

No.Fin-A-C(3)-1/2009-Loose  
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 Heads of Departments, Himachal Pradesh.

Dated Shimla-171002, the 12 July, 2010.

**Subject: -** Regarding opening of New object head "Grants for creation of Capital Assets" and amending the nomenclature of the existing object head viz "Grant-in-Aid" to read as "Grants-in-Aid General".

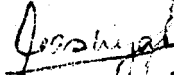
Sir,

It is brought to your kind notice that with the objective of depicting the expenditure on Grants for creation of capital assets uniquely at the primary unit of appropriation the GOI, Ministry of Finance has opened a new object head effective from the financial year 2009-10. The nomenclature of existing object head "Grants-in-Aid" has been amended as "Grants-in-Aid General" and the same is effective from 01/04/2010. For the purpose of uniformity in the classification of Expenditure, it becomes necessary that the Grants-in-Aid sanctions issued by the State Govt. indicate separately the grants for creation of capital assets and for general purposes. Further, out of the grants-in-aid for general purposes the salary and non-salary portion will have to be segregated for the purpose of reporting in the accounts. With this objective the following new object heads has been opened which will supercede/replace the existing ones w.e.f 1-4-2010 and will have to be adopted in the Supplementary Demands for Grants for the year 2010-11:-

- 41-Grants-In-Aid General (Salary)
- 42-Grants-in-Aid General (Non-Salary)
- 44-Grants-in-Aid of Capital Assets.

You are, therefore, requested to kindly segregate the portion of Salary and non-salary out of Grants-in-Aid for general purpose and portion of Grants-in-Aid of Capital Assets from the budgeted amount in SOE-"Grants-in-Aid" for the 2010-11 and ensure the proper booking of expenditure from this financial year i.e 2010-11 after fulfilling all codal formalities. Besides, the proposals for Supplementary Demands for Grants for the year 2010-11 and budget estimates for the year 2011-12 may be sent accordingly.

Yours faithfully,

  
(K.L. Kashyap)

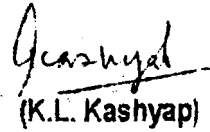
Deputy Secretary (Budget) to the  
Government of Himachal Pradesh.

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Endst.No. No.Fin-A-C(3)-1/2009-Loose, Dated Shimla-171002, the 12 July, 2010

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

- 1 Principal Accountant General (Audit), Himachal Pradesh, Shimla-171003.
- 2 The Accountant General (A&E), Himachal Pradesh, Shimla-171003 with reference to his letter No. T.M./Quality of Accounts/2010-11/828, dated 16<sup>th</sup> June, 2010.
- 3 The Section Officer, Finance-A & G-Sections, H.P. Secretariat, Shimla-171002.
- 4 Guard file.

  
(K.L. Kashyap)

Deputy Secretary (Budget) to the  
Government of Himachal Pradesh