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 student to all government institutions.

A student whose name is struck off from the rolls due to some disciplinary measures *i.e.* on account of absence, non-payment of fee etc. or who himself withdraws his name, shall pay a fresh admission fee on his/her re-admission.

The admission fee should be charged once in the 9th, 11thand 12thclass.

Note:

1. No admission fee is payable by the failed students who continued in the 9th and11th classes as a result of their failure in the annual school examination.
2. 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.
3. 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:

Sl. No.	Name of Fees	9th and 10th Rate	10+1 and10+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	-----	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

4.4 Credit of Fees:

All government dues should be immediately realized and collection so made, be deposited immediately in government treasury, *i.e.* on the same working day.

No money should be left in the safe after the institution closes for the day. If, due to some 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 Student's Funds:

4.5.1. Source of Income:

The students studying in the government schools in the State shall pay subscription towards student's funds as shown below, *w.e.f.* academic session 2012-13.The rate of funds, in 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:

Sl. No.	Name of Funds	9^{th} and 10^{th} Rate	10+1 and 10+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)once only at the time of admission	----	30.00
6.	Examination Fund	75.00	100.00
	Monthly Charges		
1.	Amalgamated (Union) Fund	10.00	15.00
2.	Building Fund	5.00	10.00
3.	Science & other practical subject funds	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	2.00	3.00
6.	Sports Fund	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. Abscence after 10 consecutive school days, 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/rent 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. The rent rates will be assessed by the appropriate agency viz. H.P.P.W.D., M.C. or SMCs.

4. The funds structure mentioned above is subject to change from time to time as per the directions of H.P. Govt.

PART-II

4.6 Utilisation of Funds:

All the student's funds shall be administered solely by the Head of the Institution in consultation with representatives of the staff and the students. The Head of the 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 or provisions for expenditure to be incurred are not covered, the Deputy Director of Higher Education of concerned district will be authorized to accord permission to make the expenditure.

For expenditure to be incurred from each students fund there will be a committee of not less than two members notified and headed by the Head of the 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 elaborated, however, the Head of the 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 recommendation of the fund committee. Utilization of the funds will be with the condition that every such expenditure will have to be incurred in the overall interest of the institution with full justification of the same be obtained for record.

All the funds of the classes from 6^{th} to 12^{th} are to be maintained together Fund Wise under a single cash book system, however, pass books for each fund will 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.
(iii) Travelling allowance to teams for playing matches and other sports contests.
(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 provided that additional female teacher will be deputed if girls are participating.

(xi) The number of class IV employee should be restricted to one each per team. The students may be given Rs.60/- (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/ School funds (if available).

(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:

It will be utilized for :—

(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.60/- 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 Senior Secondary Schools and career counselling.

(iii) Purchase of newspapers/magazines for the knowledge of students approved by the Director of Higher Education from time to time.
(iv) Purchase of furniture for library use only.

(c) **Other miscellaneous expenditure out of Amalgamated Fund:**

(i) Hire and carriage of furniture, shamianas, loudspeakers etc. and 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 provided that additional female teacher will be deputed if girls are participating.
(iii) The number of teachers and class IV employees should be restricted to 1 each per team. The students may be given Rs.60/- (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 equipments.
(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 crockery for serving refreshment to students and guests. It shall not be of very expensive nature.
(x) Expenses in connection with students functions including refreshment to students and guests not exceeding Rs.10/- per student or guest.
(xi) 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.
(xii) Purchase of White Boards, magnetic duster, marker for White Boards for class-room use.
(xiii) Minor repair of Computers, Printers etc. received in school under various programmes/activities/schemes.
(xiv) Purchase of chalks or markers for Black/White Boards.
(xv) Engaging part time manpower for maintaining the cleanliness and hygiene of the institutional premises including class rooms and toilets as per the rates approved by the concerned Deputy Commissioner from time to time.
(xvi) Separate dust bin for bio-degradable and non-degradable wastes.
(xvii) Incinerates for the disposal of sanitary napkins in girls toilets.
(xviii) Purchase of toilet cleaner, refillable liquid soap for hand-washing, phenyl etc.
(xix) Installation and refilling of Vending Machine in female/girls toilets.
(xx) Installation of display Board or Complaint/suggestion box as per the directions of department.
(xxi) 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) Medical inspection of school students.

(iii) Weighing and measurement apparatus.
(iv) Purchase of First-Aid Box.
(v) Payment of allowances to part time Doctors and Dispensers as per norms fixed by Deputy Commissioner.
(vi) Payment of Ambulance charges in case of Emergency. (For students only/Local Journey).
(vii) Purchase medicines in consultation with the Medical Officer of the area out of this fund.

Note:

1. Institution should be equipped with vision test charts in order to check the vision of the children.

2. If a student suddenly falls sick during the school hours, or any other exigency occurs in case of any student in that case the consultation fee of the doctor who treated/checked the student and medicines prescribed, if any be realised from the amalgamated fund.

3. The part-time private medical officer and compounders will be paid at the prescribed rate (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 as fixed by the Deputy Commissioner of the District from time to time.

(e) **Red Cross related activities:**

(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 students in the hospital, purchase of drugs and medicines for prevention of diseases, especially in schools, money spent on sanitation of school, drinking water, food for the students, soap for washing clothes, soap for washing clothes etc.
(v) D.D.T. and other disinfectants may be purchased for destruction of flies and mosquitoes.
(vi) Drugs, fruits, pictures and albums may be provided for sick students in the hospitals.
(vii) Money may be spent on preparation of albums for exchange with students 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) Tumblers and pitchers for summer, 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) The travelling 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;
   10% is utilized for activities mentioned under article **4.6.3(d)**
   10% is utilized for activities mentioned under article **4.6.3(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 & Vocational 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., Republic Day, Himachal day, Independence day, Teachers Day, Mahatma Gandhi Birthday, Shiksha Diwas Children Day or any other day of national importance. Sweets may be distributed to the students on these occasions @Rs.10/- 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. The change will not be initiated until and unless ordained by way of some acts of State Govt./ Central Govt.

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 there under para -4.6.5

4.6.6 Building Fund:

4.6.6.1 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.

4.6.6.2 Common Pool Building Fund:

50% of the collection of High School/Senior Secondary school 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 Deputy Director of Education of the respective district. A separate account i.e. collection from High and Senior Secondary and account and records will be maintained by the Deputy Director of Higher Education of the concerned District. In case of tribal areas resident Commissioner of the area will open the separate account for the purpose.
The money so collected by the Deputy Director of Higher Education shall constitute the Common Pool Funds. The Funds remaining with the institution shall be called Educational Institution Building Fund.

4.6.6.3 Custody of the Fund (Institution/Common Pool):

The funds shall be in the nature of local fund deposit. The funds shall be kept in the local or nearest post office/bank in a saving account. The account shall be operated by the Head of the Institution and Common Pool Fund will be operated by the Deputy Director of Higher Education of the concerned district.

4.6.6.4 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 :—

The fund retained by the institution to be spent on:—

(a) White washing and painting of building and black board.
(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 and maintenance of toilets/ boundary walls and minor electrical repairs.
(g) For other major works the Head of institution will submit the estimate along-with drawings etc. to the Director of Education through concerned Deputy 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 tanks according to students strength and installation of Water Purifier in main supply.

4.6.6.5. 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:**

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*

4.6.6.6 Common Pool Fund Committee:

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/PGT, 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 Deputy Director of concerned District — *Member*

8. Principal of the concerned school. — *Member Secretary*

4.6.6.7. Meeting of Institutional 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 possible, 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 Deputy Director of Higher Education for information. The Dy. Director of Higher Education will also send the proceedings of the meeting to Director of Higher Education in respect of Common Pool Committee.

4.6.6.8. Supersession:

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

4.6.6.9. Power of the Institutional 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.

Sl. No.	Schools	Sanction work upto
1.	High School	1,00,000/-
2.	Sr. Sec. School	2,00,000/-

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

In case of common pool fund, concerned Deputy Director of Education will have full powers for schools.

4.6.6.10. Detailed Instructions and Accounting Procedure:

Expenditure out of the Educational Institutions building fund shall be incurred by the High/Senior Secondary Schools under the overall supervision and control of the concerned committee after it has been sanctioned. As soon as the work completed, a completion certificate, shall be recorded by the Chairman of the Building Fund Committee to ensure that the work has been satisfactorily executed in accordance with sanction estimates and other terms and conditions.

Vouchers of the expenditure incurred shall be arranged under the following sub heads on the completion of work:—

i. Labour charges (Muster Rolls-wise/Contractor's bill wise).

ii. Cost of material.

iii. Cost of carriage.

Total: (i+ ii + iii)----------

Vouchers of the expenditure incurred shall be 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 instalments and instalment 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 got done by the head of the institution by committee consisting of three members nominated by the Pardhan 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. Record can be destroyed after five years of completion of audit.

In case of Common pool fund the work may be got executed by Deputy Director of Higher Education through any executing agency including Institution Building Fund Committee to be decided in 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 Deputy Director of Higher Education. Social audit will be done by the committee within a year of completion of work. The audit committee shall consist of three members to be nominated by Deputy Director of Education one each from amongst prominent citizens, social workers and a person having knowledge of accounts for Schools. Records can be destroyed after 5 years of the completion of Audit.

4.6.6.11. 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 9^{th} and 10^{th} 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 10+1 and 10+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) Excursions
(f) Participation in the Republic Day celebration and other ceremonial parades.
(g) Special training for selected cadets appearing before Service Selection Board.
(h) Prizes
(i) All expenses including T.A./D.A. in connection with participation in NCC contests such as Drill, Shooting competitions.
(j) 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 realized.

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:

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 students.

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 /Guiding.
(b) Troops Record Registers.
(c) Affiliation Fee of the unit.
(d) Badges and progress cards, 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) Purchase /rent of Canvas/tents.
  (iii) Camps utensils and Crokery.
  (iv) Kassies, Shavels, Axes and Pickaxes.
  (v) Buckets, Jugs and Electric Bulbs
  (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.10/- per head for outdoor meetings per day.
(j) Expenses for week end camps and other camps to the tune of Rs.60/- per head per day.
(k) Cost of material for imparting training in Camp Craft, Pioneering and First Aid.
(l) Purchase of musical instruments for Camp Fire and Cultural performances by the troops.
(m) Supply of two sets of uniforms to adult leaders and all sections of Scout/Guide after every two years or longer whenever necessary and steps to write off old stock of unserviceable uniform be also taken.
(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 Deputy Director of Hr. Education of district concerned.

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 teacher/Librarian/ Assistant Librarian/ In-charge Library and students.

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 Institution will be fully authorized to make expenditure out of students funds upto maximum of 90% of the amount collected during the year according to the provisions mentioned in the code after observing all codal formalities. If this limit exceeds in any case, the Deputy Director of Higher Education of concerned district will be authorized to accord permission to make the expenditure.

(ii) The Heads of the Institutions and the Deputy Director of Higher Education of concerned district 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 student's fund if the value of the articles purchased does not exceed Rs.20,000/- at one time. In all other cases the Deputy Director of Higher Education of concerned district 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 abolished at any time under instructions of the government is to 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 Deputy Director of Higher Education of concerned district.

(e) The Deputy Director of Higher Education of concerned district is empowered to sanction expenditure on objects other than those for which a particular fund has been constituted except 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:-

For Senior Secondary Schools and High Schools: ---

(i) Rs. 4000/- Per institution.
(ii) School with funds including Sanchikya collection is less than Rupees One Lac per annum, the fee will be Rs. 2000/-.

(H.P. Govt. Local Audit Department NO.I-459/92-Fin (LA), Dated 10th July, 2001, 171009.)

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/totaled 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."