

To

All the HOD(s)  
 in Himachal Pradesh.

Dated: Shimla-171009, the 29 September, 2020

Subject:-

**Regarding irregular budget expenditure under SOE-01(Salary).**

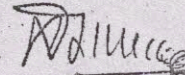
Sir,

It has come to the notice of Finance department that excess expenditure under SOE(01) salaries is being incurred without budget provisions or such expenditure is charged to wrong HOA under various schemes by the DDOs. AGHP has also made adverse comments on this matter.

In this regard appropriate budget provision for Salary SOE(01) may be made in the proper HOA and regular monitoring of expenditure may be carried out by the Competent Authority using the reports available on eKosh (Himkosh Portal). Additional allocation may also be done to ensure that budget is available to clear bills.

It is, therefore requested to issue directions to the DDOs under you to incur expenditure under proper HOA and strictly adhere to the instructions issued by the Finance department.

Yours faithfully,


**D.D. Sharma (IAS)**

Special Secretary (Fin)-cum-Director  
 Treasuries, Accounts & Lotteries, HP

**DIRECTORATE OF ELEMENTARY EDUCATION  
 HIMACHAL PRADESH, LALPANI, SHIMLA-171001**

Endorsement No: EDN-H (Ele)(1)B-6/99-2010-vol-VI-113(Fin), dated

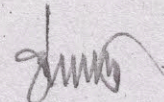
Copy for information and necessary action to: -

1. The Joint Controller (F&AS), Directorate of Elementary Education, HP Shimla-171001.
2. All the Deputy Director of Elementary Education, Himachal Pradesh.
3. The Assistant Controller (F&AS), Directorate of Elementary Education, HP Shimla-1.
4. The Drawing and Disbursing Officer, Directorate of Elementary Education, HP Shimla-1.
5. The Section Officer (F&AS), Directorate of Elementary Education, HP Shimla-1.
6. The Branch Superintendent-Cash, Budget & Accounts, General & Building and Planning & Development, Directorate of Elementary Education, HP Shimla-1.
7. The Nodal Officer (IT cell), Directorate of Elementary Education, Himachal Pradesh, Shimla-1 with the remarks to upload the same on departmental website.
8. All the Block Elementary Education Officer, Himachal Pradesh.
9. P.S. to the DEE/P.A. to the Joint Director (Admin.), Dte. of Elem. Edu. H.P. Sml-1.
10. Guard file.

प्रारम्भिक शिक्षा निदेशालय (हि.प्र.)

17 OCT 2020

October 2020.



**(HITESH AZAD) HPAS,**  
 Joint Director (Administration),  
 Directorate of Elementary Education,  
 Himachal Pradesh, Shimla-171001.