

MOST IMPORTANT

No.EDN-H(21)A(3)21/2010-V
Directorate of Higher Education
Himachal Pradesh

Dated : Shimla-171001,

6th April 2011.

To

All the Principals/Headmasters of
Govt. Sr.Sec./High Schools in H.P.

Sub :-

Regarding revision of students funds and rules for utilization of funds in Govt. Schools of the State.

Memo:-

In supersession to this Directorate letter of even number dated 8th March 2011, it is intimated that the Govt. vide letter No.Shiksha-II(5)-16/96-Loose dated 14th Feb. and 31st March 2011 has accorded the approval for revision of students funds and rules for utilization of funds from academic session 2011-12, as per Annexure "A". Accordingly Part-I, II and III under Chapter-IV of the Himachal Pradesh Education Code, 2001 stands revised. The revised version of Chapter-IV is also available on departmental website www.educationhp.org

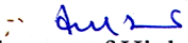

Director of Higher Education
Himachal Pradesh

Endst. No. even Dated : Shimla-171001

6th April 2011.

Copy to :-

1. The Principal Secretary (Education) to the Govt. of Himachal Pradesh, Shimla-2 w.r.t. his letter under reference.
2. The Director, Local Audit Department, H.P. Shimla-9.
3. The Joint Controller (F & A), Directorate of Hr. Education, Shimla-1
4. All the Deputy Directors of Higher Education in Himachal Pradesh.
5. Guard File.


Director of Higher Education
Himachal Pradesh

CHAPTER-IV
Fees and Funds
PART-I

4.1 Students Fees

The fee and funds shall be levied in government institutions for 12 months in a year.

4.2 Admission fees

An admission fee shall be charged on 1st admission of a pupil to all government institutions.

A student whose name is struck off the rolls as disciplinary measures, on account of absence, non payment of fee etc. or who himself withdraws his name, shall pay a fresh admission fee on his/her readmission.

The admission fee should be charged once in the 9th, and 11th class.

Note :

1. Admission fee at full rates is to be charged from scheduled cast/tribes and backwards classes students and no concession on this account is admissible.
2. No admission fee is payable by the failed students who continued in the 9th and 11th class as a result of their failure in the annual school examination.
3. No fresh entrance fee should be charged from the students who re-join the same school after failure in the matriculation and school leaving certificate examination.
4. No admission fee is to be charged from students coming from school under the same management.

4.3 Chart Showing the detail of School Fees (Government Account) Chargeable from Students Studying in Government Schools of Himachal Pradesh.

Sr. No.	Name of Fees	9 th & 10 th Rate	+1 & +2 Rate
	Annual Charges		
1.	Admission Fee	5.00	10.00
2.	Re-admission fee	1.00	10.00
3.	School Leaving Certificate fee	5.00	5.00
	Monthly Charges		
1.	Tuition Fee (only for boys)	-----	15.00 (Girls and persons with disability more than 40% exempted)
2.	Late Fee Fine per day	1.00	1.00
3.	Late Admission Fee upto 20 days	-----	10.00

The provisional admission for 10+1 & 10+2 classes in Summer and Winter Closing schools will start on "Roll On" basis w.e.f. 7th April upto 10 days without late fee. For the next 20 days Principal of the institution will be competent to admit the students with a late fee of Rs.10/-.After this no admission will take place at any circumstances. The regular classes will start from 17th April positively every year.

4.4 Credit of fees

All government dues should be immediately realized and collection so made, be deposited urgently into government treasury, i.e. on the next working day.

As a rule, no money should be left in the safe after the institution closes for the day. If, unavoidable circumstances, something is left over from the day's collection, the head of the office or institution should make satisfactory arrangements for its safe custody. In any case, if the safe has double locks, one of the keys should remain with the head of the office or institution.

4.5 Students Fund

4.5.1. Source of Income:-

The students studying in the government schools in the State shall pay subscription towards pupils' funds as shown below. The rate of funds, in middle, high and senior secondary schools/classes, are as under:

4.5.2. Chart Showing the Detail of School Account Funds Chargeable from Students Studying in Govt. Schools of Himachal Pradesh.

Sr. No.	Name of Funds	6 th to 8 th Rate	9 th & 10 th Rate	+1 & +2 Rate
	Annual Charges			
1.	Magazine Fund	----	----	40.00
2.	Identity Card Fund	----	10.00	10.00
3.	Furniture Repair/Replacement Fund	----	----	5.00
4.	Cultural Activity	----	----	5.00
5.	Library Security (Refundable)	----	----	30.00
6.	Examination Fund	----	35.00	35.00
	Monthly Charges			
1.	Amalgamated (Union) Fund	3.00	10.00	15.00
2.	Building Fund	5.00	5.00	10.00
3.	Science & other practical subject funds	1.00	3.00	----
	i) Physics		--	10.00
	ii) Chemistry		--	10.00
	iii) Biology		--	10.00
	iv) Geography		--	10.00
	v) Home Science		--	10.00
	vi) Any other Practical subject		--	10.00
4.	NCC Fund (to be charged where NCC unit is functioning)	---	--	1.00
5.	Scouts and Guide	1.00	2.00	3.00
6.	Sports Fund	1.00	2.00	3.00
7.	Sports Equipment Fund	---	2.00	3.00
8.	Absence Fine Fund	---	1.00 per day	1.00 per period, 2.00 per practical, 5.00 per terminal test per paper
9.	Late return of Library books		--	1.00 per book per day

Note:

1. After 10 school days absence, name will be struck off in case of both boys and girls.

2. Under no circumstances any other fund except with the approval of the Govt. will be realized from the students and any contravention to these instructions will invite disciplinary action against the concerned Head of Institution.

3. *Use of School hall*

The charges received from government offices and other agencies for utilizing the hall/rooms of the schools buildings in connection with the holding of examination/exhibition or cultural shows shall be credited into the Building Fund under the receipt head. The rent rates will be assessed by the appropriate agency viz. H.P.P.W.D., M.C. or SMCs.

PART-II

4.6 Utilisation of Funds

All the funds shall be administered solely by the Heads of the schools in consultation with representatives of the staff and the students. The heads of the institution shall have full powers with regard to utilization of funds for the welfare of the students. The Head of institution will be fully authorized to make expenditure out of student funds upto maximum of 90% of the amount collected during the year according to the provisions given below after observing all codal formalities. If this limit exceeds in any case, the Deputy Director of Higher Education will be authorized to accord permission to make the expenditure.

For each student fund there will be a committee of not less than two members notified by the Head of institution (one member should be from concerned subject) at the beginning of session and the expenditure will be made on the recommendations of the committee.

The guidelines given below for making expenditure out of funds are broader, however, the Head of institution will be competent to make expenditure on the items not covered under a particular fund but related to that fund on the satisfaction and approval of the fund committee.

All the funds of the classes from 6th to 12th are to be maintained together Fund Wise under a single cash book system, however, pass books for each fund may be separate for smooth accounting of interest.

4.6.1 Sports Fund :

It will be utilized for sports/tournaments related activities viz.;

- (i) Payment of affiliation fee as demanded by district tournament committee at the scales fixed by the committee
- (ii) Maintenance of playground upto Rs.7500/- per annum and rent of playground, if any.
- (iii) Traveling allowance to teams for playing matches and other sports contexts.
- (iv) Payment of protest fee, or subscription to the District or State Tournament Committee and entry fees for any other tournament.
- (v) Expenses in connection with referring of matches.
- (vi) Refreshment to the players @Rs.10/- per player, during practice matches for the preparation of tournaments for six days and during tournament. The daily allowance received by the participants as per provision under article 4.6.1(xi) will be deposited in common mess by the participants for incurring expenditure on breakfast, lunch, dinner.
- (vii) Expenses in connection with participation in adventurous sports.
- (viii) 60% of the sports fund received in a year will be kept in a school for school's utilization whereas 20% each will be deposited with district and state associations for sports/tournament related activity at district/state level.

- (ix) Expenses in connection with holding sports/tournament functions.
- (x) Expenses incurred to escort students to play matches. One teacher for every 20 students should accompany the students on such occasions. For every slab thereafter the head can depute one additional member of staff.
- (xi) The number of class IV employee should be restricted to one each per team. The students may be given Rs.50/- (including journey days) per day out-of-pocket expenses when they go out to represent the school in matches or as per rules approved from time to time whichever is higher. The teacher and class IV are entitled to TA/DA at govt. rates out of the Govt. funds.
- (xii) In case this fund is insufficient for meeting out the expenditure related to sports activities the same can be meet out from the “Sports Equipment Fund”.

4.6.2. Sports Equipment Fund

- (i) Purchase of sports material pertaining to various games.
- (ii) Purchase of Uniform for all the players for participation in matches.
- (iii) Photographs of teams (winning teams only) at the discretion of the Head of the Institution.
- (iv) Expenditure on medical assistance to members of the sports teams when out of station.
- (v) Purchase of boxes, almirahs, racks and locks for storing sports material.
- (vi) Any other expenditure related to the fund.

4.6.3. Amalgamated Fund

It may be utilized for any one or all of the following purposes;

(a) Cultural Activities

- (i) The expenditure in connection with literary, social, cultural activities approved by the Head of the Institution.
- (ii) Expenses in connection with trips to places of educational and cultural interest, for mountaineering, hiking etc.
- (iii) Expenditure for sending students to compete in contests, music and dramatic contests and for taking part in any other educational activities.
- (iv) Purchase of musical instruments for students. The expenditure incurred on the purchase of records/cassettes for playing recorded music in educational institution is a legitimate charge.
- (v) TA and DA to the participants @Rs.50/- to compete in debates/declamation contest, music and dramatic contests and for taking part in other educational activities, when they are to represent the school.

(b) Expenditure on account of Library needs/purchase of Dailies

- (i) Purchase of library books, if funds permit.
- (ii) Purchase of guidance material including testing material books, pamphlets, newsletters, magazines and other occupational information material for literature in high and sr. secondary schools and career counseling.
- (iii) Purchase of news papers/magazines for the knowledge of students the dailies and magazines approved by the Director of Education from time to time.
- (iv) Purchase of the results Gazette published by the HP Board of School Education.
- (v) Purchase of furniture for library use only.

(c) Other miscellaneous expenditure out of Amalgamated Fund

- (i) Hire and carriage of furniture, shamianas, loudspeakers etc. expenditure on photographs, decoration, lighting, refreshment for prize winners and guests invited to functions other than sports.
- (ii) To escort students on educational trips etc. Not more than one teacher for every 20 students should accompany students on such occasions. For every slab thereafter heads can depute one additional member of the staff.
- (iii) The number of teachers and class IV employees should be restricted to 1 each per team. The students may be given Rs.50/- (including journey days) per day out-of-pocket expenses when

- they go out to represent the school in contests, as per rules approved from time to time. The teacher and class IV employees are entitled to TA/DA at the Government rates out of the Government funds.
- (iv) Purchase of Stock Register, Account Books etc. for maintaining Accounts pertaining to this fund.
 - (v) Purchase of Band equipment and payment of salary to part time band master not exceeding Rs.200/- per month.
 - (vi) Purchase of Jute matting and other items of furniture for use of the students.
 - (vii) Purchase of boxes, almirahs, racks and locks for storing school articles.
 - (viii) Purchase of Stationery required for correspondence in connection with the different activities covered under the fund.
 - (ix) Purchase of iron almirahs for the safe custody of examination papers.
 - (x) Purchase of crockery for serving refreshment to students and guests. It shall not be of very expensive nature.
 - (xi) Expenses in connection with students functions including refreshment to students and guests not exceeding Rs.10/- per student or guest.
 - (xii) Temporary construction of Canteen, Store house for storing old material of the school.
 - (xiii) Expenditure on account of beautifying the campus, laying out lawns, purchase of seed plants for School garden and also the implements required for the purpose.
 - (xiv) Purchase of White Boards, magnetic duster, marker for White Boards for class-room use.
 - (xv) Minor repair of Computers, Printers etc. received in school under various programmes/activities/schemes.
 - (xvi) Purchase of chalks or markers for Black/White Boards.
 - (xvii) Engaging part time manpower for maintaining the cleanliness and hygiene of the institutional premises including class rooms and toilets.
 - (xviii) Separate dust bin for bio-degradable & non-degradable wastes.
 - (xix) Incinerates for the disposal of sanitary napkins in girls toilets.
 - (xx) Purchase of toilet cleaner, refillable liquid soap for hand-washing, phenyl etc.
 - (xxi) Installation and refilling of Vending Machine in female/girls toilets.
 - (xxii) Installation of display Board or Complaint/suggestion box as per the directions of department.
 - (xxiii) Beautification and flowering of campus.

(d) Expenditure on account of medical facilities:

- (i) Free medical aid to all the students for minor ailments and injuries.
- (ii) Tonics, milk etc. to under nourished students on the recommendation of the Medical Officer (this should be for poor students only).
- (iii) Medical inspection of school children.
- (iv) Weighing and measurement apparatus.
- (v) Setting up of a dispensary with suitable furniture.
- (vi) Payment of allowances to part time Doctors & Dispensers.
- (viii) Payment of Ambulance charges in case of Emergency. (For students only/Local Journey).
- (ix) Sanitary fittings.

The Head of institutions shall purchase medicines out of this Fund in consultation with the Medical Officer of the area.

Note :-

1. Institution should be equipped with type test vision charts in order to check the vision of the children.
2. The medicines available in the dispensary should be supplied free of cost. A register of medicines as supplied, showing date, name of patient and quantity supplied should be maintained.

3. The part-time private medical officer and compounders will be paid at the rate prescribed, excluding vacation period, provided that the medical officer and the dispenser will attend the institution during recess and that no fee will be realized from the students for medical examination which will be conducted each year without any additional remuneration. Heads of institution will themselves be competent to appoint and sanction the Remuneration at the rates of Rs.25/- per month for Doctors & Rs.150/- per month for compounders, provided that the fact of the appointment will have to be intimated to the Deputy Director of Education and Chief Medical Officer of the district.

(e) Red Cross Related Activity

- (i) Payment of fees, cost of books, clothes etc. of poor students.
- (ii) Purchase of Red Cross Buttons, First Aid boxes, First aid charts, books of first aid, home nursing and uniforms of the school cadets of ambulance and nursing divisions.
- (iii) Expenses relating to ambulance classes.
- (iv) Aid rendered to sick in the hospital especially children, purchase of drugs and medicines for prevention of disease, especially in schools, money spent on sanitation of schools, drinking water, food for the children, soap for washing clothes, mid day meal for poor children, soap for washing clothes, mid day meal for poor children etc.
- (iv) D.D.T. and other disinfectants may be purchase for destruction of flies and mosquitoes.
- (vi) Drugs, fruits, pictures and albums may be provided for sick children in the hospitals.
- (vii) Money may be spent on preparation of albums for exchange with children of other states.
- (viii) Money may be spent on gifts for people, victims of disasters like earthquake, epidemics, floods or civil commotion.
- (ix) Small subscriptions may be given for celebration of baby week and Red Cross propaganda.
- (x) Weighing scales for measuring heights, measuring tapes and weight tables, etc.
- (xi) Indian Musical Instruments for singing parties for juniors.
- (xii) Sanitary latrines, bored hole latrines seats for latrines, urinals, auger for boring for latrines, purdah walls for latrines, etc.
- (xiii) Toilet need of a simple nature in schools, tumblers and garas in hot weather for children, towels, chilumchies, jugs and soap dishes for use in schools.
- (xiv) Co-operative sales shops of books, stationery, eatables etc, for the benefit of juniors in the schools.
- (xv) Repairs to water stand posts and hand pump in schools.
- (xvi) Purchase of furniture, i.e. tables, chairs, durries and mats for holding meeting provided the funds permit.
- (xvii) Expenses on library for junior cadet parades, holiday home camps for juniors, Training Camp Courses and Junior Red Cross conferences.
- (xviii) Sugar, fuel, container, patilas, mugs, etc. for preparing milk powder and distributing the same among the juniors.
- (xix) The traveling expenses of juniors proceeding on goodwill visits to other states and abroad, provided such visits are arranged by the Red Cross.
- (xx) Manure, seeds, kassies, khurpas and other ordinary equipment bought for maintaining garden in the schools.

Note-

- 1. No aid in cash will be given to any student.
- 2. The head of institution will ensure that out of total collection during the year, not more than;
 - (a) 10% is utilized for activities mentioned under article 4.6.2(d)
 - (b) 10% is utilized for activities mentioned under article 4.6.2(e)

4.6.4 Science Fund

I. This fund will be utilized on the subjects mentioned below:-

- (a) Purchase of science material, equipment, chemicals and other materials for holding science practicals.
- (b) Setting up of gas plants, water and gas connections.
- (c) Furniture required for the holding of science practicals.
- (d) Science exhibitions, science clubs, scientific hobbies, clubs excursions to places of scientific importance, charts of various scientific, subjects, bones and skeleton of body.
- (e) Any other activity/item related to holding the practicals.

II. Any other Practical subject:-

Purchase of material, equipment and other materials for holding of practical related to the subject including Physical Education etc.

4.6.5 Fine Fund

This fund shall be utilized by the Heads of Institutions for giving prizes on the occasion of Annual Prize Distribution Function, National/International days viz., 26th January, 15th April, 15th August, 5th September, 2nd October and 14th November or any other day of national importance. Sweets may be distributed to the students on these occasions @Rs.5/- per student. Any type of fine charged from the students like special fine, absence fine, late return of library books fine etc. will be credited to this fund.

(a) Late Return of Library Books

The collection so made will be credited towards absence fine fund and expenditure will be incurred on the item mentioned thereunder.

4.6.6 Building Fund

1. DEFINITION.

In these rules the expression.

- (i) "Educational Institutions" Means Govt. Educational Institutions and includes Middle, High and Senior Secondary Schools, and Govt. Colleges and such other institutions as may be declared as such by the Government from time to time.
- (ii) "Funds" mean the Educational Institutions Building Funds/Common Pool Building Funds.
- (iii) "Government" means "Government of Himachal Pradesh".
- (iv) "Head of the Institution" means Head Master in case of Middle and High School and Principal in the case of Senior Secondary School/Govt. Degree College.

2. CONSTITUTION OF THE FUND.

The following income shall constitute the fund;

- (a) Subscription to the fund by the students of the Educational Institutions.
- (b) Grants/Contributions from local Bodies, Parents Teachers Associations of individuals.
- (c) Receipt from other sources.

3. COMMON POOL BUILDING FUND.

50% of the collection of Middle School/High School/Senior Secondary school/Colleges in any academic year shall be reserved for being spent on the institution and shall be kept with the institution as Educational Institution Building Fund. The balance of 50% shall be remitted twice a year in the month of June and December to the Dy. Director of Education of the respective district in case of School and Director of Education in case of Colleges. A separate account i.e. collection from Middle, High and Senior Secondary & account and records will be maintained by the Dy. Director of Education of the concerned District. In case of tribal areas resident Commissioner of the area will open the separate account for the purpose. In case of college it will be done by Director of Education.

The money so collected by the Dy. Director/Director of Education shall constitute the Common Pool Funds. The Funds remaining with the institution shall be called Educational Institution Building Fund.

4. CUSTODY OF THE FUND (INSTITUTION/COMMON POOL)

The funds shall be in the nature of local fund deposit. The funds shall be lodged in the local or the nearest post office/Bank in a saving account and the fund shall be operated by the Head of concerned educational institution and Dy. Director of Education/Director of Education for the common Pool Fund.

5. UTILIZATION OF FUNDS

The Fund shall be utilized on Government owned building, rent free buildings or the buildings donated for the Educational Institutions and in the following manner :-

5.1 The fund retained by the institution to be spent on :-

- (a) White washing and painting of building and blackboard.
- (b) Plastering flooring and repair.
- (c) Window repair and maintenance.
- (d) Play ground and maintenance.
- (e) Other minor works as decided by the Committee. White washing will be compulsory every year.
- (f) Provision/maintenance of water supply/construction & maintenance of toilets/Boundary walls and minor electrical repairs.
- (g) For other major works the Head of institution will submit the estimate alongwith drawings etc. to the Director of Education through concerned Dy. Director.
- (h) Construction of Boundary wall, urinals both for male and female etc.
- (i) Electrification of class-rooms and minor repairs.
- (j) Purchase of Solar lantern or lamps to adopt eco-friendly non-conventional sources of energy and availability of light during failure of electricity.
- (k) Purchase of Water storage according to students strength and installation of Water Purifier in main supply.

6. BUILDING FUND COMMITTEE.

Every Govt. Educational Institutions shall have a “Standing Building Fund Committee” at the local level and it will decide about the executing agency. The building fund committee will be constituted for two financial years. Every Head of educational institution shall notify the committee at the beginning of Academic session.

CONSTITUTION:-Building fund committee shall consist of the following :-

(a) IN CASE OF MIDDLE SCHOOL

(i)	Head of the institution of the complex School.	CHAIRMAN
(ii)	Pradhan/Up Pradhan of the local panchayat in case of rural and President of the urban body or any member of urban body nominated by the President in case on urban school.	MEMBER
(iii)	President, School Management Committee.	MEMBER
(iv)	Donors who contribute over Rs.2000/- in that particular year or a social worker who takes interest in the development of institution or a retired educationist, to be nominated by Chairman of the committee.	MEMBER
(v)	Retd. Engineer/Junior Engineer/any diploma holder in civil works.	MEMBER

(vi)	One Senior Teacher of the concerned Middle school.	MEMBER SECRETARY
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(b) IN CASE OF HIGH/SENIOR SECONDARY SCHOOL

(i)	Headmaster/Principal.	CHAIRMAN
(ii)	Chairman of the B.D.C. or his nominee from B.D.C. in case of rural school and President of Nagar Panchayat or his Parishad nominee from Nagar Panchayat/Parishad in case of urban school.	MEMBER
(iii)	Junior Engineer/Engineer Municipal committee of Development Block or a Retd. Engineer/JE.	MEMBER
(iv)	Pradhan of local Panchayat in case of rural area school and President of the urban local body or a member from urban local body nominated by him in case of an urban school.	MEMBER
(v)	Donors who contribute over Rs.2000-5000/- in particular year.	MEMBER
(vi)	President, School Management Committee.	MEMBER
(vii)	One Senior Teacher.	MEMBER SECRETARY

(C) IN CASE OF COLLEGES

1.	Principal	CHAIRMAN
2.	President Municipal Committee/ NAC/Municipal Corpn./Gram Pradhan of the Panchayat	MEMBER
3.	Senior Lecturer nominated by Principal.	MEMBER SECRETARY
4.	President, Parent Teachers Association	MEMBER
5.	Executive Engineer P.W.D./S.D.O. Civil work/Any Diploma Degree holder in civil work.	MEMBER
6.	President, S.C.A.	MEMBER
7.	Donors who contribute over 5000/- in that particular year.	MEMBER

7. COMMON POOL FUND COMMITTEE

7.1 FOR SCHOOLS

A separate committee will be constituted by the Dy. Director of Higher Education concerned Committee for High/Senior Secondary Schools to be called "Secondary Schools Common Pool Fund Committee" as given below and it will be constituted for a period of two financial years with the approval of Director Higher Education.

1.	Dy. Director of Higher Education (Concerned District)	Chairman
2.	Senior Most Principal	Member
3.	A Senior Lecturer Representative to be nominated by Dy. Director of Higher Education (for a period of two financial years)	Members
4.	Section Officer Accounts of concerned District.	Member
5.	XEN/S.D.O. Civil Works/J.E. Civil Works of concerned Distt./area.	Member
6.	President Municipal Council/Nagar Panchayat Chairman/BDC/Pradhan Gram Panchayat.	Member
7.	One reputed educationist of the area to be nominated by Dy. Director of concerned District	Member
8.	Principal of the concerned school.	Member Secretary

7.2 FOR COLLEGES.

A separate pool fund committee will be constituted for Govt. Colleges by Director of Education. It will also be constituted for a period of two financial year.

The following will be nominated :-

1.	Director of Education	CHAIRMAN
2.	Addl. DE/JDC/OSD. (College)	MEMBER SECRETARY
3.	Nominee of Engineer-in-Chief	MEMBER
4.	Two Principal of Govt. College nominated by the DE.	MEMBER
5.	Joint Controller (F&A)	MEMBER
6.	Educationist of repute of the area to be nominated by DE.	MEMBER

8. MEETING OF INSTITUTIONAL AND COMMON POOL FUND COMMITTEE

The Committee shall meet as frequently as possible but there should not be a gap of more than six months between the two meetings.

QUORUM- Simple majority of the total membership. If it is not, the meeting will be adjourned for half an hour and after that those present will constitute the quorum.

A copy of the proceedings of the meeting of the institutional building fund committee be sent to Dy. Director of Education for information in case of schools and Director of Education in case of Colleges. The Dy. Director will also send the proceedings of the meeting to Director of Education in respect of Common Pool Committee.

9. SUPERSESSION

If the Deputy Director of Education/DE is satisfied that the building fund committee of the school/college is not functioning satisfactorily, he may for reason to be recorded in writing, supercede it for that financial year. In this eventuality the Dy. Director/DE will constitute an adhoc committee as per the rules specified in these building fund rules for school and colleges respectively.

10. POWER OF THE INSTITUTIONAL AND COMMON POOL BUILDING FUND COMMITTEES.

The committee shall approve and sanction works. They will also decide the executive agency for each work. The committee shall also suggest ways and means of utilizing the balance from the building fund wherever available.

The Committee of the institution will have power to be spend as follows in respect of Educational Institution building fund.

Sr. No.	Schools	Sanction work upto
1.	Middle School	75,000/-
2.	High School	1,00,000/-
3.	Sr. Sec. School	2,00,000/-
4.	Govt. College	3,00,000/-

In case of schools Dy. Director of concerned District & Director of Education in respect of Colleges will have full powers, for expenditure beyond the limits prescribed above.

In case of common pool fund, concerned Dy. Director of Education and Director of Education will have full powers for schools and colleges respectively.

11. DETAILED INSTRUCTION AND ACCOUNTING PROCEDURE.

Expenditure out of the Educational Institutions building fund shall be incurred by the Middle/High/Sr/Sec. Schools under the over all supervision and control of the concerned committee after it has been sanctioned. As soon as the work is completed a completion certificate in form A, shall be recorded by the Chairman of the Building Fund Committee to ensure that the work has been satisfactorily executed in accordance with sanction estimate and other terms and conditions. Vouchers of the expenditure incurred shall be arranged under the following sub heads on the completion of work :-

1. Labour charges (Muster Rolls-wise of contractors bill wise).
2. Cost of material.
3. Cost of carriage.
4. Total.

And verified by the executing agencies, these will be kept in record by the head of the institution after completion of the work in one or two or more stages as may be decided by the committee of the concerned institution which is supervising the work. The head of institution may give an advance to the executing agency before starting of work but this advance amount shall not exceed 25% of the sanctioned amount. Thereafter payment shall be made to the executing agencies, in installments and installment will be linked with progress of the work. 25% of the total payment shall be paid to the executing agencies as final payment only on the completion of the work to the satisfaction of the committee. Social audit will be done by the head of the institution by committee constituting of three members nominated by the Pradhan of the Panchayat/President urban local body of the area in which the Institution is located. This audit will be completed within one year of the completion. Audit records can be destroyed after five years of completion of audit.

In case of Common pool fund the work may be got executed by Dy.DE/DE through any executing agency including Institution Building Fund Committee to be decided by the Common Pool Fund Committee. Funds are to be released as in the case of institution building fund committee. Accounts and records duly verified by the executing agencies will be maintained by the concerned Dy. Director/Director of Education. Social audit will be done by the a committee within a year of completion of work. The audit committee shall consist of three members to be nominated by Dy. Director of Education/DE one each from amongst prominent citizens. Social workers and a person having knowledge of accounts for Schools and Colleges respectively. Records can be destroyed after 5 years of the completion of Audit.

12. REPEAL AND SAVING

The Government of Himachal Pradesh Educational Institution Building Fund Utilization Rules, 1990/1994/1998/2003 are hereby repealed. With standing such repeal anything done or any action taken under "The Government of Himachal Pradesh Education Institution Building Fund Utilization Rules, 1990/1994/1998/2003 shall be deemed to have done or taken under these rules.

4.6.7 Magazine Fund

No subscription as magazine fund is to be levied from students studying in 6th to 10th classes. The magazine can be started on no loss no profit basis in the schools upto high standard. The expenditure in connection with the school magazine should be paid out of this Fund and the sales proceed also credited to the fund. However from the students studying in +1 and +2 classes magazine fund shall be realized as per rates shown in para 4.5.2.

4.6.8 Cultural Fund

This Fund is to supplement for the cultural activities enumerated under the amalgamated fund. The amount collected under this fund will be the part of the amalgamated

fund and will be deposited into it. It will be utilized for the provisions stipulated in amalgamated fund.

4.6.9 NCC Fund

It will be spent on items declared legitimate from time to time by Director of Education. The Expenditure on following items will be legitimate charge on the Fund with NCC units:-

- (a) Boxes for Storage of clothing
- (b) Disinfectants
- (c) Hiring of NCC clubs and information room
- (d) Books and periodicals in connection with NCC
- (e) Annual function and parents day
- (f) Excursions
- (g) Participation in the Republic Day celebration and other ceremonial parades.
- (h) Special training for selected cadets appearing before Service Selection Board.
- (i) Prizes
- (j) All expenses including T.A./D.A. in connection with participation in NCC contests such as Drill, Shooting competitions.
- (k) Expenses for the purchase of special items such as Hunter shoes, etc. and for equipping cadets for special camps such as Advance leadership Adventure camps etc., and for attending mountaineering course, excursions, etc.

4.6.10 Examination Fund

Expenditure in connection with the house examination including annual examination of non-board classes for which the funds realised.

This Fund is to compensate for the expenditure to be incurred for the house examinations and annual examination of non-board classes. The expenditure on the printing of question papers, report cards and their dispatch and stationery articles for home examination and annual examination of non-board classes can be incurred out of this fund. The following guidelines shall be observed for making expenditure out of this fund :-

- (i) As a general policy, there is no need for calling of tenders for the printing of question papers.
- (ii) Quotations may however, be called confidentially, and at personal level, from at least three presses.
- (iii) When calling for quotations from different presses, a clear indication regarding the quality and size of papers, the type of print and the language/languages in which the question papers are to be printed, should be given so as to make possible a comparative appraisal of the quotations.
- (iv) Auditors should not insist on calling of tenders in respect of printing of examination papers in schools as secrecy is required to be maintained.

4.6.11 Identity Card Fund

The amount collected will be spent on printing of identity cards and other stationery articles required for this purpose. Every student will be issued identity card which should always be worn by the student.

4.6.12 Scout and Guide Fund

This fund will be utilized as detailed below :-

Expenditure in connection with scouting and guiding. This item should cover the following

:-

- (a) Books, Magazines and other useful literature pertaining to scouting and cubbing.
- (b) Troops Record Registers.

- (c) Registration Fee.
- (d) Badges and progress or test cards for members of the troop.
- (e) The following articles for scout meeting, camps Rallies and Hikes etc.
 - (i) National Flag and Scout Flag with necessary equipment.
 - (ii) Canvas purchasing or rental.
 - (iii) Camps utensils and Crokery.
 - (iv) Kassies, Shavels, Axes and Pickaxes.
 - (v) Buckets and lanterns; and
 - (vi) Ground sheets and Durries.
- (f) Belts, staffs, scarves, and whistles.
- (g) Camp fee and T.A. (actual rail/bus fare) for attending camps, rallies, excursions and hikes.
- (h) Actual rail/bus fare for member scouters to attend the meetings of the District, State and All India Association.
- (i) Refreshment at the rate of Rs.5/- per scout for outdoor meetings.
- (j) Expenses for week end and other camps to the tune of Rs.5/- per scout and Rs.5/- per scout per day.
- (k) Cost of material for imparting training in scout craft, pioneering and first aid etc.
- (l) Purchase of musical instruments for Camp Fire and Cultural performances by the troops.
- (m) Supply of a pair of uniforms to scout Masters after every two years or longer whenever necessary.
- (n) Out of total collection under scout and guide fund, the expenditure will be incurred as under by the school;
 - (i) 50% of the total collection during the year will be utilized on the items mentioned at (a) to (m) of this article.
 - (ii) 50% of the total collection will be deposited with the Dy. Director of Education. DDE will utilize this fund as per the direction from the Govt. of Himachal Pradesh, issued from time to time.

4.6.13 Furniture Repair Fund

The fund will be utilized for the purpose of minor repairs of the furniture i.e. desks, window pans, doors etc.

4.6.14 Library Security (Refundable) Fund

After obtaining no dues certificate, the amount will be refunded to the students. If any dues are outstanding against a student, the payment will be made after making such adjustment. Interest on securities and forfeited securities will be utilized for the binding up of library books, purchase of library books, magazines, newspapers, library furniture and any other

item related to library by the head of institution on the recommendations of the a committee consisting of senior teachers and students.

PART III

4.7 Custody of the fund

All students' funds shall be managed by the Head of the Institution. He will be personally responsible for ensuring that the expenditure out of the fund is incurred in strict conformity with the rules and regulations governing the fund to which the money pertains and that a precise record of all the transactions of the fund is maintained. The amount realized will be deposited with a branch of the post office, any nationalized bank, in the saving account of the concerned fund, in the name of the Head of the Institution.

4.8 Power of Sanction

(a) (i) The Head of the Institutions viz. Senior Secondary/High Schools shall have full powers to sanction expenditure on the object for which a particular fund has been instituted except in case of building Fund which can be incurred with the approval of the concerned Executive Committee.

(ii) The Heads of middle schools shall have the authority to sanction expenditure on appropriate objects out of funds available to a maximum of Rs.500/- at a time. Expenditure beyond Rs.500/- can be incurred by them only with the approval of the Head of the complex school.

(iii) The Heads of the Institutions and the Dy. Director of Education should realize that the funds are held in trust by them for which they have been created and should not be utilized for any other purpose whatsoever, Expenditure out of these funds on un-authorized object will be regarded as a serious breach of the rules and the Heads of Institutions will be personally responsible for incurring expenditure on unapproved items.

(b) The Heads of the Institutions shall have full powers in regard to writing off unserviceable articles purchased out of pupils' fund if the value of the articles purchased does not exceed Rs.20,000/- at one time. In all other cases the Dy. Director of Education are fully competent to accord sanction for the write off of various articles purchased out of the funds.

(c) The amounts standing in the account of a particular fund is abolished at any time under instructions of the government be transferred to the accounts of Amalgamated fund.

(d) Loans from one fund to another shall be permissible in case of emergency with the approval of Dy. Director of Education.

(e) The Dy. Director of Education is empowered to sanction expenditure on objects other than those for which a particular fund has been constituted expect for furniture for which necessary sanction has to be accorded by Director of Higher Education and the fact that this has been done shall be incorporated in the order of relaxing the rules.

4.9 Maintenance of cash book/accounts of funds

(a) The accounts shall be maintained in accordance with the instructions issued from time to time by the department. These instructions may be amended by the Examiner Local Fund Accounts, from time to time.

(b) The audit of these funds shall be conducted annually by or under the orders of the Examiner Local Fund Accounts, Himachal Pradesh. Audit fee will be charged at the following rates:-

Sr. No.	Funds Name	Students Enrolment		
		Less than 500	500 to 1000	1000 and above
1.	Amalgamated fund	Rs.15/-	Rs.25/-	Rs.35/-
2.	Other funds	Rs.10/- per fund	Rs.15/- per fund	Rs.20/- per fund

The above fees are subject to proportionate increase as under:-

- (i) 1.5 times the normal rate where the audit period is more than 16 months and 3 months accounts are checked.
- (ii) Double the normal rates where it is more than 18 months and 4 months accounts are checked.

Note :- The purchases shall be made with the sanction of the Officer empowered to incur expenditure in each case. All accounts will be kept in the same manner as the Government Accounts are kept.

(c) In order to minimize the number of such audit objections, all important points relating to Cash Books are reproduced below for guidance:-

- (i) Before a cash book is brought into use, its pages should be counted and a “Count Certificate” be recorded on its first page under the full signature of the Drawing and Disbursing Officer.
- (ii) All cash transactions must be entered in the Cash Book on the date of their occurrence in chronological order.
- (iii) All entries in the cash book should invariably be attested individually daily by Drawing & Disbursing officer after thorough check. While attesting the entries of cash received from the Funds/fee, the receipt of fee, funds, fines should be attested after check from the fee/daily collection register. The DDO must attest the corresponding entries in fee/collection register in token of having rightly carried over to the respective Cash books. In addition the entry of deposits of the fees into the Treasury on the payment side of the cash book should carefully be attested after verification from the relevant Treasury Challan.
- (iv) All the entries of the Cash Book must be added/totalled and balanced daily whenever there are any transactions. The “detailed balance” must be clearly recorded therein.
- (v) The Cash Book should be written neatly. No interpolation, erasure or over writing is permissible. If a mistake is discovered, it must be crossed and attested in red ink by the Drawing and Disbursing Officer concerned.
- (vi) At the close of the month the cash in hand shown in the cash book should be physically counted and the following certificates given in the Cash Book under the signature of the Drawing and Disbursing officer:-

“Certified that the cash in hand has been counted by me on _____ and found to be Rs. _____ (Rupees) _____) which is correct/incorrect.”