

NO. EDN(Elem.)H(3)B-1/2024-25
Directorate of Elementary Education
Himachal Pradesh
eleedu-hp@gov.in

0177-2812464

Dated Shimla-171001

January, 2025.

To

All the DDO (GSSS/GHS)
Himachal Pradesh

Subject:- Regarding meeting out the expenditure on salary component of GSSS/GMS from head of account 2202-01-113-02-SOON Demand No. 8.

Memo,

Find enclosed herewith copy of Principal Secretary (Finance) to the Govt. of HP letter dated 26.02.2024 budget provision of ₹ 267.47 Crore has been made for salary for the year 2024-25 under concerned head of accounts (SOON) of Samagra Siksha Abhiyan about the procedure for release of funds and booking of expenditure on salary under central sponsored schemes

In this regard it is observed by the undersigned that the budget provided under Demand No. 8 HOA 2202-01-101-03-SOON in SOE Salary (Expenditure on Middle Schools) stands fully utilized on e-vitrans and amount of ₹ 267.47 Crore is available with department through transfer entries from reimbursement of teacher salary received from Samagra Siksha Abhiyan.

In view of the above it is therefore decided that the salary expenditure for the month of January and February 2025 should strictly be processed under the HOA 2202-01-113-02-SOON (Samagra Siksha Abhiyan) Demand No. 8 instead of Demand No. 8 HOA 2202-01-101-03-SOON in SOE Salary for the financial year 2024-25. This is for your information and further necessary action.

Encl: As above.

Director,
Elementary Education, H.P. Shimla-1

Copy to:-

1. All the concerned Treasury Officers in HP.
2. The Incharge, IT cell (internal) with the direction to upload the instructions on the departmental website as well as mail the same to all the Dy. Directors of Elementary Education Himachal Pradesh.

Director,
Elementary Education, H.P. Shimla-1



No: Fin-G-C(4)-15/2023
Government of Himachal Pradesh
Finance (Budget) Department

From

The Pr. Secretary (Finance) to the
Government of Himachal Pradesh, Shimla-171002

To

The Secretary (Education) to the
Government of Himachal Pradesh,
Shimla-171002.

Dated: Shimla-171002, the 26-02-2024

Subject: Procedure for release of funds and booking of expenditure on salary under Centrally Sponsored Scheme (CSS).

Sir,

I am directed to invite your attention to this department letter No. Fin-A-C(17)-1/2021 dated 21st March, 2022 (Copy attached) on the subject cited above vide which accounting procedure for reimbursement of salaries, remittance of statutory dues and other deduction of employees engaged in implementation of Centrally Sponsored schemes has been conveyed. It has been observed that these instructions are not being adhered to in respect of funds being provided under Samagra Shiksha Abhiyan.

As per accounting procedure, the funds received from the Government of India are to be transferred immediately to the Single Nodal Account. The expenditure on salary is incurred in advance from the State budget. Thereafter, the claims are to be raised by the concerned department to the Single Nodal Account and the amount received is to be deposited in the Government Treasury. The said amount would be required to be booked as reduction in expenditure by having transfer entries to be made in the office of Accountant General, Himachal Pradesh.


As intimated by your department, funds amounting to Rs.14.28 crore and Rs.217.32 Crore have been received by Higher Education and Elementary Education Department respectively from Samagra Shiksha for salary of employees during current financial year. These amounts are being deposited in receipt head-0202 by these departments which are

inflating State's non-tax revenue. Hence, these amounts may be booked as reduction in expenditure as per the above procedure. Budget provision of an equal amount has been made in recovery part-IV in the Supplementary Demand for Grants.

Besides, funds amounting to Rs.274.13 Crore (Rs.6.66 Crore - Secondary Education+Rs.267.47 Crore-elementary Education) are expected to be received as salary part during next financial year-2024-25. Accordingly, budget provision of said amount has been made for salary for the year 2024-25 under concerned head of accounts (S00N) of Samagra Shiksha Abhiyan and provision of equal amount has also been made in recovery Part-IV.

You are, therefore, requested to issue necessary directions to Higher Education, Elementary Education and Samagra Shiksha to ensure booking of the amount as reduction in expenditure by making transfer entries in the office of Accountant General, Himachal Pradesh for current as well as next financial years.

Yours faithfully,



(Pardeep Kumar)

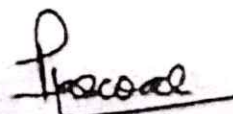
Joint Secretary (Finance) to the
Government of Himachal Pradesh

Endst.No. As above

Dated: Shimla-2, the 26 - 02 - 2024

Copy forwarded for necessary action to:

1. The Director, Higher Education, Himachal Pradesh, Shimla-171001.
2. The Director, Elementary Education, Himachal Pradesh, Shimla-171001.
3. The State Project Director, Samagra Shiksha Abhiyan, Himachal Pradesh, Shimla-171001.



(Pardeep Kumar)

Joint Secretary (Finance) to the
Government of Himachal Pradesh