

CHAPTER II

*GRANTS TO LOCAL BODIES

42 to 49 *Not Printed.

CHAPTER III

†GRANT-IN-AID-RULES

Note—For the purpose of the rules in this Chapter, the high classes of intermediate Colleges shall be regarded as schools provided that on the conversion of a high school into an Intermediate Colleges, Managers Shall make a new application for grant-in-aid to the high classes with the necessary information. If after a review of the new applications it is decided to continue the grant for the High classes strict observance of the rule in article 72 need not be insisted upon by Inspectors at the time of assessing grant in such cases shall be calculated on the expenditure on staff employed in the high classes proportionately to the time devoted to these classes. Staff grants will be admissible in respect of uncertificated teachers in these classes, provided that they hold master's degrees.

SECTION A—General

50. Objects of grants. Sums of money are annually set apart from the general revenue, to be expended, under these rules in grants-in-aid for the purpose of encouraging and extending enterprises in General Education and improving the status of teachers working in the privately managed recognised schools in the states. Such grants are given only for purposes connected with secular instruction without reference to any religious instruction.

51. Grants under special rules. Grants not provided for in these rules may be made, under the orders of Government, for special education and to Colleges for general education.

52. Deleted.

53; Right to determine number of school in an area eligible for grants. The Government further reserves to itself the right to determine the number of schools in an area which shall receive grant-in-aid under these rules from time to time. The recognition of a school, permanent or provisional would not automatically entitle it to be placed on the grant-in-aid list of the Department. No school can claim grant-in-aid or its countinuanace as a matter of right.

54. Sanction of the Department. Whenever, under these rules, the order or sanction of the Department is required, the order or sanction of the Director is meant, which should be obtained through the District Education Officer. Whenever

*This Chapter is now obsolete as the State Government have with effect from the 1st October 1957 provincialised the High, Middle and Primary schools maintained by the local bodies. No educational grants will therefore be paid by Government to the local bodies hereafter. On the other hand the local bodies would pay to Government; amount equal to their educational. expenditure minus the grants and the tuition fees for which provision was made in their Budget for the 1957-58.

†Grants-in-aid to privately, managed schools in Punjab are now paid under the Delhi pattern of grant-in-aid. These rules are applicable from 1st December, 1967.

*The paper for grants are now submitted to the District Education officer quarterly.

the sanction/approval of the Circle Education Officer/District Education Officer is required and has been granted; the Director has the power to revoke such sanction/approval.

55. Sanction of Government required in cases not provided for. No grant from public funds may be made, increased or withdrawn otherwise than as provided in this Chapter, except with the previous sanction of Government.

56. Authority of inspect aided School. Any Inspecting Officer authorised for this purpose, * * * or any Magistrate of the first or second class or the civil staff of the district in which such school is situated may, at any reasonable time, without notice, visit and inspect the school and such of its records as are required by the Department, to be maintained :

provided that such officers expecting the Officers of the education department, shall not inspect and comment upon the instructional efficiency of the schools and may record their remarks in the visitors' book.

57. Sources of grants. Grants awarded under the rules of this Chapter are payable from State Exchequer.

58. Forms of grants. Grants are made in the form of 95% maintenance grants, of the deficit of salary of the staff and provident fund in addition to fixed contingent expenses.

Note—1. No grant is admissible to a school the total income of which from 'Fees' & 'Endowment exceeds the expenditure.

[D.P.I. memo No. 2056/7/11-52-3-21740, dated 26-6-1952]

Note—2. The question of any grant payable to a school which is self sufficient does not arise now in view of adoption of Delhi Pattern of grants, payable on the basis of deficit.

59. Correspondence with the Department. All correspondence with the department on the subject of grants-in-aid must be addressed to the District Education Officer concerned.

The Director of Public Instructions, Punjab shall be competent authority for sanctioning grant-in-aid to a school and placing a school on the grant-in-aid list. All the private aided schools of the State were brought on grant-in-aid list under the rules covered by Delhi Grant-in-aid Pattern.

SECTION B—Conditions of Maintenance Grants.

60. Maintenance Grants. Maintenance grants are of the following kinds, Any or all of which may be earned in the same school :—

- (a) Staff grants;
- (b) Provident fund grants;
- (c) Contingent grants;

Only the schools recognised by the Punjab School Education Department and placed on grant-in-aid list would be eligible for grant-in-aid.

61. Applications for maintenance grants. *Applications for maintenance grants for consideration in any given school year shall be addressed to the D.P.I. and submitted through the District Education Officer concerned on the prescribed forms (Appendix II) alongwith proforma 'F' and other relevant information required by the specified dates.

The District Education officer will Scrutinize all such applications and forward them to the concerned Circle Education Officer with his recommendations thereon. The Circle Education Officer shall examine the recommendations made by the District Education Officer and forward the claims of the schools to the Director of Public Instructions indicating the amount of grant payable in each case.

62. Conditions on which maintenance grants are given. The following are the conditions on which maintenance grants are given to recognised schools on grants-in-aid list—

- (a) †Under the Delhi pattern of grant-in-aid list scheme, the managing committee of a school on grant-in-list shall be a registered body under the Societies Registration Act of 1869 and approved by the Department. Any change in the personnel of the committee shall be notified to the Department immediately through the District Education Officer concerned.
- (b) The school shall have in its management committee some representatives of the Department, the teachers of the school and the parents of the students studying in that school. The total members of the Managing Committee of a school and the number of representatives shall be fixed by the Department from time to time and shall be binding on the managements.
- (c) The Managing Committee of the school shall ordinarily consist of members

*For Haryana State this clause is substituted as under vide Haryana Government Education Department Notification No. 1084- EDII (V-II)-68/28257 dated the 26th November, 1958.

- (a) that there is a managing committee approved by the Department. The managing committee among others shall include the following members as representatives of the teaching personnel. Any changes in the personnel of the managing committee shall be notified to the Department through the District Education Officer within one month of suggested change—
 - (i) Head of the institution as an ex-officio member with a right to vote.
 - (ii) Teachers representatives to be nominated by the teachers themselves in the ratio of 1:20 according to the strength of the staff with a right to vote on school matters. The nomination shall be by rotation according to the length of service of the teachers.
 - (iii) One or two educationists.

†See Annexure G in this book.

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not below five and not exceeding 16 in number which shall include the following :—

- (i) Principal of the school *ex officio*.
- (ii) three members to be nominated by the Director, one of whom shall be an educationist, the other officer of the Department not below the rank of District Education Officer, the third should be one representative of the teachers of the school. In case the number of teachers is more than 10, there shall be two representatives. These representatives shall be appointed from amongst five senior most teachers, Seniority to be determined on the basis of continuous service in the school by rotation on yearly basis. The representatives of teacher shall not hold any office of the managing committee.
- (iii) The President or Chairman of the Parent Teacher Association of the school or his nominee or the President of local Panchayat/Municipal Committee.

Note—In case the number exceeds 16 according to the existing provisions of the constitution of a school, the representation of teachers will also increase proportionately on a managing Committee as determined by the Department.

- (d) In case of managing committee having a number of schools under its management, local representation will be given to the teachers and the parents of a particular school on the central managing committee for dealing with the affairs of the said school. The District Education Officer concerned or his/her Deputy will be represented on the Managing Body.
- (e) the Managing Committee of a school should fully satisfy the Department that it can pay its share of the salary of the teachers every month out of its own resources.
- (f) the management of an aided school shall give to the Head of the school full freedom and authority for the academic work and internal administration including school discipline, No member of the staff of the school other than the Principal/Headmaster shall function as such.
- (g) that the management shall agree to follow this Code and comply with other instructions and directions issued by the Department from time to time for providing Educational standards and efficiency of the school.
- (h) that the school premises are sufficiently commodious, healthy, well lighted, ventilated and drained.

- (i) that the school is supplied with sufficient and suitable furniture and equipment.
- (j) that the staff is of good moral character and capable in point of number and attainments of conducting the work of the school/efficiently.

Note—Under this rule, it will be open to the Department to order an enquiry into the conduct of any teacher employed in an aided school.

- (k) that the organisation, discipline and tone are satisfactory, that the instruction is given in accordance with approved time table and syllabus and that the text books used are authorised by the Department/Board.
- (l) that the fees, fines and funds levied and concessions allowed are in accordance with the rates approved by the Department.
- (m) that admission, and attendance registers, a log book and accounts of income from all sources including subscription, endowments, fees, grants etc. and of expenditure are maintained in forms approved by the Department; that the accounts are submitted annually to the Department on demand and that these registers and the acquittance rolls of the staff and the files of vouchers for all contingent expenditure are made available to the Education Officer when called for.
- (n) that the inter-school rules are observed.
- (o) that all informations and returns called for by the Department are duly furnished.
- (p) that the school in all its departments recognised or unrecognised, is open to inspection.
- (q) that the books and periodicals purchased for use in the school are approved by the department.
- (r) that in the case of a school receiving grant-in-aid, a provident fund is established and properly administered in accordance with the standard Provident Fund Rules (Appendix III).
- (s) that the rules of this Code are fully complied with.
- (t) Every aided school shall have in reserve fund an amount not less than indicated below or as required from time to time under the provision of the Code. The reserve fund shall be deposited in an approved nationalised Bank or Post Office and shall be pledged to the District Education Officer concerned. In case of any default of the management for the payment of salary to the staff or the misuse of grant sanctioned by the Department, this reserve fund shall be the first charge for making any recovery or payment to be made to the teachers direct by the

Department.

High/Senior Secondary School :

Up to 500 pupils	.. Rs. 10,000
501 to 750	.. Rs. 12,000
751 to 1,000	.. Rs. 15,000
above 1,000	.. Rs. 20,000

(u) School Fund :

Every school on grant-in-aid list shall have school fund in which all the income from fees fines, admission fee, late certificate fees and the grants received from the Government will be deposited in the post office or a nationalised bank. The withdrawal shall be made by the manager of the school only. The school will maintain another account in the name of the manager in which from other sources, like donations, contributions by the public and income from properties of the school shall be deposited. The amount shall be used for the improvement of the school and also to meet the share of the management towards the salary of staff. Both these accounts shall be open to audit by the Department.

* (v) that the salary to the teacher is regular paid through crossed cheques.

63. **Refusal of grants.** Schools or Departments granted recognition from a date later than 30th November, 1967 would not be entitled to the grant-in-aid.

64. **Partial refusal of grants.** Grants may be made to one department of the school and refused to other Departments. Provided that a school which receives grants in any department shall observe rules laid down in Article 62 in all departments.

65-66. Deleted.

67. **Mode of payment of grants :** (a) Normally, the grants are paid after a year. Government may disburse the amount of grant payable to the Manager/Correspondent on quarterly basis. Government may also pay grant in advance for a quarter, but in that case the grant for the next quarter (the grant for the last quarter of the year) will only be released when the grant-in-aid papers complete in all respects, are received by the Department and the Department is further satisfied that the advance grant has been utilised for the purpose for which it was paid. At the end of financial year, the school shall be required to submit a final statement of income and expenditure along with the grant-in-aid papers on prescribed forms for making final adjustment. The grant for the first quarter of the financial year

* Also Applicable to Haryana State only vide that State, Education Deptt., Notification No. 1084 Edn. (Vol. II)-68/28257, dated 26-11-68.

shall not be released unless post fixation sanction of the Department is supplied by the school.

(b) The staff grant may be paid in advance quarterly but the other type of grants like contingent grant will not be paid in advance, but will be at the end of the financial year, in one instalment.

(c) The expenditure on staff grant shall take into consideration the pay of the staff, other allowances admissible as per government rules, at the rates fixed by the Government from time to time and the management's share of G.P. Fund contribution.

(d) The grant-in-aid for pay, other allowances & management contribution of G.P. Fund will be admissible upto 95% of the deficit of approved expenditure over approved income and the remaining 5% shall be paid by the management regularly. The grant can be scaled down in view of the inefficiency shown by a school or a teacher or teacheress thereof.

(e) The staff shall be paid regularly by the management by the 7th of the following month for which it is due and this salary of the staff shall be paid in full by crossed cheques in full.

(f) Every head of institution shall submit by the 10th of every month to the District Education Officer concerned, a certificate to the effect that full disbursement of salaries has been made to the staff for the preceding month.

In case of any serious default by the management in the payment of salary to its staff, the department may pay its share of the salary direct to the staff. In that case the amount so paid shall be deemed to have been given to the institution concerned as grant-in-aid earned for that period.

(g) Deductions for the contributory provident fund shall be made @ 10% and the Government will reimburse only the management's share upto 95%.

(h) In case of any addition of a section or the introduction of any new subject, grant-in-aid shall only be admissible with the prior approval of the Department.

(i) If the number of students in a subject or a section falls below 10 and 30 respectively no grant-in-aid will be admissible for staff teaching that section/group/subject. The deduction in this connection will be made on proportionate basis.

(j) All other grants like contingent grant will be paid according to the scales rates prescribed by the Department from time to time.

(k) Grants may be suspended or withdrawn at any time by the department if the tone, discipline, organisation or instruction is unsatisfactory or if the management, staff or pupils take part in any agitation/activity which has or is likely to have an adverse effect on the tone and discipline of the school or if any of the conditions of recognition and grant-in-aid in this code are not fulfilled.

(l) All other conditions under Article 62 of the Punjab Education Code will also be operative for purpose in grant-in-aid.

68. Deleted.

69. Staff Grants. (i) Staff grants shall be at the rate of 95% of the pay paid and shall be admissible on account of teachers holding certificates/diplomas/degrees awarded by the Punjab Education Department or Universities in the State or any other diploma/certificate awarded by another Department of the Punjab State or of any other State or University provided the certificate/diploma/degree is recognised by Punjab Government.

Post fixation schools. (a) All aided schools shall employ an adequate number of qualified/trained teaching staff and other non-teaching qualified/unqualified untrained norm prescribed by the Department. The pay of the staff according to the teachers and staff shall not be admissible charge for the assessment of grant-in-aid of the school, unless exemption for the same had already been given by the Department.

(b) The post fixation of every school shall be done by Department every year in the beginning of the school session, on the basis of the average admission of the preceding year.

Note : Until post-fixation is done and implemented in schools their staff strength as it stood on 30th November, 1967 shall remain frozen and no grant shall be admissible on the additional staff employed after that date.

(c) The qualifications for the teaching personnel will be the same as fixed by the Department from time to time, in respect of their counter parts in Government institutions.

(d) The number of periods taught by each teacher will be according to the institutions issued by the Department. In case, a teacher teaches less number of periods than the prescribed number, his grant-in-aid shall be proportionately reduced.

(e) All the privately managed schools shall have uniform scales of pay and D.A. etc. as prescribed by the Department from time to time.

(f) Persons rendering gratuitous service will not be liability of the Department for grant-in-aid purpose.

(g) The staff employed beyond the sanctioned norm shall not be the liability of the Department for the grant-in-aid purpose.

(h) Expenditure on a person employed after the age of superannuation will not be admitted for grant-in-aid except with the prior approval of the Department.

Extension beyond superannuation may be granted, for a maximum period of 5 years on year to year basis. This re-employment will be on the basic salary in the admissible grade.

(i) Qualified staff employed on part-time basis will be entitled to the grant-in-aid in proportion to the time spent for teaching work.

(j) Expenditure on the Manager working on salary basis will not be admitted for grant-in-aid purpose.

(k) The non-teaching staff holding qualifications not less than those prescribed by the Department and working against posts sanctioned/approved by the Department will also be admissible for grant-in-aid purpose.

The strength of such staff as it stood on 30th November, 1967 shall also remain frozen.

Pay fixation of staff. The pay of the teaching staff working in privately managed aided schools shall be fixed in accordance with Civil Service Rules and other instructions issued by the Government from time to time.

Service Conditions. (i) The service conditions of the staff working in the privately managed schools will be determined by the provisions in Appendix XXVII and XXVIII of this code as amended from time to time and a legislation in any enacted.

(ii) No. grant-in-aid shall be allowed under this Article on account of a teacher who has attained the age of fifty-eight years except in a case where there are exceptional reasons for a teacher's extension in service after that age and necessary sanction is accorded by the competent authority of the education department. This extension will be re-employment on the basic salary in the admissible grade.

Provided that such extension shall be admissible on year to year basis upto five years only after the age of superannuation (i.e. upto the age of 63 years) and shall be subject to the conditions that —

(a) a resolution has been passed by the Managing Committee of the school in favour of the teacher in this behalf.

(b) the teacher produced a certificate of medical fitness from a registered medical practitioner as in case of fresh appointment.

(c) the performance of the teacher and his conduct have been rated as good by the Managing Committee of the school.

(iii) In every such case of retention a regular application for the continuance

of the teacher and the grant to be renewed each year, shall be made by the management of the school to :—

- (a) The district Education Officer concerned in respect of a teacher other than a master.
- (b) The Circle Education Officer concerned in respect of a master through District Education Officer.
- (c) The Director of Public Instructions (Schools), Punjab in respect of lecturer/head-master/Principal through District Education Officer.
- (iv) The whole or a part of the grant of the school shall be disallowed in the event of contravention of the provision of this rule.

D.P.I.'s Order :—

(1) It has been decided that privately managed secondary Schools in the State having an enrolment upto 1000 students may appoint one clerk. They may employ an addition clerk for every next 500 students or part thereof. A trained Librarian may also be appointed in Secondary Schools.

As regards class IV servants they should normally have the following norm upto the enrolment of 1000 students—

- | | |
|--------------|-------------------------------|
| 1. Peon | one |
| 2. Sweeper | one |
| 3. Mali | one |
| 4. Chowkidar | one |
| 5. Waterman | one (If no facilities exist.) |

An additional sweeper may be appointed for the enrolment of every next 500 students or part thereof. If the institution is so big that it functions in two separate buildings another chowkidar may be allowed. In Higher (now Senior) Secondary Schools Laboratory Assistant may be allowed @ one for each Science subject in the elective group.

[D.P.I. Memo. No. 1/79-Grants, dated the 1st February, 1963.]

(2) The following norms of work-load has been fixed for the teaching personnel working in the Government schools in the State. This norm is to be followed by Non-Government schools for the purpose of assessment of maintenance grant. This norm was given effect to after the declaration of the national emergency—

1. Primary Schools—

One J.B.T. teacher for 60 students and there after 50 students per teacher.

2. Middle Schools—

- | | |
|---------------------------------------------|---------------------------------------------------------------------------|
| (i) Primary Department | One J.B.T. for first 60 students and there after 50 students per teacher. |
| (ii) Secondary Department | 30 periods per week if enrolment in the school is . |
| (a) Master/Mistress as Head of institution. | 500 or less and 24 periods per working week if the enrolment exceeds 500. |
| (b) Other Master/Mistress | 36 periods per week. |
| (c) Teachers | 39 periods per week. |

3. High/Higher (now Seniro) Secondary School

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|-------------------------------|----------------------------|
| (a) Headmaster/Head Mistress. | 12 to 18 periods per week. |
| (b) Lecturers | 30 periods per week. + 3 |
| (c) Masters/Mistresses | 36 periods per week. + 3 |
| (d) Teachers | 39 periods per week. + 3 |

The above work-load is inclusive of three periods on account of extramural activities to be performed by the teaching personnel.

Science and NCC Master/Mistress/Teachers should not be given more than 22 and 24 periods per week respectively. Apart from this they are not to be given any extra-mural work.

[D.P.I. Memo No. 7692 (3)-1-16-65 Grants, dated the 9th June, 1965.]

(3) The Matric J.B.T. Parbhakar/Gianis can be appointed against the S.T. Posts in Privately managed schools and earn grants-in-aid.

[D.P.I. Memo No. 14705 (3) 1/55, dated the 1st November, 1965]

70. Accuracy of teachers acquittance roll. The teachers acquittance rolls shall show the exact amount paid to and received by each teacher as pay, and any deductions must be shown separately. The whole of the maintenance grant may be withheld by the Department for breach of this rule.

71. Exclusion of undesirable person as teachers. The Department may exclude from employment in any recognised school a teacher whose certificate has been withdrawn or who has after due enquiry, been declared by the Director unfit to be a teacher.

72. Minimum service required for staff grants. The minimum weekly period of actual secular instruction required to qualify a teacher for full staff grant shall be not less than that laid down from time to time for a teacher of a similar grade in a Government School. Staff grants shall be reduced or may be disallowed on account of teachers not fulfilling these conditions and of teachers whose work is not satisfactory.

73. In particular elective subjects. No grant will be admissible on account of that portion of work of a teacher which is devoted to teaching a section of pupils less than 30, nor on account of a teacher employed to teach an elective subject newly added to the curriculum of a school unless previous sanction of the department has been obtained to the addition of such elective subject.

74. Total grant admissible. The total grant payable to a school shall not exceed 95% of the excess of approved expenditure on tuition over the income from fees, calculated on the basis of the rates prescribed by the Department.

Note—For the purpose of this rule, income from fees shall include income derived from tuition fees including fines of all kinds and fee from admission, re-admission and late certificate fees.

75. Approved Expenditure. Approved expenditure on tuition includes expenditure on :—

(a) Establishment—

- (i) Teaching staff including contribution of the management towards, approved provident funds maintained in accordance with the standard provident fund rules (Appendix-III)
- (ii) Ten per cent of the total emoluments of a teacher put on additional jobs such as a part time clerk/librarian outside normal hours of duty where there is no whole time person for that particular job.
- (iii) Non-teaching whole-time and part-time staff including clerks, laboratory attendants class-IV employees as per norm laid down by the department from time to time.
- (iv) Salary of a whole time Band Master for ten months (excluding period of vacation) in the grade fixed by the Government from time to time.
- (v) No. grant is allowed on the salary of a clerk who remained in school beyond the age of superannuation.

(b) Contingency—

Contingencies in accordance with a scale approved by the department.

76. Approved estimated expenditure. Deleted.

77. Deleted.

78. Inspecting Officers may redance or disallow expenditure. The District/Circle Education Officer is empowered for the purpose of assessing the grant to a school to reduce or disallow an expenditure which is obviously lavish or extravagant, whether on account of contingencies or menials or on account of teachers who, in the opinion of the District/Circle Education Officers are paid

excessive pay or whose time is uneconomically spent in teaching very small classes, or which is in admissible under these rules, or which is in excess of the maximum which may from time to time be laid down by the Department.

No. grant-in-aid shall be made in respect of un-approved sections added to the existing classes.

79. Deleted.

80. Boarding House Grant. Deleted

81. Grant How paid. Except when otherwise stated, grants are annual grants and take effect from the 1st of April to 31st March of the succeeding year. Grants are payable to the manager or correspondent and shall, subject to allotments made under article 50, ordinarily be paid in quarterly instalments, each equal to approximately one fourth of the total amount due and assessed by the department after consideration of the assessment made by the District Education Officer.

If a school in respect of which a grant is payable ceases to be maintained, the grant in respect thereof shall cease to be payable from the date on which such school ceases to be maintained.

82. Continuance allocation and withdrawal of grants. The continuance, enhancement, reduction, suspension or withdrawal of grants depends generally on the condition of the school as ascertained by the District Education Officer.

83. Discontinuance and withdrawal of Grants.

- (a) No grant-in-aid shall be paid in respect of unapproved sections added to the existing classes.
- (b) If a school/department in respect of which grant is payable ceases to be maintained, the grant in respect thereof shall cease to be payable from the date on which such school/department ceases to be maintained.
- (c) If it appears that attendance registers are not trustworthy.
- (d) The number of pupils on rolls and the average attendance in any aided school should not be allowed to fall below the standard or number prescribed by the Department from time to time for a school. A proportionate reduction may be made in the grant-in-aid, payable under these rules if the school, meeting during a school year fall short of 370 or the number determined by the Department from time to time.

84. Powers of the Department regarding grants. Grants may, under the orders of the Department, be reduced, suspended or withdrawn at any time if the tone, discipline, organisation or instruction is unsatisfactory, or for any other serious reason, provided that before such action is taken, an enquiry at which the school authority shall be allowed a full opportunity of expansion, shall be made by the Department, the result of which shall be communicated to the correspondent. If

the defects are capable of immediate or early removal, the school authority shall on the first occasion be allowed a reasonable time to be fixed by the Department, within which to remedy them, and if they are remedied to the satisfaction of the Department, the grants shall not be reduced on withheld.

Grants are liable to be withdrawn from a school, if the Management or staff of the school take part in agitation directed against the authority of Government or disseminate opinions tending to excite feelings of disloyalty or disaffection against Government or of enmity and hatred between different classes. Grants will not be withdrawn under this provision without giving opportunity to the school authority concerned to show cause why the grants should not be withdrawn.

Government reserves to itself the right, anything in the rules of this Code notwithstanding, to refuse or withdraw any grants at its entire discretion.

85. Deleted.

86 to 95—SECTION C—Grants of Elementary Schools—Deleted.

96 to 104—SECTION D—Grants for Building Appliances—Deleted.

SECTION E—Registers and Returns

105. Registers etc. to be maintained. Every school receiving a grant shall provide out of school funds—

- (a) a copy of the latest edition of the Punjab Education Code.
- (b) a Register of attendance (Appendix IV).
- (c) a Register of Admission and Withdrawal (Appendix V).
- (d) a Register of Statistics (as laid down by the department from time to time) (Appendix IX).
- (e) a Log Book (Appendix X).
- (f) acquittance rolls of staff, menial servants and scholarship holders.
- (g) a Register of Library Books (Appendix XII).
- (h) a Register of School property (Appendix XI).
- (i) a Visitors Book (in secondary schools only).
- (j) a Register of Private Tuition.
- (k) any other register/record laid down by the department.

All registers shall be maintained in forms approved by the Department. Accounts shall be kept, and be made available to the Inspecting Officers showing the details of Income from fees and of the expenditure entered in the Register of Statistics.

106. Register to be examined. The D.E.O/C.E.O shall examine all the registers, log-books and accounts of the school from time to time atleast once a year and shall report as to the manner in which they are kept.

107. Entries in log book. The reports and remarks of departmental Officers shall be recorded in the Log-Book. All others authorised to inspect schools under Article 56 may record their remarks in the visitors Book.

108. Annual return. The school authority shall submit to the D.E.O annually, and at others times, if called for, and in due form, all returns which may be required. Where a school is aided as to one part and unaided as to another, the annual return shall be submitted in such a form as to show readily the division of the staff, expenditure, etc., between the two parts.

In the return of expenditure (Appendix XIII) and the Register of Statistics (Appendix IX) only disbursements actually made shall be shown in the form prescribed by the department from time to time.
