

07 APR 2026

Dated: Shimla- 171001, the

April, 2026

शिमला-1

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 2026-27:-

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

01- Leave Encashment Benefits
(Pensions-38)

911-Deduct Recoveries of Overpayments

01-Recovery on Account of Accumulated Pension Wealth in R/O National Pension System
Subscribers

0071-Contribution and Recoveries Towards Pension & Other Retirement Benefits

01-Civil

101- Subscriptions and Contributions

03-Accumulated Pension Wealth in R/O National Pension System Subscribers

0071-Contribution and Recoveries Towards Pension & Other Retirement Benefits

01-Civil

800- Other Receipt

01-Accumulated Divided on Government Contribution of National Pension System Employees
Converted into Old Pension Scheme

(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

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.

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. 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.

April, 2026

शिक्षा निदेशालय उच्चतर हि०प्र०

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Director of Higher Education
Himachal Pradesh.