

Dated: Shimla- 171001, the

16<sup>th</sup> April, 2020

**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 2020-21:-

- (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
  - 800-Other Expenditure
  - 01-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 (Pension)
  - 101-Superannuation & Retirements allowance

03-Superannuation from 1-11-1966  
04- Contributory Pension Scheme.  
(Pensions-38)

102-Commuted Value of Pensions  
02- Payment after 1-11-66  
(Pensions-38)

104-Gratutites  
02- Superannuation from 1-11-1966  
(Pensions-38)

105- Family Pensions  
01- Payment before 1-11-66  
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.**

600-General  
01-Recoveries of Over Payment  
03- Miscellaneous Receipts.



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

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

16<sup>th</sup> April, 2020

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.



Directorate of Higher Education  
Himachal Pradesh.