

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

Dated: Shimla- 171001, the

April, 2018

**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 F.Y. 2018-19 :-

- (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 (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)

- (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.

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

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

—*Sd*—  
(Dr. Amar Dev)  
Director Higher Education  
Himachal Pradesh.

Endst. No. Even. Dated: Shimla-171001, Dated: April, 2018

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 Reekong 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.

*L.C.Sharma*  
(L.C.Sharma)  
Joint Controller (F&A)  
Directorate Higher Education  
Himachal Pradesh.