

F. No. 17-8/2024-PMP-1  
Government of India  
Ministry of Education  
Department of School Education & Literacy  
[PM-POSHAN]

Shastri Bhawan, New Delhi,  
Dated the 24<sup>th</sup> March, 2025

To

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

**Subject: Release of 4<sup>th</sup> Installment of Recurring Central Assistance to State Government of Himachal Pradesh under Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN) for the year 2024-25.**

Sir,

I am directed to refer to this Department's sanction letter of even number dated 8<sup>th</sup> January, 2025 for releasing **Rs. 2602.49 Lakh (Rupees Twenty Six Crore Two Lakh and Forty Nine Thousand Only)** as 3<sup>rd</sup> instalment to the State Government of Himachal Pradesh as recurring Central Assistance under Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN) Scheme for the F.Y.- 2024-25.

2. Now, Government of Himachal Pradesh vide their letter No. EDN-H(EE)(6)4-11/2023-24 QPR-PM Poshan vide dated 20.03.2025 has furnished the details of expenditure incurred by the State Government. It has therefore been decided to release the 4<sup>th</sup> instalment of **Rs. 2602.49 lakh (Rupees Twenty Six Crore Two Lakh and Forty Nine Thousand Only)** as recurring Central Assistance to State Government of Himachal Pradesh under PM-POSHAN Scheme for the financial year 2024-25. The component wise details of release are given below:

(Rs. in Lakh)			
Sl. No.	Component/norm	Central Share	Minimum Mandatory State Share
1	2	3	4
<b>Primary + Upper Primary</b>			
1	Cost of Food grains	80.90	0
2	Material Cost	1749.61	194.40
3	Honorarium to Cooks-cum-Helpers	483.23	53.69
4	Transportation Assistance	61.38	0
5	Management Monitoring & Evaluation (MME)	64.13	0
<b>TOTAL of Primary and Upper Primary</b>		<b>2439.25</b>	<b>248.09</b>
<b>Bal Vatikas</b>			
6	Cost of Food grains	7.91	0
7	Material Cost	145.02	16.11
8	Transportation Assistance	6.01	0
9	Management Monitoring & Evaluation (MME)	4.30	0
<b>TOTAL of Bal Vatikas</b>		<b>163.24</b>	<b>16.11</b>
<b>GRAND TOTAL of Primary, Upper Primary and Bal Vatikas</b>		<b>2602.49</b>	<b>264.20</b>



Contd..../-

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  
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- 3.(i) **The State Finance Department must release Central Assistance along with the minimum matching contribution of State share to the SNA Account of Education Department or the Nodal Department for implementation of PM-POSHAN immediately.**
- (ii) **The Education Department or the Nodal Department for PM-POSHAN must release the Central Assistance as well as State Government's matching contribution to the schools/implementing agencies within a week.**
- (iii) **The above release is subject to condition that the State Govt. must release the corresponding State Share. Further, as the new procedures for release of funds have been implemented, the State Govt. has to release the Central share together with due State Share from the State treasury to Single Nodal Account of the SNA within stipulated time limit for further transmission to the concerned IA's account and all these transactions are to be made through the prescribed PFMS portal.**

4. The expenditure of Rs. 2602.49 lakh (Rupees Twenty Six Crore Two Lakh and Forty Nine Thousand Only) will be debited to Demand No.25 - Department of School Education & Literacy, 3601 (Major Head) – Grant-in-Aid to State Governments. This amount is to be bifurcated into following heads:

(i) **Rs. 1888.11 Lakh (Rupees Eighteen Crore Eighty Eight Lakh and Eleven 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), 10.00.31 – Grants-in-aid-General for 2024-25. **3601.06.101.10.00.31.**

(ii) **Rs. 714.38 Lakh (Rupees Seven Crore Fourteen Lakh Thirty Eight 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), 10.00.31 – Grants-in-aid-General for 2024-25. **3601.06.789.10.00.31.**

**Note: due to paucity of funds under ST head, the amount of RS. 143.40 Lakh of ST Head is released from the General Head.**

5. Accordingly, I am directed to convey the sanction of the President of India to release of Rs. 1888.11 Lakh (Rupees Eighteen Crore Eighty Eight Lakh and Eleven Thousand Only) ( Rs. 1744.71 Lakh of General Component + Rs. 143.40 Lakh of ST Component) (Rupees Eighteen Crore Eighty Eight Lakh and Eleven Thousand Only) to Govt. of Himachal Pradesh as a recurring Central Assistance under Pradhan Mantri Poshan Shakti Nirman (PM POSHAN) in schools for the year 2024-25.

6. The expenditure of Rs. 1888.11 Lakh (Rupees Eighteen Crore Eighty Eight Lakh and Eleven Thousand Only) ( Rs. 1744.71 Lakh of General Component + Rs. 143.40 Lakh of ST Component) (Rupees Eighteen Crore Eighty Eight Lakh and Eleven 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), 10.00.31 – Grants-in-aid-General for 2024-25. **3601.06.101.10.00.31.**



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7. The above grant is subject to the following conditions: -

**[A] COST OF FOODGRAINS:**

- (i) District Administration will ensure that every consuming unit maintains a buffer stock of food grains required for a month to avoid disruption due to unforeseen exigencies.
- (ii) The Ministry of Consumer Affairs, Food & Public Distribution has decided that the food grain would be supplied under PM POSHAN Scheme at the National Food Security Act (NFSA) rates viz. Rs.2.00 per kg for wheat and Rs.3.00 per kg for fortified rice instead of Below Poverty Line rates (Rs.4.15 per kg for wheat and Rs.5.65 per Kg for rice). It is, therefore, advised that the payment of food grains to Food Corporation of India may be made at NFSA rates in respect of the food grains lifted by the State. District administration will ensure the payment of the bills raised by FCI within 20 days of the submission of bills as per the guidelines issued by this Department on dated 21<sup>st</sup> December, 2022. The taxes if any levied by the State/UT would be borne by the Govt. of India.
- (iii) State Government will nominate an officer who will be responsible for receiving the bills submitted by FCI and ensuring payment to it in time. FCI will intimate its account number and mode of receiving of payment to the nodal officer, who should be made responsible for transferring money/depositing cheque in that account. State Govt. will ensure timely payment to FCI by district authority.
- (iv) All other provisions made in the above guidelines issued should be strictly complied.
- (v) The States/UTs may evolve a system for on-line payment to FCI to avoid delay.
- (vi) The information on month-wise payment to FCI may be made available to this Department on regular basis.

**[B] MATERIAL COST:**

- (i) State/UT's norm of expenditure towards material cost for per child per school day shall under no circumstances be fixed at a level less than Rs. 5.45 till 30.11.2024 and Rs.6.19 from 01.12.2024 onwards for Primary and Bal Vatika and Rs.8.17 till 30.11.2024 and Rs.9.29 from 01.12.2024 onwards for Upper Primary and Special Training Centres (STC) schools.
- (ii) State Government should release 10% minimum mandatory State Share of material cost simultaneously.
- (iii) States/UTs will not reduce its own budgetary allocation for hot cooked meal Programme below the level of BE: 2024-25.
- (iv) As stipulated in the PM POSHAN Guidelines, 2022 [para 2.2(v) d], States/UTs shall ensure that a minimum of one-month's requirement of material cost is available in each school as advance through-out Financial Year.
- (v) The States/UTs may evolve online transfer of funds to schools/implementing agencies.



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**[C] TRANSPORTATION COST:**

शाह फैज़ अहमद/Shah Faiz Ahmed  
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- (i) The admissibility of transportation assistance for 10 Special Category States has been revised to the rate prevalent under the public Distribution System (PDS) in these States/UTs viz. Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and **Himachal Pradesh** in place of the earlier assistance at a flat rate of Rs. 125/- per quintal vide order No. 1-1/2009-Desk(MDM) dated 24.11.2009 effective from 1.12.2009. The utilization of this grant should be commensurate with the actual quantity of food grains lifted and transported under the Scheme. Requirement of Transportation cost may vary from district to district within State/UT depending upon the topography and distance to be transported. States/UTs may therefore, reallocate this grant amongst the districts as per the requirement and as per State/UT norms.

**[D] HONORARIUM TO COOKS-CUM-HELPERS:**

- (i) State Govt. must also release minimum matching contribution of Rs.100/- per cook-cum-helper as State's Share without any delay so that minimum amount of honorarium of Rs.1000/- per month per cook-cum-helper is paid through e-transfer in to their bank account. The States may top up their share for releasing more than Rs.1000/- per month per cook-cum-helper.
- (ii) State Govt. may give priority to weaker section of the society like women, SC/ST, OBC, Minorities in engaging the cook-cum-helpers.
- (iii) The cook-cum-helper should be engaged purely on part time basis. Central Govt. will not bear any past service liability in respect of cook-cum-helper.
- (iv) Separate account will be maintained by the State Government for the Central assistance being released under each category (Primary and Upper Primary) separately to meet the payment of cook-cum-helpers under the Scheme.

**[E] MME:**

- (i) Central assistance will be utilized for Management, Monitoring and Evaluation (MME) i.e. 2.7% of total recurring Central Assistance i.e. (a) Cost of food grains, (b) material cost, (c) transport assistance & (d) honorarium to cook-cum-helpers as per the guidelines issued by this Ministry's letter No. 1-3/2022-Desk (PM POSHAN), dated 21.12.2022.

**[F] GENERAL**

The grant shall be subject to the following conditions:

- (i) The State Govt. will ensure that the expenditure incurred and unspent balance lying with the State Govt. must be in the same ratio i.e. 90:10 for the two components viz. Material Cost and Honorarium to Cook-cum-Helpers.
- (ii) The State Govt. shall ensure that sufficient provision of State Share is made by the State Govt. in its current year's budget.
- (iii) It shall be utilized only for the activities proposed in the Annual Work Plan & Budget for the year 2024-25 as per the approval of Programme Approval Board, and by the Government of India norms and conditions as prescribed in Ministry of Finance 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.

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



- (iv) The assets, if any, acquired wholly or substantially out of this grant, should not, without the prior sanction of the Government of India, be disposed off, encumbered or utilized for purposes other than those for which the grant has been sanctioned.
- (v) The grantee shall maintain a separate and proper account of the expenditure incurred out of the grant and the accounts so maintained shall be open to audit by the Comptroller & Auditor General of India or any authority deputed by him for the purpose as per rules.
- (vi) The State Government shall contribute and release their minimum mandatory share simultaneously to implementing agencies.
- (vii) The grantee shall furnish this Department with item-wise statement of expenditure on a quarterly basis and other reports on physical and financial progress in the prescribed formats. The grantee will also submit annual progress within one month from the close of the financial year. The unspent balance, if any shall be taken into account before funds of subsequent years are released.
- (viii) The grantee shall follow strictly all the instructions issued by the Govt. of India from time to time with regard to the implementation of the Scheme and the funds earmarked for Special Component Plan for Scheduled Castes and Scheduled Tribes Sub Plan. Therefore, the funds are required to be further bifurcated into these minor budget heads i.e. for SCs and STs.

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

9. The utilization certificate of this grant may be submitted to Govt. of India within three months of the next financial year.

10. 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.

11. 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-110 115. 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-110115.



Contd.../-

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12. Grantee is located in **Himachal Pradesh** circle of account.
13. This issues with the concurrence of **Integrated Finance Division** vide their Dy. **550/Integrated Finance Division/School Education and Literacy/2025** dated **24.03.2025** and funds certified by IF.2 vide Dy. No. 645/2025-IF.II Dated 24.03.2025.
14. The **Sanction ID and E-bill** pertaining to above release has already been generated.
- Yours faithfully,



(Shah Faiz Ahmed)  
Under Secretary to the Govt. of India  
Tel. 011-2338 4582

शाह फैज़ अहमद/Shah Faiz Ahmed  
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भारत सरकार/Govt. of India  
शिक्षा मंत्रालय/Min. of Education  
स्कूल शिक्षा और साक्षरता विभाग/Dt. School Education & Literacy  
आर.ए. नई दिल्ली/Sha. 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) The 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  
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शास्त्री भवन, नई दिल्ली/Shastri Bhawan, New Delhi