Leave Encashment
 01- Leave Encashment Benefits
 (Pensions-38)
- (109) **7610-Loans to Government Servants,etc.**
 00-
 201-House Building Advance

- 01-Advance to Government Servants for House
(48-Loan)
- (110) **8009-State Provident Fund**
01-Civil
101- General Provident Fund.
- (111) **8011-Insurance & Pension Fund**
107- State Govt. Employees Group Insurance Scheme
01- Insurance
02- Savings
101- Pay & Accounts, Office, Suspense Ministry of Finance

Receipt Head:-

- (I) **0202- Education, Sports, Art & Culture**
01- General education
102- Secondary Education
01-Tuition & Other Fees
02-Receipt on a/c of Inspection Fee From Private Institutions
03-Miscellaneous Receipts.
05- Receipts from Private B.Ed/B.P.Ed Institutions on a/c of Insepction Fee
06- Rashtriya Madhyamik Shiksha Abhiyan
07-Recovery of Over Payments
- (II) **103-University & Other Higher Education**
01-Tution and Other Fees
02-Miscellaneous Receipt
04-Receipt on account of application fee from Private Universities.
- (III) **600- General**
02- 50% Share of Govt. of India For NCC Camps
03-Miscellaneous Receipts.
- (IV) **0202- Education, Sports, Art & Culture**
04-Art and Culture
102- Public Libraries
01- Public Libraries
02-Miscellaneous Receipts.

He is also declared as Controlling Officer for the purpose of Medical Reimbursement, Traveling Expenses, TTE, LTC etc. in respect of all Officer/Officials & Class-IV employees working in Directorate. He is also declared as Drawing & disbursing Officer for the purpose of drawing his own salary.

(Dr. Amarjeet K Sharma)
Director of Higher Education
Himachal Pradesh.

April, 2023

Endst. No. Even. Dated: Shimla-171001, Dated:

Copy forwarded for information & necessary action to:-

1. The Principal Accountant General, (Audit) H.P. Shimla-171003.
2. The Accountant General (A&E), TM Section, H.P. Shimla-171003.
3. The Director, Treasuries & Accounts, H.P. Shimla-171009.
4. The Distt. Treasury Officer, Capital Treasury, Shimla, Himachal Pradesh.
6. The DDO (Internal) Directorate of Higher Education H.P.
8. Guard File.

Directorate of Higher Education
Himachal Pradesh