No. EDN(SE)-H(10)-C(17)11/2026-27(Payments)
Directorate of School Education
Himachal Pradesh, Shimla-1

Dated the Shimla-1 September, 2026

"OFFICE ORDER"

In supersession of all previous office orders and prior approval from the competent committee i.e. constituted vide rule 5-B(4) of the Right of Children of Free and Compulsory Education, Himachal Pradesh Rules, 2025, the per-child expenditure incurred by the State Government for the financial years 2026-27 and 2027-28 for Primary Classes (I-V) and Upper Primary Classes (VI-VIII) is hereby approved on the basis of formula specified in rule 5-B(1) of the ibid rules as per the table give below:

Primary Classes (I-V)		
Financial Year	**Teachers' Salary Expenditure (In Lakh) on Primary School Teachers of Government Primary Schools**	**Enrolment from Class I to Class V in Government Schools (As per UDISE Data)**
2021-22	140791.12	304132
2022-23	182653.26	299057
2023-24	173208.80	280532
2024-25	173217.79	238015
2025-26	169864.37	218969
Total:	**839735.34**	**1340705**
Average:	**167947.07**	**268141.00**

Average Monthly Per Child Expenditure for Primary Classes (I-V) = **₹ 5,219/-**
(Rupees Five Thousand Two Hundred Nineteen Only)

Upper Primary Classes (VI-VIII)		
Financial Year	**Teachers' Salary Expenditure (In Lakh) on TGTs, LTs, Shastries, PETs, DMs working in GMS, GHS and GSSS**	**Enrolment from Class VI to Class X in Government Schools (As per UDISE Data)**
2021-22	126848.53	350650
2022-23	167224.43	348222
2023-24	166981.01	340629
2024-25	162351.62	332723
2025-26	171442.12	319289
Total:	**794847.71**	**1691513**
Average:	**158969.54**	**338302.60**

Average Monthly Per Child Expenditure for Upper Primary Classes (VI-VIII) = **₹ 3,915/-**
(Rupees Three Thousand Nine Hundred Fifteen Only)

—sd—
Director,
School Education, H.P.

Endst. No. even dated Shimla-1 September, 2026

Copy forwarded for information and necessary action to: -

1. The Pr. Accountant General (Audit), Himachal Pradesh, Shimla-3.
2. The Joint Controller (HPF&A), Directorate of School Education, H.P.
3. The Joint Controller (HPF&A), Samagra Shiksha, H.P., Shimla-1.
4. All the Deputy Directors of School Education (Elementary) in Himachal Pradesh.
5. The Treasury Officer, Capital Treasury, H.P., Shimla-2
6. The Bill Assistant, Directorate of School Education, H.P., Shimla-1.
7. Guard File.

Directorate of School Education
16 SEP 2026
Himachal Pradesh, Shimla - 171001

Director
School Education, H.P.