

**F.No.5-3/2010-EE-6(MDM-3-1)**  
Government of India  
Ministry of Education  
Department of School Education & Literacy  
[PM POSHAN]

Shastri Bhawan, New Delhi,  
Dated the 21<sup>st</sup> March, 2025

To

The Principal Accounts Officer,  
Ministry of Education,  
Principal Accounts Office,  
Shastri Bhawan,  
New Delhi.

Subject: - Release of Non-Recurring Central Assistance to **Government of Himachal Pradesh for replacement of 2289 Kitchen Devices** under PM POSHAN Scheme in Schools approved in the financial year 2023-24 and releasing in the FY 2024-25.

Sir,

Government of India has decided to revise the norms for Replacement of Kitchen Devices under PM POSHAN Scheme on the basis of State Schedule of Rates and plinth area norm. The cost of construction of Kitchen-Devices will be shared between the Centre and the State Govt. on 90:10 basis.

2. Government of **Himachal Pradesh** has sent a proposal for Repairing of **2289 units Kitchen Devices** in the State. PAB-PM POSHAN has approved the proposal to release **Rs. 227.16 lakh** approved in the financial year 2023-24 and releasing in the FY 2024-25 and the details are as under:

(Rs. In lakh)					
Enrolment Range	Schools	Per Unit (@ in Rs.)	Central (Figure in Lakh)	State (Figure in Lakh)	Total (Figure in Lakh)
Enrolment range 01-50	1842	10,000	165.78	18.42	184.20
Enrolment range 51-150	429	15,000	57.92	6.43	64.35
Enrolment range 151-250	13	20,000	2.34	0.26	2.60
Enrolment range 251 & Above	5	25,000	1.12	0.13	1.25
Total	2289		227.16	25.24	252.40

3. It has been decided to release of **Rs. 227.16 (Two Crore Twenty Seven Lakh sixteen Thousand only)** to the State Government of **Himachal Pradesh** for Repairing of **2289 units of Kitchen Devices** under PM POSHAN Scheme approved in the financial year 2023-24 and releasing in the FY 2024-25. This amount is to be trifurcated into the following heads:-

(i). **Rs. 152.29 Lakh (Rupees One Crore Fifty Two Lakh and Twenty Nine Thousand Only)** will be debited to Demand No.25- Department of School Education & Literacy, 3601 (Major Head) – Grant-in-Aid to State Governments, 06 –Centrally Sponsored Schemes (Sub-Major Head), 101 – **Central Assistance/ Share (Minor Head)**, 10 –**Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)** (Sub Head), 10.00 –(Detailed Head 00), 10.00.35 – Grants for creation of capital assets for 2024-25. **3601.06.101.10.00.35.**

  
शाह फैज़ अहमद/Shah Faiz Ahmed  
अवर सचिव/Under Secretary  
भारत सरकार/Govt. of India  
शिक्षा मंत्रालय/Min. of Education  
स्कूल शिक्षा और साक्षरता विभाग/Dt School Education & Literacy  
शास्त्री भवन, नई दिल्ली/Shastri Bhawan, New Delhi

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(ii) **Rs. 62.35 Lakh (Rupees Sixty Two Lakh Thirty Five Thousand Only)** will be debited to Demand No.25 - Department of School Education & Literacy, 3601 (Major Head) – Grant-in-Aid to State Governments, 06 –Centrally Sponsored Schemes (Sub-Major Head), **789 – Special Component Plan for Scheduled Castes (Minor Head), 10 –Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)** (Sub Head), 10.00 –(Detailed Head 00), 10.00.35 – Grants for creation of capital assets for 2024-25. **3601.06.789.10.00.35.**

(iii) **Rs. 12.52 Lakh (Rupees Twelve Lakh and Fifty Two Thousand Only)** will be debited to Demand No. 25 - Department of School Education & Literacy, 3601 (Major Head) – Grant-in-Aid to State Governments, 06 –Centrally Sponsored Schemes (Sub-Major Head), **796 –Tribal Area Sub Plan (Minor Head), 10 –Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)** (Sub Head), 10.00 –(Detailed Head 00), 10.00.35 – Grants for creation of capital assets for 2024-25. **3601.06.796.10.00.35.**

4. Accordingly, I am directed to convey the sanction of the President of India to release of **Rs. 152.29 Lakh (Rupees One Crore Fifty-Two Lakh and Twenty-Nine Thousand Only)** to Govt. of **Himachal Pradesh** as a non-recurring Central Assistance under PM POSHAN Scheme in Schools for the year 2024-25.

5. **Rs. 152.29 Lakh (Rupees One Crore Fifty-Two Lakh and Twenty-Nine Thousand Only)** will be debited to Demand No.25- Department of School Education & Literacy, 3601 (Major Head) – Grant-in-Aid to State Governments, 06 –Centrally Sponsored Schemes (Sub-Major Head), **101 – Central Assistance/ Share (Minor Head), 10 –Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)** (Sub Head), 10.00 –(Detailed Head 00), 10.00.35 – Grants for creation of capital assets for 2024-25. **3601.06.101.10.00.35.**

6. State Government may consider procurement of Kitchen Devices in a decentralized manner, preferably at school/block level, so that there is no delay in making available the required devices to the schools. However, if the State Government is of the opinion that for achieving economics of scale and for ensuring uniformity of quality, standards and specifications, they are at liberty to adopt such transparent & effective methods that are in public interest

7. The grant is subject to the following conditions:

- i. The proposal should exactly be as per approved under PM POSHAN Scheme for replacement of kitchen devices.
- ii. The Central Share of Rs. 227.16 Lakh and State Share of Rs. 25.24 lakh will be released by the State Govt. from its Treasury to SNA account as per instruction of M/o Finance, D/o Expenditure vide OM dt. 23.3.2021 and subsequent guidelines issued from time to time within the stipulated time limit.
- iii. The replacement of 2289 kitchen devices should be completed within a fixed timeline and the UC thereof will be submitted by the State Govt. within 12 months from the closure of the FY in which funds are being released.
- iv. The norms of the scheme and compliance of provisions of Department of Expenditure OM dated 23-03-2021, 23-03-2022, 20-04-2022, 21-06-2022, 21-02-2023 & 09-06-2023 and all other orders issued by Department of Expenditure in this regard from time to time should strictly be adhered by State Government of Himachal Pradesh. The grantee shall utilize the grant-in-aid for replacement of kitchen devices under PM POSHAN Scheme in accordance with the provision of the Rules and not divert the money for any other purpose.



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शाह फैज़ अहमद/Shah Faiz Ahmed  
अवर सचिव/Under Secretary  
भारत सरकार/Govt. of India  
शिक्षा मंत्रालय/Min. of Education  
स्कूल शिक्षा और साक्षरता विभाग/D/o School Education & Literacy  
शास्त्री भवन, नई दिल्ली/Shastri Bhawan, New Delhi

- v. The grantee shall maintain a separate and proper account of the money received/provided.
- vi. The grantee shall maintain a Register of immovable properties and such other records as prescribed in the Rules.
- vii. The kitchen Devices are should be replaced expeditiously by the State Govt and a UC thereon is submitted to this Department within 12 months from the closure of the FY in which funds are being released;
- viii. Norms of the scheme are strictly complied with.

8. The State Government may consider replacement of kitchen devices in a decentralized manner, preferably at school/block level, so that there is no delay in making available the required devices to the schools. However, if the State Government is of the opinion that for achieving economics of scale and for ensuring uniformity of quality, standards and specifications, they are at liberty to adopt such transparent & effective methods that are in public interest.

9. The grantee shall maintain a separate and proper account of grant received through this sanction letter and not divert the same for a purpose other than it has been sanctioned for.

10. A Register of Assets acquired out of this grant shall be maintained as per rules.

11. It is certified that the pattern of assistance under the Scheme has the prior approval of Ministry of Finance, Government of India. It is also certified that this grant is being released in conformity with the rules and principles of the Ministry of Finance.

12. The State Government is also requested to release the matching State share of Rs. 25.24 Lakh (Rupees Twenty-Five Lakh Twenty-Four Thousand Only) for replacement of 2289 kitchen devices.

13. No Utilization Certificate is pending for the previous year in respect of construction/replacement of kitchen devices.

14. The accounts of the grantee shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act 1971 and Internal Audit by the Principal Accounts Office of the Ministry of Education, Department of School Education and Literacy, whenever the grantee is called upon to do so.

15. The amount of grant-in-aid is finally adjustable in the books of Principal Accounts Officer, Ministry of Education, Department of School Education & Literacy, D-Wing, Ground Floor, Shastri Bhawan, New Delhi-110 001. On receipt of sanction letter, the Principal Accounts Officer may issue an advice to the Reserve Bank of India (Central Accounts Section), Nagpur for affording credit to the balance of the State Government. The Principal Accounts Officer may forward a copy of the advice to the Accountant General and Finance Department of the State Government along with a copy to undersigned in the Department of School Education & Literacy. State Government shall send intimation regarding receipt of grant-in-aid to Principal Accounts Officer, Ministry of Education, Department of School Education & Literacy, Shastri Bhawan, New Delhi-110001.

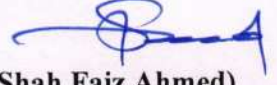


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शास्त्री भवन, नई दिल्ली/Shastri Bhawan, New Delhi

16. Grantee is located in **Himachal Pradesh** circle of account.
17. This issues with the concurrence of **Integrated Finance Division** vide their Dy. No. **484/Integrated Finance Division/School Education and Literacy/2025** dated 10.03.2025 and funds certified by IF.2 vide Dy. No.617/2025-IF.II Dated 21.03.2025
18. The **Sanction ID and E-bill** pertaining to above release has been generated.

Yours faithfully,



(Shah Faiz Ahmed)

Under Secretary to the Govt. of India  
Tel. 011-2338 4582

शाह फैज़ अहमद/Shah Faiz Ahmed  
अवर सचिव/Under Secretary  
भारत सरकार/Govt. of India  
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शास्त्री भवन, नई दिल्ली/Shastri Bhawan, New Delhi

Copy to:

- i. The Secretary, State Govt. of Himachal Pradesh, Department of Education, Shimla-171002.
- ii. The Director, State Government of Himachal Pradesh, Department of Elementary Education, Shimla-171002.
- iii. Secretary, Finance Department, Govt. of Himachal Pradesh, Shimla. *It is requested that funds released through this sanction letter may be transferred to the Education Department immediately.*
- iv. Director General of Audit, Central Revenues, AGCR Building, New Delhi.
- v. Shri Dinesh Pradhan, Senior Consultant (PM POSHAN), for website uploading.
- vi. Guard File.



(Shah Faiz Ahmed)

Under Secretary to the Govt. of India

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अवर सचिव/Under Secretary  
भारत सरकार/Govt. of India  
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