

# **The M.P. Ashaskiya Shikshan Sanstha (Institutional Fund) Rules, 1983**

MADHYA PRADESH

India

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### **Rule**

### **THE-M-P-ASHASKIYA-SHIKSHAN-SANSTHA-INSTITUTIONAL-FUND-R of 1983**

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The M.P. Ashaskiya Shikshan Sanstha (Institutional Fund) Rules, 1983 Published vide Notification No. 73-70-80-E-5-20, dated 28-7-1984, Madhya Pradesh Gazette (Extraordinary), dated 20-9-84 page 2198 In exercise of the powers conferred by clause (a) of sub-section (2) of Section 10 read with sub-sections (1) and (7) of Section 5 of the Madhya Pradesh Ashaskiya Shikshan Sanstha (Adhyapakon Tatha Anya Karmachariyon Ke Vetano Ka Sandaya) Adhiniyam, 1978 (No. 20 of 1978), the State Government hereby makes the following rules namely:-

#### **1. Short title.**

- These rules may be called The Madhya Pradesh Ashaskiya Shikshan Sanstha (Institutional Fund) Rules, 1983.

#### **2. Definitions.**

- In these rules, unless the context otherwise requires-(a)"Act" means the Madhya Pradesh Ashaskiya Shikshan Sanstha (Adhyapakon Tatha Anya Karmachariyon Ke Vetano Ka Sandaya) Adhiniyam, 1978 (No. 20 of 1978);(b)"Form" means a form appended to these rules;(c)"Head of the Department" means the Director of Public Instructions for the private schools;(d)"Non-Government School" means private schools;(e)"Salary month" means the month for which or for any part whereof the salary is earned;(f)"Salary payment month" means the month immediately following the month in which the salary of the salary month is paid.(g)"Section" means a Section of the Act.

### **3. Constitution of Institutional Fund.**

- There shall be opened in a Treasury/Sub-Treasury of the area where the institution is situated a separate account for each institution under the head "K-Deposit Advance non-Interest bearing Deposit 843-Civil Deposits-F-Personal Deposits" under which the Institutional fund for the institution shall be deposited.

### **4. Application for the provisions of Treasury Code.**

- For the purposes of operation of the account opened under Rule 3, the provision of Chapter VIII of Part II of the Madhya Pradesh Treasury Code shall apply mutatis mutandis.

### **5. Operation of the Fund.**

(1)Notwithstanding anything contained in Rule 4, the institutional fund shall be operated jointly by a representative of the institution nominated by its management and the Education Officer or his nominee.(2)For purpose of sub-rule (1) the management shall pass a resolution in appropriate words and send three copies thereof to the education officer. The Education Officer shall send two copies of the resolution to the Treasury Officer/Sub-Treasury Officer and retain one copy in his own office.(3)Where a reference is received from the Head of the Department in case of private schools and from the Madhya Pradesh Uchcha Shiksha Anudan Ayog in case of Non-Government educational institution for higher education to the effect that,-(i)no representative has been appointed by the management for joint operation of the account; or(ii)Co-operation is not being extended by the representative appointed by it in the joint operation of an account; or(iii)the legal status of the management of the institution is not clear; or(iv)the management of the institution is not functioning properly otherwise;the State Government may issue, an order authorising the Education Officer or his nominee to operate the account singly for such period as may be specified in the order.

### **6. Payment of Grant by State Government Ayog.**

- The sum required to be paid under sub-section (2) of Section 5 by the State Government of the Madhya Pradesh Uchcha Shiksha Anudan Ayog shall be credited to the institutional fund by 20th of the salary month.

### **7. Pass Book.**

(1)The Pass Book of the account of every institution shall be maintained by the Headmaster/Principal of the Institution, who shall send it to the Treasury/Sub-Treasury in the last week of every month so that the entries may be made therein.(2)The Pass Book shall be sent to the Treasury/Sub-Treasury in the last week of April in every financial year for making entries pertaining to the financial year ending on 31st March. The Principal/Head Master shall tally the balances in the accounts as on 31st March with the accounts maintained by him. If any discrepancy is found it shall

be removed by reconciliation with the Treasury/Sub-Treasury accounts.

## **8. Accounts.**

- All teachers and other employees of every institution shall open two accounts each in any Bank or Post Office convenient to them specified by the Education Officer for payment of salary. Out of these, the amount of their salary shall be deposited in one account and the amount of their provident fund shall be deposited in the other account.

## **9. Salary to be deposited in the Accounts.**

(1)The Principal/Headmaster concerned shall prepare the pay bills of the teachers and other employees of the institution in Form I before the 20th of the salary month, wherein the amount of salary payable to every employee and deductions to be made therefrom shall be shown. The pay bill shall be countersigned by the representative nominated by the Management.(2)The Principal/Headmaster concerned shall prepare a treasury cheque of the total amount payable as per the pay bill to all employees in the name of the Branch Manager/Post Master of the Bank/Post Office with which accounts have been opened in pursuance of Rule 8, and it shall be signed by the representative nominated by the Management and the Education Officer concerned. Where the State Government have authorised only the Education Officer for the operation of the Institutional fund under the provisions of sub-rule (3) of Rule 5, the signatures of the representative nominated by the management shall not be necessary on the cheque.(3)The cheque, alongwith the pay bills, shall be submitted by the 20th of the salary month to the Education Officer who shall examine the pay bill and the cheque. While examining the pay bill, the Education Officer shall inter alia ensure,-(a)Whether the names of all those teachers and other employees whose salaries have been shown in the pay bill, have been included in the pay slip issued by the grants sanctioning officer or not and whether their pay scales and salaries have been shown in the pay bill according to the pay slip or not;(b)Whether there is any teacher or employee whose name has been included in the pay slip for payment of salary but whose name has been omitted from the pay bill without adequate reasons;(c)Whether the pay bill has been prepared and submitted by the Principal/Headmaster to the Education Officer within the prescribed period or not. If there has been delay in submission, whether the reason, therefor has been shown and is satisfactory;(d)Whether the pay bills and cheques are in accordance with the rules/directions made/issued therefor.(4)If the Education Officer, after examining the pay bills and cheques as above, finds that there is any mistake in the pay bills or cheques, he shall show it in the margin of the pay bills and shall return them to the Principal/Headmaster for correction, but as far as possible, the same pay bill shall not be returned more than once. If, after examination, it is found that the pay bills and cheques are correct, he shall sign the cheques and pay bills and return the pay bills and cheques to the Principal/Headmaster concerned.(5)If there is any dispute regarding the payment of salary to any teacher/employee, the payment of salary to other teachers/employees will not be withheld. The salary of such teacher/employee shall be disbursed by preparing a separate pay bill after obtaining due orders of the Grants Sanctioning Officer.(6)After completing action under sub-rule (3) above, the Principal/Headmaster shall send the cheque drawn on the personal deposit account not later than 27th of the salary month alongwith a sheet indicated in Form II (which shall be in duplicate) to the

Branch Manager/Post Master of the Branch of the Bank/Post Office. The name of every employee, his account number and the amount which is to be deposited in his account will be shown in this sheet.(7)On the basis of the sheet, indicated in Form II the Branch Manager/Post Master shall get the cheque drawn on the personal deposit account encashed every month by the 5th of the salary payment month from the treasury/sub-treasury and shall deposit the net amount payable to every employee in the account of the employee concerned every month. The Branch Manager/Post Master shall affix the seal of the Bank/Post Office on the duplicate copy of Form II received from the Principal/Headmaster and sign it and send it to the Principal/Headmaster concerned by the 10th of the salary payment month. The copy returned shall be kept in the office of the Principal/Headmaster with the office copy of the pay bill as payment voucher.(8)A pay slip shall be given to every teacher/employee in Form III by 15th of the salary payment month by the Principal/Headmaster wherein the pay and allowances for the salary month and the deductions made from his salary and the amount deposited in his bank account in the salary payment month will be shown.

## **10. Deductions.**

(1)When the pay bills are submitted to the Education Officer under the provisions of Rule 9, the Education Officer shall examine the deductions, contributory provident fund, income tax and the like shown in the pay bill.(2)The Education Officer shall sign the cheque prepared for getting the amount payable by way of income tax deposited. The representative nominated by the Management shall also sign the cheque. If, under the provisions of sub-rule 3 of Rule 5, the State Government has authorised only the Education Officer to operate the institutional fund the signature of the nominated representative of the Management shall not be necessary. This cheque shall be in the name of the Treasury Officer and it shall be sent to the said Officer with two copies of the challan form. On the reverse of the challan form, the details of the amount of income tax deduction from the salary of the teacher/employee shall be given.(3)The Education Officer shall sign the cheque prepared for getting the amount of the provident fund deposited. The representative nominated by the Management shall also sign the cheque. If under the provisions of sub-rule (3) of Rule 5, the State Government has authorised only the Education Officer to operate the institutional fund, the signature of the nominated representative of the Management shall not be necessary. The cheque of the amount of the provident fund will be in the name of the Branch Manager or Post Master in whose Bank Branch or Post office. The accounts of the teachers and employees of the educational institution concerned have been opened under the provisions of Rule 8.(4)The Provident Fund deduction statement in Form IV in duplicate, wherein the amount of the Provident Fund contribution deducted and the amount of recovery of loans made from the salaries of the teachers and employees and the amount of the contribution of the Management shall be shown, shall be enclosed with the cheque.(5)On the basis of Provident Fund deduction statement, the Post Master/Branch Manager of the Post Officer/Branch shall get the cheque drawn on the personal deposit account encashed from the Treasury/Sub-Treasury and shall deposit the amount shown in Form IV in the Provident Fund account of the teacher/employee concerned. The Branch Manager or Post Master as the case may be, shall affix the seal of the Bank/Post Office on the duplicate copy of Form IV (Provident Fund deduction Statement) sign it and return to the Principal/Headmaster concerned. The copy so returned shall be enclosed with the payment voucher and kept in the office

of the Principal/Headmaster along with the concerning pay bills.(6)Notwithstanding anything contained in rules 8 and 9 and this Rule where the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (No. 19 of 1952) apply to the teachers and other employees of any institutions, the Provident Fund account and other record relating thereto shall be maintained in accordance with the provisions of the said Act.(7)The cheques for the deductions under sub-rules (1) to (4) shall be submitted alongwith the pay bills of the month concerned to the Education Officer and to the Treasury/Sub-Treasury.

## **11. Direction in regard to payment of salary.**

- If the President, Secretary or the person authorised by the governing body of the institution does not make payment of the salary to the teachers and employees at the institution before the date specified in sub-section (1) of Section 3 or such earlier day of the month next following the month or part thereof as may be specified by the State Government by a general or special order, the Education Officer shall direct the President, Secretary or the person authorised, to make payment within a period of seven days from the date of such direction. If the person to whom direction is issued, fails to make payment in accordance with the direction, the Education Officer shall, report the matter to the officer specified by the State Government under the proviso to sub-section (2) of Section 37 of the Madhya Pradesh Society Registrickaran Adhiniyam, 1973 as amended by the Schedule of the Act, for taking necessary action.

## **12. Depositing fees.**

(1)Out of the total amount of the fees recovered by the Management at the specified standard rates under sub-section (5) of Section 5 of the Act, fifty per cent, will be earmarked to meet the expenses of the institution and the remaining fifty per cent will be deposited with the treasury or sub-treasury by the 30th of every month by adjustment or by challan.(2)The Principal/Head Master of the institution shall maintain a correct account of the fees and a statement of the income accrued from the fees and the amount of the fees deposited with the treasury shall be prepared every month by the Principal/Headmaster of the institution in Form V. This Statement of fees (in Form V) shall be enclosed in duplicate with the pay bill of the salary month immediately following the month in which the fees that have been shown in the statement, were collected. When pay bills and cheques are submitted to the Education Officer in accordance with the provisions contained in Rules 9 and 10, he shall examine the statement of fees along with the pay bills and he shall after satisfying himself that fifty per cent of the amount of fees collected in the month concerned has been deposited with the Treasury/Sub-Treasury according to the provisions contained in sub-section (3) of Section 5, sign one copy of the fees statement (in Form V) and return it to the Principal/Headmaster of the institution. The Education Officer shall retain one copy of the fees statement (in Form V) in his office. The Headmaster of the Private Primary Schools, wherein fees are not collected, shall record in the place specified in Form V to that effect, but even if fees are not collected, it will be necessary to enclose the statement of fees with the pay bills according to this rule and to take other actions indicated in this sub-rule in relation thereto.(3)When the statement of fees (in Form V) is submitted to the Education Officer alongwith pay bills in the first month of the financial year, the Education Officer shall ensure whether the arrears of the fees of the preceding financial year have been

recovered and deposited with the treasury/sub-treasury by the 30th of last month of the preceding year by challan or not. If the arrears of the fees are not deposited by the Management of the institution within the prescribed period with the Treasury/Sub-Treasury, the Education Officer shall issue a notice in Form VI to the Management of the institution, wherein the Management shall be required to deposit the requisite amount with the treasury/sub-treasury within 20 days from the date of receipt of the notice. If the Management fails to deposit the arrears of the fees with the treasury/sub-treasury within the prescribed period, the Education Officer shall issue a revenue, recovery certificate regarding the amount and make an application to the Tahsildar for recovery. The Tahsildar shall complete the action of recovering the amount within six months from the date of the issue of the revenue recovery certificate. The amount of the fees thus recovered as arrears of land revenue shall be got deposited with the treasury/sub-treasury by adjustment or by challan.(4)If the Education Officer is satisfied that the person authorised by the governing body of the Institution does not collect the fees regularly, he shall direct the President, Secretary or the person authorised that the fees should be collected regularly. If the collection is not made in accordance with the direction, the Education Officer shall report the matter to the officer specified by the State Government under the proviso to sub-section (2) of Section 37 of the Madhya Pradesh Society Registrarian Adhiniyam, 1973 as amended by the Schedule of the Act for taking necessary action.(5)The account of the amount retained by the institution, after depositing 50 per cent of the amount of fees with the Treasury/Sub-Treasury, shall be maintained separately. The Principal/Headmaster shall be responsible for maintaining this account.

### **13. Accounts.**

- Cash books, treasury cheque books and account books relating to salaries and fees, vouchers and other papers relating to payment of salaries and fees of the institution shall be kept in the custody of the Principal/Headmaster of the institution. The responsibility of maintaining the accounts shall be of the Principal/Headmaster and he shall make all books relating to accounts and all other papers available at the time of audit.

### **14. Responsibility for giving information to the Governing Body.**

- The Committee, which runs an educational institution, shall, from time to time, inform the Education Officer concerned the names and addresses of the members of its Governing Body and full details of the Committee.

### **15. Repeal and saving.**

- The Madhya Pradesh Institutional Fund Rules, 1978 are hereby repealed except as respects things done or omitted to be done under the rules so repealed. Form I[See Rule 9 (i)]Private Educational InstitutionName of the Ashaskiya Shikshan Sanstha and address.....Pay RollPay for the month.....paid in.....

S.	Name	Designation	Pay	Approval Letter No. and date of the Ayog	Pay	Dearness
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No.	Scale	or Education Department as the case may be	allowance
(1) (2) (3)	(4)	(5)	(6) (7)
Additional Dearness Allowance	Interim relief	Adhoc increase	Others
(8)	(9)	(10)	(11)
			Total of Columns from 6 to 11
			(12)
			Contribution from teachers and employees towards contributory provident fund
			(13)
			Insurance
			(14)
Repayment of loan	Income Tax	Other deductions	Total of columns from 13 to 17
(15)	(16)	(17)	(18)
			Total payable amount (Col. 12 minus col. 18)
			(19)
Amount payable as management's share towards contributory provident fund		Provident fund Account No. & the name of the Bank/Post Office	Bank Account No. to which pay salary is to be deposited by transfer credit
(20)		(21)	(22)
			Other details
			(23)
			Remarks if any
			(24)

Details of payment of salary

**1. Salary (Column 6) Rs.....**

**2. Dearness allowance (Columns 7 and 8) Rs.....**

**3. Interim relief (Columns 9) Rs.....**

**4. Ad-hoc increase (Column 10) Rs.....**

**5. Other authorised payments (Column 11) Rs.....**

Details.....Total Rs.....

**1. Provident Fund (Column 13) Rs.....**

**2. Insurance, if any (Column 14) Rs.....**

**3. Repayment of loans (Column 15) Rs.....**

**4. Income Tax (Column No. 16) Rs.....**

**5. Other authorised deductions (Column 17) Rs.....**

Details.....Total deductions Rs.....

**6. Provisional contribution of the Management towards provident fund (Column 20) Rs.....**

Total Provident fund (Columns 13 + 20)

**7. Institutional funds according to the pass book before withdrawal of the amount of the pay bill Rs.....**

**8. Institutional fund according to the pass book after withdrawal of the amount of this pay bill Rs..... .**

NoteCertified that-

**1. The teachers/employees, whose salaries are being drawn in this bill are recognised according to Section 2(d) and (a) of the Act and that they have been on duty in the period concerned.**

**2. If there have been any cases of leave or absence after submitting the bill of the preceding month for payment they have been noted in this bill.**

**3. Payment of the bill of the preceding month has been duly made and the amount of each has been deposited in the bank account.**

**4. The salaries and dearness allowances of all teachers/employees recognised for the purposes of grants noted in this bill have been drawn at the prescribed rates.**

**5. The teachers/employees who have been paid leave salary, have been sanctioned leave as per rules and their leave statement has been prepared according to rules.**



**6. 50 per cent of the amount of the fees collected from the students in the month immediately preceding the salary month has been deposited with the Treasury/Sub-Treasury, Principal/Headmaster.**

Dated.....Countersigned Representative of the  
 Management Dated.....Education Officer or Authorised  
 Officer Dated.....Note. - Authorised Officer shall include the officer who has been  
 authorised for making payment without obtaining the signatures of the representative of the  
 Management vide Government of Madhya Pradesh, Higher School Education Department. Order  
 No.....Dated.....Form II[See Rule 9 (7)]Name and address in full of the Educational  
 Institution Salary month.....Salary Payment Month.....Cheque  
 No.....Dated.....Amount of the Cheques.....

Sl. No.	Name of the teacher/employee	Designation	Amount to be deposited in the account	Account number
(1)	(2)	(3)	(4)	(5)

Remarks, etc. if any Head of the Institution Dated.....Form III[See Rule 9 (8)]Name and address  
 in full of the Institution Pay-Slip Salary month.....Salary payment month.....Name of  
 the teacher/employee.....Designation.....Account Number whereunder the salary  
 has been deposited.....(alongwith the number of PF Account and the name of the Institution  
 and of the Bank/Post office).

Salary	Dearness Allowance	Addl. Dearness Allowance	Interim relief	Adhoc increase	Others	Total of 1 Columns (1 to 6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Contributions of the teachers/employees to the Contributory Provident Fund	Insurance	Repayment of loans	Income Tax	Professional Tax
(8)	(9)	(10)	(11)	(12)

Other Deductions	Total Deductions	Amount payable	Amount of contribution payable by the management to the Contributory Provident Fund
(13)	(14)	(15)	(16)

Remarks, if any Dated.....Principal/Headmaster Form IV[See Rule 10 (5)]Statement showing  
 the Provident Fund Deductions Name and address in full of the private educational  
 Institution.....Salary month.....Salary payment month.....

Sl. No.	Name	Designation	Account No. of the Provident Fund, and Name of the Bank/Post Office	Gross Pay	Net Pay
(1)	(2)	(3)	(4)	(5)	(6)

Contribution of the teacher/employee to the contributory Provident Fund	Repayment of the Loan withdrawn from the Contributory Provident Fund	Contribution of the Management to the Contributory Provident Fund	Total Amount deposited in the Contributory Provident Fund during the month (7-9)
(7)	(8)	(9)	(10)

Principal / Headmaster Representative of the Management

Date.....

Date.....

Education Officer or Authorised Officer

Date.....

Note. - Authorised officer shall include the officer who has been authorised for making payment, without obtaining the signatures of the representative of the Management vide Government of Madhya Pradesh H.S.E.D's Order No.....dated.....Form V[See Rule 12 (2)]Name and address of the private educational institution.....Statement of the Income from fees for the month of.....20.....(The statement should invariably be appended with the pay details for the month immediately following the month for which the fees have been collected by the institution).

Class	Total No. of Students	Rate of tuition fees	Standard rate	No. of students paying full fees
(1)	(2)	(3)	(4)	(5)

Fees to be collected	No. of students paying half fees	Fees to be collected	No. of students exempted from tuition fees	Total fees to be collected 6 + 8
(6)	(7)	(8)	(9)	(10)

Total fees for this month to be collected	Outstanding fees to be collected in this month	Fees collected for this month	Fees collected in this month against the previous outstanding fees	Total fees collected in this month (13 + 14)
(11)	(12)	(13)	(14)	(15)

Fees outstanding of this month (11-13) (16)	Total outstanding amount of previous month (12-14) (17)	Amount deposited with the treasury (18)	Challan No. & date (19)	Particulars (20)	(21)
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Certified that-

- 1. Fifty per cent, of total fees collected from the students for the pay month of.....20....., as per column 15 of the above statement has been deposited with the Treasury/Sub-Treasury by Challan No.....dated.....**
- 2. The fifty per cent of the outstanding fees shown in column 18 shall be deposited with the Treasury/Sub-Treasury by challan as soon as it is collected in the ensuing months or otherwise by the 30th day of the last month of the financial year.**
- 3. The account of fees for the purpose of college is being maintained separately. This sum shall be spent as per rules.**

Or Certified that this institution is a primary/secondary school and no fees is collected here. Principal/Headmaster Dated..... Certificate of Education Officer I have checked this statement of fees and I am satisfied that the fees have been collected as per rule and have been deposited with the Treasury/Sub-Treasury. Or I have checked this statement of fees. My note in regard to the fees collection of the institution is as follows :- Education Officer or Authorised Officer Strike out whichever is not applicable. (Rule) Form VI [See Rule 12 (3)] Notice of the Education Officer for depositing the fees (Name of the Office of Education Officer) No..... Dated..... To The Chairman/Secretary (Name of the institution and its address)..... Sub. - Depositing the fees with the treasury by..... (Name of the institution) under sub-section (5) of Section 5 of Madhya Pradesh Ashaskiya Shikshan Sanstha (Adhyapokon Tatha Anya Karmachariyon Ke Vetano Ka Sandaya) Adhiniyam, 1978. As it is clearly mentioned in the form enclosed that an amount of Rs..... was collected as fees and an amount of Rs..... was to be collected as fees during the last financial year (year.....) by above mentioned institution and an amount of Rs..... only has been deposited which treasury till now out of the amount collected/to be collected and as per rule balance of Rs..... is required to be deposited with the Treasury/Sub-Treasury. I therefore, hereby intimate that the amount required may be deposited with the Treasury/Sub-Treasury within 20 days from the receipt of this notice otherwise this amount shall be recovered as arrears of land revenue. Education Officer..... Date..... Endorsement-No..... Date..... Copy forwarded to-

- 1. The Secretary, Government of Madhya Pradesh, Higher Education Department/School Education Department, Bhopal.**
- 2. The Secretary, Madhya Pradesh, Uchcha Shiksha Anudan Ayog, Bhopal/Director of Public Instructions, Bhopal.**
- 3. Collector.**

**4. District Education Officer...../Divisional Superintendent of Education.....Head of the Institution concerned : for information and necessary action.**

Education Officer\* Strike out whichever is not applicable.