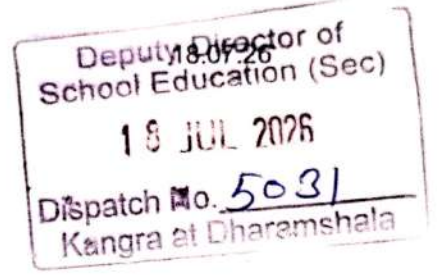


संख्या: शिक्षा-कांगडा (ए-2)बजट / 2026-बजट अनुमान-
कार्यालय उप निदेशक उच्च शिक्षा
कांगडा स्थित धर्मशाला।
दिनांक धर्मशाला 176215



सेवा में,

समस्त प्रधानाचार्य/मुख्याध्यापक,
राजकीय वरिष्ठ माध्यमिक/उच्च पाठशाला,
ज़िला कांगडा (हि0 प्र0)।

विषय: गलत लेखा शीर्ष (Head of Account) से व्यय किए जाने के संबंध में।
(Expenditure from Wrong Head of Account).

ज्ञापन,

यह निदेशालय के संज्ञान में आया है कि विभाग के कुछ आहरण एवं संवितरण अधिकारियों (DDOs) द्वारा Charged Head of Account के अंतर्गत आवंटित बजट से Voted Head के व्यय के बिल प्रस्तुत किए जा रहे हैं, जो कि सरकार द्वारा जारी निर्देशों के विपरीत है। Charged Heads के अंतर्गत आवंटित बजट का उपयोग Voted मदों पर व्यय करने हेतु नहीं किया जा सकता।

हिमाचल प्रदेश सरकार, वित्त विभाग के पत्र क्रमांक Fin-A-C-(1)-10/91-II दिनांक 17.05.2025 के अनुसार न्यायालय के आदेशों/डिक्री के अनुपालन में किया जाने वाला व्यय भारत के संविधान के अनुच्छेद 202(3) के प्रावधानों के अंतर्गत Charged Head से ही किया जाना है।

यह भी देखा गया है कि कुछ DDOs द्वारा Charged Budget का उपयोग Voted मदों पर व्यय करने के लिए किया गया है, जो कि सरकार के निर्देशों का स्पष्ट उल्लंघन है। अतः बिल तैयार करते समय यह सुनिश्चित किया जाए कि संबंधित व्यय Charged Head of Account अथवा Voted Head of Account में से जिस शीर्ष के अंतर्गत देय है, उसी शीर्ष से बिल प्रस्तुत किया जाए।

अतः आपको निर्देशित किया जाता है कि Charged Budget का उपयोग केवल न्यायालय के आदेशों/डिक्री के अनुपालन में होने वाले व्यय हेतु ही किया जाए तथा Voted Heads के अंतर्गत आवंटित बजट का उपयोग केवल Voted मदों के व्यय के लिए किया जाए।

यदि आपके विद्यालय में Charged Budget का उपयोग Voted मदों पर किया गया है, तो उसका पूर्ण विवरण तथा इस संबंध में अपना स्पष्टीकरण तत्काल इस कार्यालय को प्रेषित करना सुनिश्चित करें, ताकि इस संबंध में निदेशक, स्कूल शिक्षा, हिमाचल प्रदेश को समयबद्ध रूप से अवगत कराया जा सके।

उपरोक्त निर्देशों का कड़ाई से अनुपालन सुनिश्चित किया जाए।

उप शिक्षा निदेशक माध्यमिक,
कांगड़ा स्थित धर्मशाला।

पृष्ठांकन संख्या:	सम	दिनांक	धर्मशाला	176215	18.07.26
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प्रतिलिपि: -

1. स्कूल शिक्षा निदेशालय हिमाचल प्रदेश शिमला-1 को उनके उपरोक्त पत्र संख्या के संदर्भ में सूचनार्थ प्रेषित।
2. प्रभारी कम्प्यूटर प्रकोष्ठ, पत्र को विभागीय बैवसाईट में अपलोड करने हेतु।
3. रक्षक नस्ति।

उप शिक्षा निदेशक माध्यमिक,
कांगड़ा स्थित धर्मशाला।

EDN-H (SE)(9)(5)/2026-
Directorate of School Education
Himachal Pradesh.
Dated: Shimla-171001. July, 2026

To

All the Deputy Directors of School Education
(Elem. & Sec.) in Himachal Pradesh.

Subject: - Expenditure from Wrong Head of Account.
Memo,

It has come to the notice of undersigned that some of the Drawing & Disbursing officers (DDOs) of the Department are drawing bills of voted expenditure from the budget allotted to them under charged Heads of account which is contrary to the Govt. instructions. The budget allocated to DDOs under charged heads can't be utilized for incurring expenditure on voted heads.

The Govt. of HP, Deptt. of Finance vide letter No. Fin-A-C-(1)-10/91-II dated 17.05.2025 has already issued instructions regarding incurring expenditure on court orders. The expenditure on court directions/decrees is to be undertaken from charged provisions as has been specified under article 202(3) of the constitution of India. It has been observed that some of the DDOs have utilized the charged budget for incurring expenditure on voted items which is the clear cut violation of Govt. instructions. The DDOs are required to be careful at the time of generating bills. Before preparing bills it should be ensured whether the bills are to be generated under charged heads of account or voted heads of account.

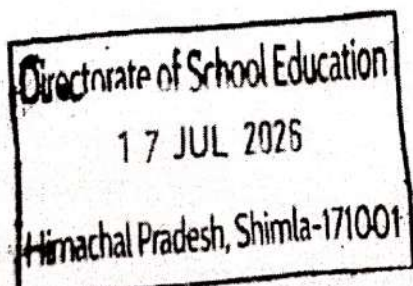
Therefore, you are directed to issue necessary directions to all the DDOs under your jurisdiction to ensure that the charged budget is utilized for incurring expenditure on court orders only and budget allotted under Voted Heads is utilized for incurring expenditure on voted heads. The details of such DDOs, who have utilized the charged budget for the purpose of voted items, may be communicated to this Directorate & their explanation may also be sought.

Director of School Education
Himachal Pradesh, Shimla-171001

Endst.No: As above. Dated: Shimla-171001 the July, 2026
Copy forwarded to:-

1. The Pr Accountant General Himachal Pradesh Shimla-171003.
2. The Director, Treasuries, Accounts & Lotteries, HP Shimla-9 with the request to issue necessary directions to all the DTOs/TOs in HP to thoroughly check the bills while passing as in some cases voted expenditure has been authorized against charged provision.
3. The Secretary (Edu) to the Govt. of Himachal Pradesh Shimla-171002.
4. Nodal officer (IT) DSE HP Shimla-171001 for uploading the copy of letter on official website of Department of School Education H.P.

Director of School Education
Himachal Pradesh, Shimla-171001



No. Fin-A-C(1)-10/91-II
Government of Himachal Pradesh
Finance (Budget) Department

From:

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

To

1. All the Administrative Secretaries to the
Government of Himachal Pradesh, Shimla-171002.
2. All Head of Departments, Himachal Pradesh.

Dated Shimla-171002, the 17/05/2025

Subject: - Instructions regarding Expenditure on Court Orders.

Sir,

It has come to the notice that Departments are incurring expenditure on court directions from available budget on voted side. The expenditure on court directions/decrees is required to be undertaken as Charged expenditure which has clearly been specified under Article 202(3)(e) of the Constitution of India. Besides, there is huge financial/recurring liability involved in some court cases which adversely affects the resources and priorities of the Government. It has, therefore, been decided that:-

1. The expenditure on court directions/decrees be undertaken from Charged provisions as has been specified under Article 202(3)(e) of the Constitution of India. Expenditure from voted provision on such items is clear cut violation of this Article.
2. If appropriate provision for charged expenditure is not available in budget estimates, the administrative department may take up the matter with Finance Department for providing funds to satisfy court orders as Charged Expenditure.

3. The administrative departments will place the matter of arrangement of funds before the Council of Ministers where huge/recurring liabilities are involved and there is a possibility of adverse impact on State resources.

These instructions may please be brought to the notice of all concerned under your control, for strict compliance.

Yours faithfully



(Devesh Kumar)
Principal Secretary (Finance) to the
Government of Himachal Pradesh.

Endst.No. As above. Dated Shimla-171002. 17/05/2025

Copy is forwarded to the following for information and necessary action:-

1. Special Secretary (Finance-Regulation) to the Government of Himachal Pradesh.
2. Special Secretary (Finance-Pension) to the Government of Himachal Pradesh.
3. Under Secretary (Finance-Expenditure) to the Government of Himachal Pradesh.

Under Secretary (Finance) to the
Government of Himachal Pradesh.

जिम्मा फिन्सियल उच्चतर हिमाचल

03 JUN 2025

शिमला - ३

Directorate of Higher Education
Himachal Pradesh

Endst. No. EDN-H(4) C(2) 1/2019 dated : Shimla-171001 the May, 2025
Copy forwarded for necessary action to the following which falls under HOD code 207:-

1. The Group Commander, NCC Group. HQ. Himachal Pradesh, Shimla-171004.
2. Branch Officer (s) Estt.-I Branch, 10+2 Branch, College Branch, Physical Education Branch (internal).
3. The Drawing & Disbursing Officer, Directorate of Hr. Education, H.P Shimla-1.
4. All the Dy. Director(s) of Higher Education in Himachal Pradesh.
5. The Dy. Director of Elementary Education, Kaza, Distt. L&S H.P.
6. All the Principals of Govt. Colleges/Skt.Colleges in Himachal Pradesh.
7. The Principal, Govt. College for Teacher Education, Dharamshala, H.P.
8. The Principal, SCERT Solan, H.P.
9. The Librarian, Central State Library, Solan, State Library, Shimla, H.P.
10. All the Principals/ Headmasters Govt. Sr. Sec. Schools/ High Schools in H.P.
11. All the Librarians, Distt. Libraries in H.P.
12. The In-charge, IT Cell may upload this letter on the Departmental website.



(Dr. Amarjeet K Sharma)
Director Higher Education
Himachal Pradesh