ANALYSIS OF ADMINISTRATIVE, ACADEMIC AND FINANCIAL ASPECTS OF THE PROGRESS HIGH SCHOOL PANAJI GOA

(Government Aided Institution)

PROJECT REPORT

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As part of the requirements for the degree of Master of Business Administration under the guidance of

Project Mentor
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GOA BUSINESS SCHOOL

GOA UNIVERSITY

DEPARTMENT OF MANAGEMENT STUDIES

Taleigao Plateau - Goa

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Date: 30/03/2023
Place: Panaji Goa   Sd/-

Name of the Student: Shrikrishna Prabhat Prabhu
Regd. No.:   EM-2007

DECLARATION

I, Shrikrishna Prabhat Prabhu hereby declare that I have completed this Project Report on Analysis of Administrative, Academic and Financial Aspects of The Progress High School Panaji Goa (Government Aided Institution) as part of the requirements for the degree of Master of Business Administration, Goa Business School, Goa University, Taleigao Plateau – Goa. The report submitted is my original work, and the conclusions drawn therein are based on the material collected by myself.

I also declare that this project has not been submitted nor shall it be submitted in future to any other University or Institution for the award of any Degree or Diploma.

Date: 30/03/2023

Place: Panaji Goa   Sd/-

                                        Name of the Student: Shrikrishna Prabhat Prabhu

                                        Regd. No.:   EM-2007

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CHAPTER 1: INSTITUTION PROFILE

1.1 ABOUT THE PROGRESS HIGH SCHOOL PANAJI GOA:

The Progress High School Panaji is one of the oldest schools in Panaji established on 30th September 1930 under the management of the Progress High School Trust. The school was founded by Late Mr. Manohar H. Sardesai who was subsequently became the Director of Education, Founder and Chairman of Goa Board, Govt. of Goa and later on the school continued under the leadership of Mr. Gangadhar Ramaji Sardesai.

In the year 1995, the trustees decided to expand the Management structure and accordingly the Saraswat Education Society, Mapusa Goa was appointed as the Managing trustee.

The Progress High School is located in the heart of the Panaji Goa city near Panaji Church, Jose Falcao Road, Panaji Goa.

The school is functioning in 3 rented buildings as follows.

1. First having office, library, 4 class rooms, one staff room and washrooms.
2. Second having computer lab, Science laboratory, staffroom and washrooms
3. Third is having 8 class rooms, 1 music room, 1 sports room, 1 staff room and washrooms.

At present The School caters approximately 250 students from standard 5th to 10th and total 30 staff comprising of 18 teaching, 6 non-teaching and 6 support staff.

The School Academic time is from 7.45 a.m. to 1.30 p.m. and School office time is from 8.00 a.m. to 2.30 p.m. There are total 8 periods per day for students and each period is of 40 minutes. The interval is of 30 minutes after first 4 periods and then next 4 periods after interval.

The school is well equipped with all the necessary teaching aid and devices such as projectors, computers, printers, internet connection with Wi-Fi, etc.

The school is recognized by Goa Board and is aided by the Govt. of Goa, Directorate of Education, Porvorim Goa. It receives Maintenance Grants, Salary Grants, Balrath (Bus) Grants and other govt. grants from Government of Goa.

1.2 ABOUT SCHOOL MANAGEMENT:

The Saraswat Education Society in one of the oldest education societies in Goa established on 2nd March 1911. The office is located at Telang Nagar, Khorlim, Mapusa, Goa 403507.

The Society has a campus admeasuring 44,000 sq. mts. with its own building and playground. The society has plans to construct an independent building for the College.

At present it manages a High School with classes from Kindergarten to Std. X. It also runs a musical school "Swar Shrungar" at Mapusa. From June 1988 the Society started Purushottom Walawalkar Higher Secondary School of Arts, Science & Commerce for Std. XI & XII. The Society is one of the few institutions in Goa, to introduce vocational courses for the first time in Goa from the academic year 1988-89 in the faculties of Auto-Engineering Technology, Office Secretary- ship & Stenography and Accountancy & Auditing to Std. XI and XII.

The Society also managed Smt. Sitabai S. Kamat Institute of Management and Human Resource Development. The Saraswat Vidyalaya Society also manages Shri Vasant Vidyalaya of Siolim, Bardez and Progress High School, Panaji. The performance of all these institutions is noteworthy.

To meet the needs of aspiring students of higher education, the Society has established Saraswat Vidyalaya's Commerce & Management Studies in the year 1991. The College conducts following Programmes in Commerce & Management.
1. B.Com (Bachelor of Commerce)
2. B.B.A. (Bachelor in Business Administration)
3. B.C.A. (Bachelor in Computer Application).

Saraswat Vidyalaya's College of Commerce & Management Studies was renamed as S.V.'s Sridora Caculo College of Commerce & Manage- ment Studies (SCCCMS) w.e.f. June 2005. This institute is part of one of the oldest Educational Societies in Goa, Saraswat Educational Society and is affiliated to the Goa University.

The Institute takes immense pride in the fact that it is considered as one of the pioneers in Commerce and Management education in Goa and its students have been commended as some of the better human resources by the corporate world.

1.3 COMMITTEE DETAILS:

GENERAL ASSEMBLY :

1. Chairman : Adv. Manohar S. Usgaonkar
2. Vice Chairman : Shri Vithal G. Prabhu Parrikar
3. Secretary : Adv. Avdhut V. N. Salatry

EXECUTIVE COMMITTEE :

1. President : Shri Ramnath N. Burye
2. Vice President : Shri Rajesh R. Mhambre
3. Secretary : Shri Rupesh R. Kamat
4. Joint Secretary : Shri Koustubh V. Sawkar
5. Treasurer : Shri Anup A. Prabhu Verlekar
6. Joint Treasurer : Shri Balkrishna V. Parulekar
7. Member : Shri Akhil S. Prabhu Parrikar

MANAGING COMMITTEE:

1)	Shri. Ramnath N. Burye	-	Chairman
2)	Shri. Akhil S. Prabhu Parrikar	-	Manager
3)	Mrs. Reshma N. Gaonkar Birodkar	-	Headmistress
4)	Mrs. Mitra J. Naik	-	Teacher Representative
5)	Shri. Luis Fernandes	-	P. T. A. Representative
6)	Shri. Gangadhar Sardesai	-	Member (Educationist)
7)	Shri. Gaurish P. Silimkhan	-	Member
8)	Shri. Balkrishna Parulekar	-	Member
9)	Shri. Prashant G. Sinai Gaitonde	-	Member
10)	The A.D.E.I. of Tiswadi Taluka	-	Representative of the Education Department

CHAPTER 2: RESEARCH METHODOLOGY

1. **Need of the Study:** To understand how to manage and run a Govt. Aided Institution in Goa.

2. **Research Statement**: To Identify the problems and challenges of school in terms of its Administrative, Academic and Financial aspects.

3. **Objective of the study:**
    i.   To study the organization profile of the Institution.
    ii. To analyze Administrative, Academic and Financial performance.

4. **Methodology:**
    i.   Data:

    - To analyze the above objectives, the data has been collected from various annual reports and records of the school.

    - Interacted personally with the Manager, Headmistress, Administrative staff and other Teaching and Non-Teaching Staff of the school about.

    - Referred to Goa Education Act 1984 and rules 1986, various Rule books and Govt. Circulars, orders and notifications to analyze the objectives.

    - Working in the office of the school since last 7 years and experienced the Problems faced during the said tenure.

    ii. Period of Study: the data has been collected for the period of 5 years, starting from 2018-19 to 2022-23.

    iii. Tools: The data has been analyzed using Percentages, Line Chart, Column Chart and Comparative Statements.

    iv. Limitations: The study is confined only for the Progress High School and other secondary schools in similar category which cannot be generalized.

CHAPTER 3: ORGANIZATION STRUCTURE
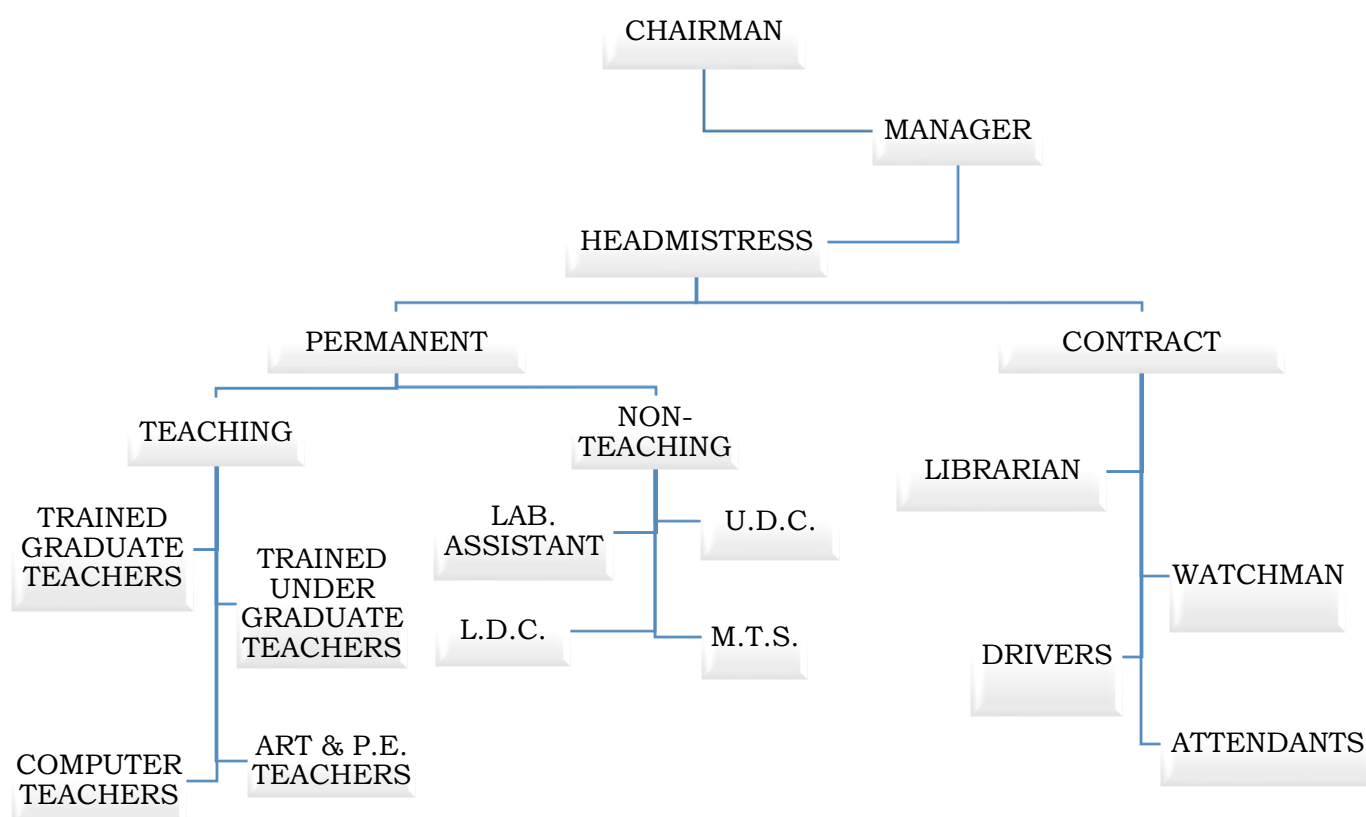
3.1 Pay Scales:

1. Chairman: Not an employee of the Institution therefore he is not entitled for any salary or remuneration as per rules.

2. Manager: Not an employee of the Institution therefore he is not entitled for any salary or remuneration as per rules.

   Permanent Staff: (Covered under 7th CPC Govt. of India)

1. Headmistress: Level-10 (PB-3 Rs. 15600-39100 + GP Rs. 5400)

2. Trained Graduate, Art & P.E. Teachers: Level- 7 (PB-2 Rs. 9300-34800 + GP Rs. 4600)

3. Trained Under Graduate & Computer Teachers: Level- 6 (PB-2 Rs. 9300-34800 + GP Rs. 4200)

4. Lab. Assistant: Level- 4 (PB-1 Rs. 5200-20200 + GP Rs. 2400)

5. U.D.C. : Level- 4 (PB-1 Rs. 5200-20200 + GP Rs. 2400)

6. L.D.C. : Level- 2 (PB-1 Rs. 5200-20200 + GP Rs. 1900)

7. M.T.S. : Level- 1 (PB-1 Rs. 5200-20200 + GP Rs. 1800)

Contract Staff: (Covered under 6th CPC Govt. of India)

1. Librarian: Rs. 14000/- per month

2. Watchman: Rs. 9500/- per month

3. Drivers: Rs. 11000/- per month

4. Attendants: Rs. 5500/- per month

Pay Matrix

Pay Band	5200-20200					9300-34800				15600-39100			37400-67000			67000-79000	75500-80000	80000	90000
Grade Pay	1800	1900	2000	2400	2800	4200	4600	4800	5400	5400	6600	7600	8700	8900	10000				
Level	1	2	3	4	5	6	7	8	9	10	11	12	13	13A	14	15	16	17	18
1	18000	19900	21700	25500	29200	35400	44900	47600	53100	56100	67700	78800	118500	131100	144200	182200	205400	225000	250000
2	18500	20500	22400	26300	30100	36500	46200	49000	54700	57800	69700	81200	122100	135000	148500	187700	211600		
3	19100	21100	23100	27100	31000	37600	47600	50500	56300	59500	71800	83600	125800	139100	153000	193300	217900		
4	19700	21700	23800	27900	31900	38700	49000	52000	58000	61300	74000	86100	129600	143300	157600	199100	224400		
5	20300	22400	24500	28700	32900	39900	50500	53600	59700	63100	76200	88700	133500	147600	162300	205100			
6	20900	23100	25200	29600	33900	41100	52000	55200	61500	65000	78500	91400	137500	152000	167200	211300			
7	21500	23800	26000	30500	34900	42300	53600	56900	63300	67000	80900	94100	141600	156600	172200	217600			
8	22100	24500	26800	31400	35900	43600	55200	58600	65200	69000	83300	96900	145800	161300	177400	224100			
9	22800	25200	27600	32300	37000	44900	56900	60400	67200	71100	85800	99800	150200	166100	182700				
10	23500	26000	28400	33300	38100	46200	58600	62200	69200	73200	88400	102800	154700	171100	188200				
11	24200	26800	29300	34300	39200	47600	60400	64100	71300	75400	91100	105900	159300	176200	193800				
12	24900	27600	30200	35300	40400	49000	62200	66000	73400	77700	93800	109100	164100	181500	199600				

Note:

1. There is yearly increment as specified in the vertical Cells of the applicable Level in the Pay Matrix which is basically 3% increase every year.

2. Permanent Teaching staff gets financial upgradation after completion of every 12 years of continuous service in same level which can be granted only twice in the entire service of the employee. It is called as Senior Scale & Selection Scale.

3. Permanent Non-Teaching staff gets financial upgradation after completion of every 10 years of continuous service in same level which can be granted only thrice in the entire service of the employee. It is called as MACPS I, II & III.

4. Financial upgradation is basically placement in the next higher level of the above pay matrix.

3.2 Components of Salary:

(e.g. of Permanent Level – 4 employee)

Components	Amount
Basic Pay	25500
D.A. (currently 38% of Basic)	9690
T.A. (1800 x 38 % D.A. = 684 + 1800 =)	2484
H.R.A. (currently 18% of Basic)	4590
Total:	**42264**
Less: Deductions (GPF/NPS, LIC, TDS, Loan, etc.)	10000
Total:	**32264**

(e.g. of Contract Level – 4 employee)

Components	Amount
Basic Pay (7510+2400)	9910
D.A. (currently 203% of Basic)	20117
Total:	**30027**
80% Salary	**24022**

3.3 Roles and Responsibilities:

Chairman:

1. The chairman of the managing committee shall be the disciplinary authority for all employees

2. The Confidential Reports shall be recorded, every year, by the Head of the school in respect of the employees working under him and every such Confidential Report shall be reviewed by the Chairman

3. The Confidential Report in respect of the Head of the Schools shall be recorded, every year, by the Chairman of the Managing Committee and every such Confidential Report shall be reviewed by the Managing Committee.

4. The appointment of every employee of a school shall be made by the Chairman of the Managing Committee.

5. The Chairman of the managing committee shall be the disciplinary authority for all employees, except the head of the school and the managing committee shall be the disciplinary authority in the case of head of the school.

Manager:

1. Manager is the link between the School and the Management.

2. Manager represents the Managing Committee of the Society during its periodic meetings.

3. Head of the School has to inform the Manager while leaving the office for any official work.

4. Manager is the joint signatory for the Salary disbursement as well as bank accounts of the school.

5. Manager should look after the infrastructure requirements of the School as well as periodic repairs and maintenance of the buildings.

6. Manager should see that the recruitment of regular as well as leave vacancies are filled up promptly for which he has to do regular follow-up work with the Head of the School and the Chairman.

7. Manager is responsible for follow-up with Head of the school for all the purchases and particularly the purchases of the capital items and periodic maintenance and repairs of the same.

Headmistress:

1. Function as the head of office of the school under his charge and carry out all administrative duties required of a head of office as assigned to him by the Managing Committee.

2. Responsible for drawing and disbursing the salaries of the employees of the school if so, authorized by the Managing Committee

3. Responsible for the proper maintenance of accounts of the school, subject to such authorization by the Managing Committee, and maintain school records, service books of teaching and non-teaching staff and such other registers.

4. handle official correspondence relating to the school excepting the establishment matters and financial matters and furnish, within the specified dates, the returns and information required by the Director.

5. cause to purchase stores and other materials required for the school in accordance with the rules governing such purchases and enter all such stores in the stock register and shall scrutinize the bills and cause to make payments.

6. Assign duties and responsibilities to Teaching and Non-Teaching staff according to their post/designation.

7. supervise, guide and control the work of the teaching and non-teaching staff.

8. In 'charge of admission in the school, preparation of school time-table, allocation of duties and teaching load to the teacher and shall provide necessary facilities to the teachers in the discharge of their duties and conduct of school examinations in accordance with the instructions issued by the Director.

9. Plan the years' academic work in advance in consultation with his colleagues and hold staff meeting at least once a month, review work done during the month and assess the progress of the pupils.

10. Supervise class room teaching and secure cooperation and co-ordination amongst teachers.

11. Arrange for special remedial teaching of the children belonging to the weaker sections of the community as also of other children who need such remedial teaching by drawing a regular annual programme in consultation with the teachers and review the progress periodically.

12. Be present in the school premises during school hours and shall be available to the public and Departmental Officers in the school premises for consultation during school hours and devote at least twelve periods in a week to teaching of the pupils.

Teaching:

(Trained Graduate, Trained Under Graduate, Computer Teachers, Art & P.E. Teachers)

A teacher shall not ordinarily get more than 21 hours of workload, including non-academic subjects (18 hours excluding non-academic subjects) per week, and the teacher may be required to devote not more than 200 hours in a year for remedial teaching,

supervised studies etc in addition to the actual weekly teaching work load of 21 hours, as per the programme given by the Head of the school.

A Trained Graduate Teacher teaches for Std. 5th to 10th and Trained Under Graduate Teacher teaches for Std. 5th to 7th .

As a general rule the ratio of Trained Graduate Teachers and Trained Under Graduate category teachers in secondary school shall be 7:3 ie. 70% Graduate 30% Under Graduate.

Lab. Assistant :

1. Weekly planning and execution of class wise practicals and activities in consultation with the science teacher
2. Maintenance of attendance registers of the students attending the practical work
3. To assist science teachers in science exhibition, science club, Eco club, or any other work related to science projects and activities.
4. Procurement of materials/equipments for Laboratory as per norms
5. Maintenance of Consumable and non-consumable registers and register of Breakages
6. Maintenance of laboratory equipments, labelling and arranging equipments and specimens in proper order.
7. Maintenance of Science charts, maps, models, teaching aids and maintaining teaching aids register used by the science teachers.
8. Painting laboratory equipments prone for rusting
9. Collecting specimen as suggested by the teachers
10. To ensure that laboratory have been provided with adequate safety equipments and has a first aid box having required medicines, etc.
11. Inform the students about the various precautions to be taken, specially while handling dangerous chemicals and the resultant dangerous reactions.
12. To see that the students handled the apparatus and chemicals carefully and inform the teachers in case of any carelessness is noticed on the part of the students while performing the experiments.
13. To check the cleanliness of the apparatus after the practicals.
14. To note any breakage occurred during the conduct of practicals

15. In case the teacher needs any apparatus or chemicals for demonstration in the classroom, the Lab. Assistant shall make it available to the teacher.

U.D.C.:

1. Admission Process
2. Writing of students details on student's attendance registers at the beginning of the year.
3. Handling of Cash in Hand: Withdrawal, Payment, Receipt and Deposit of Cash.
   - Maintenance A/c
   - Term Fee A/c
   - Pupil Fee A/c
   - Balrath A/c
   - P.T.A. A/c
   - Teacher's Day & Army Day flag amount collection
   - S.S.C. registration fees Collection
   - Prelims fees collection
   - Scout, Guide, JRC A/c Cash
   - Miscellaneous
4. Payment of daily and monthly bills.
   (Electricity, Telephone, Rent, Sweeping and Cleaning, Printing & Stationary and other expenses of the school etc.)
5. Checking of daily bank transactions and bank balance.
6. Writing of daily / monthly Cheques.
7. Writing of Leaving and Bonafide Certificates
8. Maintaining all bills and vouchers in respective files:
   - Maintenance A/c
   - Term fee A/c
   - Pupil fee A/c
   - Balrath A/c
   - Society A/c
   - Scout, Guide, JRC A/c
9. Maintaining Service books: Entering service details of all staff in the respective books.
10. Income Tax Calculation of all staff and deciding monthly income tax deduction.
11. Recording of Financial transactions in tally (In Coordination with L.D.C.)
12. Financial Accounts maintained to be submitted to the Chartered Accountant at the end of every financial year and getting it audited (In Coordination with L.D.C.)
13. Maintaining records of GPF/NPS Deductions in Register/Files

14. G.P.F. Withdrawal & Final Payment Process
15. Requirement of Printing & stationary and sweeping & cleaning items
16. Writing of Dead stock and Consumable register
17. Maintaining leave records of staff and entering in respective service books
18. Requirement of Printing & stationary and sweeping & cleaning items
19. Mid-day-Meal data compliance
20. Writing of all registers such as muster rolls, acquittance of staff etc.
21. Inward/Outward (In Coordination with L.D.C.)
22. Education Department Data Compliance as per the instructions of Head and superiors (In coordination with L.D.C.)
23. Annual Gathering Duties:
    - Booking of hall
    - Verifying available scholarships
    - Making list of students eligible for Scholarship
    - Counting the total amount of Scholarship of eligible students
    - Writing of Scholarship cheques to be given to students and writing of vouchers
    - Arranging for gifts and books for prizes to be given to students
    - Sending of invitations to the parents, Ex teachers, guests and other stakeholders
24. Education Department Audit and Inspection data Compliance.
25. Bank KYC & FD related work (In coordination with L.D.C.)
26. Postage work
27. Any other work as assigned by the Head and superiors.

L.D.C.:
1. Financial Accounting of School (Transactions Recording in coordination with U.D.C., Generating statements, reports and Bank reconciliation Using Tally)
    - Maintenance & Salary (General) A/c
    - Term Fee A/c
    - Pupil Fund A/c
    - Balrath A/c
2. Financial Accounts maintained to be submitted to the Chartered Accountant at the end of every financial year and getting it audited. (In coordination with U.D.C.)
3. Submission of Audited Statements to the Education Department for release of Grants.
4. Calculation of Total expenses through maintenance Account during the financial year for getting appropriate maintenance grant.

(Rent, Printing & Stationary, Furniture & Equipment & other admissible expenses)

5. Salary of staff (Claim and Payment of staff)
   - Permanent Staff
   - Contract Staff
   - DA/TA arrears
   - Bonus
   - Other Supplementary Claim
   - Salary deductions and Deposit (Loan, LIC, I.Tax, Recovery etc.)
   - Balrath Bus Driver and Attendant Salary
   - LTC (Approval from CEZ, Claim of LTC and Payment)
   - Increment release

6. Art and Culture Remuneration bills and other correspondence.

7. T.D.S. Return filing (Quarterly & Yearly)

8. Pension cases (Superannuation, VRS, Revision of retired pensioners)

9. Recruitment Process

10. Promotion process

11. Revision of Pay Fixation

12. Balrath bus Maintenance Requirements
    - Insurance,
    - Servicing,
    - PUC,
    - Fitness,
    - Permit etc.
    - Other repairs and maintenance

13. Education Department Data Compliance as per the instructions of Head and superiors (In coordination with U.D.C.)

14. Centra Zone & ADEI Data Compliance as per the instructions of Head and superiors
    - Students Data
    - Teacher's Data
    - School Infrastructure (Inspection)
    - Request for permission for correction on School General Register (Students Data Correction)

15. Goa Board Data compliance as per the instructions of Head and superiors
    - Students Data
    - Teacher's Data
    - Sending Internal marks
    - S.S.C. student's form
    - Goa Board Recognition data

- Request for issue of duplicate marksheets and certificates of Ex-Students
- Request for corrections of marksheets and certificates of students

16. Sarva Shiksha Data (Students, Staff, School Infrastructure) as per the instructions of Head and superiors.
17. All bank related correspondence (letters, Bank Statements, etc.) (KYC & Fixed Deposits In coordination with, U.D.C.)
18. RTI (Right to Information) Data Compliance.
19. LAQ data compliance
20. Drafting and typing of all Orders, Letters, Certificates and other school correspondence as per the instructions of Head and superiors.
21. Arranging all the documents/bills/cheques in order for signature of Headmistress, Manager and Chairman and sending the same for signature through MTS and follow-up for the same.
22. Stationary requirements for office and exams (In coordination with U.D.C.)
23. Inward/Outward register (In coordination with U.D.C.)
24. Handling School Emails (Inward & Outward)
25. Any other work as assigned by Head and Superiors.

Librarian:

1. Maintaining the record of all Library books in the register
2. Arranging the library books in order
3. Making available books to the teachers and students as and when required
4. Keep entry of students and teachers collected the books from the library
5. Taking library periods in class as per the timetable
6. Taking substitution periods as assigned by head during the absence of any teacher.
7. Typing of exam papers / dealing with exam materials
8. Assisting exam committee
9. Keeping copies of exam papers in order and making it available to the teachers and students as and when required
10. Assisting in clerical work of the office as per the instructions of the head.

M.T.S Staff :

1. Attend the outdoor work related to the school anywhere in Goa as directed by the head of the school as per the need and emergency of the school.
2. Dispatch of official letters, documents, cheques etc.as per the instrucitons.

3. Responsible for the day to day cleanliness including cleaning, sweeping, sobbing, dusting of the building, premises, various rooms, furniture, equipments, books, periodicals, etc and shall be responsible for the cleaning and up keeping of the toilets, washrooms, gardens, playgrounds, etc. as the case may be.

4. Make all the arrangements in the library/reading room/laboratory/class-rooms, other rooms, etc well in advance as per the instruction by the concerned Librarian, Laboratory Assistant, teacher, Head of the School as the case may be.

5. Undertake minor repairs of the furniture, equipments, books, periodical, magazines, etc as and when required and shall repair or assist to repair and do the upkeep and the maintenance of the building, various rooms, furniture, equipments, books, periodicals, etc. on regular basis.

6. Report any damage on day to day basis to the Head of the School.

7. Get acquainted with all the safety/discipline instructions thoroughly as well as with the first aid to be given to the students.

8. Co-operate with all the staff as well as the students in conducting various activities in and outside the school.

9. Act as per the instructions of the Head of the institution or the Manager of the school or any other person authorized by them as the case may be.

10. Shall be available for emergency beyond the regular working hours and event on holidays.

11. Shall co-operate in annual stack verification of the laboratory/ Library/ Reading room including furniture and equipments.

CHAPTER 4: ELIGIBILITY OF STAFF

Headmaster: There is one Headmaster post in every institution by default without any conditions.

Teaching staff (Trained Graduate & Trained Under Graduate): Eligibility of teaching staff Posts is based on the Total number of Divisions in the institution. The eligibility is basically 1.4 teacher per division. While calculating the number of teachers as above, if the fraction of the, number of teachers comes up to 4 and below, it shall be ignored and if it comes upto 5 and above it shall be rounded up to one.

The total admissible teaching staff is then divided into 70% Trained Graduate and 30% Trained Under Graduate Teachers.

Special Teachers (Art & P.E. Teachers): If the institution have introduced special subjects like Art & Physical Education, then the institution is eligible for the said posts if the workload for the subject is at least 18 hours a week and it is relaxed up to 13 hours a week if the post is already filled.

Computer Teachers: Institution having more than 250 students are eligible to fill two Computer teachers Posts.

Lab Assistant: Institution is eligible for one Lab Assistant post provided the strength of students is 120 or more in Std. VIII to X and cost of Laboratory apparatus is more than Rs. 7500/-.

Clerical Staff:

(1) Schools having students up to 200: 1 L.D.C. cum librarian.
(2) Schools having students over 200 but upto 600: 1 U.D.C. & 1 L.D.C. cum librarian.
(3) Schools having students over 600 but upto 1200: 1 Head Clerk, 1 U.D.C., 1 L.D.C. & 1 L.D.C. cum librarian.
(4) Schools having pupils over 1200: 1 Head Clerk, 2 U.D.C., 1 L.D.C. & 1 L.D.C. cum librarian.

M.T.S Staff :

1) Schools having upto 6 Divisions: 2 M.T.S. Staff and

2) Schools having more than 6 divisions: 1 for every Additional set of 6 classes and a part thereof excluding the first 6 classes.

Librarian and Watchman (on Contract basis): Institution is eligible to fill librarian and watchman posts on contract basis if it is having total number of students over 250.

4.1 PROGRESSION OF STAFF (TEACHING AND NON-TEACHING)
From 2018-19 To 2022-23:

	2018-19		2019-20		2020-21		2021-22		2022-23	
	Reg.	Contr.	Reg.	Contr.	Reg.	Contr.	Reg.	Contr.	Reg.	Contr.
Teaching	18	01	19	02	18	00	18	00	18	01
Total	19		21		18		18		19	
Non-Teaching	06	02	06	02	06	03	06	02	06	02
Total	08		08		09		08		08	

As we can see from the above table that there is no much change in the Total No. of staff. In the year 2019-20 there was one permanent teaching staff was recruited and in the year 2020-21, one permanent teaching staff got retired. During year 2020-21 & 2021-22 there was no contract teaching staff recruited.

	2018-19	2019-20	2020-21	2021-22	2022-23
Teaching	19	21	18	18	19
Non-Teaching	8	8	9	8	8
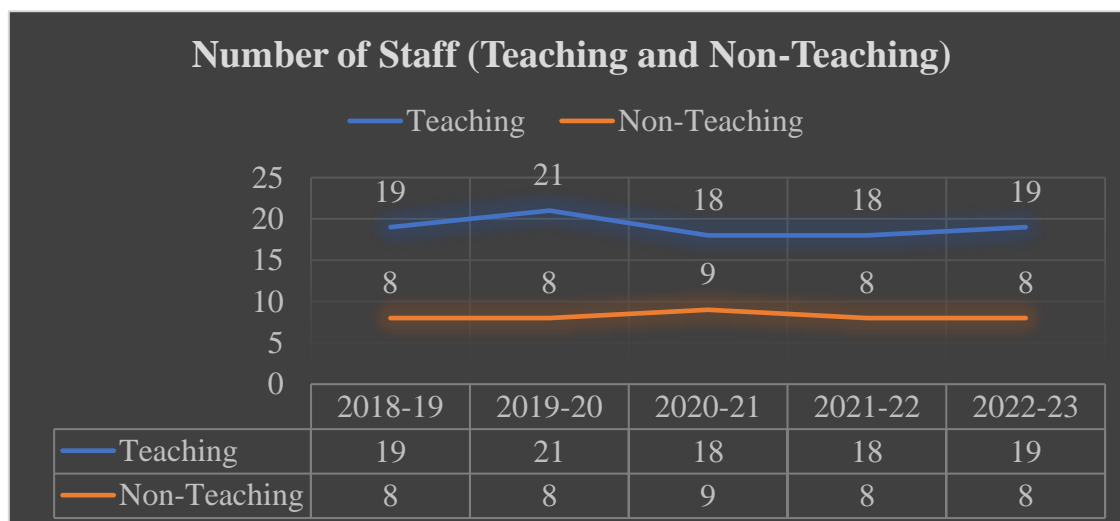
CHAPTER 5: ADMINISTRATIVE & ACADEMIC PROCESS OF SCHOOL

5.1 Recruitment Process:

1. Verification of Roster for knowing the category of post to be filled i.e. General, SC, ST, OBC etc.
2. Request for NOC from Education Department
3. Fixing date with ADEI (Representative of Education Department)
4. Advertisement in Local Newspapers (minimum 2 newspapers)
5. Verification of Documents received from Candidates
6. Taking interview and skill test
7. Formation of Minutes of Interview and Assessment Sheet
8. Issuing Appointment Order
9. Sending Appointment for Department Approval
10. Creating of New Service Book
11. After getting approval sending Pay Fixation for Approval of dept.
12. After getting pay fixation approved Claim for Salary Arrears from dept. from the date of joining of employee.
13. Payment of salary arrears to employee
14. Regular Salary Claim and Payment.

5.2 Promotion Process:

1. Request for NOC from Education Department
2. Fixing date with ADEI (Representative of Education Department)
3. Verification of past records and documents of employee
4. Conducting D.P.C. meeting
5. Formation of Minutes of meeting
6. Issuing Promotion Order
7. Sending Promotion for Department Approval
8. After getting approval, sending Pay Fixation for Approval of dept.
9. After getting pay fixation approved, Claim for Salary Arrears from dept. from the date of promotion of employee.
10. Entry of the same on Service Book
11. Payment of salary arrears to employee
12. Regular Salary Claim and Payment.

5.3 Leave Record Process:

1. Writing of leave form by employee
2. If sick leave, it should be accompanied by medical certificate
3. Writing of leave period on leave register by office
4. Writing type of leave in red pen on muster roll
5. Issuing of leave sanction order to employee
6. After joining from leave submission of joining report by employee
7. The leave record is to be also written on service book in case of earned leave, sick leave, maternity leave, child care leave and EOL.

5.4 Salary Disbursement and Deduction Process:

1. Calculation of individual monthly salary
2. Creating monthly salary bill of total staff at the beginning of every month for claiming salary grant from the Education Department
3. Sending bills accompanied by covering letter to the Education department at the beginning of every month.
4. After verification of the bills, the education department disburse the total bill amount to the school account.
5. After grant is received, calculate the deductions of individual staff such as LIC, Loan, Tax etc.
6. Issue cheques towards respective deductions.
7. After deducting amount from the grant received, calculate the salary to be disbursed to individual staff and prepare the payment bill of total staff to be submitted to the bank for disbursement of salary to the individual account.

5.5 Procurement / Purchase Process above Rs. 5000/-

1. Forming of Purchase Committee
2. Listing out the items to be purchased during the year
3. Getting quotations from at least 03 different sellers for every item to be purchased
4. Fixing meeting for opening quotations and selecting one quotation
5. Forming minutes of the meeting
6. Giving order to the seller whose quotation is selected
7. Receiving the items

8. Verifying the items if in order
9. Making payment to the seller by cheque
10. Making entry of the items purchased on the consumable and Dead Stock Register.

5.6 Admission Process:

1. Keeping record of application forms
2. Leaving Certificates and other documents to be kept in order
3. Recording of details of students on School General Register in accordance with leaving certificate.
4. Assigning General Registration No. to students who have submitted leaving Certificates.
5. Collection of admission fees
6. Depositing of admission fees
7. Writing and issue of fee receipt
8. Keeping details of fees collected on fee register
9. Recording details of tentative enrollment of students at the beginning of the year.

5.7 Tax Calculation, Deduction and Return File Process:

1. Adding total gross salary of individual staff
2. Filling form 24 of annual income tax statement issued by Directorate of Accounts for individual staff.
3. Calculating total tax as per form 24 of individual staff.
4. Deducting tax from the from the monthly salary of staff
5. Writing challan 281 and depositing Tax in SBI treasury Branch.
6. Filling details of tax deducted and deposited in excel format for quarterly and yearly return filing.
7. Submitting the details to return filing agency for final submission.
8. After successfully return filing, form 16 is issued to the individual employee showing the details of Income tax deducted during the year.

5.7.1 PROFORMA OF TAX CALCULATION AND CHALLAN:

Form 24 of financial Year 2022-23 issued by Directorate of Accounts

Actual Income tax statement of

For the Financial Year 2022-23/Y 2023-24)

PAN:

FORM NO. 24

1 Gross Salary (Includes Employer's share in respect of NPS) _____
2 Add : Re-imbursement of Children Education Allowance _____
3 Less: C.E.A. exempted (Max. ` 100/- p.m. per child for a max. of two children) _____
4 Gross Annual Salary _____
5 Less : Standard Deduction (max ` 50000/-) _____
6 Gross salary _____
7 Less :Accrued interest on HBA (check occupancy certificate) (Half Share) _____
8 Gross Total Income _____

DEDUCTION- U/S 80-C

a. GPF _____
b. GROUP INSURANCE _____
c. HBA (Principle) _____
d, L.I.C (10%of sum assured) _____
e. Mutual Funds _____
f. NSC _____
g. PLI _____
h. PPF (max.`. 1,50,000/-) _____
i. Tution Fees _____
j. u/s 80 CCD(1): NPS (Employee's Contribution) _____
k. Others : _____

9 Total from 'a' to 'k' (max. ` 1,50,000/-) _____

OTHER DEDUCTIONS

i   u/s 80-CCD(1-B):Employee's Contr. to NPS(Addittional Max. ` 50000/-) _____
ii   u/s 80-CCD(2): NPS (Government Contribution) _____
iii u/s 80-D: Mediclaim (Max. ` 25,000/-) _____
iv   u/s 80-E: Interest on Education Loan (No limit) _____
vii u/s 80-G: Donations _____
vii u/s 80-U: Physically Handicapped _____
vii Others: _____

10 TOTAL (from i to vii) _____
11 TOTAL DEDUCTIONS (9 + 10) _____
12 NET TAXABLE INCOME (8-11) round to nearest 10's _____

INCOME TAX

(Upto ` 250000 for men & women & ` 300000 for Sr. Citizens) NIL

a. 250000 to 500000 @ 5% (for Men & Women) _____
b. 300000 to 500000 @ 5% (for Sr. Citizens) _____
c. 500000 to 1000000 @ 20% _____
d. 1000000 and above @ 30% _____

13 Total Income Tax (a+b+c+d) _____
14 Rebate max ` 12500/- if net taxable income is upto ` 5 lakhs _____
15 Total income tax after rebate (13-14) _____
16 Add Health & Education Cess @ 4% _____
17 Total Tax Payable including Cess _____
18 Rebate u/s 89 (attach form 10E & statement/table) _____
19 Total Tax Payable (17-18)round to nearest 10's _____
20 Tax deducted at source _____
21 Balance Tax Payable _____
22 Balance Tax Excess/Payable/Refundable _____

Date: Signature of the Govt. Servant

T.D.S Challan for Depositing Tax in SBI Treasury Branch

जुलाई 2005 व आगे के भुगतानों के लिए / **For payments from July 2005 onwards**

* महत्वपूर्ण : कृपया चालान भरने से पहले टिप्पणी पीछे देखें । **Important: Please see notes overleaf before filling up the challan.**	स्रोत पर/संग्रहण कर कटौती चालान / **T.D.S./TCS TAX CHALLAN**	एकल प्रति (से.ले.अधिकारी के पास भेजनी के लिए) **Single Copy (to be sent to the ZAO)**

चालान सं/ आई टी एन एस 281 **CHALLAN NO. / ITNS 281**	उपयुक्त कर (एक पर निशान लगावें) / **Tax Applicable** (Tick One)* स्रोत पर काटा गया / संग्रहित कर / **TAX DEDUCTED / COLLECTED AT SOURCE FROM** (0020) कम्पनी कटौतीवाता ☐ **COMPANY DEDUCTEES**　　(0021) गैर-कम्पनी कटौतीवाता ☐ **NON-COMPANY DEDUCTEES**	निर्धारण वर्ष **Assessment Year** ☐☐☐☐ - ☐☐

कर कटौती लेखा संख्या (टैन) / Tax Deduction Account No. (T.A.N.)
☐☐☐☐☐☐☐☐☐☐

पूरा नाम / Full Name
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

पूरा पता, नगर और राज्य सहित / Complete Address with City & State
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

फोन न./Tel. No. ☐☐☐☐☐☐☐☐☐☐　　पिन कोड /Pin Code ☐☐☐☐☐☐

भुगतान का निर्देशन / Type of Payment　कोड / Code* ☐☐☐
(एक पर निशान लगावें / Tick One)　कृपया पीछे देखें /(Please. see overleaf)
करवाता द्वारा देय टी डी एस/टी सी एस / **TDS/TCS Payable by Taxpayer** (200) ☐
टी डी एस /टी सी एस – नियमित निर्धारण (आयकर विभाग द्वारा उत्पन्न) /
TDS/TCS Regular Assessment (Raised by I.T. Deptt.) (400) ☐

भुगतान का विवरण / DETAILS OF PAYMENTS　राशि (केवल रू. में) / Amount (in Rs. Only)

आयकर / Income Tax	☐☐☐☐☐☐☐☐☐☐
अधिभार / Surcharge	☐☐☐☐☐☐☐☐☐☐
शिक्षा उपकर / Education Cess	☐☐☐☐☐☐☐☐☐☐
ब्याज / Interest	☐☐☐☐☐☐☐☐☐☐
शास्ति / Penalty	☐☐☐☐☐☐☐☐☐☐
जोड़ / Total	☐☐☐☐☐☐☐☐☐☐

जोड़ (शब्दों में) / Total (In words)

करोड़ / CRORES	लाख / LACS	हजार / THOUSANDS	सैकड़ा / HUNDREDS	दहाई / TENS	इकाई / UNITS

नकद / खाते से डेबिट / चेक सं.
Paid in Cash/ Debit to A/c /Cheque No. ☐☐☐☐　दिनांक
Dated ☐☐☐☐

अवाकर्ता बैंक / **Drawn on** ☐☐☐☐☐☐☐☐☐
(बैंक एवं शाखा का नाम) / (Name of the Bank and Branch)

द्वारा जमा किया ।
दिनांक / **Date :**　　जमा करने वाले व्यक्ति के हस्ताक्षर
Signature of person making payment

यहां से काटें / Tear Here — ✂ —

प्राप्तकर्ता बैंक में प्रयोग के लिये
FOR USE IN RECEIVING BANK
खाते से डेबिट / चेक के क्रेडिट की तारीख
Debit to A/c / Cheque credited on

ता. / DD	मा. / MM	वर्ष / YY

बैंक की मोहर के लिए स्थान
SPACE FOR BANK SEAL

रू./Rs.

— ✂ — यहां से काटें — ✂ —

करदाता का प्रतिपर्ण / **Taxpayers Counterfoil** (करदाता द्वारा भरा जाएगा)
(To be filled up by tax payer)

कर कटौती लेखा सं. (टैन) / **TAN** ☐☐☐☐☐☐☐☐☐☐

Received from ☐☐☐☐☐☐☐☐☐
(नाम) / (Name)

नकद/खाते से डेबिट / चेक सं.
Cash/ Debit to A/c /Cheque No. ☐☐☐☐　रू.
For Rs. ☐☐☐

रु. (शब्दों में)
Rs. (in words) ☐☐☐☐☐

अवाकर्ता बैंक / **drawn on** ☐☐☐☐☐☐☐
(बैंक एवं शाखा का नाम) / (Name of the Bank and Branch)

उपयुक्त कर (एक पर निशान लगावें) / **Tax Applicable** (Tick One)*
स्रोत पर काटा गया / संग्रहित कर / **TAX DEDUCTED / COLLECTED AT SOURCE FROM**
(0020) कम्पनी कटौतीवाता ☐ **COMPANY DEDUCTEES**　　(0021) गैर-कम्पनी कटौतीवाता ☐ **NON-COMPANY DEDUCTEES**

भुगतान का निर्देशन / Type of Payment　कोड / Code* ☐☐☐
(एक पर निशान लगावें / Tick One)　कृपया पीछे देखें /(Please. see overleaf)
करवाता द्वारा देय टी डी एस/टी सी एस / **TDS/TCS Payable by Taxpayer** (200) ☐
टी डी एस /टी सी एस – नियमित निर्धारण (आयकर विभाग द्वारा उत्पन्न) /
TDS/TCS Regular Assessment (Raised by I.T. Deptt.) (400) ☐

बैंक की मोहर के लिए स्थान
SPACE FOR BANK SEAL

रू./Rs.

का b. ✿ **Assessment Year** ☐☐☐☐ - ☐☐ के लिए प्राप्त हुआ

5.7.2 EXAMPLE OF TAX CALCULATION

a) Eg. of Level 4 Employee:

Gross Salary		623,720	
Standard Deduction		50,000	
Interest payable on borrowed capital (Max. ₹ 2 lacs)		0	
Gross Taxable Income		573,720	
Deductions (Maximum Deduction Rs.1,50,000)			
U/S 80 C			
PPF	8,000.00		
LIC	8,560.00		
Home Loan (Principle)	0.00		
Mutual Funds	10,000.00		
U/S 80 CCD(1) NPS (Employee's Contribution)	47,160.00	73,720	
		500,000	
Other Deductions			
U/S 80 CCD(1-B) NPS Contribution (Additional Up to Rs. 50,000)	0		
U/S 80 CCD(2) NPS (Employer's contribution)	47,160		
U/S 80 D: Mediclaim (max Rs. 25,000/-) - Self	0		
U/S 80 D: Mediclaim (max Rs. 50,000/-) - Parents	0		
U/S 80 E: Interest on Education Loan	0		
Total Deductions	**120,880**		
Net Taxable Income		452,840	
Rebate U/S 87A Rs.12500 if net taxable income is upto Rs. 5 lakhs		452,840	
Total Income Tax		**0**	0
Add: Health and Education Cess @ 4%			0
Total Tax Payable			**0**

b) Eg. of Level 7 Employee:

Gross Salary		1,067,180	
Standard Deduction		50,000	
Interest payable on borrowed capital (Max. ₹ 2 lacs)		50,000	
Gross Taxable Income		967,180	
Deductions (Maximum Deduction Rs.1,50,000)			
U/S 80 C			
PPF	20,000.00		
LIC	10,000.00		
Home Loan (Principle)	20,000.00		
Mutual Funds	30,000.00		

U/S 80 CCD(1) NPS (Employee's Contribution)	70,740.00	150,000	
		817,180	
Other Deductions			
U/S 80 CCD(1-B) NPS Contribution (Additional Up to Rs. 50,000)	50,000		
U/S 80 CCD(2) NPS (Employer's contribution)	70,740		
U/S 80 D: Mediclaim (max Rs. 25,000/-) - Self	25,000		
U/S 80 D: Mediclaim (max Rs. 50,000/-) - Parents	25,000		
U/S 80 E: Interest on Education Loan	25,000		
Total Deductions	**345,740**		
Net Taxable Income		**621,440**	
Exempt Income		250,000	0
Income taxable at 5%		250,000	12,500
Income taxable at 20%		121,440	24,288
Income taxable at 30%		0	0
Total Income Tax		**621,440**	**36,788**
Rebate U/S 87A Rs.12500 if net taxable income is upto Rs. 5 lakhs			0
Add: Health and Education Cess @ 4%			1,472
Total Tax Payable			**38,260**

Income Tax deducted over last 5 years from 2018-19 to 2022-23

	2018-19	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Income Tax deducted	644422	513775	510235	667720	1190275

Income Tax deducted
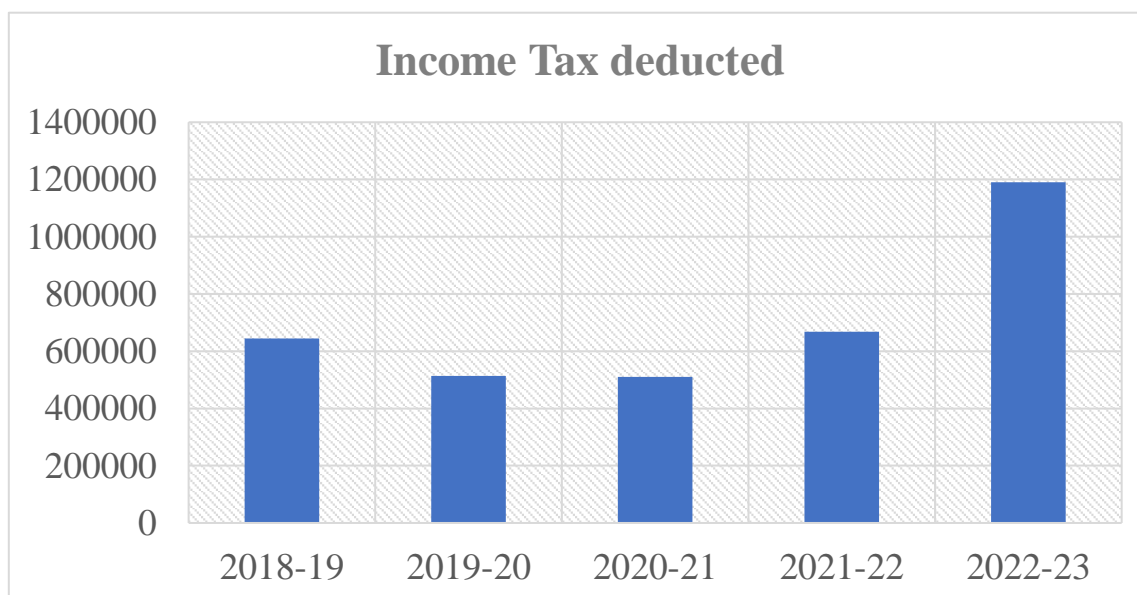
CHAPTER 6: PROGRESSION OF STUDENTS

Enrolment of students From 2018-19 To 2022-23:

2018-19							
Std.	Div.	Dropouts		Boys	Girls	Total	
		Boys	Girls				
V	A	0	0	16	14	30	60
	B	0	0	22	08	30	
VI	A	0	0	10	23	33	65
	B	0	0	15	17	32	
VII	A	0	1	21	12	33	64
	B	0	0	12	19	31	
VIII	A	1	0	17	13	30	52
	B	0	0	08	14	22	
IX	A	0	0	13	25	38	77
	B	0	1	13	26	39	
X	A	0	0	14	18	32	62
	B	0	0	16	16	32	
Total		01	02	177	205	382	

2019-20							
Std.	Div.	Dropouts		Boys	Girls	Total	
		Boys	Girls				
V	A	0	0	18	14	32	32
	B	------	------	------	------	------	
VI	A	0	0	16	17	33	66
	B	0	0	25	08	33	
VII	A	0	0	23	10	33	67
	B	0	0	21	13	34	
VIII	A	0	0	13	20	33	67
	B	0	0	20	14	34	
IX	A	0	0	19	18	37	76
	B	0	0	30	09	39	
X	A	0	0	20	12	32	64
	B	0	0	20	12	32	
Total		0	0	225	147	372	

Std.	Div.	Dropouts		Boys	Girls	Total	
2020-21							
		Boys	**Girls**				
V	A	0	0	11	12	23	23
	B	------	------	------	------	------	
VI	A	0	0	22	14	36	36
	B	------	------	------	------	------	
VII	A	0	0	16	17	33	68
	B	0	0	26	09	35	
VIII	A	1	0	23	10	33	65
	B	0	1	20	12	32	
IX	A	0	0	22	24	46	96
	B	0	0	33	15	48	
X	A	0	0	11	14	25	47
	B	0	0	16	06	22	
Total		**1**	**1**	**200**	**133**	**333**	

Std.	Div.	Dropouts		Boys	Girls	2020-21	
2021-22							
		Boys	**Girls**				
V	A	0	0	10	07	17	17
	B	------	------	------	------	------	
VI	A	0	0	08	22	30	30
	B	------	------	------	------	------	
VII	A	0	0	13	07	20	45
	B	0	0	15	10	25	
VIII	A	3	3	13	14	27	55
	B	7	0	19	09	28	
IX	A	0	0	26	14	40	81
	B	0	0	27	14	41	
X	A	0	0	20	15	35	65
	B	0	0	16	14	30	
Total		**10**	**3**	**167**	**126**	**293**	

Std.	Div.	Dropouts		Boys	Girls	Total	
		Boys	**Girls**				
		2022-23					
V	A	0	0	08	10	18	18
	B	------	------	------	------	------	
VI	A	0	0	06	14	20	20
	B	------	------	------	------	------	
VII	A	0	0	09	22	31	31
	B	------	------	------	------	------	
VIII	A	0	0	16	06	22	45
	B	0	0	13	10	23	
IX	A	0	0	21	21	42	85
	B	0	0	29	14	43	
X	A	0	0	27	10	37	72
	B	0	0	25	10	35	
Total		0	0	**154**	**116**	**271**	

As we can see the data from above tables, the enrolment of students for five years from 2017-18 to 2021-22 the overall strength of students has fallen down every year and there is also fall in divisions. There are very few dropouts during these five years which are mostly from std. VIIth to IXth and from the above data we can see that dropouts are not the main cause of fall in students strength.

Following is the graphical representation of the above data showing the rise/fall in the enrolment of student's year wise over five years.

	2018-19	2019-20	2020-21	2021-22	2022-23
Boys	177	225	200	167	154
Girls	205	147	133	126	116
Total	382	372	333	293	271

Percentage Change in Enrolment of Students

	2018-19	2019-20	2020-21	2021-22	2022-23
—Boys	0	27	-11	-17	-8
—Girls	0	-28	-10	-5	-8
—Total	0	-3	-10	-12	-8
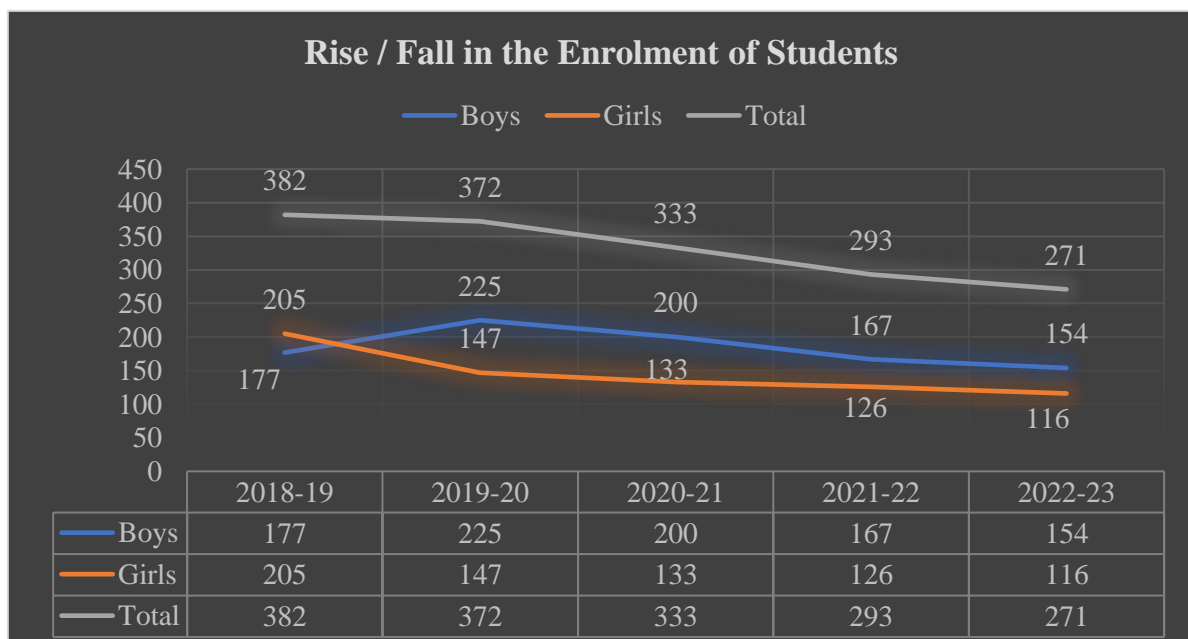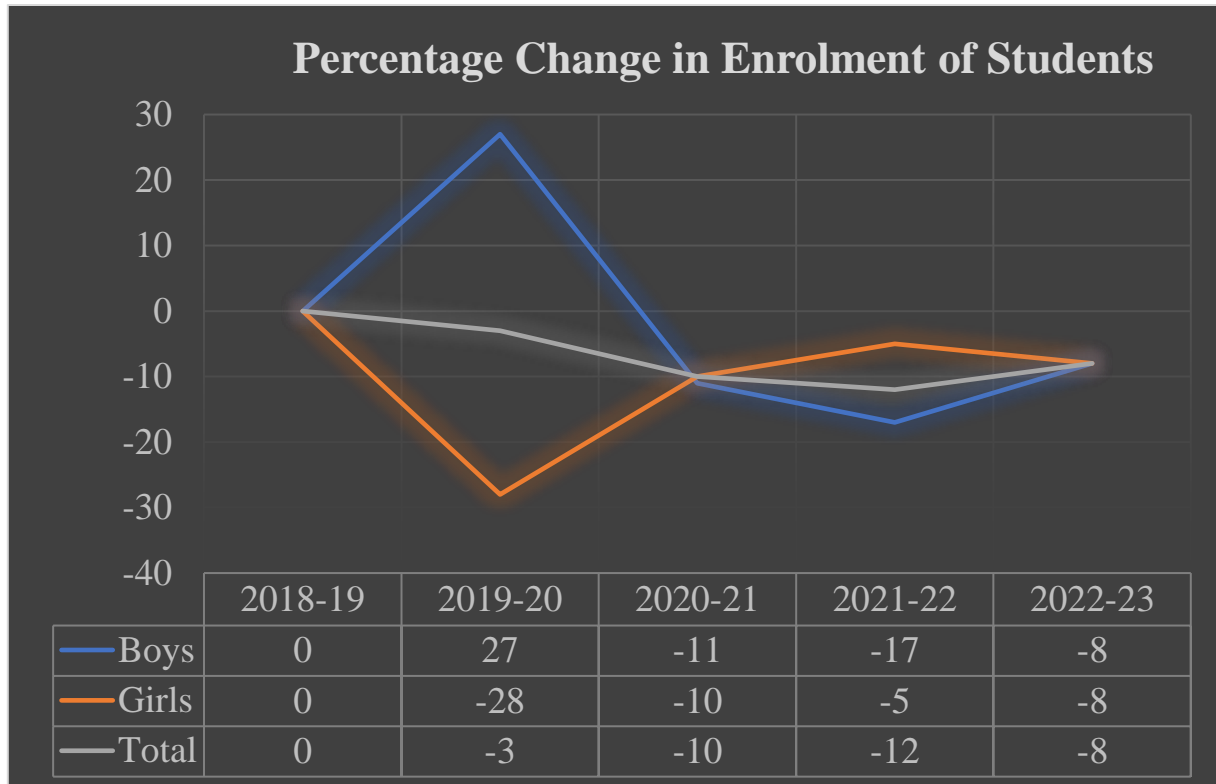
Above chart shows percentage change in enrolment of Boys, Girls and Total students. From the above chart we can see the enrolment of boys had increased by 27% in the year 2019-20 and then after decreased over the years. Whereas, the enrolment of girls had decreased by 28% in the year 2019-20 and then after it has decreased over the years but with less margin.

CHAPTER 7: FINANCIAL PERFORMANCE

Financial Performance of Institution Over 5 Years From 2018-19 To 2022-23:

	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Payments	Salary Payment	13850886	18827433	17388734	18739871	20363518
	Prizes & Scholarships	25588	29806	26661	26186	26105
	Students Activities	21368	15914	14466	7830	11875
	Office exp., Rent, Furniture/books/ Equipment	588622	380309	410512	463976	443460
	Total	**14486464**	**19253462**	**17840373**	**19237863**	**20844958**
Receipts	Salary Grant	13850886	18827433	17388734	18739871	20363518
	Maintenance Grant	216596	295287	380309	399324	431038
	Bank Interests	208579	48577	26972	19167	18907
	Fees	79164	63317	39309	29877	26583
	Advances from management	100000	80000	50000	45000	0
	Total	**14455225**	**19314614**	**17885324**	**19233239**	**20840046**

As we can see from the above table the financial performance of the institution over last Five years the total receipts and payments are increasing every year due to increasing rate of different items and equipments required for the institution. The salaries of staff are also increasing every year as a result of increase in Dearness Allowance rate and increment to the employees. There is fall in the fees receipts which is mainly due to the fall in the enrolment of students every year.

Only in the year 2020-21 and 2021-22 there is little fall in receipts and payment due to the COVID-19 pandemic. The institution was not able to recruit contract basis staff during the pandemic period and therefore the salary grants received and salary payments were less. Also, there was not much activities conducted during that period and therefore the

spending on student's activities is decreased. Besides this the institution was not much financially affected by the COVID-19 pandemic.

**7.1 Graphical Representation of Financial Performance of the Institution:**

	2018-19	2019-20	2020-21	2021-22	2022-23
Maintenance Grant	216596	295287	380309	399324	431038
Office exp., Rent, Furniture/books/ Equipment	588622	380309	410512	463976	443460
Advances from management	100000	80000	50000	45000	0
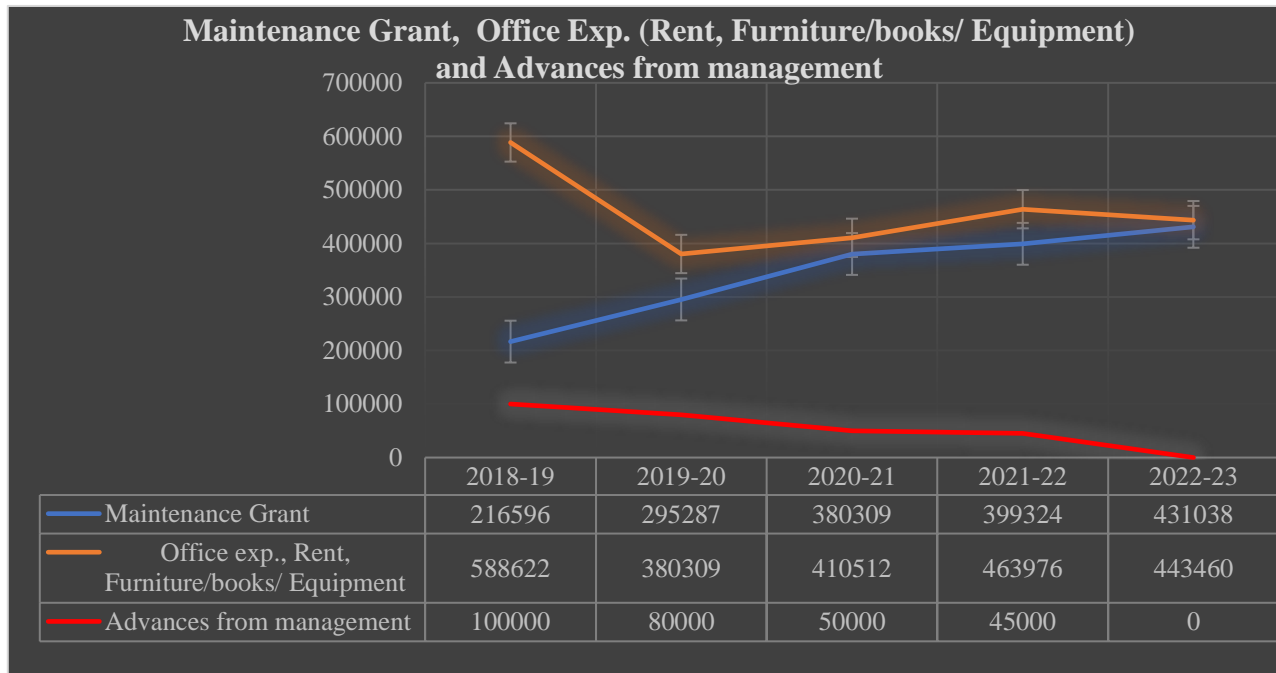
From the above chart we can see that, as we increase the expenditure, the maintenance grant released by the Department increases. But first, the management have to put in their funds in the form of advance to the institution to cater its expenditure.

When the maintenance grant increases and it is adequate to cater the expenditure of the institution, the management reduces putting in its funds every year. This cycle continues over the years. Following is the detailed explanation of admissibility and release of maintenance grant by the department.

	2018-19	2019-20	2020-21	2021-22	2022-23
Bank Interests	0	-77	-87	-91	-91
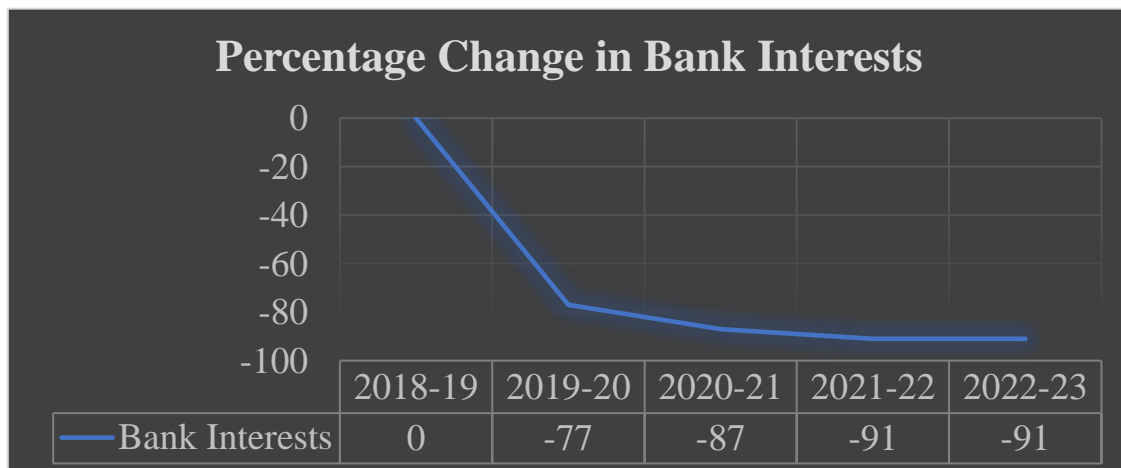
Percentage change in bank interest is analysed considering 2018-19 as base year for comparison

Percentage Change in Fees

	2018-19	2019-20	2020-21	2021-22	2022-23
——Fees	0	-20	-50	-62	-66
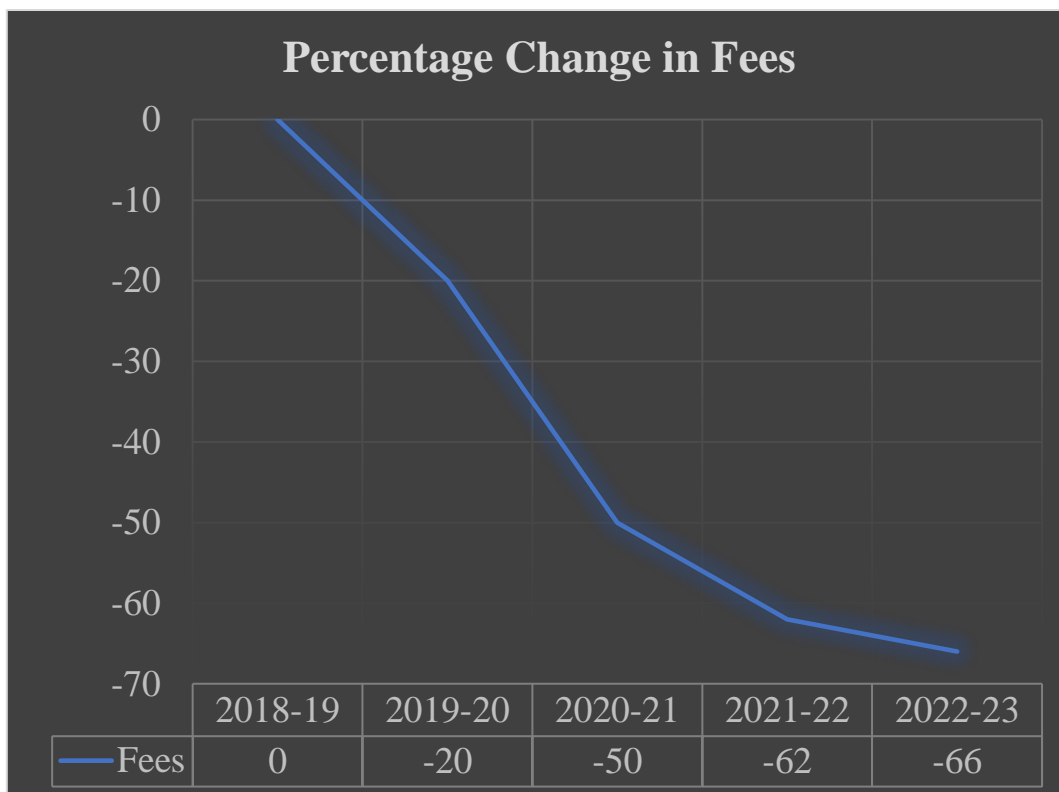
Percentage change in fees is analysed considering 2018-19 as base year for comparison.

7.2 Admissibility of Maintenance Grant:

(e.g. maintenance grant received in the year 2021-22)

	Particulars	Amount (In Rupees)
A.	Office exp., Rent, Furniture/books/ Equipment (as per the audited statement of **2020-21**)	**4,63,976.00**
B.	Approved Expenditure of Previous Year (i.e. **2019-20**)	4,10,512.00
	Add: 5% (4,10,512.00 X 5%)	20,526.00
	Total	**4,31,038.00**
	Grant to be received in the year 2021-22 (Whichever is less in respect of A & B)	**4,31,038.00**

(e.g. maintenance grant received in the year 2019-20)

	Particulars	Amount (In Rupees)
A.	Office exp., Rent, Furniture/books/ Equipment (as per the audited statement of **2018-19**)	**3,80,309.00**
B.	Approved Expenditure of Previous Year (i.e. **2017-18**)	**5,88,622.00**
	Add: 5% (5,88,622.00.00 X 5%)	29,431.00
	Total	**6,18,053.00**
	Grant to be received in the year 2019-20 (Whichever is less in respect of A & B)	**3,80,309.00**

Both the above table shows how the admissibility is calculated by the department for release of maintenance grant.

CHAPTER 8: IMPLEMENTATION OF SCHEMES BY GOVERNMENT IN AIDED SCHOOLS

8.1 Balrath Scheme by Government:

In the year 2010 The government launched the Indira Bal Rath Yojana for SC & ST students in the high schools of Goa.

The scheme aimed to provide transport services to the students belonging to SC & ST communities to reach their respective schools and is fully funded by the state government. It was implemented through the department of social welfare.

In the year 2012, The Cabinet decided to change the name of the scheme from Indira Bal Rath to Gomant Bal Rath transferring the procedural rights to department of Education from the Social Welfare department to avoid misuse of the scheme.

The Gomant Bal Rath Yojana was applicable to those schools that have SC & ST students and/or at least 20% OBC students.

The Gomant Bal Rath Yojana was formulated on the lines of the Indira Bal Rath Yojana which provides school transportation for SC & ST students.

Under the scheme, the government provided 300 litres of diesel for each bus free of cost annually. Besides, also pay Rs 50,000 yearly maintenance of the bus. The government paid Rs 10,000 as monthly salary of driver and Rs 5,000 as monthly salary of the bus attendant. The government even paid for the registration fee and the insurance of the buses.

In the year 2014, Director of Education, in a circular said that all the government-recognised aided secondary and higher secondary schools and special schools are eligible to provide the benefit under the scheme to the children, irrespective of their class, creed, castes, religions and languages which earlier was only applicable for those schools where scheduled caste (SC), scheduled tribe (ST) and other backward classes (OBC) students were present in large numbers and only the students from those categories were eligible to get the benefit under the scheme.

Also, The Goa government modified its scheme allotting school buses to various institutions by providing them annual grant instead of the earlier system of awarding

monthly remunerations. Schools were sanctioned grant of Rs 3 lakh per under the 'Gomant Bal Rath scheme' with the condition that the schools will have to borne expenses on maintenance of bus, fuel, apart from the salary of driver and attendant.

The decision was taken as the state education department had many complaints of non-payment of salary to bus staff, resulting in discontinuation of services which caused inconvenience to students.

Chowgule Industries Ltd., SML Isuzu dealer in Goa, supplied school buses to the Education Department of Goa. These buses are of international standard in terms of safety, reliablility, comfort and economy under the Goa Government scheme to provide free school buses to aided schools in the State.

The buses presented have a seating capacity of 31 plus driver and are equipped with the speed limiter device, safety window rails, flap type passenger door, under-seat school baggage space, driver partition, etc.

8.1.1 Revenue and Expenditure over 5 years from 2018-19 to 2022-23:

The Progress High School is having 03 Balrath Buses:

	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Expenditure	Salary payment	477000	495000	495000	484000	489500
	Diesel	149806	210162	201582	4176	53545
	Repairs/Maintenance/ Other Expenses	223727	239794	202471	145786	159663
Total		**850533**	**944956**	**899053**	**633962**	**702708**
Revenue	Government Grants	600000	760481	942056	600000	1529464
Total		**600000**	**760481**	**942056**	**600000**	**1529464**

Graphical Representation of Revenue and Expenditure:

	2018-19	2019-20	2020-21	2021-22	2022-23
Salary payment	477000	495000	495000	484000	489500
Diesel	149806	210162	201582	4176	133545
Repairs/Maintenance/ Other Expenses	223727	239794	202471	145786	159663
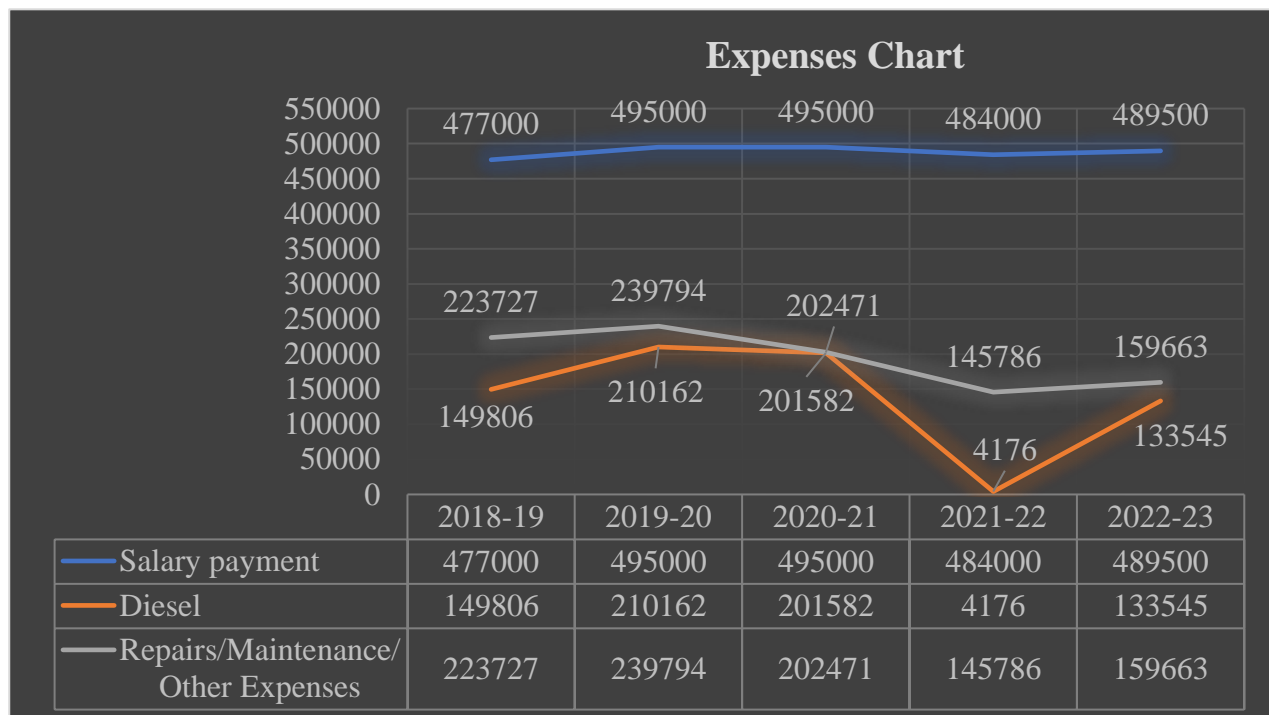
From the above chart of Balrath Expenditure we can see that there was fall in expenditure on Diesel and Repairs & Maintenance in the year 2021-22 as the buses were not being used during COVID-19 pandemic. The remaining expenses were constant and there is not much change in the expenses.

Total Expenditure and Revenue Chart

	2018-19	2019-20	2020-21	2021-22	2022-23
Expenditure	850533	944956	899053	633962	702708
Revenue	600000	760481	942056	600000	1529464
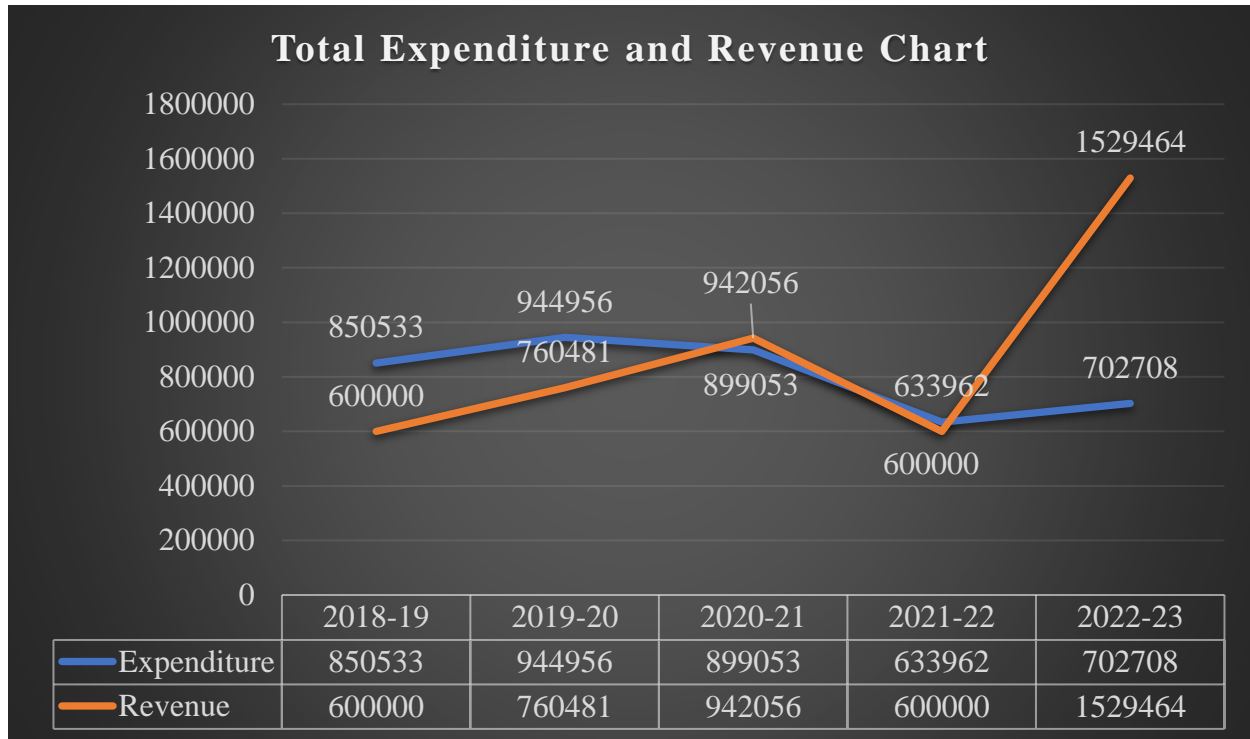
Above is the total Expenditure and Revenue Chart to show the comparison between total Expenditure and Revenues over the period of five years i.e., from 2018-19 to 2022-23. The revenues for balrath account is only through the balrath grant released by the Education Department every year.

8.2 Mid-Day Meal Scheme:

Mid Day Meal in schools has had a long history in India. In 1925, a Mid Day Meal Programme was introduced for disadvantaged children in Madras Municipal Corporation. By the mid-1980s three States viz. Gujarat, Kerala and Tamil Nadu and the UT of Pondicherry had universalized a cooked Mid Day Meal Programme with their own resources for children studying at the primary stage by 1990-91 the number of States implementing the mid-day meal program with their own resources on a universal or a large scale had increased to twelve states.

With a view to enhancing enrolment, retention, and attendance and simultaneously improving nutritional levels among children, the National Programme of Nutritional Support to Primary Education (NP-NSPE) was launched as a Centrally Sponsored Scheme on 15th August 1995, initially in 2408 blocks in the country. By the year 1997-98, the NP-NSPE was introduced in all blocks of the country. It was further extended in 2002 to cover not only children in classes IV of Government, Government aided and local

body schools, but also children studying in EGS and AIE centres. Central Assistance under the scheme consisted of the free supply of food grains @ 100 grams per child per school day, and subsidy for transportation of food grains up to a maximum of Rs 50 per quintal.

In September 2004 the scheme was revised to provide cooked mid-day meal with 300 calories and 8-12 grams of protein to all children studying in classes IV in Government and aided schools and EGS/ AIE centres. In addition to the free supply of food grains, the revised scheme provided Central Assistance for (a) Cooking cost @ Re 1 per child per school day, (b) Transport subsidy was raised from the earlier maximum of Rs 50 per quintal to Rs. 100 per quintal for special category states, and Rs 75 per quintal for other states, (c) Management, monitoring and evaluation costs @ 2% of the cost of food grains, transport subsidy, and cooking assistance, (d) Provision of mid-day meal during summer vacation in drought-affected areas.

In July 2006 the scheme was further revised to provide assistance for cooking cost at the rate of (a) Rs 1.80 per child/school day for States in the North Eastern Region, provided the NER States contribute Rs 0.20 per child/school day, and (b) Rs 1.50 per child/ school day for other States and UTs, provided that these States and UTs contribute Rs 0.50 per child/school day.

The North Eastern Region, provided the NER States contribute Rs 0.20 per child/school day and (b) Rs 1.50 per child/ school day for other States and UTs provided that these States and UTs contribute Rs 0.50 per child/school day.

In October 2007, the scheme has been further revised to cover children in upper primary (classes VI to VIII) initially in 3479 Educationally Backwards Blocks (EBBs). Around 1.7 crore upper primary children were included by this expansion of the scheme. From 2008-09 i.e w.e.f 1st April 2008, the programme covers all children studying in Government, Local Body and Government-aided primary and upper primary schools and the EGS/AIE centres including Madarsa and Maqtabs supported under SSA of all areas across the country. The calorific value of a mid-day meal at upper the primary stage has been fixed at a minimum of 700 calories and 20 grams of protein by providing 150 grams of food grains (rice/wheat) per child/school day.

From the year 2009 onwards the following changes have been made to improve the implementation of the scheme:-

Food norms have been revised to ensure a balanced and nutritious diet to children of the upper primary group by increasing the number of pulses from 25 to 30 grams, vegetables from 65 to 75 grams and by decreasing the quantity of oil and fat from 10 grams to 7.5 grams.

Cooking cost (excluding the labour and administrative charges) has been revised from Rs.6.11 to Rs. 8.00 for primary and from Rs. 7.26 to Rs. 10.00 for upper primary children from 7.11.2022 to facilitate serving meal to eligible children in prescribed quantity and of good quality.

A Separate component for Payment of honorarium @ Rs.1000 per month per helper (who serve the mid-day meal to students) was introduced from 1.12.2009. Following norms for engagement of cook-cum-helper have been made:

1. One cook- cum-helper for schools up to 25 students.

2. Two cooks-cum-helpers for schools with 26 to 100 students.

3. One additional cook-cum-helper for every addition of upto 100 students.

More than 25.25 lakhs cook-cum-helper are engaged by the State/UTs during 2016-17 for preparation and serving of Mid Day Meal to Children in Elementary Classes.

Most of the schools in Goa the Mid Day Meal is cooked by Self Help Groups and are supplied in schools every day. Addition of vegetables, Calorific value and Mid Day Meal is checked by the Nutrition Expert appointed by the Directorate of Education. Planning & Evaluation of menu is done by Directorate of Education in co-ordination with Nutrition expert. The quality of MDM served to children is being monitored on daily basis by the heads of institutions/ MDM Incharge Teacher / PTA Members. The meal served to the students is tasted by the teacher and members of the PTA before serving to the students. If the quality/ quantity is not as per the prescribed norms, the meal is rejected immediately after doing the report. Besides, the various officers /officials inspect/monitor the Mid Day Meal when they are on tour. BRP/CRP under Sarva Shiksha Abhiyan inspect the Mid Day Meal, the kitchen and surrounding area of kitchen of Self Help Group/Mahila Mandal/Parent Teacher Association/ Health Officers.

At the Progress High School Panaji, the Mid Day Meal is supplied by Swayam Siddha Self Help Group. The Meal is delivered every day at around 10.00 a.m. just before the interval time i.e. 10.30 a.m. There are two Mid Day Meal helpers allocated to the school and the meal is served to the students by helpers during the interval time. Around 125 students from std. Vth to VIIIth are taking advantage of this scheme at the Progress High School Panaji Goa.

CHAPTER 9: ACTIVITIES AND ACHIEVEMENTS OF THE INSTITUTION

9.1 ACADEMIC ACHIEVEMENTS

Appeared	Distinction	First Class	Second Class	Pass Class	Percentage
48	02	11	18	03	71%

In the last S.S.C. Board Examination 2021-22 the Toppers of the School were:

1st Miss. Radha Sutar   77.83 %

2nd Miss. Minosha Fernandes   77.50 %

3rd Miss. Sunaina Baraik   73.67 %

9.2 ACADEMIC ACTIVITIES

1. Student from standard XB, Mast. Panay Ramthi represented The Goa State Cricket Team National Level at Daman on 25th December 2022. He is coached by Mr. Rahul Keni at Goa Cricket Association Porvorim.

2. The Junior Red Cross Unit celebrated the 28th J.R.C. Installation on 1st July 2022 and the Chief Guest was Adv. Eeshan Usapkar.

3. Student Mast. Shyam Kumar from standard IXB was felicitated by Samraat Club on 19th October 2022 for Samraat Students Foundation Award of excellence for being good in academics, disciplined and overall good performance in the school.

4. The Indian Red Cross Society of Goa invited our JRC Counsellor Mrs. Maria Reberio and students Miss. Sheetal Koirala, Miss. Sneha Baraik, Miss. Tanushree Naik, Miss. Ragini Gond to the Governors Palace "Raj Bhavan" to sing the Red Cross Hymn on 11th January 2023.

5. Guide Teacher Miss. Sunita Vazarkar and Scout Master Teacher Miss. Mamata Kurtikar along with students Miss. Vishaya Das, Miss. Shagun Kashyap, and Master.

Dhruv Gami attended the18[th] National Jamboree Camp at Rajasthan from 4 January 2023 to 10 January 2023.

6. Mrs. Mitra Naik was felicitated in recognition of her 30 Years of service with "Nation Builder Award" by Rotary Club of Miramar on eve of Teacher's Day Celebration on 23rd September 2022.

7. Mrs. Maya Anay Kamat Computer Teacher, has been chosen as the Special purpose Coordinator at the PMU-CARES scheme. She has been the coordinator for the VII std (regular) teacher's handbook for which she was felicitated by the hon. CM of Goa, she was also involved in Elective curriculum handbook and training of the Teach for Goa fellows under the Coding and Robotics Education. She has also conducted Orientation for Master trainers and Co-ordinating teachers on the new curriculum of VIIth std. Across the 12 talukas. She has been instrumental in organising the hands-on robotics workshops at different schools like Saraswat HS, The rosary HS, LD Samant HS, and The Progress High School Panaji on 17th June 2022.

8. Legal Services Committee Tiswadi Taluka held programme on Drug Abuse and Protection of Children from Sexual Offence (POSCO ACT, 2012) as part of the PAN India Outreach Campaign on 9th November 2022. The Programme was conducted by Hon'ble Judge Smt. Vijayalaxmi R Shivolkar.

9. Annual Day of our school was celebrated on 21st December 2022 at the Institute Menezes Braganza, Panaji Goa. Shri. Brahmanand S. Kamat Shankhwalkar, Padmashree Awardee was invited as Chief Guest and Shri. Sunil V. Deshpande, Managing Director, Deshpande Construction was invited as Guest of Honor.

The Annual day was attended by the Chairman Shri. Ramnath Burye, Treasurer Shri. Anup A. Prabhu Verlekar, Manager Shri. Akhil S. Parrikar, Headmistress Smt. Reshma Gaonkar Birodkar, Member of the Managing committee Shri. Gaurish P. Silimkhan, P.T.A. Chairman Mr. Luis Fernandes and the Staff of the Progress High School Panaji Goa.

CHAPTER 10: FINDINGS OF STUDY

10.1 PROBLEMS / DIFFICULTIES FACED AT DIFFERENT LEVELS:

10.1.1 Infrastructure:

The school is functioning in 3 separate rented buildings hence it becomes difficult for the teachers to move from one building to another for taking class. Also, the timetable needs to be arranged in such a way that there is less movement of teachers from one building to another. M.T.S./watchman are also need to be placed in each of the building for assistance.

10.1.2 Administrative:

1) **Staff:**
   - Accountant post is not provided to the institution due to which there is no proper qualified staff to deal with the issues related to Finance, Income tax, Salaries, etc. these issues need to be dealt by Head Clerk/ U.D.C./ L.D.C. or sometime management need to take help from external experts.
   - Schools having less than 200 students is eligible for only one L.D.C. post which is not sufficient for running the institution as the duties remains same irrespective of number of students

2) **Salary:**
   - School needs to ask for salary grant from the Education department every month for payment of salaries to its regular staff even when the department knows the requirement of salary grant for the particular institution. This results in unnecessary paper work and time consumption.

3) **Administrative & Academic Process:**
   Administrative process like Recruitment and Promotion, there is lot of paper work required at every stage of taking permissions and approvals from the concerned departments and department takes lot of time to issue permissions and approvals.

10.1.3 Financial:

1) **Shortcomings in the Admissibility of Maintenance Grant:**

   a) Expenses need to be borne by the management first and based on the expenses done by the institution, the maintenance grant is released in the next year by the Department.

   b) Advances borrowed from the management for the payments (Office exp., Rent, Furniture/books/ Equipment) in previous year paid back in current financial year is not counted for the release of maintenance grant.

   c) Expenditure on Repairs and maintenance (Internal/ External) of rented building of institution is not admissible for the release of maintenance grant.

   d) Expenditure of previous year and year prior to previous year is compared and lowest of both is considered for release of maintenance grant. The expenditure keeps on increasing every year due to increasing prices but due to above system the grant released is always lower as the Expenditure of previous year is compared with the expenditure of year prior to previous year and lowest of both is considered.

   e) The grant is released in 2 equal installments 1st in mid of August-September and 2nd in mid of December-January and is not released at the beginning of the financial year. Therefore, it becomes difficult to plan the expenditure through the maintenance grant over the financial year.

   f) Maintenance grant cannot be used for any other expenditure like student's activities, payment of salary, balrath bus expenses etc. in case of any urgency.

10.1.4 Academic:

1) **Admissions:**

   - Since the Institutions does not have primary classes and only having the Secondary classes i.e. from std. 5th to 10th, it becomes difficult to get the admission of students for std. 5th as Progress High School need to depend upon other primary schools for getting the admissions and all other schools are having its own primary school and its own students are enrolled in its secondary section. The only option left for the institutions is to get the students from nearby Govt. primary schools where the enrolment is very less or get admissions of migrants coming from other states.

   - The migrants from other states do not come with proper documents from the school they left such as Leaving certificate, Transfer Certificate, Aadhaar

Card, Birth Certificate etc. They again need instructions, explanation and follow-up for submission of their documents in school.

2) **Students Data:**

All the details of students are written on registers and there is no digitization facility available for keeping student's records due to this, the office need to every time search for the records on old registers for issue of any certificates to its students or to verify any old records of its Ex-students.

10.2 SUGGESTIONS:

10.2.1 Infrastructure:

The school need to construct its own single premises by occupying educational land provided by government at concessional rates at Cujira, Bambolim Goa.

10.2.2 Administrative:

1) **Staff:** Education department should provide the clerical staff not just on the basis of enrollment of students but should provide staff based on the workload and type of work that needs to be handled by the staff. Also, Accountant post must be provided to each Educational Institution to deal with its financial and accounting issues.

2) **Salary:** Since the Education department knows the requirement of salary grant for particular institution, it should credit the grant on monthly basis or yearly basis in lumpsum without making schools ask for the grant. If any additional grant is required, then only schools should ask for the same.

3) **Administrative & Academic Process:**

The processes could be simplified by digitization of documents and making it available to the concerned Departments. Also, the steps involved in the processes need to be reduced by authorizing the institution to take their own decisions without taking permissions and approvals of the department at every step.

10.2.3 Financial:

1) **Shortcomings in the Admissibility of Maintenance Grant:**
   - Advances borrowed from the management for expenses of school paid back to them need to be counted in maintenance grant.
   - Entire Maintenance grant should be released at the beginning of the financial year, so that the institution can plan its expenditure for the year accordingly.
   - Department should ask the schools to submit budget of expenses in advance and accordingly Maintenance grant should be released and should not compare the expenses of 2 years as expenses varies according to the requirement of the school.

10.2.4 Academic:

1) **Admissions:** School need to open its own primary school to increase its admissions in secondary school.
2) **Students Data:** All the details of students need to be digitized by installing academic software designed for the institutions that are being provided by many software developers at some cost.

10.3 Findings:

- The school is managed by a society and receives grants from Government
- School functions according to the rules set by Directorate of Education, Porvorim Goa.
- All the permanent employees of school get benefits equivalent to government employees and pay scales are also same under 7th pay commission.
- Eligibility of teaching staff depends upon the workload of subjects.
- Eligibility of administrative staff depends upon number of students enrolled in the institution and not based on workload and type of work that needs to be handled by the staff.
- The school is lacking administrative staff.
- The school is functioning in rented buildings and are not owned by school.

- Administrative processes are too lengthy, needs lot of paper work and is time consuming which needs to be simplified.

- The Progress High School Panaji rely upon Government Primary Schools for getting admissions in Std. 5th

- School's enrolment of students is decreasing every year due to absence of its own primary school and also, reductions of students in Government primary school.

- Income tax deduction is increased by almost 50% in the year 2022-23 due to increase in salary and no change in tax slab.

- School receives 3 types of grants from government i.e. Salary Grant, Maintenance Grant and Balrath Grant.

- Maintenance Grant is released on the basis of last two years expenses of school. Therefore, if the school wants to increase its maintenance grant, it will have to increase its expenditure.

- Maintenance Grant cannot be used for repairs of rented buildings and for other purpose like student's activities, payment of salary, balrath bus expenses etc. in case of any urgency.

- Government implemented two main schemes in school i.e. Balrath Scheme and Mid-day-Meal scheme which are highly benefiting students.

CHAPTER 11: CONCLUSION

This project summarizes almost all aspects of the Progress High School Panaji i.e. Govt. Aided Institution in terms of its Financial, Academic and Administrative aspects.

It gives brief idea about overall knowledge required for the manager to manage and run any Govt. Aided High School in Goa.

This project gives idea about the different type of grants that are being received by Government aided institutions from the Government and how these grants are utilized by the institutions.

This project describes the different things involved in Financial, Academic and Administration of any Govt. Aided Institution, problems faced by the institution at every level and to be the manager of the institution, he should have in-depth knowledge of all these things.

The project gives brief idea about some of the common schemes and facilities like Balrath Scheme and Mid-day-Meal scheme introduced by the Government free of cost for students.

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