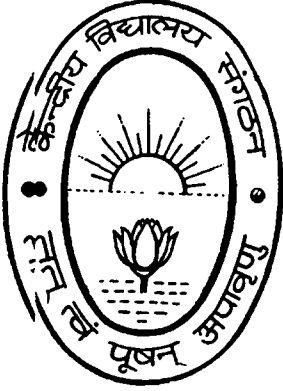


# ACCOUNTS CODE FOR THE KENDRIYA VIDYALAYAS

Issued under the authority of the  
KENDRIYA VIDYALAYA SANGATHAN  
(CENTRAL SCHOOLS ORGANIZATION)  
Bahadur Shah Zafar Marg  
New Delhi

**ACCOUNTS CODE  
FOR THE  
KENDRIYA VIDYALAYAS**



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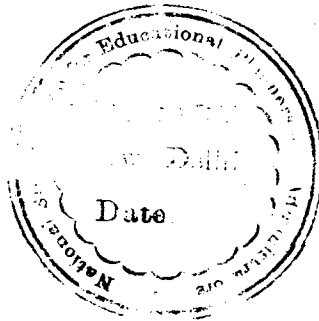
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**KENDRIYA VIDYALAYA SANGATHAN  
(CENTRAL SCHOOLS ORGANIZATION)**

Bahadur Shah Zafar Marg  
New Delhi

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## P R E F A C E

The accounting procedure for the Kendriya Vidyalayas has undergone a gradual evolution since the inception of the Kendriya Vidyalayas Scheme.

2. At the time when the first batch of twenty Schools was brought under the Scheme in 1963, divergent practices were in vogue in different Schools, therefore, a common Accounting Procedure was framed and circulated on 21st April, 1964, mainly with a view to bringing about uniformity and implementing the rules of the Government of India, with such adaptations as were found necessary. Since then, several circulars have been issued by the erstwhile Central Schools Unit of the Ministry of Education as well as by the Kendriya Vidyalaya Sangathan with the two-fold objectives of improving upon the Accounting Procedure and effecting simplifications.

3. After the setting up of the Kendriya Vidyalaya Sangathan, in 1965, certain changes in the Accounting Procedure had to be evolved keeping in view the accountability of the Sangathan to the Ministry of Education in terms of its Memorandum of Association and Rules. As a result of these changes, a revised Accounting Procedure was framed and circulated on 7th September, 1967. Since then some fresh circulars on this subject have also been issued from time to time.

4. The need for codifying the Accounting Procedure has arisen, as the accounting structure has now stabilised and reference to numerous circulars and orders has become cumbersome and difficult. This Accounts Code has been framed to fulfil this need. It is, however, to be recognised that the field of accounts being vast, covering as it does, a large number of service rules, financial rules, rules for payment of different types of allowances etc., it is well nigh impossible to reproduce all these rules in the Accounts Code. Hence in the place of these rules, summaries thereof have been

given in the Appendices. It should be noted that the summary of these rules should be treated as only a rough and ready guide and not carrying any authority of its own. If any points of doubt concerning these rules arise, the original rules on the subject should be consulted. For this purpose, copies of the relevant publications together with upto date correction slips may be obtained from the market and kept for reference.

5. The Service Rules and the rules regarding the payment of allowances undergo frequent revision from time to time and as such it is essential that Kendriya Vidyalayas should keep themselves abreast of the changes. In compiling the Accounts Code, the *important* changes in these rules upto March, 1970, have been taken into account.

6. In framing the Accounts Code opportunity has been taken to incorporate the following changes/improvements:—

- (i) Hostel Fund Rules and Accounting thereof, *vide* Chapter 20;
- (ii) Rules for Book Store, *vide* Chapter 21;
- (iii) Accounts of Construction Works, *vide* Chapter 17; and
- (iv) Pension Payment Procedure, *vide* Appendix 21.

Certain other new schemes have also been evolved for improving efficiency and control. The new sets of rules and schemes should be given effect to immediately or from the next accounting/academic year as the context would admit. All procedures, which are at variance with those detailed in the Code, should also be replaced by the procedures prescribed in the Code.

7. The unstinted co-operation of officers of all grades has contributed to the preparation of this Code, but special mention should be made of the untiring and sincere efforts of Shri R. Mahalingam, former Inspector of Accounts, who prepared the manuscript of the

Code and of Shri S.K. Viswanathan, Accounts Officer, who checked and revised the material where necessary.

8. The Accounts Code should be followed in both letter and spirit and doubtful points should be got clarified by a reference to the Sangathan. Suggestions for rectification of any errors or for improving the Accounts Code are welcome and may be addressed to the Accounts Officer.

New Delhi  
Dated 2nd April 1971

A. CHARI  
Commissioner  
Kendriya Vidyalaya Sangathan



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### ERRATA

- (i) Chapter 10: for page No. "66", read "69"
- (ii) Page 102, line 10: for "metters", read "meters"
- (iii) Page 339, Form C S.-57, Certificate No. (ii): for "amintained", read "maintained"
- (iv) Page 405, against Mangalore: for "Upto 31-3-10", read "Upto 31-3-70".
- (v) Page 416, line 13: delete the words, "Say 522.00".

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CHAPTER I  
DEFINITIONS

1. In this part of the Code, the following terms have the significance shown against each, except where it is stated to the contrary or is repugnant to the context :—

- (i) *Audit authority* means the Accountant General, Central Revenues or the State Accountant General.
- (ii) *Bank* means the State Bank of India, the Post Office savings bank or any other bank with which funds of the school are specifically authorised to be kept.
- (iii) *Cadre* means the strength of a service or a part of a service sanctioned as a separate unit. For example, P.G.Ts., T.G.Ts.
- (iv) *Compensatory allowance* means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. It includes Travelling Allowance, House Rent Allowance, Compensatory City Allowance, etc.
- (v) *Competent authority* means the authority specified in the relevant rules, or the Kendriya Vidyalaya Sangathan in case no such authority has been specified.
- (vi) *Contingencies* mean and include all incidental and other expenses which are incurred for the management or running of a school other than those items of expenditure which fall under the head 'Works' and 'Stock' or for which separate funds are provided under the 'norms' of expenditure (e.g. Laboratory equipment, Library books, etc.).

- (vii) *Controlling officer* means an officer entrusted with the responsibility of controlling the incurring of expenditure. The authority who is to act as the 'Controlling Officer' is different for various purposes and has been specified in the respective rules.
- (viii) *Drawing and disbursing officer* means an officer who is entrusted with the duty of drawing, checking and disbursing claims in accordance with the prescribed rules.
- (ix) *Duty* includes—
- (a) Service on probation, provided such service is followed by confirmation.
  - (b) Joining time on transfer from one school to another, provided it is in the interest of the Sangathan.
  - (c) The period spent in a course of instruction or training undertaken on the orders of competent authority.
- (x) *Family* means family as defined in the respective rules, viz., Travelling Allowance Rules, Leave Travel Concession Rules, Medical Attendance Rules, Compensatory Allowance Rules, Provident Fund Rules and Pension Rules.
- (xi) *Fee* means a recurring or non-recurring payment received by an employee with the approval of the competent authority from a source other than the funds of the Sangathan whether received directly or indirectly through the intermediary of the Sangathan.
- (xii) *Foreign service* means service rendered by an employee of a State Government or the Central Government in the Kendriya Vidyalaya Sangathan (including the Kendriya Vidyalayas) on proper sanction.
- (xiii) *Honorarium* means a recurring or non-recurring payment granted to an employee from the funds of the Sangathan



as remuneration for special work of an occasional or intermittent character.

- (xiv) *Leave* means regular leave other than casual leave, special casual leave and quarantine leave.
- (xv) *Leave salary* means the monthly amount paid to an employee on regular leave. It may either be the pay last drawn prior to proceeding on leave or the average pay for the ten months preceding the month of commencement of leave.
- (xvi) *Month* means a calendar month. In calculating a period expressed in terms of months and days, complete calendar months, irrespective of the number of days in each, should first be calculated and the odd number of days calculated subsequently.
- (xvii) *Non-recurring expenditure* means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.
- (xviii) *Pay* means the amount drawn by an employee as—
- (a) basic pay;
  - (b) special pay;
  - (c) charge allowance for P.G.Ts acting as principals or for primary teachers appointed as supervisors of primary departments of Kendriya Vidyalayas;
  - (d) personal pay granted either to protect a drop in pay consequent on revision or fixation of pay or on personal considerations in exceptional circumstances.

*Note*— Unless specified otherwise, items (a) to (d) above shall be taken into account for the purpose of reckoning dearness allowance, compensatory allowance, children's educational allowance and other allowances.

- (xix) *Permanent post* means a post carrying a definite rate of pay sanctioned without limit of time.
- (xx) *Recurring expenditure* means all expenditure which is not non-recurring.
- (xxi) *Stores* mean all articles and materials purchased or otherwise acquired for the use of the school, including not only expendable and issuable articles in use or accumulated for specific purposes, but also articles of dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, etc.
- (xxii) *Temporary post* means a post carrying a definite rate of pay sanctioned for a limited time.
- (xxiii) *Tenure post* means a permanent post which an individual employee may not hold for more than a limited period.
- (xxiv) *Travelling allowance* means an allowance granted to an employee to cover the expenses which he incurs in travelling in the interest of the Sangathan. The expense incurred on hiring a conveyance in the interest of the Sangathan is called *conveyance hire* and the same is debitable to 'Contingencies'.
- (xxv) *Works* include the acquisition or extension of concrete assets called *Capital Works* and also repairs (ordinary and special), renewals and replacement of existing assets. In its application to buildings, this term includes the acquisition and clearance of site, construction of roads and pathways, provision of sanitary, water supply, electric installations and air conditioning equipment.
- (xxvi) *Year* means :
- (a) in relation to accounting of funds, twelve months from 1st April to 31st March (financial year);

- (b) in relation to academic matters, twelve months from 1st May to 30th April (academic year);
- (c) in relation to specific administrative matters (for example, grant of casual leave), twelve months from 1st January to 31st December (calendar year).

## CHAPTER 2

### TERMS AND CONDITIONS OF SERVICE OF EMPLOYEES

2. The terms and conditions of service of the employees of the Kendriya Vidyalayas have been enumerated in Chapter V of the *Education Code*. Detailed instructions in amplification of those terms and conditions are given in Articles 3 to 43 below. These instructions have been adopted on the basis of the *Fundamental Rules (F. Rs.)* and *Supplementary Rules* of the Government of India. In regard to deputationists from State Governments, etc., these instructions will also be applicable to them provided nothing contained herein is repugnant to the terms of their deputation.

3. Unless in any case it be otherwise distinctly provided, the whole time of a Kendriya Vidyalaya employee is at the disposal of the Sangathan which pays him, and he may be employed in any manner required by proper authority, without claim for additional remuneration.

#### **Assumption of Office, Relinquishing of Office and their Effect on Pay and Allowances**

4. An employee shall begin to draw the pay and allowances attached to his post with effect from the date when he assumes the duties of that post, and shall cease to draw them as soon as he ceases to discharge those duties.

5. If an employee assumes the duties of a post before the end of two hours of the commencement of work in the Kendriya Vidyalaya, he shall be deemed to have joined the post in the forenoon and he shall be eligible to draw the pay and allowances for the day. If, however, he assumes the duties of the post later, he shall be deemed to have joined the post in the afternoon in which case he shall be eligible to draw the pay and allowances only from the next day.

6. An employee who is absent from duty without any authority shall not be entitled to pay and allowances during the period of such absence.

7. (a) No employee shall be granted leave of any kind for a continuous period exceeding five years.

(b) Where an employee does not resume duty after remaining on leave for a continuous period of five years or where an employee after the expiry of his leave remains

#### CORRIGENDUM

Page 7, Article 7(c): *Read as follows:*

**Age of Retirement.** Every employee shall retire on the day he attains the age of sixty years. In the case of teachers and Principals in receipt of National Awards, extension in the service may be granted, at the discretion of the Commissioner, on year to year basis, up to the maximum of five years.

Notwithstanding anything contained in this Article, the appropriate authority shall, if it is of the opinion that it is in the Sangathan's interest to do so, have the absolute right to retire an employee after he has attained the age of fifty-five years by giving him notice of not less than three months in writing.

Any employee may by giving notice of not less than three months in writing to the appropriate authority retire from service after he has attained the age of fifty-five years.

Provided that it shall be open to the appropriate authority to withhold permission to an employee under suspension who seeks to retire under this clause.

**Note-1.** *Appropriate authority* means the authority which has the power to make substantive appointments to the post or service from which the employee is required or wants to retire.

**Note-2.** The three months' notice referred to in this clause may be given before the employee attains the age of fifty-five years, provided that the retirement takes place after he has attained that age.

(Revised by Board of Governors  
dated 25th February, 1971)

- (b) An employee cannot be appointed substantively to a post on which another employee holds a lien.
- (c) An employee on substantive appointment to any permanent post acquires a lien on that post. Lien means title of an employee to hold substantively, either immediately or on the termination of a period or periods of absence, a permanent post to which he has been appointed substantively.

### **Transfer**

9. The Sangathan may transfer an employee from one post to another ; provided that, except—

- (i) on account of inefficiency or misbehaviour, or
- (ii) on his written request,

an employee shall not be transferred substantively to a post carrying less pay than the pay of the permanent post on which he holds a lien.

### **Joining Time**

10. Joining time means the time allowed to an employee in which to join a new post or to travel to or from a station to which he is posted.

11. No employee shall be entitled to joining time unless he has been transferred in the interest of the Sangathan.

12. The circumstances in which joining time is allowed to an employee and the payment to which he is entitled are as detailed below :—

CIRCUMSTANCES	ENTITLEMENT
(a) To join a new post either at the same or a new station without availing himself of any leave on relinquishing charge of his old post.	<p data-bbox="670 290 719 320"><i>Pay</i></p> <p data-bbox="670 362 1066 564">The pay which he would have drawn if he had continued in the old post or the pay which he will draw on taking charge of the new post, whichever is less.</p> <p data-bbox="670 605 909 635"><i>Dearness allowance</i></p> <p data-bbox="670 677 1066 774">At the rate applicable to the pay admissible during the joining time.</p> <p data-bbox="670 816 1013 846"><i>Compensatory allowance (s)</i></p> <p data-bbox="670 887 1066 1018">At the same rate (s) at which he was drawing the allowance (s) at the station from which he was transferred.</p>
(b) To join a new post in a new station on return from—	<p data-bbox="670 1059 719 1089"><i>Pay</i></p> <p data-bbox="670 1131 1066 1300">If it is in continuation of leave which included a period of earned leave—pay equal to the leave salary which he drew during such leave.</p>
(i) leave of not more than 6 months' duration (including combination with vacation, if any);	<p data-bbox="670 1341 1066 1547">If it is in continuation of leave which did not include a period of earned leave—pay equal to the leave salary which he would have drawn under the leave rules applicable to him</p>
(ii) leave other than that specified in sub-clause (i),	

CIRCUMSTANCES	ENTITLEMENT
<p>when he has not had sufficient notice of his appointment to the new post.</p>	<p>as if he had been on earned leave for the period of joining time.</p> <p><i>Dearness allowance</i></p> <p>At the rate applicable to the leave salary mentioned above.</p> <p><i>Compensatory allowance (s)</i></p> <p>At the same rate (s) at which he was drawing the allowance (s) at the station from which he was transferred.</p> <p><i>Note</i> - Period of joining time will be added to the period of 120 days up to which the allowance (s) is/are admissible.</p>
<p>(c) (i) To proceed on transfer or on the expiry of leave from a specified station to join a post in a remote locality which is not easy of access.</p> <p>For example, Remote locality ; Port Blair.</p> <p>Specified station : Calcutta or Madras.</p>	<p><i>Pay</i></p> <p>The pay which he would draw in his post in the remote locality.</p> <p><i>Dearness allowance</i></p> <p>Based on the pay which he would draw in the remote locality.</p>



CIRCUMSTANCES	ENTITLEMENT
<p>(ii) to proceed on relinquishing charge of a post, on transfer or leave, in a place in a remote locality which is not easy of access to a specified station.</p>	<p>As at (i) above.</p>

13. An employee who does not join his post within his joining time is entitled to no pay or leave salary after the end of his joining time. Wilful absence from duty after the expiry of joining time may be treated as misbehaviour for the purpose of Article 9.

14. No joining time shall be granted to an employee, who is appointed to a new post under the Sangathan on the results of an interview which is open to both Sangathan's employees and others. However, a person holding a permanent post under the Sangathan or Government (including a State Government) in a substantive capacity or a post under the Central Government in a quasi-permanent capacity may be allowed joining time when he joins a new post under the Sangathan.

15. When an employee applies for leave before proceeding on transfer to a new post, he shall, if the leave is granted, avail the leave and then avail the joining time.

16. (a) If an employee is appointed to a new post while in transit from one post to another, his joining time begins on the day following that on which he received the order of appointment. In such a case, a second period of 6 days for preparation should not be allowed.

(b) Where an employee is transferred from one post to another, but the transfer order has been subsequently

cancelled after he has handed over charge of his old post but before he could take charge of the new post, the period intervening the date of handing over charge of the old post and taking over the same later on shall be treated as joining time.

17. If an employee is appointed to a new post while on leave of not more than six months' duration, his joining time will be calculated from his old station or from the place in which he received the order of appointment, whichever calculation will entitle him to less joining time. If, however, such an employee actually performs the journey to his old headquarters for winding up his personal affairs, etc., his joining time will be calculated from the old headquarters to the new headquarters, irrespective of the place where he spends leave or receives posting orders.

If the employee joins his new post before the expiry of such leave plus the joining time admissible, the period short taken should be treated as leave not enjoyed and a corresponding portion of the leave sanctioned should be cancelled without any reference to the authority which granted the leave. If, however, the employee desires not to avail himself of the full period of joining time admissible, the periods of joining time and leave should be adjusted with reference to such option.

18. Not more than one day is to be availed by an employee who has the charge of stores or who has to take charge of stores for the purpose of handing over and taking over charge respectively. This limit is also applicable to Principals who have to hand over or take over charge on transfer.

#### **Amount of Joining Time Admissible**

19. Not more than one day is allowed to an employee in order to join a new post when the appointment to such post does not necessarily involve a change to residence from one station to another. A holiday counts as a day for the purpose of this Article.

**20.** When holiday(s) follows/follow joining time, the normal joining time may be deemed to have been extended to cover such holiday (s).

**21.** The joining time of an employee in cases involving a transfer from one station to another, neither of which is in a remote locality not easy of access, is subject to maximum of 30 days. Six days are allowed for preparation and, in addition, a period to cover the actual journey calculated as follows:

**A.** For the portion of journey which

(i) he travels by air-craft      actual time occupied in the journey  
part of a day shall be treated as one day

(ii) he travels or might travel by

(a) Railway      one day for each 500 Kms. or part thereof

(b) Ocean Steamer      one day for each 350 Kms. or part thereof or any longer time actually occupied in the journey

River steamer      one day for each 150 Kms. or part thereof

(c) Motor vehicle or horse-drawn conveyance      one day for each 150 Kms. or part thereof

(d) in any other way      one day for each 25 Kms. or part thereof

**B.** When whole or part of the journey is by steamer, the limit of six days for preparation may be extended to cover any

period unavoidably spent in awaiting the departure of steamer.

- C. Travel by road not exceeding eight kilometers to or from a railway station or steamer ghat at the beginning or end of a journey does not count for joining time.
- D. A Sunday does not count as a day for the purpose of the calculations in this rule, but Sundays are included in the maximum period of 30 days.

*Note.* For the purpose of clause A (ii) (a) only actual kilometers should be taken and not assumed or weighted kilometers for which railway fare is charged by the Railways, as in Simla-Kalka section.

22. For a journey between Port Blair and the specified station viz., Madras/Calcutta, a special joining time of seven days is allowed irrespective of whether the journey is performed on transfer or on leave:

Provided that in the case of leave, the concession will be admissible only once a year to an employee who is of Indian domicile and has been specially recruited outside Port Blair for service there. The joining time shall be held to commence on the day following handing over of charge of the employee's post or on the day of his arrival at Calcutta/Madras according as the employee is proceeding from or to Port Blair. To the joining time admissible under this Article, may be added any joining time including days allowed for preparation that an employee may be entitled under Article 21 (A) or (B) for such portion of the journey as may not be covered by this Article.

23. By whatever route an employee actually travels, joining time shall be calculated by the route which travellers ordinarily use.

24. Except in the case of joining time admissible under Article 22, within the prescribed maximum of 30 days a competent authority may, on such conditions as it thinks fit, grant to an employee a

longer period of joining time than is admissible under the rules in the following circumstances:—

- (a) when an employee has been unable to use the mode of travelling or notwithstanding due diligence on his part, has spent more time on the journey than is allowed by the rules; or
- (b) when such extension is considered necessary for the public convenience or for the saving of such public expenditure as is caused by unnecessary or purely formal transfers; or
- (c) when the rules have in any particular case operated harshly; as for example, when an employee has through no fault on his part missed a steamer or fallen sick on the journey.

### **Fixation of Pay**

25. The fixation of pay of an employee is within the competence of the Sangathan; provided that, except in the case of personal pay granted in the circumstances defined in Article 1 (*xviii*), the pay of an employee shall not be so increased as to exceed the pay sanctioned for his post.

26. In respect of any period of training treated as duty an employee may be granted such pay as the Sangathan may consider equitable, but in no case exceeding the pay which the employee would have drawn had he been on duty other than under Article 1 (*ix*). This Article shall not, however, be applicable to the case of training under the Commonwealth Bursary Scheme in U.K. for which special orders exist.

27. The initial pay of an employee in a time-scale of pay shall ordinarily be fixed at the minimum of the time-scale. All cases wherein this would result in hardship as also cases wherein higher

start is recommended by the Appointments Committee should be referred to the Sangathan for orders.

*Note.* This Article does not apply to deputationists from Central or State Governments.

28. The Sangathan may fix the pay of an officiating employee at an amount less than that admissible under Article 27 or in a lesser scale of pay, having regard to the circumstances of a case.

*Note.* Where the minimum of the pay on deputation exceeds the deputationist's basic pay plus deputation (duty) allowance, the pay should be regulated under this Article. In such case the pay should not exceed the basic pay of the deputationist by more than the amounts shown below:—

- |   |  |
|---|--|
| (a) for employees in receipt of basic pay of and below Rs. 300/-.       | 33.1/3% of basic pay.                          |
| (b) for employees in receipt of basic pay above Rs. 300 upto Rs. 750/-. | 30% of basic pay or Rs. 100 whichever is more. |
| (c) for employees in receipt of basic pay above Rs. 750/-.              | 25% of basic pay or Rs. 225 whichever is more  |

#### **Drawal of Increment**

29. An increment shall ordinarily be drawn as a matter of course unless it is withheld. An increment may not be withheld except as a disciplinary measure by the competent authority after instituting the appropriate disciplinary proceedings under the C.C.S. (C.C.A.) Rules, 1965 as adopted by the Sangathan. Where under the orders of the competent authority, an increment is withheld without cumulative effect, the normal increment may be

drawn after the period for which the orders are effective. An order for withholding of an increment with cumulative effect shall have the effect of permanently postponing the next increment by as many stages as contemplated in the orders.

30. Where an efficiency bar is prescribed in a time-scale, the increment next above the bar shall not be given to an employee without the specific sanction of the authority empowered to withhold the increments.

31. The following provisions prescribe the conditions on which service counts for increments in a time-scale:—

- (a) All duty in a post on a time-scale, including period of training treated as duty, counts for increments in that time-scale;
- (b) Service in another post, other than a post carrying less pay referred to in Article 9, whether in a substantive or officiating capacity and leave, except extraordinary leave taken otherwise than on medical certificate, shall count for increments in the time-scale applicable to the post on which the employee holds a lien;
- (c) All leave, except extraordinary leave, taken otherwise than on medical certificate shall count for increment in the time-scale applicable to a post in which an employee was officiating at the time he proceeded on leave and would have continued to officiate but for his proceeding on leave: provided that the Chairman of the Sangathan may, in any case in which he is satisfied that the extraordinary leave was taken for any cause beyond the employee's control or for prosecuting higher scientific and technical studies, direct that extraordinary leave shall be counted for increment under clause (b) or (c).
- (d) If an employee, while officiating in a post or holding a temporary post on a time-scale of pay, is appointed to officiate in a higher post or to hold a higher temporary

post, his officiating or temporary service in the higher post shall, if he is re-appointed to the lower post or is appointed or re-appointed to a post on the same time-scale of pay, count for increments in the time-scale applicable to such lower post. The period of officiating service in the higher post which counts for increment in the lower post is, however, restricted to the period during which the employee would have officiated in the lower post but for his appointment to the higher post.

- (e) (i) Joining time taken under clause (a) or clause (c) of Article 12, counts for increment in the time-scale applicable to the post on which an employee holds a lien as well as in the time-scale applicable to the post, the pay of which is received by an employee during the period of joining time;
- (ii) Joining time taken under clause (b) of Article 12, counts for increment in the time-scale applicable to the post/posts on which the last leave before commencement of the joining time counts for increments.

### **Suspension, Dismissal and Removal**

32. The pay and allowances of an employee who is dismissed or removed from service cease from the date of such dismissal or removal.

33. An employee is kept under suspension if disciplinary proceedings are intended to be taken against him or if he has been arrested for debt or on a criminal charge.

34. An employee under suspension shall be entitled to the following payments:—

- (a) A subsistence allowance at an amount equal to the leave salary which the employee would have drawn if he had been on leave on half average pay or on half pay and in



addition dearness allowance, if admissible, on the basis of such leave salary. Where the period of suspension exceeds twelve months, the authority which made or is deemed to have made the order of suspension shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of the first twelve months as follows:—

- (i) the amount of subsistence allowance may be increased by a suitable amount, not exceeding 50% of the subsistence allowance admissible during the period of the first twelve months, if in the opinion of the authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the employee. In case the authority is of the opinion that the period of suspension has been prolonged for reasons directly attributable to the employee, the amount of subsistence allowance may be reduced by a suitable amount not exceeding 50% of the subsistence allowance admissible during the first twelve months;
  - (ii) the rate of dearness allowance will be based on the increased or the decreased amount of subsistence allowance admissible under subclause (i) above.
- (b) Any other compensatory allowance admissible from time to time on the basis of pay of which the employee was in receipt on the date of suspension subject to the fulfilment of other conditions laid down for the drawal of such allowances: provided that the employee shall not be entitled to the compensatory allowances unless the authority is satisfied that the employee continues to meet the expenditure for which they are granted.

*Note*—It is open to the authority which placed an employee under suspension to make a second or subsequent review at any time at its discretion and

to pass orders to increase or decrease the rate of subsistence allowance up to 50% of the amount of subsistence allowance initially granted according to the circumstances of each case.

35. An employee under suspension should not be engaged in any employment, business, profession or vocation. No payment under Article 34 above shall be made unless the employee furnishes a certificate that he is not engaged in any other employment, business, profession or vocation.

36. (i) When an employee, who has been suspended or dismissed, removed, or compulsorily retired, is re-instated or would have been re-instated but for his retirement on superannuation while under suspension, the authority competent to order the re-instatement shall consider and make a specific order—

(a) regarding the pay and allowances to be paid to the employee for the period of absence from duty or for the period of suspension ending with the date of his retirement on superannuation as the case may be ; and

(b) whether or not the said period shall be treated as a period spent on duty.

(ii) Where the authority mentioned in clause (i) is of opinion that the employee has been fully exonerated or in the case of suspension, that it was wholly unjustified, the employee shall be given full pay and allowances to which he would have been entitled before suspension, had he not been dismissed, removed, compulsorily retired or suspended, as the case may be. In such a case the period of absence from duty shall be treated as a period spent on duty for all purposes.

(iii) In other cases, the employee shall be given such proportion of such pay and allowances not less than the

amount of subsistence allowance and other allowances as the competent authority may prescribe:

Provided that the payment of allowances shall be subject to all other conditions under which such allowances are admissible. In such a case the period of absence from duty shall not be treated as a period spent on duty, unless the competent authority specifically directs that it shall be so treated for any specified purpose. If the employee so desires, such authority may direct that the period of absence from duty shall be converted into leave of any kind due and admissible to the employee.

*Note*—The order of the competent authority regarding the treatment of the period of absence from duty as leave of the kind due is absolute and no higher sanction would be necessary for the grant of extraordinary leave in excess of three months in so far as temporary employees are concerned.

37. Leave may not be granted to an employee under suspension.

38. A permanent post vacated by the dismissal, removal or compulsory retirement of an employee shall not be filled substantively until the expiry of the period of one year from the date of such dismissal, removal or compulsory retirement, as the case may be.

#### **Fees**

39. The Sangathan may permit an employee, if it be satisfied that this can be done without detriment to his official duties or responsibilities, to perform a specified service or series of services for a private person or for a public body including a body administering a local fund or a State Government or Central Government and to receive as remuneration therefor, if the service be material,

a non-recurring or recurring fee. No such work should be undertaken without the prior approval of the Sangathan.

*Note*—The permission of the Sangathan is, however, not necessary for making broadcasts in the All India Radio if such broadcasts are of a purely literary, artistic or scientific character. In such cases the onus of ensuring that the broadcasts are of such character rests on the employee concerned.

40. One-third of any non-recurring fee in excess of Rs. 400/- in each individual case or of a recurring fee of Rs. 250/- a year (financial year) paid to an employee shall be credited to the revenues of the Sangathan, provided the amount retained by the employee concerned shall not be reduced below Rs. 400/- if non-recurring or Rs. 250/- a year if recurring. Non-recurring and recurring fees should be dealt with separately.

*Note*—The above Article is not applicable in the following cases :—

- (i) fees received by an employee from a University or other examining body in return for his services as examiner, paper-setter, superintendent, invigilator, checker, etc. or from the revenues of a State/ Central Government in return for the services to that Government. For example, remuneration received in respect of the Hindi Teaching Scheme of the Government of India;
- (ii) income derived by an employee as a result of his literary pursuits (for example, translating a book);
- (iii) the sale proceeds of a book or royalties received by an employee in his capacity as an author of a book from his publisher, if in writing the book, the employee has not been aided by the knowledge acquired by him in the course of his service or if such book is not a mere compilation of the

Sangathan's/Government's rules, regulations or procedures, but reveals the employee's scholarly study of the subject.

### **Honorarium**

41. The competent authority in the Sangathan may permit an employee to receive an honorarium as remuneration for the work (relating to the Sangathan) performed which is occasional or intermittent in character and either so laborious or of such special merit as to justify a special award. The work for which honorarium is intended to be claimed should not be undertaken unless the prior consent of the competent authority has been obtained and its amount has been settled in advance.

### **Fees and Honoraria**

42. In the case of both fees and honoraria the sanctioning authority shall record in writing that due regard has been paid to the general principle enunciated in Article 3 and shall record also the reasons which in his opinion justify the grant of the extra remuneration.

43. Any employee is eligible to receive and, except as otherwise provided by a general or special order of the Sangathan, to retain without special permission—

- (a) the premium awarded for any essay or plan in public competitions;
- (b) any reward offered for the arrest of a criminal, or for information or special service in connection with the administration of justice;
- (c) any reward in accordance with the provisions of any Act or Regulation or Rule framed thereunder;

- (d) any reward sanctioned for services in connection with the administration of the customs and excise laws; and
- (e) any fees payable to an employee for duties which he is required to perform in his official capacity under any order of the Government/Sangathan (Article 40 will not be applicable in this case).

### CHAPTER 3

## GENERAL STRUCTURE AND PRINCIPLES OF ACCOUNTS AND PRINCIPAL'S DUTIES AND RESPONSIBILITIES CONCERNING ACCOUNTS AND POWERS

44. The accounts to be maintained by the Kendriya Vidyalayas broadly fall under the following headings :—

- (i) School Fund,
- (ii) Pupils' Fund,
- (iii) Hostel Fund,
- (iv) Any other fund that may be specified.

45. As an absolute rule, the accounts relating to each of the funds mentioned above should be quite distinct from the other, so that the financial position of each fund can be depicted separately. The accounts relating to N.C.C., State Government Scholarship, N.C.E.R.T. grants and other funds for which the school is responsible to maintain separate accounts should not be mixed up in the accounts relating to the School Fund. As far as possible, separate accounts should be maintained to account for such transactions. There is, however, no objection to include such transactions in the Cash Book of the Pupils' Fund provided that separate sub-columns are opened (both on the receipts and payments sides) to distinguish the same from those relating to the Pupils' Fund and to enable accounts being furnished to the authorities concerned.

46. The subject matter and scope of each of the funds mentioned at serial numbers (i) to (iii) above are dealt with in the succeeding Articles.

47. **School Fund.** This fund consists of the moneys received from the Kendriya Vidyalaya Sangathan, the income by way of fees and fines, other miscellaneous income or receipts (including

donations, if any, not specially earmarked for the benefit of the students) and the authorized items of expenditure/payments there-against.

**48. Pupils' Fund.** This fund embraces all the receipts/income by way of fees and increased contributions collected towards the fund and miscellaneous income arising, if any, in administering the fund, the authorised items of expenditure/payments there-against, examination fees collected on behalf of the students for eventual remittance to the C.B.S.E. and collections of any kind from the students (and the staff, if any) for meeting expenditure on a common object for the exclusive benefit of the students (for example, collection on account of excursions).

**49. Hostel Fund.** This fund comprises the collections from the students towards boarding, lodging and other charges, if any, and permissible expenditure incurred there-against.

*Note*—The grant received from the Sangathan for purchasing Hostel Equipment should be accounted for in the School Fund and not the Hostel Fund.

**50.** Detailed instructions in regard to the maintenance of accounts of the various funds are given in the succeeding chapters. Notwithstanding any instructions issued in this regard, it is the responsibility of the Principal to ensure that all the receipts/income are brought to account without any delay and the funds are utilised for the purposes for which they are authorised, to obtain proper receipts/acquittance for moneys paid, to maintain proper accounts of cash, stores and other property and to produce the records and vouchers to the audit authorities and to any departmental officer of the Sangathan.

### **Duties of Principal**

**51.** The Principal, in his capacity as the administrative head and disbursing officer of the school, will be personally responsible



to carry out the following duties concerning accounts :—

- (i) Keep in safe custody the moneys, stores, and other property belonging to the school.

All cash should be kept under *double lock*, i.e. in a strong iron box or safe having two locks. The key of one of the locks should be kept in the custody of the Principal, while the key of the other lock should be kept by the Cashier (UDC) so that the cash box/safe can be opened only in the presence of or with the knowledge of both the Principal and the UDC (Cashier). The box or safe should be kept in a secure place in the Principal's room preferably embedded in the wall of the room. At the end of each day all collections and cash (including petty cash/imprest taken out during the day) should be deposited in the box/safe and it should be locked by operating the locks.

Where it is not practicable to make the arrangements, detailed above, the procedure of *double lock* for the custody of cash, may be ensured by having a small steel cash box, which should be kept at the end of each day, inside the steel almirah in the Principal's room. In such a case, the two keys of the cash box should be kept by the Cashier while the keys of the steel almirah should be kept in the custody of the Principal.

- (ii) Ensure that the cash book is maintained properly and in accordance with the rules.
- (iii) Operate the bank account in accordance with the prescribed procedure, keep in safe custody the cheques, counterfoils of cheques issued, pay in slips, bank statement of accounts and other valuable records concerning cash.
- (iv) Draw and disburse the pay and allowances of the staff of the school in time and according to the rules.

- (v) Ensure that tuition fee, fine and other income and moneys are promptly and regularly realised and credited to the bank account within 24 hours of their realisation or as early as possible thereafter depending on the circumstances on each occasion.
- (vi) Grant fee concession to poor and deserving students and to those belonging to the Scheduled Caste/Tribe within the permissible limit and subject to the conditions prescribed therefor.
- (vii) Make purchase of equipment etc., required for the school strictly in accordance with the procedure for purchases prescribed in Chapter 15, to ensure their accession in the relevant stock registers, to scrutinize the bills and make payments for them.
- (viii) Have the physical verification of articles conducted at least once annually and to intimate the results thereof to the Sangathan along with the recommendations of the Condemnation Board.
- (ix) Ensure that accounts returns, budget proposals etc., are submitted to the Sangathan on the due dates.
- (x) Report all cases of losses of cash and stores including cases wherein the amount involved has been made good by the employee at fault.
- (xi) Utilise the School Fund for the specific purposes in conformity with the scales, limits and conditions attached thereto and within the time allowed for utilisation and surrender the unutilised funds forthwith, vide Chapters 4 and 6.
- (xii) To administer the Pupils' Fund as trust property in the best interest of the students subject to the rules and regulations contained in Chapter 19.
- (xiii) To administer the Hostel Fund, if any, in the best interest of the beneficiaries subject to the rules contained in

Chapter 20 and to ensure that the fund is self-supporting.

- (xiv) To ensure that no account record is destroyed before the expiry of the prescribed period of preservation, if any, or without obtaining the prior approval of the Sangathan.
- (xv) Allocate proper duties to the U.D.C., L.D.C. and other staff in such a manner that the work is carried on smoothly, efficiently and in accordance with the Rules.
- (xvi) To discharge such duties specified elsewhere in this Code or as may be entrusted to him/her from time to time by the Sangathan.

52. In order to enable the Principal to discharge the duties as the administrative head and drawing and disbursing officer of the school, the powers detailed in Appendix I have been delegated to him. In regard to purchases of equipment such as furniture, etc., the powers will be exercised by the Purchase Committee, which is a sub-committee of the Management Committee. It is essential that these powers are exercised for good and valid reasons and with due regard to financial discipline and propriety explained in Article 53.

#### **Financial Discipline and Propriety**

53. (a) Financial discipline connotes on the one hand strict adherence to the principles and powers for incurring expenditure with an eye on economy and on the other, faithful adherence to the limits of finance available for the different objects of expenditure.
- (b) The standards of financial propriety are as follows:—
- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from the San-

gathan's moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

- (ii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iii) Expenditure from the Sangathan's funds should not be incurred for the benefit of a particular person or a section of the people.
- (iv) Expenditure (particularly contingent expenditure) should not *prima facie* be more than what the occasion demands. This rule will not be applicable in cases where bulk purchases are to be made to secure economy in expenditure.

**54.** The details of various account forms to be used by the schools are given in Appendix 7.

## CHAPTER 4

### BUDGET ESTIMATES

55. *Budget* is a statement of estimated annual revenues and expenditure under the various heads of account during the *budget period*. The term *budget period* has been explained in Article 56 (e) below.

56. A number of principles are involved in the preparation of the budget. These principles are explained below:—

- (a) The budget is to be prepared in two parts, *viz.*, the Revised Estimates for the current financial year (1st April to 31st March) and the Budget Estimates for the next financial year. Revised Estimates represent a revision of the Budget Estimates framed in the previous year on the basis of actual progress of expenditure during the current year and other developments that have taken place since the preparation of the Budget Estimates. It should be noted that the Revised Estimates should include the actual expenditure in the months which have elapsed during the current financial year (generally up to July each year) and the anticipated expenditure for the remaining months of the current year.
- (b) The budget is to be prepared by estimating the revenues (income) and the expenditure, separately. The revenues consist of: (i) tuition fees and fines, and (ii) miscellaneous income. By convention, the amounts of tuition fees and fines are utilised towards pay and allowances of the staff and the amounts of miscellaneous income (for example, sale of newspapers, sale of usufructs of trees within the school compound) are utilised towards contingencies.

As regards expenditure, in terms of the pattern of assistance approved by the Government of India in the

Ministry of Finance, the entire expenditure incurred in administering the Kendriya Vidyalayas is to be met by the Government of India. The expenditure has to conform to the norms of expenditure explained in Chapter 6 and as such the budget has to be framed keeping in view the norms of expenditure.

- (c) The preparation of the budget involves a careful planning of the requirements of the school by taking into account a number of factors such as present and anticipated number of sections, strength of students (both present and anticipated), availability of accommodation for storing the equipment, availability of the requisite staff and of materials from the market, unutilised balances of grant, stock of equipment on hand, etc. The planning of science laboratories is to be done on a long-term basis bearing in mind the categorisation of equipment, viz., *essential*, *desirable* and *supplementary*.
- (d) Only so much of the expenditure which is likely to be incurred during the financial year covered by the Revised Estimates and the Budget Estimates with due regard to the element of planning and facilities available and the actual progress of expenditure should be provided for in the budget.
- (e) *Budget period* — In regard to pay and allowances of the staff, the budget period is to be reckoned for the period from May payable in June to April payable in May, while in regard to other expenditure the financial year is to be reckoned from 1st of April to 31st March.
- (f) The budget is to be prepared on *cash basis*, that is, on the basis of what is expected to be received or paid during the year irrespective of the fact whether such receipts and payments relate to that year or previous year. Commitments and liabilities should not be included

in the budget unless they are expected to be discharged by the end of March. For instance, if materials ordered for in January or February, 1970 are not expected to be received and paid for till April 1970, the expenditure will be provided in the Budget Estimates for 1970-71 and not in the Revised Estimates for 1969-70.

57. The budget proposals are to be prepared in the prescribed form in accordance with the instructions contained in Appendix 2 and submitted to the Sangathan positively by 20th August each year.

58. Budgeting is only a process of estimation and as such the inclusion of an item therein does not amount to its automatic acceptance by the Government. In respect of items included in the Budget, actual expenditure should not be incurred or any financial commitment undertaken without proper sanction of funds by the Sangathan.

## CHAPTER 5

### REALISATION OF FEES, FINES AND OTHER RECEIPTS

#### A. School Fund

59. Under the pattern of fees in vogue in the Kendriya Vidyalayas with effect from 1st May 1963, no tuition fees are chargeable up to class VIII. In respect of classes IX, X and XI, a tuition fee at the rate of Rs. 6, Rs. 7 and Rs. 8 per month respectively should be charged on academic year basis, that is from 1st May to 30th April each year.

In addition to tuition fee as above, an admission fee of Rs. 3 should be charged from a student seeking admission for the first time in a Kendriya Vidyalaya. Admission fee is also to be charged on the transfer of a student from another Kendriya Vidyalaya. Admission fee is not to be collected on promotion from Class V to Class VI. It should, however, be collected on promotion from Class VIII to Class IX even if it be within the same school.

60. The principle that is to be followed in regard to charging of tuition fee on transfer from one Kendriya Vidyalaya to another or from one school recognised by the State Government to a Kendriya Vidyalaya, is that fee should not be charged twice for the same period. In such cases fee is to be charged either from the month of admission or the month next to the one up to which fee has been paid in the previous school, whichever is earlier, if fee has been paid from the month of May onwards; if no fee has been paid from May onwards (i.e. on the basis of academic year as in vogue in the Kendriya Vidyalaya), then fee should be charged from May onwards.

61. In the event of a student discontinuing the studies and applying for a transfer certificate, dues are to be collected only up to the month of discontinuance and not up to the month in which the transfer certificate is applied for.



62. Tuition fee for a month is to be paid on or before the tenth of the month. If the tenth of a month happens to be a holiday, the fee is to be collected on the next working day. Thereafter a late fee at the rate of five paise per working day should be charged upto and including the 20th of the month. In the event of a student not paying the dues on or before the 20th of the month, the name of the student should be struck off the rolls. The name can be restored only on payment of the tuition fee together with a re-admission fee of Rs. 3.

With a view to reduce administrative work, there is no objection to collect the tuition fee on a quarterly basis (that is May to July, August to October, November to January and February to April) from students who can afford to pay on such basis. In such a case, the due date for payment of the fee and the principle for recovery of late fee and re-admission fee shall be the same as explained above.

In order to obviate hardship to the parents during the period when the school is closed for vacation, the tuition fee may be allowed to be paid upto the extended date indicated below :—

**School Situated in**

- (i) plains : upto the last working day in June
- (ii) hill stations : upto the last working day in February
- (iii) monsoon stations: upto the last working day in August  
(e.g. Pachmarhi  
and Lonavla)

In the event of non-payment of fee by the extended date mentioned above, the name of the student should be struck off the rolls. The name can be restored only on payment of the appropriate tuition fee together with a re-admission fee of Rs. 3.

63. (a) Exemption from payment of tuition fee is admissible in the following cases :—

- (i) If more than one child of the same parent (including

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dependent brothers and sisters) is studying in Classes IX to XI, only the child in the highest class shall pay full tuition fee and the others half of the tuition fee.

- (ii) Children of teachers (including principal) of Kendriya Vidyalayas are exempt from paying tuition fee.
  - (iii) Children belonging to scheduled castes or scheduled tribes (as recognised by the Government of India from time to time) are exempt from paying tuition fee on production of a certificate from the District Magistrate.
- (b) Fee concession for deserving students, whose parents/guardians are not in a position to pay tuition fees, may be allowed at the discretion of the principal subject to the following conditions :—
- (i) Full and half fee exemption to not more than 20% of the total number of students in each of the higher secondary classes as on 31st July of each year (excluding students of the exempted categories, vide sub-para (a) above), provided that the cost of this concession does not exceed at any time 10% of full fee exemption.
  - (ii) The number of fee concession once allowed is not to be altered during the year, but any freeship or half freeship within the prescribed limits not granted at the beginning of the year or has become available in the course of the year by reason of a free or half free scholar ceasing to be a student, may be awarded to other deserving students on the basis of relative performance or special test taken for the purpose.
- (c) To facilitate audit purposes, a register showing the details of all fee exemptions and fee concessions should be maintained in form CS 52.

64. No fee is chargeable for the issue of a Transfer Certificate or Result Card, but a penal fee of Re. 1 should be charged for the issue of duplicate Transfer Certificate or Result Card in lieu of the original lost due to negligence. The penal fee should be credited to the head *fees and fines*.

65. *Library fine*—Library books, excepting reference books, may be loaned to students for a maximum period of fourteen days. It is left to the discretion of the principal to fix the maximum number of books that may be loaned to a student at a time. If a student fails to return the book loaned to him within the due date, a fine at the rate of ten paise per book per working day should be levied. The Librarian should issue a receipt in form CS 10 in respect of the fines so collected and should maintain a register in form CS 53. The library fines should be handed over to the cashier the same day and the acknowledgment obtained in the register mentioned above. The library fines should be credited to the head *fees and fines*.

66. *Absence fine*—In the case of a student frequently absenting himself without proper authority, a fine at the rate of ten paise per working day may be imposed by the principal if he is satisfied that the absence is wilful. Absences exceeding one week at a time should be reported to the parent/guardian. If the principal is satisfied that imposition of the fine does not produce the desired results, the name of the student may be struck off the rolls after giving the parent/guardian suitable prior notice. Such a student can be readmitted only on payment of readmission fee and all dues up to the date of readmission.

## **B. Pupils' Fund**

67. A Pupil's fund fee at the rate of Rupee one in respect of primary classes and Rupees two in respect of middle and higher secondary classes should be charged every month on academic year basis, that is from 1st May to 30th April.

The fee is to be paid on or before the tenth of every month. If the tenth of a month happens to be a holiday, the fee is to be col-

lected on the next working day. Thereafter a higher contribution of fifty paise, if the delay is less than seven working days and Rupee one if the delay is up to fourteen working days is to be collected. The name of a student is to be struck off the rolls if the fee is not paid within the period of fourteen working days reckoning from the 10th of a month. Such a student can be readmitted only on payment of a re-admission fee of Rs. 3 together with up-to-date dues (including the higher contribution).

In respect of students studying in classes IX to XI who default in making payment of both the tuition fee and the Pupils' fund fee, only one readmission fee of Rs. 3 should be collected.

With a view to reducing administrative work, there is no objection to collect the Pupils' fund fee on quarterly basis as in the case of tuition fee.

During the period when the school is closed for vacation, the Pupils' fund fee may be collected up to the extended date mentioned in Article 62. In the event of non-payment within the extended date, the name of the student should be struck off and re-admission fee of Rs. 3 collected.

No exemption or concession can be granted in the matter of collection of Pupils' fund fee.

68. The higher contribution payable in respect of belated payment should be credited to Pupils' fund while the re-admission fee should be credited to the head *fees and fines* under School Fund.

### **C. Accounting of Fees and Fines**

69. The work of collection of fees and fines may be entrusted either to the teachers or the U.D.C. (or the senior-most L.D.C. if the post of U.D.C. is vacant) as it may be found convenient. It is also left to the discretion of the Principal to collect the fees up to the tenth of a month either on a daily basis or on fixed dates, pro-

vided that atleast two dates are fixed for the purpose, in consultation with the Parent-Teacher Association.

70. All moneys received by way of fees and fines shall be receipted in form CS 10 (which should be machine numbered) in duplicate by means of carbon paper and signed by the authorised person. A separate Receipt Book may be maintained for each class. The original copy of the receipt is to be handed over to the payer while the duplicate copy should be kept in tact. As and when a new Receipt Book is issued, the following certificate should be obtained on the back of the front page cover :—

‘Certified that receipts from sl. no. ... to sl. no. ... have been counted and found correct’

Signature of teacher/U.D.C./Librarian

71. As soon as receipts for fee collections are issued, a note thereof should be made in the Attendance Register against the name of the student concerned. The total amount of collections on a day should be entered in the Abstract provided at the bottom of the Attendance Register and the receipt of the U.D.C. obtained in token of handing over the amount. A summary of fees collected each day should be prepared by the U.D.C. in form CS 11 by entering the collections class-wise. Before preparing the summary, the U.D.C. should ensure that the entire amount collected by the teachers/Librarian on each day as per the copies of fee receipts has actually been handed over to him and there is no break in the serial numbers of the fee receipts. Any short or excess collection made by the teachers/Librarian should be promptly brought to the notice of the Principal for necessary action.

In the summary of fees collected (CS 11) up-to-date progressive figures of collections in a month should also be struck each day.

At the close of each month a summary of fees collected class-wise should be got prepared by a teacher representative in form CS 54 on the basis of the entries in the Attendance Registers. For

this purpose the total collections in a month should be struck in each Attendance Register by totalling the entries against each student and the amount should be agreed with the sum total of amounts handed over to the U.D.C. as per the Abstract at the bottom of the Attendance Register.

The totals as per the two summaries (CS 11 and 54) should be agreed. The Principal is personally responsible to ensure that the agreement has been done.

Besides the checks mentioned above, the Principal should also arrange for a monthly review of the Attendance Register of one teacher by another teacher to ensure that

- (i) the fees and fines have been realised correctly, and
- (ii) fees have been realised from all students or action taken to strike off the names of defaulting students and collect readmission fees wherever necessary.

The results of the review should be put up to the Principal who will examine that the system of fee collection is working well and take suitable remedial action for setting right the defects, if any.

#### **D. Other Receipts**

72. In respect of receipts other than fees and fines a receipt in form CS 12 should be prepared in duplicate by means of carbon paper. The upper copy of the receipt should be handed over to the party concerned after obtaining his/her signature in the column provided for the purpose. Examples of such receipts are—donation, sale of newspapers, sale of usufructs of trees within the school campus, recoveries on account of lost/damaged articles in the laboratories, etc.

The receipt books should be kept in the personal custody of the Principal.

73. Subject to prior approval of the Sangathan donations may be

received from the parents/public under the following conditions :—

- (i) the donation should be free from *strings* and no commitment of any kind should be given in consideration thereof, and
- (ii) the donation should be voluntary and non-refundable.

The amount of donation should be treated as *miscellaneous income* and credited to the head *contingencies*. If the donation is given for the specific benefit of the students, the amount may be credited to the Pupils' Fund (for example, donation given from Regimental Fund for the award of prizes to the best students).

#### **E. General Principles Regarding Receipts**

74. No amount should be received without issuing a receipt in the prescribed form over the signature of the authorised person.

75. No duplicate receipt should be issued to the payer ; if necessary only a certificate of payment may be given in cases where originals are reported to be lost after instituting an enquiry.

## CHAPTER 6

### NORMS OF EXPENDITURE AND PRINCIPLES OF CLASSIFICATION OF EXPENDITURE

76. Grants-in-aid are received by the Sangathan from the Ministry of Education on the basis of approved *norms* for the different items of expenditure in the Kendriya Vidyalayas. The details of *norms* are given in Appendix 3. The following points are mentioned in amplification of the norms:—

- (i) The norms should be taken as representing the absolute maximum limits up to which funds would be available for the various purposes. The Sangathan will, however, exercise its discretion in determining the actual amount to be released to each school after taking into account the availability of funds placed at its disposal, the funds already released and the amount that can be spent within the year.
- (ii) The various activities of the school over a year, such as development of laboratories, improvement of library facilities, etc., should be planned well ahead and arrangements made to requisition the funds and also utilise the same within the year in which provision is made in the budget.
- (iii) Expenditure or liability should not be incurred in anticipation of receipt of funds, save in exceptional circumstances on grounds of urgency. The only exceptions to this rule are that pay and allowances and rent, water and electricity charges payable on or before certain due dates can be paid out of the bank balance (i.e. out of the funds available under other heads of account) in the event of delay in receipt of funds, for which requisition has been made in time. In such a case a minus balance should be shown under the heads



*pay and allowances and contingencies.* No transfer of funds from other heads is necessary for the purpose. The minus balance should be wiped out immediately on receipt of funds.

(iv) The following internal receipts should be utilised only for the purposes indicated against each and in the form of requisition such receipts should be distinctly shown:—

- |   |   |
|---|---|
| (a) Fees & Fines (including library fines).   | To be utilised only for pay and allowances. |
| (b) Miscellaneous income (for example, sale of newspapers, recovery in respect of lost or damaged library books and other equipment etc.) | Contingencies.                              |

It should, however, be noted that such internal receipts should be adjusted against the amounts admissible in terms of the norms and not utilised to augment the funds admissible according to the norms.

(v) *Equipment for Science Laboratories*

- (a) The requirements of science laboratories are to be regulated in accordance with the C.O.P.P. Report, extracts of which are incorporated in Appendix 4. The COPP Report has been framed keeping in view primarily the syllabus prescribed by the Central Board of Secondary Education, Delhi. With a view to ensuring a gradual development of science laboratories, the items of apparatus have been categorised as *essential*, *desirable* and *supplementary*. The *essential* items are to be acquired during the first two years of a new school and *desirable* items

in the subsequent three years. *The supplementary* items may be provided in the course of later years. The quantities given are for a class of 40 students working in two batches of 20 each for practicals. Accordingly, where the number of students is small, initial purchases should be restricted to smaller quantities than those prescribed in the lists.

- (b) The quantities and specifications given in the C.O.P.P. Report should not, as an absolute rule, be exceeded. In respect of articles for which specifications have not been given, only specifications suitable to the Higher Secondary syllabus should be selected. The following points are given for guidance in regard to specifications:—

Petrol gas plant for the chemistry department should be suitable only for 24 burners so as to cater for about 20 students doing practicals. If a gas plant with exact capacity of 24 burners is not available, a plant with the next lower capacity (say 20 burners) may be purchased. As this is a costly equipment elaborate enquiries of the makes, specifications, etc., available in the market, should be made before making the purchase.

The photographic camera prescribed for the physics department is only intended for demonstration purposes and as such a costly camera should not be purchased.

Mattress for use in the Home Science Department should be of the ordinary type and not of *foam rubber* type.

For purchasing appliances and apparatus (for example, Epidiascope, electric geyser) which can be worked only on electricity, the type of current (i.e. A.C. or D.C.) available to the school should

be kept in view.

A gramophone with records has been prescribed for the physics department. There is no objection to purchasing a record player with one or two records. Records exceeding this number should be purchased out of the Audio-visual Grant, if available, or from the Pupils' Fund, if necessary.

(vi) *Furniture.* The requirements of furniture for class rooms, science laboratories, library, staff room, Principal's office and office staff are to be regulated in accordance with the list given in Appendix 5. The following requirements should be kept in view in making purchases of furniture:—

- (a) Steel furniture should not be purchased except where specifically authorized.
- (b) For work tables to be used in the science laboratories, the specifications given in the C.O.P.P. Report should be adhered to. (Relevant extracts of COPP Report are given in Appendix 5.)
- (c) Luxury items, for example, table with sunmica top, cushioned or revolving chair, etc., should not be purchased.
- (d) The type of wood to be used in the furniture should be such that will be durable (*i.e.* that can serve for a reasonable period) and at the same time not costly. First class teak need not be insisted for all items, if the prices are unduly high.
- (e) Furniture should be inspected before polishing so as to find out the existence of cracks, knots, etc.

*(vii) Crafts Equipment*

- (a) The requirements of crafts equipment, viz., electric gadgets for boys and sewing, needle work and embroidery for girls, are to be regulated in accordance with the list given in Appendix 6.
- (b) For demonstrating the various effects of electricity, one set of *dynam electric kit* may be purchased
- (c) The electric motor should be of 1/4 H.P. and 1,440 R.P.M. (and not of higher speed).

*(viii) Teaching Aids and Sports Equipment*

- (a) The requirements of teaching aids and sports equipment should be regulated according to the list given in Appendix 6.
- (b) Items not provided for in the list such as swing, road roller should not be purchased without the prior approval of the Sangathan.

**Principles of Classification of Expenditure**

77. The classification of expenditure is closely related to the norms of expenditure. The following principles for classifying the expenditure under the various heads of account are to be borne in mind:—

- (i) *Pay and allowances.* These include the pay of both regular and part-time staff, deputation allowance, all types of allowances (including washing allowance for class IV staff), management's share of C.P.F., leave salary and pension contributions of deputationists, etc. The salary payable to the L.D.C., nurse, sweeper and night chowkidar attached to the hostel will also be met out of this head.

- (ii) *Contingencies*. Details may be seen in Chapter 14.
- (iii) *Library books*. These include text-books supplied to teachers. The cost of newspapers and periodicals should not be met out of this head, but from contingencies.
- (iv) *Teaching aids*. These include all items listed in Appendix 6.
- (v) *Crafts equipment*. These include all items listed in Appendix 6.
- (iv) *Sports equipment*. These include all items in Appendix 6.
- (vii) *Audio-visual aids*. These include radio, microphone, amplifier, loudspeaker and other items recommended by the Institute of Audio-Visual Education (NCERT).
- (viii) *Furniture*. All items included in Appendix 5, excluding sundry items of furniture for office, such as trays, slip rack, etc., which are to be purchased from contingencies.
- (ix) *Consumables*. Chemicals, vegetables for home science department, frogs for the biology laboratory, spirit and other consumable items for laboratories.
- (x) *Hostel equipment*. Furniture for kitchen room, dormitories, etc., utensils and other equipment for hostel.
- (xi) *Rent of buildings*. This includes cost of tents hired owing to paucity of accommodation.
- (xii) *Maintenance and repairs*. These include periodical white-washing and repairs, minor additions, alterations and improvements to existing buildings, not involving additional accommodation, extraordinary repairs owing to land slide, floods, etc.
- (xiii) *Construction works*. These include construction of full/part building, cost of land (including development charges), major additions and alterations to a building involving additional accommodation.

(xiv) *Special contingencies.* These include purchase of typewriter, duplicator and electric fans where specially sanctioned by the Sangathan.

*Note:*—Repairs and maintenance (including binding charges for library books) of all items of equipment should be met out of contingencies while the cost of assets purchased to replace lost/damaged articles should be debited to the respective head of account.

## CHAPTER 7

### SANCTION OF FUNDS BY THE SANGATHAN AND THEIR UTILISATION

78. Grants are sanctioned by the Ministry of Education directly to the Sangathan on the basis of its approved budget and the grants so received are distributed by the Sangathan to the schools. The audit of the accounts of the Sangathan (including the Kendriya Vidyalayas) is being carried out by the Accountant General concerned on consent basis, that is, on payment of prescribed audit fees.

79. Funds required for the various purposes are to be requisitioned by the schools in the prescribed proforma keeping in view the overall provision made in the school's budget, vide Article 57. The requisitions are to be sent to the Regional Officer concerned.

80. Subject to the variations in each year to suit practical needs, the serial number of the proforma in which requisition for funds is to be made and the periodicity at which requisition is to be made are indicated below:—

<i>Head of account</i>	<i>Proforma No.</i>	<i>Periodicity and date</i>
(i) Pay & allowances	CS. 1	10th April:- For the period May payable in June to July payable in August. 10th July:- For the period August payable in September to October payable in November. 10th October:- For the period November payable in December to April payable in May.

<i>Head of account</i>	<i>Proforma No.</i>	<i>Periodicity and date</i>
(ii) Contingencies	CS. 2	10th March:- For the requirements from April to September.  10th September:- For the requirements from October to March.
(iii) <i>All other heads</i>		
Recurring	CS. 3	- do -
<i>Non-recurring</i>		
Laboratory equipment	CS. 4	10th March:- For the requirements from April to March
Furniture	CS. 5	- do -
All other heads	CS. 6	- do -

Details of proforma CS 1 to CS 6 are given in Appendix 7. It should be noted that notwithstanding the periods covered by the requisitions as indicated above, it is open to the Sangathan to remit funds for a lesser period or in instalments depending on the availability of funds in the Sangathan's account.

81. (i) On receipt of requisition in the prescribed form, funds will be sanctioned by the Sangathan after detailed scrutiny of the requirements, their immediate necessity, the balance of funds already available with the school, etc.

(ii) The sanction of funds will be subject to the following standard conditions:—



- (a) Purchases are made strictly according to the norms of expenditure explained in Chapter 6;
  - (b) The purchase procedure prescribed in Chapter 15 is strictly followed; and
  - (c) The funds are utilised within the period specified in Article 85 below and unutilised balances, if any, surrendered to the Sangathan without any specific request from the Sangathan.
- (iii) After the funds are sanctioned, the money will be remitted by the Accounts Officer by means of cheque/demand draft/mail transfer, as it may be found convenient, to the credit of the bank account of the school, through the State Bank of India, New Delhi. To facilitate remittance of funds, the exact nomenclature of the bank account of the school and the exact locality of the bank should be furnished to the Sangathan (unless the information is already available with the Sangathan and whenever there is any change in the locality of the bank, etc.)

*Note* — In respect of funds sanctioned for construction works for which funds are to be placed at the disposal of the construction agency direct (and not in favour of the school), bills in form CS 15 (Appendix 7) duly indicating the name of the construction agency in whose favour demand draft is to be sent, should be forwarded to the Accounts Officer after receipt of the sanction from the Sangathan.

82. In cases where funds are remitted to the school's bank by means of mail transfer, an intimation thereof will be sent by the Sangathan and *credit advice* will be sent by the banker to the school. Normally, credit on account of mail transfer is afforded in about a week's time. It is, therefore, essential to watch for the receipt of the intimation from the bank within a week of receipt of

the intimation from the Sangathan so as to ensure that the money has been credited to the proper account. If the advice of credit is not received within 10 days of the intimation from the Sangathan enquiries should be instituted at the receiving branch and a written complaint lodged with the Bank under intimation to the Sangathan.

83. On receipt of funds by means of cheque/demand draft/mail transfer, it should be brought to account in the Cash Book. The cheques and demand drafts should be sent to the bank immediately for credit. The Principal should arrange to send immediately an acknowledgement of the receipt of the money in the following form to the Accounts Officer:—

“Received by cheque/demand draft.....(No. and date to be mentioned)/mail transfer on.....(date of credit in the bank account) from the K.V.S. New Delhi, being the amount of funds sanctioned in letter No.....dated.....This has also reference to K.V.S. intimation No.....dated.....

Signature.....

Principal, K.V.

84. (i) In the cases of construction works entrusted to M.E.S., C.P.W.D., etc., cheque/demand draft in favour of the agency concerned will be obtained by the Sangathan and forwarded to the school for onward transmission to the Agency. Even though the cheque/demand draft is drawn in favour of a third party and transmitted to it, the value thereof should be brought to account in the Cash Book (cash column) and an acknowledgement in the form mentioned above should be forwarded to the Sangathan. The demand draft/cheque should be treated as forming part of the cash balance. In the Consolidated Monthly Statement of Account (CS 23) also the amount should be shown in the *receipts column* and in the *closing balance column*. In the *analysis of closing balance* prescribed in this statement, the amount should be distinctly shown.

- (ii) When the accounts of the construction work are rendered by the agency concerned, the total amount of the work should, after proper scrutiny, be charged off on the payments side of the Cash Book (cash column) and in the monthly statement of account. A copy of the account of the construction work should be furnished to the Sangathan. The balance of amount, if any, remaining with the agency should be claimed back without delay and remitted to the Sangathan through a demand draft or by means of mail transfer to the current account of the Sangathan with the State Bank of India, L.H O., Parliament Street, New Delhi, and the amount involved should be charged off in the Cash Book and in the monthly statement with suitable remark.
- (iii) Till the accounts of the construction work are finalised and dealt with as above, the amount of the demand draft or the balance amount remaining with the agency, as the case may be, should be exhibited as a distinct constituent item of the cash balance in the Annual Accounts also, *viz.*, in the Receipts and Payments Account and Balance Sheet.

85. The funds remitted by the Sangathan are intended to be utilised as early as possible after their receipt and in any case within a period not exceeding six months from the date of sanction. If the funds cannot be utilised within the period of six months, application for extension of time should be made to the Regional Officer by giving full justification. Such extension cannot be granted as a matter of course, in as much as a maximum period of one year only is allowed for utilisation of each instalment of grant-in-aid sanctioned by the Ministry to the Sangathan. It is, therefore, essential that steps for making purchases of equipment, etc. are instituted immediately after the receipt of sanctions from the Sangathan. A register in form CS 7 should be maintained for the purpose of watching the utilisation of funds received.

86. If any balance remains out of the funds received for a specific purpose, it is the duty of the Principal to refund the amount in question forthwith to the Sangathan without any specific request from the Sangathan. The amount to be so refunded should be remitted through mail transfer or draft to the credit of the current account of the Sangathan with the State Bank of India, L.H.O., Parliament Street, New Delhi. According to the orders of the Government of India in the Ministry of Finance, all such remittances can be effected free of bank commission.

## CHAPTER 8

### BANK ACCOUNT AND ITS OPERATION AND MAINTENANCE OF CASH BOOK

#### A. BANK ACCOUNT AND ITS OPERATION

87. The bank account of the school should be maintained with the nearest branch of the State Bank of India. The account should be a current account as there will be restrictions in opening and operating a Savings Bank account. The account should be in the name of the school and not in the name of the Chairman, Secretary, etc. In other words, the nomenclature of the account with the Bank should be, “Kendriya Vidyalaya,.....(place)..... School Fund.”

88. In very exceptional circumstances, (*e.g.* remoteness of the branch of the S.B.I. from the school) a bank account may be maintained with any other bank in addition to the main account with the State Bank of India and for this purpose the prior approval of the Sangathan should be obtained. In such cases, the conditions for operating both the bank accounts, as may be imposed by the Sangathan, should be strictly adhered to.

#### **Deposits into the Bank**

89. All moneys received by the school, whether by way of tuition fees and fines or otherwise, should be deposited into the bank account within 24 hours of receipt thereof. This stipulation can be relaxed only in cases where the bank is situated at a distance of more than eight kilometers from the school or where the cost of conveying the money will be out of proportion to the amount to be conveyed. In such cases adequate security measures for retaining the money should be taken and the money deposited as early as possible after its realisation.

90. To facilitate audit requirements, etc., pay-in-slip books should be obtained from the bank and after the money is deposited each time the pay-in-slip should be serially numbered for identification purposes. It shall be the duty of the Principal to verify at the time of attestation of the entries in the Cash Book that the moneys deposited into the bank have actually been acknowledged by the bank on the pay-in-slip and also in the bank statement of account/pass book, as the case may be, at the time of reconciliation of bank balance.

**Maintenance of Bank Account and Conveyance of Cash from and to the Bank**

91. It is essential that the Principal should take adequate precautions for the conveyance of cash to and from the bank by providing suitable escorts (other than class IV employees), where necessary, in order to avoid loss of cash in transit. In schools situated in cantonment areas, the Principals should, as far as possible, avail the security arrangements existing in the defence installations/units to which they are attached through the good offices of the Chairman.

92. It will be the duty of the Principal to watch for the receipt in time of the bank statement of account or have the entries in the pass book completed as the case may be and have the balance as per the bank column of the Cash Book reconciled with that as per the statement of account/pass book. To ensure uniformity of procedure, the bank reconciliation statement should be prepared in the following form:—

**RECONCILIATION STATEMENT IN RESPECT  
OF.....BANK AS ON.....**

Balance as per Cash Book (bank col.) as on:

*Add:* (i) Cheque No .....dated.....  
issued but not encashed:

- (ii) Deposits of other parties (mention details) for which credit has been afforded wrongly:

Total:

*Less:* (i) Cheques presented for collection on..... but not realised:

- (ii) Withdrawals of other parties (mention details) wrongly debited:

- (iii) Bank charges (if any due) debited on.....to be adjusted in the cash book:

- (iv) Deposits into the Bank, as per cash book, but not accounted for by the Bank:

Net amount:

Balance as per bank statement of account/pass book:

.....

Signature of Principal

The bank reconciliation statement should be incorporated in the Cash Book below the entries for the last working day of each month and signed by the Principal. Action should simultaneously be taken to set right wrong debits or credits or non-credits.

93. A certificate of balance on the last working day of each financial year should be obtained from the bank, besides the bank statement of account/entries in the pass book for the month of March, to fulfil audit requirements.

#### **Withdrawals from the Bank**

94. The following instructions/safeguards in regard to drawal of

money from the bank should be complied with:—

- (i) The cheque book facility should be availed wherever it is available. To avoid possible risks in payment, *order* cheque books should be obtained. In cases wherein *bearer* cheque books have already been obtained, the *bearer* cheques should be converted into *order* cheques by writing the words *or order*.
- (ii) No money should be withdrawn from the bank except when it is absolutely necessary and only for items of expenditure authorised by the Sangathan either by a general or special order. As regards pay and allowances of the staff and other payments which have to be made in cash, only so much of cash as is needed for disbursement, should be drawn. The Principal will be personally responsible for any expenditure incurred by him which is not covered by a general or special order on the subject.
- (iii) The cheque books shall, on receipt from the bank, be carefully examined by the Principal who should count the number of forms contained in each and record a certificate of count on the fly leaf. Each cheque book must be kept under lock and key in the personal custody of the Principal, who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer. A simple stock register of cheque book should be kept for reference.
- (iv) The loss of a cheque book or a blank cheque form shall be forthwith notified to the bank and the bank's acknowledgement obtained and kept on record.
- (v) When it becomes necessary for withdrawal of any money from the bank account for disbursement of pay and allowances of staff, or for payment of bills for supplies or services rendered, a cheque may be drawn by the Principal and the cheque should be countersigned by the



Chairman or another member of the Management Committee specified by the Chairman. In the counterfoil of the cheque, the initials of both the drawing officer and the counter-signing officer should be made. The name of the party to whom payment has been made and also the voucher number in respect of which the cheque has been drawn should be indicated in the counterfoil.

In cases of withdrawals not exceeding Rs. 500/- (Rupees five hundred only) in a *calendar month*, cheques may be allowed to be signed by the Principal himself if the Chairman of the Management Committee is satisfied that the arrangement is safe and workable. In order that this limit is not exceeded a progressive total of amounts of cheques drawn under the Principal's signature alone may be struck on the counterfoils of cheques drawn during every month.

- (vi) The names of drawing and countersigning authorities with a set of their specimen signatures shall be intimated confidentially to the bank authorities with a copy to the Sangathan for information. When such an officer makes over charge of his office to another, a fresh set of specimen signatures of the relieving officer should be sent in cancellation of the earlier one.
- (vii) All payments made to outside authorities for services rendered or supplies made and to the school staff on account of pay and allowances should be made by means of crossed cheques. However, there is no objection to payment of pay and allowances of the school employees in cash if there are specific requests from them and the Principal can ensure proper security for bringing cash from the bank. For such payments, a 'self-cheque' for the net amount payable to the employees should be prepared and cash drawn from the bank.
- (viii) Cheques should bear the true dates on which they are drawn. It is highly objectionable to draw a cheque in

anticipation of receipt of goods and passing the relevant bills. However, in cases of cheques drawn for pay and allowances, there is no objection, if necessary, to draw the cheques a few days in advance of the due date for payment to facilitate countersignature, but in such cases the due date of encashment should invariably be given on the cheques to prevent the cheques being encashed before the due date.

- (ix) When it becomes necessary to cancel a cheque, the cancellation must be recorded on the counterfoil and the cheque must be stamped *cancelled* under the dated initials of the drawing officer and the cancelled cheque preserved for audit purposes.
- (x) No duplicate cheque should be issued in lieu of one already issued but reported to be lost without getting a *Non-payment Certificate* from the bank and also a certificate to the effect that they will not pay again on the original one. Similar undertaking should be obtained from the payee concerned.

## B. CASH BOOK AND ITS MAINTENANCE

95. The Cash Book is the most important record to be maintained in the school and it should incorporate the entire transactions relating to the School Fund in chronological sequence. For this purpose, all the receipts either by way of cash or cheque/draft relating to the School Fund should be entered on the receipt side of the Cash Book. Similarly, all payments either in cash or by cheque, including the payments into the bank, should be recorded on the payment side of the Cash Book. The Cash Book should be maintained in form No. C.S. 22.

96. While making entries in the Cash Book, the following points should be carefully observed:—

- (i) As soon as a Cash Book is brought into use, a certificate giving the number of pages in the Cash Book should be recorded on the first page of the Cash Book after counting the pages. The pages of the Cash Book should be serially numbered before bringing it into use.
- (ii) All entries of receipts and payments should be made as soon as they occur and each entry of receipt, payment and balance should be attested by the Principal in token of check. It is not sufficient to merely sign the Cash Book at the end of the entries for a day.
- (iii) For each entry made in the Cash Book in respect of receipt or payment, the corresponding voucher number should also be quoted for reference. Serial number should be given separately for receipts and payments. The name of the party to whom the payment has been made or from whom the money has been received should also be mentioned briefly under the column *particulars*. A separate entry should be made for each item of receipt or payment for which there is a distinct ledger account.
- (iv) When a self-cheque is drawn for payment of pay and allowances or for recoupment of permanent imprest, its number and amount should be entered on the payment side of the cash-book (in bank column) and its amount entered on the receipt side (cash/imprest column) as cash from bank. It should be ensured that entries on the receipt side are made and attested in the cash book at the time of signing the endorsement on the reverse of the self-cheque. Payments made in cash out of the amount drawn on self-cheque should be entered on the payments side of the Cash Book (cash column).
- (v) As each receipt and payment entered in the Cash Book has to be eventually incorporated in the ledger, entries should be made by indicating the ledger account against

every entry and a reference to the ledger folio should also be given in token of having made necessary postings in the ledger.

- (vi) There should not be any over-writings or corrections in the entries made. If there is an occasion for any correction, it should be done by striking out the original entry and making the correct entry in red ink and this correction should be duly attested with date by the Principal.
- (vii) The Cash Book should be closed each day when there is any transaction. The closing balance for the day should be struck and totals of both sides agreed. The closing balance should be mentioned also in words.
- (viii) The totals of each day of closing of the Cash Book should be checked by the Principal himself and attested; or the totals should be got checked and certified by a member of the staff other than the writer of the Cash Book.
- (ix) Each entry of receipt, payment and closing balance in the Cash Book should be attested by the Principal in token of having verified the correctness of the entries. The Principal should also sign the Cash Book immediately after it is closed for a day.
- (x) Once a week and at the end of each month, the actual cash balance in hand should be verified physically and a certificate to the effect that the cash balance has been verified and found correct should be recorded in the Cash Book under the dated signature of the Principal.
- (xi) Balance of school money consisting of undisbursed pay and allowances, etc. should be tallied with the Register of undisbursed amounts (*vide* Article 97).
- (xii) The Cash Book should be kept in the custody of the Principal when the work for the day is over.

### Register of Undisbursed Amounts

97. If for any reason any cheque or cash drawn for making payments has not been delivered or paid to the party concerned, an entry thereof should be made in the Register of undisbursed amounts in form C.S. 62.

Undisbursed pay and allowances may be retained in the school till the last day of the month of drawal, after which it should be credited back to the bank account. Such amounts should be entered on the receipt side of the Cash Book under the caption *Undisbursed Pay and Allowances*, and a note of having credited the amount kept on the voucher. In the accounts, the amount of undisbursed pay and allowances should be classified as deduction of expenditure under the head *Pay and Allowances*.

When the party concerned claims the amount subsequently, a fresh bill should be prepared and cheque drawn by giving cross reference on the original voucher. Necessary entry should be made on the payment side of the Cash Book and in the Register of undisbursed amounts.

## CHAPTER 9

### GENERAL RULES FOR PAYMENT OF CLAIMS, ACCOUNTING THEREOF AND PRESERVATION OF ACCOUNTS RECORDS

#### Payment of Claims

98. No payment can be made except against the presentation of bills/cash memos, indicating the exact nature and kind of charge, supported by necessary sub-vouchers, and duly received and stamped wherever necessary.

99. Receipts for all sums exceeding Rs. 20/- must be stamped under section 3 read with item 53 of Schedule 1 of the *Indian Stamp Act* unless they are exempt from stamp duty, *vide* Appendix 2 to the *Compilation of Treasury Rules, Vol. II.*

100. Before any commitment is made for any expenditure for supplies or services rendered, the following points should be borne in mind:—

- (i) that there is a sanction, special or general, accorded by the competent authority;
- (ii) that there is necessary provision of funds;
- (iii) (a) that the supplies are arranged or services got done in accordance with the rules laid down by the Sangathan;
- (b) that articles covered by the D.G.S. & D. Rate/Running Contracts are purchased only through the D.G.S. & D. channel;
- (iv) that in the case of work done or purchases made, the procedure for purchases prescribed in Chapter 15 has been strictly adhered to;

(v) that the charges do not exceed the rates or scales or other ceilings fixed under the rules or orders issued by the Ministry/Sangathan.

(vi) that the expenditure is in conformity with the financial principles and propriety explained in Article 53.

**101.** When a bill for a claim against the school is received, it should be examined and ensured that the articles billed for have been received in conformity with the quotation/tender accepted and the supply order issued, that the articles have been received in good condition, the arithmetical calculations are correct, sales-tax and other taxes and charges are correct and that the payment is actually due to the party concerned. Unless a separate receipt is furnished, it should be seen that the bill is duly receipted and stamped where necessary. If the bill is in order in every respect, it should be passed for payment by the Principal and thereafter the bill becomes a voucher. Every voucher must bear a *pay order* signed by the Principal specifying the amount payable both in words and figures. The pay order should be recorded and signed before the cheque is signed or the payment is made in cash. All *pass orders* and *pay orders* should be signed in full by the Principal in ink.

It is important that before the *pass order* is recorded, all the articles are duly brought to account in the relevant stock register and the prescribed certificate is furnished by the stock holder.

**102.** In order to ensure that all the formalities have been observed before making a payment, the standard form C.S. 41 should be adopted for all claims other than establishment bills.

### **Stock Registers**

**103.** The Stock Registers are to be maintained in the forms and

subject to the instructions mentioned below:—

<i>Articles</i>	<i>Stock Register Form No.</i>	<i>Instructions</i>
(i) Library books	CS 26 (Accession Register)	Accession No. should be given for each book and this No. should be indicated against each entry in the bill. Even books received free of cost should be entered in this Register with suitable indication.
(ii) Laboratory Equipment	CS 24	The Register should be maintained separately for each department and for consumables and non-consumables, article-wise. The specifications should be mentioned wherever necessary. Like articles should be grouped together.
(iii) Furniture	CS 24	Each nomenclature of furniture should be numbered serially by means of identifiable codes and the numbers should be given in the Stock Register for ready reference. The brief specifications of the articles should also be mentioned.
(iv) Other Equipment	CS 24	—
(v) Immovable Assets	CS 25 (Property Register)	In this Register, particulars of land and buildings either acquired or taken in custody should be entered.



<i>Articles</i>	<i>Stock Register Form No.</i>	<i>Instructions</i>
(vi) Stationery Articles	CS 29	—

**104.** The entries in the Stock Register should be simultaneously attested by the teacher-in-charge. In order to ensure that the items have actually been received and the entries have been made in the Stock Register, the Principal should personally undertake a physical verification of important items (i.e. items costing Rs. 250/- and above) and attest the relevant entries in the Stock Register and in the bill in token of the verification.

**105.** All paid vouchers must be stamped *paid* and cancelled in such a way that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled. The vouchers should be serially numbered for each financial year and kept on record in a guard file in order of serial number for audit purposes. The serial number of voucher must be invariably quoted in the Cash Book while entering the payment. To facilitate ready reference, the number and date of the cheque issued should be given on the voucher and a cross reference to the voucher number given on the counterfoil of the cheque issued.

### **Preservation of Accounts Records**

**106.** No accounts records, returns and other vouchers relating to accounts of the school shall be destroyed under any circumstances, even if the audit thereof is over, but the same should be preserved financial year-wise in guard files and kept in safe custody for production to inspecting officers of the Audit Department/Ministry/Sangathan. The period of preservation of the various accounts records is given in Appendix 8.

CHAPTER 10

PERSONAL CLAIMS OF EMPLOYEES

107. The various kinds of personal claims of employees, the forms in which they are to be preferred by the employees or claimed by the school and the normal periodicity of the claims are given below :—

<i>Nature of claim</i>	<i>Bill/claim form No</i>	<i>Periodicity of claim and due date for payment</i>
(A) Pay and Allowances	CS 14	Monthly, on the first working day of each month.
(B) Travelling allowance (including Leave Travel Concession)	CS 17	Immediately after the completion of the event, viz., tour, training or transfer.
(C) Medical Reimbursement	CS 32 (by employee) CS 14 (by school)	Immediately after the treatment.
(D) Children's Educational Allowance	CS 33	Monthly, along with the pay bill subject to the employee furnishing the prescribed certificates in January and July, each year.

<i>Nature of claim</i>	<i>Bill/claim form No.</i>	<i>Periodicity of claim and due date for payment</i>
(E) Reimbursement of tuition fees	CS 34 (by employee) CS 35 (by school)	Quarterly through separate bills in form CS 14.
(F) Advance of T.A. on transfer	CS 14	Whenever the journeys take place.

The detailed instructions in regard to the preferment of claims and passing of the same are given in the succeeding Articles.

## A. PAY AND ALLOWANCES

**108.** The preparation of bills for the monthly pay and allowances may be taken up after the 20th of each month and the payment thereof effected on or after the first working day of the next month. If, however, the first two days of a month other than April happen to be public holidays (including Sunday) on which bank transactions do not take place, payment may be effected on the last working day of the month for which payment is due, after taking the approval of the Chairman. This exemption is not allowed in respect of the month in which short-breaks (such as Autumn/Winter break) or vacations occur.

**109.** The following points should be taken into account in preparing pay bills:—

### I. General Points

- (i) Pay and allowances should not be drawn for any employee unless there is a sanctioned post.

- (ii) Except in cases of appointments in leave vacancies and transfers from other schools, pay and allowances of more than one employee should not be drawn against one post. In cases of transfers, excess would be permissible only to the extent of pay and allowances for the relieving employee for the joining time. Not more than a day is allowed for handing over and taking over charge involving handling of stores/cash.

In respect of leave vacancies, appointment can be made only when the vacancy exceeds one month by appointing a full-time teacher or part-time teacher, vide Article 41 of Education Code. In fixing the remuneration to be paid to the part-time teacher, the actual amount should bear a relation to the time devoted by the appointee. However, the amount so fixed should not in any case exceed half the emoluments of the post at the minimum of the scale. The arrangement should be reported to the Sangathan.

- (iii) The pay bill should be prepared in separate sections for the various categories of staff (Principal, P.G.T., T.G.T., etc.) and consolidated at the end. At the top of each section, the scale of pay, number of posts sanctioned and the sanction no. and date be mentioned *in red ink*.
- (iv) The Attendance Register should be consulted to find out whether there is any unauthorised absence or absence pending to be regularised. Unless the absence is regularised by grant of Casual Leave or Regular Leave, no pay and allowances for the period involved should be drawn. The position should be explained in the remarks column of the pay bill for information.
- (v) Arrears of pay and allowances should not be drawn in the main bill, but drawn in a supplementary bill indicating the amount due and drawn and no. and date of original bill from which the charge was previously omitted or withheld. A note of drawal of the arrears should be kept in the original bill(s)

concerned in order to avoid the risk of the arrears being claimed over again. The following certificate should be recorded by the Principal on the supplementary bill:—

“Certified that no part of the amount claimed has been drawn previously and a note of drawal of arrears has been kept in the office copies of the original bills.”

- (vi) In cases where an employee is on deputation or an employee *taken over* from a former school is allowed to retain his former scale of pay, the fact should be mentioned and the scale of pay also mentioned to verify the correctness of pay drawn from time to time.
- (vii) In regard to new appointments, medical certificate signed by the appropriate medical officer should be obtained. The fee for the medical examination should be borne by the candidate. If the medical certificate is not produced, pay and allowances should not be drawn without the prior approval of the Sangathan.
- (viii) Washing allowance at Rupee one per month (Rupees two p.m. from 1st August 1969) should be drawn only for such of those class IV employees who have been supplied with uniforms. This allowance should not be drawn during periods of regular leave. It should also be ensured that the employees to whom the allowance is paid keep the uniforms properly washed and clean.
- (ix) *Principles of rounding off for pay and allowances*
  - (a) In the case of bills for pay (including leave salary), the amount in respect of pay or leave salary, and no other item of payment or recovery, shall be increased or reduced by the addition of an amount not exceeding 2½ p. or subtraction of an amount below 2½ p. as the case may be, as will make the net amount payable to an individual on any bill a multiple of five paise.

(b) In case of bills exclusively for allowances, other than travelling allowance, involving fraction of a rupee, any one part of the claim of an individual may be rounded off as above.

(c) In case of travelling allowance bill the rounding off should be done only at the last stage and not in respect of each item.

(x) *Rules regarding pre-audit of bills by the Sangathan*

(I) Subject to the exception mentioned below, all personal claims may be paid without pre-audit by the Sangathan.

**EXCEPTIONS**

(a) All claims more than one year old.

(b) T.A. bills in respect of Principals.

(c) Complicated cases of T.A. bills and medical bills for example, bills for special diseases such as Cancer, Diabetes, Mental disease, Poliomyelitis and Tubercular disease.

**II. Points in regard to Specific Events**

(i) *Transfer of employee.* In cases of transfer of an employee to another school, the employee should be paid only up to the date of relief from the school (for which a supplementary bill may be drawn during the month) and a Last Pay Certificate in form CS 37 issued to the new school. The joining time pay and allowances will be paid by the new school. The new school should not make any payment without receiving the L.P.C. If it becomes necessary for the old school to make any payment after the issue of L.P.C., the payment may be made direct by that school by means of cheque/demand draft, to the employee concerned through the new school. (The demand draft will be

free of bank commission.) A revised L.P.C. should be sent, if necessary.

If the employee who is transferred applies for leave, he should be granted leave first and then joining time. In such a case, joining time should be paid for at the same rate as for the leave preceding it, the compensatory allowances (H.R.A., C.C.A., etc.) being, however, subject to a maximum of 120 days including joining time. The liability for the leave salary will devolve on the old school, who will draw and pay it, while the liability for joining time pay and allowances will devolve on the new school. For this purpose, the rate of leave salary and allowances should be indicated on the L.P.C. to be issued to the new school.

- (ii) *Joining time and joining time pay and allowances.* In cases of transfers in the Sangathan's interest, joining time and joining time pay and allowances should be regulated in accordance with Articles 11 to 24. In cases of transfers in employee's interest, no joining time is admissible and the period of transit should be covered by regular leave (not casual leave).
- (iii) *Deputation from State Governments, etc.* In respect of deputationists from State Governments, etc., pay and allowances should be strictly drawn in accordance with the terms of deputation. In particular, it should be noted that
  - (a) If pay is drawn in the State scale of pay, Dearness Allowance should also be drawn according to the State rate.
  - (b) Basic pay in the State scale plus deputation allowance should not exceed the maximum of the scale of pay of the post held on deputation. Doubtful cases should be referred to the Sangathan prior to drawal of pay and allowances.

- (c) If the minimum of the deputation post is far in excess of the basic pay plus deputation allowance of 20%, pay should be regulated in accordance with Note below Article 28.
  - (d) No pay and allowances should be drawn beyond the term of deputation and action should be taken through the Sangathan for extension of deputation sufficiently in advance.
  - (e) leave salary (excluding D.A. and other allowances) in respect of regular leave sanctioned to deputationists should not be drawn by the school as the liability for the same devolves on the parent department.
  - (f) If pay is drawn in the parent department's scale of pay, increment should be drawn on the basis of Increment Certificate to be obtained from the parent department.
  - (g) Deductions on account of G.P.F., Postal Life Insurance, etc., should be made in accordance with the rules applicable in the parent department and remitted to the officer concerned through demand draft (free of bank commission).
- (iv) *Vacation and pay and allowances during vacation.* The restrictions in regard to drawal of pay and allowances for new recruits, combination of leave with vacation, etc., given in Chapter 12 should be kept in view.
- (v) *Training on Refresher course, etc.* A period of training can be treated as duty only on the orders of the Sangathan. An employee sent on training, who does not draw T.A. as on tour, will be entitled to draw during the entire period of such training compensatory (city) allowance and house rent allowance at the rates admissible to him, from time to time, at either the place of training or the place of duty from where



he proceeded on training, whichever are more favourable to him. For claiming the allowances at the place of duty from where he proceeded on training, he will be required to certify that during the period of training his family (as defined in Appendix 10) continued to reside at the station from which he proceeded on training, in so far as compensatory (city) allowance is concerned and that he continued to retain the house at the same station from where he proceeded on training, paid rent for it and did not sub-let whole of it, in so far as house rent allowance is concerned. If an employee is allowed T.A. as on tour and draws daily allowance, he/she will be entitled to draw compensatory allowances (C.C.A., H.R.A., etc.) only at the rates admissible at his headquarters.

- (vi) *Absence without leave and extension of leave without authority.* If an employee is absent from duty without any authority the employee shall not be entitled to any pay and allowances during the period of absence, unless the period is regularised by grant of leave due.

If an employee is absent after the end of leave already sanctioned to him/her and the leave sanctioning authority is not agreeable to grant extension of leave, the period of overstayal will be treated as half pay leave to the extent such leave is due and as extraordinary leave to the extent the period of half pay leave falls short of the period of overstayal. *The employee will not, however, be entitled to leave salary during such overstayal not covered by extension of leave,* and such overstayal will not count for increment. Unauthorised absence and overstayal of leave by an employee will be treated as misbehaviour, for which disciplinary action may be taken against him.

- (vii) *Leave and leave salary.* During regular leave, an employee is entitled only to leave salary as per the leave rules. A summary of the leave rules is given in Appendix 11. As only leave salary should be drawn during leave, increment if falling during

the leave should not be drawn. An Average Pay Statement in form CS 39 showing calculations of the average pay should be enclosed with the pay bill and a copy thereof sent to the Sangathan along with the Disbursement Statement. It should be noted that in respect of employees who draw special pay (for example, Rs. 15/- drawn by UDC/LDC, Rs. 25/- drawn by Primary Department Supervisor), average pay should invariably be calculated.

Average pay need not be calculated in respect of employees whose maximum of the scale of pay does not exceed Rs. 300/-.

- (viii) *Drawal of increment.* All increments which accrue during a month should be drawn in the month's pay bill after taking the approval of the competent authority (Chairman/Principal) and an Increment Certificate in form CS 16 should be appended to the pay bill. If the increment involves crossing of efficiency bar, it must be supported further by a declaration of the competent authority (*vide*, item 1 under F.R.'s Appendix 1) to the effect that he has satisfied himself about the fitness of the person to cross the efficiency bar.

For watching the sanction and drawal of increments in time, a simple Register of increments should be maintained. This Register should indicate the names of individuals whose increments are due during each month and should be prepared from the Service Books. The Register should be reviewed every month by the Principal.

The principles in regard to calculation of increment set out in Articles 29 and 31 should be noted. It should be noted that:—

- (a) In respect of employees who are on deputation on foreign service and who draw pay in their parent scale, increment should be drawn only on the authority of the parent department.

- (b) In calculating increment for service which includes non-qualifying period(s) (for example, extraordinary leave on private affairs, overstay of leave not regularised, *vide* sub-para (vi) above), the normal date of next increment should be extended by the actual number of days of non-qualifying service. For example,

Date of last increment	23.4.1969
<i>Extraordinary leave from</i>	
29.5.69 to 31.5.69	= 3 days
15.7.69 to 20.7.69	= 6 days
	9 days
Normal date of next increment but for extraordinary leave:	23.4.1970
<i>Add:</i> Total days of extraordinary leave:	9
$\therefore$ Date of next increment:	2.5.1970

**110.** The drawal of compensatory allowances (H.R.A., C.C.A., Hill Compensatory Allowance, Winter Allowance, etc.) should be regulated in accordance with the principles set out in Appendix 10.

#### B. TRAVELLING ALLOWANCE BILL

**111.** Travelling Allowance may be broadly classified as follows:-

- (i) T.A. on tour,
- (ii) T.A. on transfer.

A summary of T.A. Rules is given in Appendix 9. T.A. claims should be preferred in form CS 17. It should be noted that no employee should undertake a journey without the prior approval of the Controlling Officer and utmost economy should be observed

in incurring expenditure on travelling allowance. Every T.A. Bill should be countersigned by the Controlling Officer before payment and also got pre-authorised by the Sangathan where necessary. A copy of the tour programme, as approved, should also be attached to the T.A. Bill.

An employee forfeits his claim to T.A. (including D.A.) if he/she fails to prefer the claim within one year from the date on which it fell due.

### **Leave Travel Concession**

**112.** Leave Travel Concession is admissible only to employees who have put in not less than one year's continuous service. A summary of the Rules is given in Appendix 18. In order, however, to check up the correctness of the L.T.C. claims, a copy of the Government of India Brochure on the subject may be obtained from the market.

L.T.C. claim should be preferred in form No. CS 17 by suitably improvising the columns. The Controlling Officer (Principal or Chairman) should furnish the prescribed certificates.

### **C. MEDICAL REIMBURSEMENT CLAIMS**

**113.** (a) The Central Services (Medical Attendance) Rules, 1944 are applicable to the employees of Kendriya Vidyalayas. For the purpose of checking the correctness of medical reimbursement claims, a copy of the Medical Attendance Rules may be obtained from the market.

(b) In amplification of the Medical Attendance Rules, it has been decided that for the purpose of the Kendriya Vidyalaya employees the term 'Government Hospital' shall include Cantonment Hospital, I.I.T. Hospital and University Hospital in cases where the schools are situated in Cantonments, I.I.T. campuses or University campuses respectively. In such cases, medical atten-

dance and treatment shall be taken from Medical Officers of corresponding rank attached to these hospitals.

- (c) The claims in respect of a particular spell of illness should be preferred within 3 months from the date of completion of the treatment as shown in the last essentiality certificate issued by the A.M.A. Any claim submitted after this time limit should not ordinarily be entertained. In exceptional cases, where operation of this sub-clause causes genuine hardship and where submission of the claim is delayed under circumstances beyond the control of the claimant, the bills should be sent to the Sangathan for pre-audit.
- (d) Medical reimbursement claims shall be preferred by employees in form CS 32 and disbursement made through the form of pay bill CS 14.
- (e) Medical claims not involving any complication may be paid without pre-audit.

#### D. CHILDREN'S EDUCATIONAL ALLOWANCE

14. The Children's Educational Allowance Rules of the Government of India are applicable to the employees of Kendriya Vidyalayas. Only employees who have put in three years of continuous service are eligible for the allowance.

A summary of the Rules is given in Appendix 19. For detailed reference, a copy of the Government of India Compilation entitled *Children's Educational Assistance* may be obtained from the market.

The eligible employee should furnish the prescribed certificates in form CS 33 every half year, i.e., in January and July which itself shall constitute his claim for the allowance. The allowance may be drawn through monthly pay bills along with other allowances.

The Principal may grant the allowance pending verification of the correctness of the claim in case delay in the first verification is anticipated and should have the details verified within six months of the initial payment.

The Principal should furnish a certificate on the pay bill every month that the necessary certificates have been obtained from the employees concerned.

#### **E. REIMBURSEMENT OF TUITION FEES**

**115.** The rules of the Government of India regarding reimbursement of tuition fees to Central Government employees are applicable to the employees of Kendriya Vidyalayas. A copy of the rules as applicable to the employees of Kendriya Vidyalayas is given in Appendix 20. Further details are given in the Compilation entitled *Children's Educational Assistance*, referred to in Article 114 above.

The eligible employee should submit his claim in form CS 34 once in a quarter. At the time of initial claim and subsequently every year, a certificate from the Headmaster that the school is a recognised one should be submitted in support of the claim in respect of children studying in schools other than Government or Municipal schools. The claim should be drawn in separate pay bills and not along with monthly pay bills, after checking up the receipts for tuition fees and also verifying whether the rates of tuition fees are approved.

The Principal or the Chairman, as the case may be, shall certify on the bills that the particulars and receipts have been verified and that the claim has been verified.

The Principal should maintain a register in form CS 35 in respect of claims paid in the school.

#### **Period of Limitation for Personal Claims**

**116.** No personal claim in respect of which the relevant accounts

records have been destroyed in the normal course should be entertained under any circumstances.

### **Recovery of Income-tax**

117. Section 204 of the Income-tax Act 1961 makes the disbursing officer responsible for the deduction of income-tax from out of the payments which are chargeable under the head *salaries*. The tax so deducted is required to be paid to the credit of the Central Government within a week from the date of such deduction unless special permission of the Income-tax Officer is obtained to pay the tax quarterly on the 15th of June, September, December, March.

The income-tax is to be deducted at the rates in force during the financial year in terms of the Finance Act. For the purpose of guidance in computing the income-tax to be deducted, a copy of the brochure entitled *Computation of Income from Salaries under Income-Tax Act, 1961* should be obtained from the Directorate of Inspection (Research, Statistics and Publication), Income Tax, Indraprastha Estate, New Delhi, on payment. An illustrative example for calculating Income Tax is given in Appendix 15.

A monthly return of Income Tax deducted and deposited should be submitted to the Income-Tax Officer. On or before the 30th April every year, a return giving full particulars of the salaries paid and tax deducted in the previous financial year should be submitted to the I.T.O. in the form prescribed by him. The assessee (employee) is also required to be furnished with a certificate of deduction of tax at source in the prescribed form, after the close of the financial year.

It should be noted that there are penal provisions in the Income-tax Act for not making deduction of income-tax, not depositing the tax deducted at source within the prescribed time and not submitting the returns of deductions.

### **Special Pay for Handling of Cash and Accounts Work**

**118.** In consideration of the specific responsibility in regard to handling of cash and accounts work, a special pay of Rs. 15/- per month may be allowed to the senior clerk (U.D.C.) on his furnishing a security in the shape of fidelity bond with the Life Insurance Corporation of the value of Rs. 10,000/-. There is no objection to allowing the special pay to the L.D.C. if the post of U.D.C. is vacant, and if the L.D.C. furnishes the security, but efforts should be made to appoint a U.D.C. as early as possible. The special pay shall become payable only with effect from the date of acceptance by the L.I.C. of the proposal for issue of fidelity bond.

The fidelity bond is to be furnished for a period of one year and renewed thereafter for like period. The premium for the insurance is to be borne by the U.D.C./L.D.C. The renewal notice will be issued by the L.I.C. to the school and the Principal will ensure that the premium is paid promptly by the U.D.C./L.D.C. failing which the special pay should not be drawn. The fidelity bond is to be kept in the custody of the Principal.

### **Advances of T.A. on Transfer**

**119.** When an employee is transferred from one school to another in Sangathan's interest and he is eligible for travelling allowance, he may at his option draw an advance equal to the amount of travelling allowance for himself and his family (as defined in the T.A. Rules). Advance to a temporary employee should be granted only on production of a surety bond from a permanent employee of the Sangathan. Any relaxation in this regard will require prior approval of the Sangathan. The advance may be drawn on the pay bill form (CS 14) and disbursed to the employee. The advance should be classified under the head *Advances Recoverable* and shown in the Last Pay Certificate. Immediately on receipt of the L.P.C., the new school should reimburse the amount of the advance to the old school by means of a demand draft and classify the amount under the head indicated



above. On receipt of the demand draft, the old school will credit its amount to the head *Advances Recoverable* and this will clear the debit under that head. The new school will make a note of the advance in the Register of Recoveries in form CS 42 and watch the adjustment of the advance. The advance is to be adjusted by the employee immediately after completion of the transfer or on completion of the journey by the family of the employee concerned. When the T.A. bill is submitted, the gross amount thereof should be charged to Pay and Allowances and the recovery credited to the head *Advances Recoverable* to clear the debit outstanding under this head.

Advance of pay should not be drawn even in the case of transfer in Sangathan's interest. The employee transferred will draw from the old school his pay and allowances upto the date of transfer.

### PERSONAL ADVANCES

#### (a) Advance for the Purchase of Conveyance

120. The grade of the employee who will be eligible for the grant of advance for the purchase of conveyance, the type of conveyance, the amount of advance and the conditions on which the advance shall be granted, shall be subject to the policy of the Sangathan and instructions issued from time to time. In cases where advances are granted, the procedure prescribed in Paras 191 to 215 of General Financial Rules 1963 of Government of India should be followed *mutatis mutandis*.

#### (b) Other Type(s) of Advance(s)

121. The type of advance, the grade of the employee who will be eligible for the advance, the amount of advance and the conditions on which the advance shall be granted, shall be subject to such general and specific instructions of the Sangathan as are issued from time to time.

## 122. Payment of Pension and Leave Salary Contributions

In respect of deputationists from Central Government departments, State Governments, etc., pension and leave salary contributions, as intimated by the Accountant General concerned, are payable. The contributions are to be met out of the funds for Pay and Allowances and may be drawn through the form of pay bill. The following points in regard to the payment of the contributions should be noted :—

- (i) The contributions are not payable during periods of leave.
- (ii) The liability for leave salary devolves on the parent department. Whenever a deputationist applies for leave, his application for leave should, therefore, be forwarded to his parent department for furnishing certificate of admissibility. Leave up to 120 days of Earned Leave can be sanctioned by the Principal or the Chairman, as the case may be, under intimation to the parent department. When the leave is sanctioned, a Last Pay Certificate (CS 37) showing the duty pay and allowances drawn up to the last date of duty should be issued to the parent department. As the liability for dearness allowance and other compensatory allowances during such leave devolves on the foreign employer (Kendriya Vidyalaya), suitable indication to that effect should be made in the L.P.C. Along with the L.P.C. a statement showing the pay and deputation allowance drawn during the ten months preceding the month of commencement of the leave should also be furnished to the parent department. Dearness allowance should be paid on the probable rate of leave salary as per the State Government rate or Central Government rate, as the case may be, (subject to adjustment, if necessary) while compensatory allowances should be paid at the rates drawn prior to proceeding on leave subject to a maximum of 120 days.

- (iii) On the employee's rejoining duty, a L.P.C. should be insisted upon from the parent department.
- (iv) Fund deductions, income-tax etc. during the period of leave may either be made out of the allowances payable by the school or out of the leave salary payable by the parent department. In either case, suitable indication should be given in the L.P.C. for the guidance of the parent department.
- (v) Under Supplementary Rule 307, foreign service contributions are to be paid within fifteen days from the end of the month in which the pay on which these are based has been drawn by the employee, as otherwise penal interest will be payable. It is, therefore, essential that there is no delay in the payment of contributions.

### **123. Disbursement of Pay and Allowances**

The Principal, as the drawing and disbursing officer, is responsible to ensure that—

- (i) amounts due to employees of the school are claimed correctly in accordance with the rules and orders on the subject, and
- (ii) amounts claimed are disbursed to the proper person and proper acquittance obtained.

Acquittance of the payees may be taken either on the office copies of bills or on separate Acquittance Rolls in form CS 18 if the number of members of staff exceeds 50. The Acquittance Rolls or the office copies of pay bills should be preserved in a guard file for audit purposes.

### **124. Maintenance of Register of Bills**

In order to identify the bills that are encashed from time to time, a Register of Bills in the following form should be maintained

wherein separate folios should be opened for each category, viz., pay and allowances, travelling allowance, leave travel concession, medical bill, etc. Each category of bill may be distinguished by an indicative letter as PB for pay bill, TA for T.A. bill, MB for Medical bill, and so on:

## CATEGORY OF BILL

<i>S. No.</i>	<i>No. &amp; date of bill</i>	<i>Nature of claim</i>	<i>Date of encashment</i>
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## CHAPTER 11

## SERVICE BOOKS AND LEAVE ACCOUNTS

## A. Service Books

125. Service Book is a chronological and concurrent record showing the events of official life of an employee. A Service Book has to be kept in respect of every employee other than an *ad hoc* employee recruited for purely temporary or officiating vacancy not likely to last for more than one year and is not eligible for permanent appointment.

126. In all cases in which a Service Book is necessary under Article 125 above, such a book shall be maintained for an employee from the date of his/her first appointment in service. Every step in an employee's official life must be recorded in the Service Book, and each entry must be attested by the Principal (Chairman or authorised officer in the case of Principal). Every period of leave, suspension from employment and other interruption of service must be noted, with full details of its duration, through an entry made across the page of the service book and must be attested by the Attesting Officer.

127. Personal certificate of character must not, unless the Sangathan so directs, be entered in a Service Book, but if an employee is reduced to a lower substantive post, the reasons for the reduction must be briefly shown.

128. The Principal is responsible to see that a Service Book is opened in respect of every employee and to attest each entry therein. The Principal should also ensure that entries in respect of the following are invariably made in the Service Book and attested :—

- (i) Declaration in respect of *home town* ;
- (ii) Option in regard to C.P.F. or Pension Scheme ;

- (iii) Entry regarding correctness of last pay and dearness allowance drawn by an employee for whom initial pay on first appointment at a stage higher than the minimum of the scale of pay has been given; and
- (iv) Production of medical certificate on initial appointment, increment, advance increment, postponement of increment, leave, transfer, crossing of bar, absence without authority, etc.

**129.** It is the duty of every employee to see that his Service Book is properly maintained as prescribed above, in order that there may be no difficulty in verifying his service for pension. The Principal should, therefore, permit an employee to examine his Service Book should he at any time desire to do so.

**130.** The Service Book should not be handed over to an employee in the event of his resignation or discharge. If the employee wants a certified copy of his Service Book, it may be supplied on payment of a copying fee of Rs. 5/-. The amount should be credited to *miscellaneous income*.

**131.** As soon as the financial year is over, the entries in the Service Book should be verified with reference to the paid acquittance rolls to see that all entires required to be made have actually been made and the following certificate should be recorded:—

‘Services from.....to.....verified with reference to paid Acquittance Rolls’.

This certificate is very important from the point of view of settlement of pension. It is, therefore, essential to ensure that all non-qualifying periods of service, such as absence without authority, are not omitted to be entered in the Service Book.

**132.** In the event of transfer of an employee, the Service Book should be brought up-to-date and transferred to the new school after making necessary entry regarding the transfer.

133. The Service Books should be kept in the safe custody of the Principal.

**B. Leave Account**

134. A leave account in form CS 36 should be maintained and the same should be consulted before any member of the staff is sanctioned leave. The leave account should generally form part of the Service Book, but where there is no provision for it in the Service Book, the leave account should be maintained in a separate form and attached to the Service Book. The leave account should be posted in accordance with the leave rules applicable to the staff. When an employee returns from leave, the leave account should be completed and the entries attested by the Principal (Chairman or authorised officer in the case of Principal). An entry should also be made in the Service Book as follows:—

‘.....leave availed from.....to.....’

Signature of Principal

## CHAPTER 12

### VACATION AND ALLIED MATTERS

135. Vacation as distinct from short breaks (autumn break, winter break, which are as good as closed holidays) represents the period for which a school is treated as closed each year, generally after the annual examination is over. Except for the fact that the timing of the vacation is different for schools situated in the plains, hill stations and monsoon stations, the period of vacation is uniform, *viz.* 50 days. The timing of the vacation is as follows in the types of stations mentioned above:—

	<i>Timing</i>
(i) Plains	Vide Article 77 (ii) of the Education Code (Summer Vacation)
(ii) Hill Stations	1st January to 19th February (Winter Vacation)
(iii) Monsoon Stations	1st July to 19th August (Moonsoon Vacation)

The vacation should be observed uniformly in all the schools.

136. With effect from the 16th November, 1966, the classification of staff as vacational and non-vacational is as indicated below:—

<i>Vacational Staff</i>	<i>Non-vacational Staff</i>
(i) All teachers excluding Principal	(i) Principal
(ii) Librarian	(ii) Clerical staff
(iii) Laboratory Assistants	(iii) All class IV staff other than Laboratory Assistants.



**137.** Only regular vocational staff and not part-time staff are entitled to vacation pay. Teachers and other staff who are classified as vocational, but are specifically employed in temporary vacancies on *ad hoc* basis up to the beginning of long vacations, are not entitled to any vacation pay. Newly recruited regular vocational staff shall be entitled to vacation pay only when they complete five months' continuous service (excluding the vacation), either on the date on which the vacation begins or subsequently. In other words, a minimum period of duty of five months is necessary in order to be eligible to draw vacation pay. Vacation pay should not be drawn in advance.

**138.** Local appointments to vacant posts should not be made just before the vacation, unless there are strong reasons therefor and the same is approved by the Sangathan.

**139.** In order to facilitate administrative arrangements, the vocational staff are required to be on duty on the last working day before the vacation and on the first working day after the vacation. This rule can be relaxed only in exceptional circumstances such as leave on medical certificate. Cases other than leave on medical certificate should be reported to the Regional Officer along with the written explanation of the staff member for regularisation. Pending the orders of the Regional Officer, there is no objection to draw the vacation pay in such cases provisionally.

**140.** Vacation cannot be combined with casual leave or special leave or compensatory leave or terminal leave. Vacation can, however, be combined with regular leave, provided prior sanction for the leave is obtained; in such cases, vacation pay, *i.e.* pay that would have been drawn had the staff member been on duty, can be drawn for the period of vacation and for the period of leave taken in combination, leave salary as per leave rules will be admissible. In the rare case, wherein vacation is both prefixed and suffixed by leave, fresh calculation of average pay for leave salary is not necessary in respect of the latter spell of leave. In other words, the leave salary for the latter spell of leave will be the same as that for the former spell.

141. Vacation counts as duty but, for the calculation of compensatory allowances, vacation should be treated as on leave if it is combined with leave. The result of this is that compensatory allowances (H.R.A., C.C.A., Hill Compensatory Allowance, Winter Allowance, etc.) will be admissible for a maximum period of 120 days of leave combined with vacation.

142. The vacational staff who are put on duty, *i.e.* whether deputed on refresher course or otherwise, during vacation shall be entitled to the following compensation:—

Temporary staff during the first year of service.	Nil
Temporary staff during the second and subsequent year of service and permanent staff.	3/5 of the duty rendered during the vacation.

143. Vacation cannot be substituted for the notice period to be given by the staff who wish to resign their appointment, since it amounts to evasion of rules.

144. As a result of the reclassification of the staff as vacational and non-vacational with effect from 16.11.1966, the following principles in regard to calculation of Earned Leave have been adopted:—

- (i) An employee, who has completed one year of service on 16.11.66 and who has been reclassified as non-vacational, will get Earned Leave at the rate of 1/11 of the period spent on duty from 16.11.66 (date of issue of the order).
- (ii) In respect of new recruits (reclassified as non-vacational), who have not completed one year of service (including intervening period of vacation, if any) as on 16.11.66, Earned Leave will be calculated from 16.11.66 at the rate of 1/22 of the period spent on duty until comple-

tion of one year of service from the date of appointment and thereafter at the rate of 1/11 of the period spent on duty. In such cases, fraction of Earned Leave as at the end of one year of service should be rounded off to the nearest day and carried forward in calculating Earned Leave at the rate of 1/11.

- (iii) The Earned Leave, if any, credited to the leave account due to vacation not enjoyed under the rules in force up to 16.11.66 may, however, be carried over for the purpose of working out the leave at credit on or after 16.11.66.

**145.** Pay and Allowances for vacation are to be disbursed in the normal way by means of cash or cheque. If, however, an employee desires payment of vacation pay and allowances at the station where he is spending the vacation, the amount can be disbursed through Money Order, subject to deduction of Money Order commission or by Demand Draft free of commission, at the option of the employee.

## CHAPTER 13

### ACCOUNTING IN RESPECT OF PROVIDENT FUNDS

**146.** The terminal benefits to the employees of the Kendriya Vidyalayas include Contributory Provident (C.P.) Fund or Pension-cum-General Provident Fund. Every eligible employee of the Sangathan should exercise an option either for the Pension Scheme or the C.P. Fund Scheme in the prescribed form. The option once exercised is final.

**147.** A copy of the C.P. Fund Rules, 1965 is given in Appendix 12 for guidance. A summary of the G.P. Fund Rules appears in Appendix 22. The C.P. Fund Rules came into effect from the 1st April, 1965. An employee becomes eligible to contribute to the Provident Fund only on completion of one year's continuous service in Kendriya Vidyalaya. If the appointment of an employee is made on *ad hoc* basis initially and later he is selected on a regular basis, he will be eligible to contribute to the G.P. Fund/C.P. Fund only after rendering one year of service from the date of regular appointment. In cases where schools already existing under other names came under the Kendriya Vidyalaya Scheme, one year's service will be reckoned only from the date of its functioning as a Kendriya Vidyalaya. However, where certain employees were already contributing to any recognised employees' Provident Fund of such a school at the time when it came under the Kendriya Vidyalaya Scheme, they may continue to contribute so and may also be paid the Management's share of Provident Fund including State Government's portion, if any, at the rates at which they were so paid previously and subject to the terms and conditions stipulated therefor, till they complete one year's service in the Kendriya Vidyalaya and become eligible for the C.P. Fund Rules, 1965.

**148.** The eligibility to contribute to the Provident Fund is not affected by the extension of the period of probation of employees beyond one year, provided all other conditions are satisfied.

**149.** The Management's share of C.P. Fund may be claimed

through the pay bill and deducted at the end to facilitate the net disbursement of Pay and Allowances. The employee's share of Provident Fund should be deducted before disbursing the Pay and Allowances. For the total amount of employees' and Management's share of C.P. Fund, a cheque should be drawn for the purpose of deposit into the Post Office Savings Bank.

**150.** The total amount of Provident Fund subscriptions and Management's share (in cases of C.P. Fund) should be deposited into the Post Office Savings Bank, accompanied by a Statement of Remittance in Form CS-43 and the Pass Books, on or before the sixth of every month irrespective of the fact whether the employees have received their Pay and Allowance or not, so that the deposits may earn interest for the month. When the Pass Books are received back, they should be checked to see whether credit for the amount deposited has actually been afforded and the closing balance is correct. A register of Provident Fund should be maintained in form CS-40 for the purpose of ascertaining at a glance the balance standing to the credit of each subscriber at any time. This register should be maintained separately for C.P. Fund and G.P. Fund.

**151.** A subscriber who requires an advance from his Fund account should apply in form CS-44. The application should be scrutinised to see whether :—

- (i) the advance is permissible for the purpose mentioned therein,
- (ii) the advance does not exceed the subscriber's own subscriptions plus interest thereon lying to the credit of his account (half the balance in his account including interest, in case of General Provident Fund account) or three month's pay, whichever is less, and
- (iii) If the application is for a second advance, whether one year has elapsed since the complete repayment of the first advance, unless the approval of the Sangathan is taken for relaxing this condition.

The amount of the advance, if admissible, is to be sanctioned by the competent authority (Principal in the case of staff subordinate to him and the Chairman or authorised member in the case of Principal) duly specifying the number of instalments of repayments and arrangements made for withdrawal of the amount from the Post Office Savings Bank. On receipt of the amount, it should be disbursed to the employee by obtaining the acquittance in a separate Acquittance Roll. The receipt of the amount from the Post Office and its payment to the employee should be incorporated in the Cash Book. A note of the advance should be kept in the Register of Provident Fund Recoveries (form CS-40). The recovery of the advance should commence from the first payment of a full month's salary after the advance is paid.

After the advance is fully recovered, interest at the same rate as allowed by the Post Office, should be recovered in one instalment.

152. When a subscriber requires to make a withdrawal from the Fund he should apply for the same in form CS-45. The application should be examined to see whether :—

- (i) the subscriber has completed twenty years of continuous service or has less than ten years of service for retirement, as the case may be,
- (ii) the withdrawal is permissible for the purpose mentioned therein, and
- (iii) the withdrawal does not exceed one half of the amount of subscriptions plus interest thereon standing to the credit of the subscriber or six months' pay, whichever is less, unless relaxation for enhancing the limit of one half to three fourths is considered necessary by the sanctioning authority.

The amount of withdrawal is to be sanctioned by the competent authority (Principal in respect of the staff subordinate to him and the Chairman or authorised member in the case of Principal) duly

specifying the period within which proof of utilisation of the withdrawal should be produced and arrangements made for drawing the amount from the Post Office Savings Bank. On receipt of the amount, it should be disbursed to the subscriber through a separate Acquittance Roll. The receipt of the amount from the Post Office and its payment should be incorporated in the Cash Book.

The sanctioning authority shall be responsible to ensure that within the period specified in the sanction, proper proof of utilisation of the amount withdrawn is produced to his satisfaction, or else the whole of the amount withdrawn or the unapplied amount thereof should be asked to be refunded together with interest thereon at the rate allowed by the Post Office Savings Bank. In default of such repayment, the amount should be ordered to be recovered from the subscriber's pay and allowances in one lump or in such number of instalments, as may be determined by the Sangathan and credited to his account.

**153.** A subscriber who wants to convert an advance into a final withdrawal under the C.P. Fund Rules should apply in form C.S. 46. It should be seen that the conditions prescribed in Rules 12 and 13 *ibid* are fulfilled and a formal sanction issued for the purpose.

**154.** In respect of every advance, a note should be kept in the Register of Provident Fund (C.S. 40) for the purpose of watching its repayment with interest. A note should also be kept in respect of every withdrawal and conversion.

**155.** When a subscriber resigns from service, the amount standing to his credit in the Post Office Savings Bank should be withdrawn and brought into account in the Cash Book. If the subscriber has rendered a service of five years or more, including, if any, the period of service rendered in a school which was taken over under the Kendriya Vidyalaya Scheme, wherein the subscriber has been contributing for a recognised provident fund, the entire amount may be withdrawn and paid to the subscriber through an Acquit-

tance Roll. If, however, the subscriber has rendered less than five years of service or is dismissed from service, only his/her subscriptions plus interest thereon should be refunded. The condition of five years' service may be relaxed by the Sangathan in case of illness and or any other special case on the recommendations of the Chairman, on the merits of each case.

**156.** In the event of death of a subscriber, the amount standing to the credit of his C.P. Fund Account should be withdrawn and paid to the nominee or nominees or eligible person(s) in terms of Rule 18 of the C.P. Fund Rules. If the amount at the credit of the C.P. Fund Account is Rupees ten or less and the claim is not preferred within a year of death or if the amount at the credit of the C.P. Fund Account exceeds Rupees ten and the claim is not preferred within three years of death, the amount should be withdrawn from the Post Office Savings Bank and credited into a separate Provident Fund Account to be opened in the name of the school. No payment should be made from out of the latter account except on the authority of the Sangathan.

**157.** The Pass Books of the subscriber should be kept in the safe custody of the Principal and shall not be handed over to the subscriber on any account. The Pass Books should be presented to the Post Office every year after the 31st March for the purpose of entry of interest. The correctness of the interest should be verified by striking the total interest bearing balance in the columns provided in the form of Provident Fund Register (C.S. 40). Discrepancy, if any, should be pointed out to the Head Post Office concerned for rectification.

**158.** The application for admission to the C.P. Fund should be kept in the personal file of the employee and the nomination form should be pasted in his/her service Book.

### **Pension Scheme**

**159.** The Pension Scheme for the employees of the Sangathan is



the same as applicable to the Central Government Employees. The Pension Scheme came into effect from 2nd April, 1968. A summary of the Pension Scheme as in vogue at present is given in Appendix 21.

**160.** Every employee who opts for the Pension Scheme has to contribute to the General Provident Fund which has been constituted on the same lines as applicable to the Central Government Employees. A summary of the General Provident Fund Rules in vogue at present is given in Appendix 22. The accounting procedure as explained in paragraphs 150 to 159 will apply also to G.P. Fund *mutatis mutandis*.

**161.** The procedure for the preferring of claim for pension, payment of pension and the detailed accounting procedure has been given in an Appendix.

## CHAPTER 14

### CONTINGENT CHARGES

**162.** The term *contingent charges* or *contingencies* means and includes all incidental and other expenses which are incurred for the management of an office as an office, other than those which under the prescribed rules of classification of expenditure, fall under some other head of expenditure, e.g. *works, maintenance and repairs, furniture, teaching aids*, etc. An illustrative list of items of expenditure that can be classified as *contingencies* is given below:—

- (i) Advertisement charges;
- (ii) Stationery and teaching materials such as chalk, duster, etc. not used for conducting examinations (other than teaching aids);
- (iii) Postal, telegraph and telephone charges;
- (iv) Printing charges (school forms, library cards, etc.) other than those for conducting examinations or publication of school magazine, etc.;
- (v) Freight and demurrage charges;
- (vi) Conveyance hire charges;
- (vii) Casual labour for piece-work;
- (viii) Audit fee payable to the Accountant General;
- (ix) Municipal rates and taxes;
- (x) Repair of furniture and other equipment (including binding of library books);
- (xi) Liveries and uniforms;
- (xii) Clock, cycle, fire protection equipment, etc.;

- (xiii) Newspapers, and official publications for day to day official use;
- (xiv) Entertainment in meetings with high officials of Central/ State Government(s) visiting the school on official business, subject to a maximum of rupee one per head (officers of the Sangathan are excluded);
- (xv) Electricity, gas and water charges;
- (xvi) Maintenance of lawns and playground;
- (xvii) Conservancy charges;
- (xviii) Purchase of miscellaneous articles (glass tumblers, pitchers, etc.);
- (xix) Fees for Central Films Library, C.B.S.E., etc. ; and
- (xx) Petty works and repairs to Sangathan's buildings including sanitary, water supply and electric installations, up to a limit of Rs. 250/- in each case. If the cost of the work/repairs exceeds this limit, the amount should be met out of the head *repairs and maintenance* by obtaining separate funds for the purpose.

163. The financial powers for incurring contingent expenditure are detailed in Appendix 1. Utmost economy should be observed in incurring contingent charges. Besides the limitations mentioned in Appendix 1, the following measures for securing economy in contingent charges should be borne in mind :—

**(i) Stationery**

Bulk purchases to cover the requirements, for say six months, should be made at economical rates by calling for quotations. If the funds available with the school are not sufficient for making bulk purchases, purchases may be made in instalments on the basis of quotations valid for a reasonable period. Not more than one year's requirements should be purchased in a year.

**(ii) Advertisement**

The incidence of advertisement should, as far as possible, be planned ahead and consolidated for all the vacant posts so that the prescribed ceilings (Rs. 150/- on each occasion and Rs. 600/- a year) are not exceeded. As far as possible, advertisements should not be repeated for the same post in a year. Advertisements relating to tenders for purchase of stores should be brief.

**(iii) Water and Electric Charges**

The consumption of water and electricity should be kept under control and leakages in meters got set right. It should be ensured that bills are not accumulated for long periods.

**(iv) Liveries and Uniforms**

As far as possible, the uniforms should be replaced only after ensuring that the previous supplies have become actually unserviceable.

**(v) Conveyance Charges**

Office cycle should be used for all journeys within 8 K.Ms. Duties of the staff should be combined in such a way that the minimum expenditure is incurred. The employment of taxis, as a matter of course, should be discouraged.

**(vi) Posts and Telegraph Charges**

Issue of telegrams, where ordinary letters would serve the purpose, should be avoided. Post cards and inland letters with printed letter heads should be used in place of envelopes wherever possible.

**(vii) Newspapers and Periodicals**

Only one or two local dailies and one important *outside* daily newspaper should be purchased.

**(viii) Printing**

As far as possible, efforts should be made to cyclostyle the matter to be circulated, instead of resorting to printing. Wherever possible, manuscript registers should be maintained, instead of getting the registers printed or purchasing the same from printing firms.

**164.** It is essential that proper control over the utilisation of funds under Contingencies is kept by means of the Register of Contingent Charges (C.S. 19). For this purpose, the budgeted amount should be allocated under the different sub-heads and progressive expenditure incurred upto the end of every month compared with the allocations and suitable steps taken to restrict the expenditure so as to bring it within the funds made available.

**165.** In order to avoid the necessity of drawing funds from the bank every time for incurring petty contingent expenditure, the Principal may be permitted to hold a nominal amount of permanent advance or imprest. The amount of permanent advance will depend on the average monthly cash disbursements for contingent expenditure. The amount of permanent imprest should not ordinarily exceed Rs. 250/-. The approval of the Sangathan should be obtained for fixation of the amount of permanent advance and for this purpose the average monthly expenditure incurred in cash should be intimated.

**166.** The permanent imprest should be utilised only for meeting petty contingent expenditure which has necessarily to be met in cash on the spot. It should be noted that the amount of permanent imprest should be constant and should not vary from month to month. The permanent imprest can be recouped whenever it runs short, but it should invariably be recouped on the last working day of the month so that the actual expenditure under Contingencies may be reflected in the monthly accounts and the amount of the imprest maintained at a constant figure.

**167.** The entries to be made in the Cash Book at the time of creating the permanent imprest and recoupment of imprest are shown in the illustrative examples given in the form of Cash Book (C.S. 22).

**168.** The permanent advance mentioned above, should be utilised only for meeting expenditure which can be classified under Contingencies and not under any other head such as Consumables for Laboratories. If at any time an advance is required for purchase of Consumables for Laboratories a self-cheque may be drawn for the minimum estimated amount, which may be advanced for making the purchases. The adjustment of such advances will be watched through the Register of Advances and as soon as the purchases are made, the expenditure should be brought to account in the cash book.

## PROCEDURE FOR PURCHASES

169. In order to impart quality education to the students, every school has to purchase a number of teaching aids and equipment out of the funds given for various purposes. As cent per cent grants are given by the Government of India for meeting the expenditure on Kendriya Vidyalayas it is incumbent on the schools to follow the rules and procedures prescribed by Government. The objectives, policies and principles involved in making purchases are explained below:—

### A. Objectives

The objectives in making purchases are:—

- (i) procuring articles of the requisite quality at the most economical rates; and
- (ii) procuring articles within the available funds in order of priorities and within the period fixed for utilisation of the funds.

### B. Policies

The policies in making purchases are:—

- (i) procuring as far as possible articles of indigenous production;
- (ii) undue emphasis should not be laid on the quality of articles, if articles of equal durability are available at a lesser cost;
- (iii) wherever possible, articles which are approved by the Indian Standards Institution or by the State Governments in respect of the higher secondary schools run by them, should be purchased and at the approved rates (proof of approved rates should be kept on record).

- (iv) articles which are covered by Rate/Running Contracts of the Director General, Supplies and Disposals, (D.G. S. & D.) should be purchased only through the channel of the D.G.S. & D. If, however, the firms concerned are willing to supply such articles at the rates prescribed by the D.G.S. & D. and assure about their quality, there is no objection to purchasing the articles from the firms direct.

### C. Principles

The principles to be followed in making purchases are enumerated below:—

- (i) Excepting cases wherein it is optional to call for quotations, a minimum of three *effective* quotations is essential before going in for purchase of any article. The parties should be requested to send their quotations in sealed covers.
- (ii) Calling for quotations may be dispensed with only in the following cases:—
- (a) Articles approved by the Indian Standards Institution or by the State Governments in respect of the higher secondary schools run by them, at the rates approved by the State Governments (proof of approved rates should be kept on record).
- (b) Articles produced by the State or Central Government undertakings or concerns wherein Government have invested capital or which are sponsored by Government (for example, Government Jails, Handicrafts Board, Khadi and Village Industries Board, Super Bazars).
- (c) Articles not exceeding the value of Rs. 50/- which are to be purchased urgently and cannot wait for the consolidated purchase in the usual course. It should be noted that purchase orders should not be split up so as to bring them within the above limit of Rs. 50/-.



It is essential that even in the cases mentioned above, purchases should be made only after ascertaining the rates, makes, etc. and selecting the makes beforehand.

- (iii) There is no system of approved contractors and each case should be decided on its merits without any arbitrary preference for a particular article or firm.
- (iv) In cases where specifications of articles are not given, guidance should be taken from comparable institutions in the station or in the State in which the school is situated.
- (v) The quantity of articles to be used for experiments by students should bear relation to the actual number of students doing practicals plus a small reserve for normal growth in the strength.
- (vi) The quantity of articles to be used for demonstration purposes should not exceed the prescribed number, or more than one if a limit has not been prescribed.
- (vii) The requirement of like articles to be used in more than one department should be pooled together and purchases made in lump so as to secure economy. For example,
  - (a) Microscopes in the Biology and Home Science Departments.
  - (b) Film Strips Projector in the Physics, Biology and Home Science Departments.
  - (c) Sewing Machines in the Home Science Department and the Crafts Section (Girls).
  - (d) Stop Watch in the Physics Department and in the Physical Education Section.
  - (e) Electric Equipment such as Geyser in the Home Science Department and in the Electrical Gadgets Section.

For convenience in accounting such articles may be asked to be billed separately for each department.

(viii) In respect of costly equipment, detailed study of technical specifications, operating data, etc., should be made before selecting a particular make.

Purchases should be properly planned. This involves forecasting the actual requirements, instituting timely action for making the purchases, inspecting the articles and ensuring adequate storing arrangements. Short-term planning, which should apply to requirements of one year or less, should generally be resorted to in respect of purchases of teaching aids, sports equipment, crafts equipment, consumable articles for science laboratories, contingency articles (stationery, etc.) and special contingency articles (typewriter, duplicator, etc.). Long-term planning is resorted to in respect of purchases of science laboratory equipment, furniture, library books, audio-visual aids and hostel equipment. The essence of long-term planning envisages phasing the purchases in stages in order of priorities; in other words, meeting the most essential requirements first and the less essential requirements next. The categorisation of science laboratory equipment as *Essential*, *Desirable* and *Supplementary* exemplifies long-term planning.

The detailed procedure for making purchases is explained in the succeeding articles. It is essential that the purchase procedure is scrupulously observed in both letter and spirit.

**170.** A Purchase Advisory Committee consisting of at least three members of the Management Committee (including the Principal) should be constituted in each Vidyalaya. In this Committee, such other experts whose advice will be useful in making purchases should also be co-opted. For example, for purchase of laboratory equipment, staff of the State Institute of Science or local science colleges may be co-opted. Only those persons who can devote some time in processing the purchases and tender their advice should be selected for the Committee. If there are other

Kendriya Vidyalayas in the city or neighbourhood, they could pool together their major purchases by having a bigger Advisory Committee consisting of three members from the Management Committee of each Vidyalaya.

The Purchase Committee is a sub-Committee of the Management Committee and is as such collectively responsible to the Sangathan through the Management Committee for faithfully implementing the purchase procedure. Notwithstanding the position explained above, the Principal in his capacity as the Drawing and Disbursing officer of the Vidyalaya is responsible strictly to adhere to the purchase procedure and other instructions issued by the Sangathan. The Purchase Committee is to be associated with all the purchases which are beyond the financial powers of the Principal, right from the stage of selection of firms for inviting quotations till the purchases are actually made.

**171.** A pre-requisite for making purchases is a list of actual requirements of various articles. The teacher-in-charge of the subject should be asked to prepare the list duly indicating the existing stock, and the additional requirement of each article with due regard to the ceiling limits prescribed by the Ministry/Sangathan which should not be exceeded under any circumstances. The articles which are required in more than one department should be pooled together and a separate list of all such articles should be prepared.

**172.** The procedure for making purchases, i.e. whether issue of an advertisement or calling of sealed quotations, should then be decided. Advertisement in newspaper should be resorted to in respect of purchases exceeding Rs. 10,000 at a time, while sealed quotations from specified firms may be called for in other cases. For this purpose, the requirements of a year should be taken into account and piece-meal purchases should not be made on any account. Sealed quotations should be called for only from reputed firms dealing in the particular class of goods and not from general order suppliers or commission agents who do not store the articles for sale, but who

act purely as intermediaries for procuring the articles. The selection of the firms should be objective and in the interest of the Sangathan. Quotations should be called for only from firms which have distinct legal existence and not firms which are inter-related.

173. The notice inviting quotations should be complete in all respects so as to allow the prospective firms to have a clear idea of the articles required, the conditions to be fulfilled in supplying the articles including the period of currency of the quotation, etc. The detailed specification of articles should be clearly mentioned. A specimen form of quotation with standard conditions of supply is given in Appendix 13 for guidance; the specimen form should be adapted to meet practical needs. At least a period of two to three weeks should be allowed to the firms for submitting quotations. The invitation to quotations should be sent by registered post or under certificate of posting.

174. All the sealed envelopes containing the quotations received from the firms should be initialled *with date and hour* by the Principal and kept in his safe custody. The envelopes should be opened on the appointed day and hour in the presence of the representatives of the firms, if any. Every quotation when opened should be initialled with dates by the Principal and by at least one other member of the Purchase Committee.

It is open to the Purchase Committee to entertain any quotation received after the due date fixed for the receipt of quotations but before the appointed time for opening of the quotations in the interest of securing economy to the Sangathan.

175. A comparative statement of the quotations received should be prepared in form C.S. 13. In preparing the comparative statement, the following points should be borne in mind:—

- (i) All the terms of payment which affect the comprison of rates quoted by the different firms should be incorporated. *For example*, if a firm quotes an over-all discount

on the rates tendered by it or offers supplies free of sales tax and another firm does not, the rates quoted by the former firm should be adjusted to the net amount excluding the discount; or the rates quoted by the other firm inflated by the amount of sales tax, so that the rates of the two firms would be on a comparable footing. If the quotations of the firms are in different units (one quotation in terms of dozen and another in terms of gross) the rates should be reduced to a comparable unit.

- (ii) The specifications and other factors which affect the comparison of rates quoted by the different firms should be incorporated or reference to printed literature, if any, invited.
- (iii) The lowest rates of each article should be indicated in *red ink* in the comparative statement.
- (iv) The remarks regarding results of inspection of samples or specimens, if any, should also be incorporated.

176. The comparative statement and other records should be checked and put up before the Purchase Committee. Generally, the lowest rate for *each* article should be accepted by the Purchase Committee. Even in accepting the lowest quotation, regard should be paid to the reasonableness of the rate. A certificate to this effect should be recorded on the comparative statement. It is not, however, desirable that lowest rates should be accepted by compromising the quality of articles. At the same time, undue emphasis should not also be laid on foreign make or superior quality, if articles of lesser prices but of equal durability, which can serve the purpose, are available. Arbitrary preferences should be avoided. The ultimate object should be to protect the interest of the Sangathan and as such specific and strong reasons should be adduced for rejecting the lowest rate. If the standard conditions of supply are not acceptable to a particular firm whose rates are lower and the quality of the articles of which is up to the mark, efforts should be made to

conduct negotiations with the firm, procure the article by suitably relaxing the conditions where practicable, and thereby secure economy rather than rejecting the quotation outright.

When the Purchase Committee takes a decision that the lowest rate should not be accepted, the reasons therefor should be clearly recorded in writing in a Minute of the Purchase Committee and the Minute should be put up to the Chairman of the School Management Committee for orders duly citing reference to the policies, objectives and principles set out in para 169 above. The Chairman will exercise his discretion on the merits of each case duly keeping in view the policies, objectives and principles explained above. If he desires that the case deserves to be brought to the notice of the Sangathan, a self-contained reference should be made to the Sangathan for orders. The orders of the Chairman or the Sangathan as the case may be should be carried out by the Principal.

177. After the quotations are finalised on the lines indicated above, a supply order, clearly specifying the description of the articles, the number of articles, the date by which delivery should be made, place of delivery, rates and other relevant conditions of supply, should be placed on the selected firm. The supply order should be carefully compared with the accepted quotation before issue and a reference to the quotation invited therein.

178. While inviting quotations, the prospective tenderers may be asked to deposit a suitable sum, which should not be less than 10% of the contract value, as earnest money. In cases where the quotations are not accepted, the earnest money should be refunded. In the case of the successful tenderer, the earnest money should be retained as security deposit. If a contractor fails to supply the articles in time, the Principal shall reserve the right to purchase the articles from the market or get the rest of the contract completed by another party and adjust the difference in price, if any, from the security deposit and recover the deficiency thereafter, if any, from the contractor. The security deposit should be retained for at least

a period of six months after the satisfactory completion of the contract.

In the case of reputed firms of high standing, which are not prepared to tender earnest money/security deposit, there is no objection to dispense with the earnest money/security deposit, if the Chairman of the Management Committee considers, in the light of past dealings with the firm, or independently otherwise, that no loss is likely to result in doing so. The reasons should be recorded in writing in such cases and all precautions taken to ensure compliance with the conditions of supply, etc.

**179.** When the supplies are received, the same should be inspected with reference to the accepted quotation so as to satisfy that the goods are of the requisite type, specifications and quality. In the case of furniture, inspection should be carried out before polishing of the furniture is undertaken. It should be noted that a thorough inspection is a prerequisite for quality purchases. Goods which do not conform to the specifications or which are defective in any respect should be returned and got replaced at the cost of the supplier. Costly equipment, i.e. items costing above Rs. 250/- each, like epidiascope, microscope, etc., should be inspected by the Principal himself and got demonstrated or operated before approval.

**180.** As a measure to prevent the evasion of tax to the Government, it shall be incumbent on the Principal to insist on proof of clearance of income tax and sales tax wherever there is room for doubt. Ordinarily, the indication of sales tax registration No. on the bill/cash memo may be accepted as proof of a firm having registered its name with the sales tax authorities.

**181.** If a tender received is liable to rejection on the ground that it does not strictly conform to the instructions given in the invitation to tender and would result in hardship, there is no objection to waiving requirements of the following nature or getting the defects rectified on the lines indicated below:—

<i>Nature of defect on deviation</i>	<i>Procedure to be followed</i>
(a) Tenders submitted on forms other than those supplied by the school.	If the contents of the tender form as supplied are exactly reproduced, the form tendered may be accepted. However, the contractors should be advised to use only the forms supplied by the school.
(b) Tenderers submit their own conditions of supply.	To be rejected except on account of variations in time schedule or others, which could be accepted provided the rates are favourable, <i>vide</i> also Article 176 above.
(c) Tender instructions given to tenderers (which are to be returned with tenders) are not duly witnessed, or that they have not been returned.	There is no objection to getting the omission supplied before placing the supply order.
(d) Income Tax clearance certificate not furnished.	The certificate may be insisted upon before placing the supply order <i>vide</i> also Article 180 above.

### **Purchase of Articles Covered by the D.G.S. & D. Contracts**

182. The procedure in regard to purchase of articles which are covered by the Rate/Running Contracts of the D.G.S. & D. is as follows:—

- (i) The facility is available to Kendriya Vidyalayas only on pre-deposit basis. The details of items that may be pro-



cured through the D.G., S. & D. channel are specified in the publications issued by the D.G.S. & D., New Delhi. Copies of the publications should be obtained from the D.G.S. & D., Parliament Street, or the Regional Directors mentioned in sub para (ii) below. By way of example, the following articles are generally covered under the Rate/Running Contracts:—

R.C.A. sound projector, typewriters, duplicators, cycles, fans, steel equipment like cupboard, iron safe, water cooler, etc.

- (ii) Whenever purchases are to be made, an indent (copies of which may be obtained from the Regional Office of the D.G.S. & D., giving reference to D.G. S. & D.'s u.o. No. CSIA/3(44)/III, dated 11.8.66 to the Sangathan) giving particulars of the requirements, the relevant contract No. and date, etc., should be furnished in triplicate to the Regional Office of the D.G.S. & D. mentioned below, in whose jurisdiction the school is situated:—

<i>Name of the Regional Office of D.G. S. &amp; D.</i>	<i>Areas under the charge of the Regional Office</i>
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- |   |   |
|---|---|
| (a) D.G., S. & D. Headquarters (as Regional Office) or Director of Supplies (Ministry of Supply and Technical Development), Kanpur. | Delhi, Himachal Pradesh, Uttar Pradesh, Haryana, Punjab, Rajasthan and Jammu and Kashmir. |
| (b) D.G., S. & D., New Delhi.   | For all items against Rate/Running Contracts.   |

- (c) Director of Supplies (Textiles), Ministry of Supplies and Technical Development, Bombay. For the whole of India in respect of textile items only.
- (d) Director of Supplies, Ministry of Supply and Technical Development, Calcutta. West Bengal, Assam, Orissa, Bihar, Manipur and Tripura.
- (e) —do—, Bombay. Maharashtra, Gujarat and Madhya Pradesh.
- (f) —do—, Madras. Madras, Andhra Pradesh, Kerala and Mysore
- (iii) On receipt of the indent, the Regional Director will intimate the total cost involved, the name of the Pay and Accounts Officer in whose favour the deposit is to be made, etc. Thereupon, the deposit should be made by means of cheque/demand draft with the Pay and Accounts Officer concerned. The amount should be classified under the head *Advances paid for D.G.S. & D. Supplies*. The receipt issued by the P. & A.O. should be forwarded to the Regional Director.
- (iv) The Regional Director will thereafter place a supply order on the firm concerned and send a copy of the same to the school. When the supplies are made by the firm concerned, they should be got inspected by the Inspecting Officer concerned of the D.G.S. & D. and the articles should be examined with reference to the original indent with a view to satisfy that the specifications, etc., are correct. The articles should be accounted for in the Stock Register.

An adjusting entry in the accounts should be passed by crediting the head *Advances paid for D.G.S. and D.*

*Supplies* and debiting the relevant head of account (contingencies, etc.).

183. The procedure detailed above should be strictly observed in respect of all items which are covered by D.G.S. & D. Rate/Running Contracts, as the prices fixed by the D.G.S. & D. are very favourable compared to market prices. As, however, it may take some time to process the purchases through the D.G.S. & D., the requirements should be planned well ahead and indent placed sufficiently in advance.

In case of articles of standard type, *e.g.* typewriters, fans, etc., orders may be placed direct on the firms concerned by the school, if the firms are prepared to supply the articles at the rates approved by the D.G.S. & D. and give assurance about their quality. When such purchases are made, payments may be made to the firms direct.

The procedure of making purchases through the D.G.S. & D. channel can be relaxed only in exceptional cases; and in such cases prior approval of the Sangathan should be obtained, clearly specifying the circumstances in which the prescribed procedure is to be deviated.

## CHAPTER 16

### STORING OF ARTICLES, STOCK TAKING AND WRITING OFF OF LOSSES OF STORES

**184.** It is of utmost importance that articles of value are properly stored so that these may be made use of readily as and when required and also serve for the fullest period of their effective life. The following safeguards in regard to stocking of articles should be complied with:—

- (i) Valuable articles like Microscope, Epidiascope, Film Strip Projector, Post Office Box, Travelling Microscope, etc., should be kept locked if their containers have locking arrangement and stored in steel almirahs. One set of keys of the almirah should be with the teacher-in-charge and another set with the Principal.
- (ii) Wherever articles have machine numbers, a note of the machine numbers should be kept in the Stock Register for purpose of identification.
- (iii) Articles of furniture should be serially numbered followed by the code name for each nomenclature of furniture and the year of purchase (for example, Almirah Wooden—ALM-W-1/66). The serial numbers should be noted in the Stock Registers for purpose of identification. A register or list should be maintained showing the detailed distribution of furniture room-wise and a copy of the list should be maintained in the respective rooms. The class teacher should be made responsible for the furniture in his class room. Articles of furniture in the common rooms should be put in charge of a particular senior teacher.
- (iv) Articles like Fortin's Barometer, Physical Balance, Analytical Balance, etc., should be kept in suitable cases and locked when not in use.

- (v) All glassware should be handled carefully during demonstration or experiments. Glassware should be stored in the laboratory rooms or as near thereto as possible so that the incidence of handling may be reduced to the minimum.

### **Handling and Issue of Articles**

185. (i) Valuable articles intended for demonstration purposes or doing experiments should be taken out from the place of storage and placed back only in the presence of the teacher-in-charge. On no account, the students should be allowed to meddle with the valuable articles.
- (ii) Chemicals and consumable articles required for consumption in experiments should not be issued in large quantities to the students so as to prevent wastage.
- (iii) Reference books should not be issued by the Librarian to the students for study at home. They should not also be issued to the teachers except for reference and return on the same day under proper receipt. A Register in form C.S. 27 should be maintained for the purpose of issuing and watching the return of library books. As an absolute rule, no library book should be allowed to remain with the students/teachers (including the Principal) longer than necessary. For the purpose of conducting the annual physical verification, the Librarian shall be responsible to collect back all the library books from the students and teaching staff before the close of the school for vacation.
- (iv) Except in the case of articles which will be consumed in the process of experiments, no article should be struck off from the Stock Register even if it is lost or damaged, before its value is written off by the competent authority. The approval of the Sangathan is necessary for striking

off an article which is lost or has become unserviceable in case its write off does not fall within the powers delegated to the Principal. Chemicals and other consumable articles used for experiments should be shown as issued on day-to-day or weekly basis as may be found convenient and the entry in the Stock Register attested by the teacher-in-charge with date.

*Note:* The term *consumable articles* does not include glassware, etc., which are liable to breakage in handling. It includes only articles which are physically consumed in the process of doing experiments such as chemicals, kerosene, distilled water, etc.

- (v) Articles of stationery may be shown as issued on a monthly basis if it is not convenient to account for the same on a weekly or fortnightly basis and the entry attested by the Principal or a P.G.T. designated for the purpose by the Principal. The Principal should keep a proper control over the consumption of articles of stationery so as to ensure that there is no wastage.

### Stock Verification

186. Physical verification of articles in stock in the science laboratories, library room, crafts room, art room, office (in respect of stationery and office equipment), etc. should be conducted—

- (i) once a year in April after the Annual Examination is over and not later than the end of vacation—preferably during the vacation; and the excesses or shortages noticed as a result abstracted in a list, department-wise, in the following form in triplicate:—

#### NAME OF THE DEPARTMENT

<i>Stock Regr. page No.</i>	<i>Name of the article</i>	<i>Stock as per</i>		<i>Excess (+) Shortage (-)</i>	<i>Results of investigation</i>
		<i>Stock Regr.</i>	<i>Physical veri- fication</i>		

*(a) Excesses*

Excesses should be investigated to find out any omission or shortage in accounting with reference to the invoices of articles received. They should be brought to account in the Stock Register with suitable remarks and proper steps taken to safeguard against such omissions or commissions in future.

*(b) Shortages*

Shortages indicate losses or breakages in handling and as such require detailed investigation. The lines on which investigation should be conducted are indicated in Article 187.

*(ii)* whenever there is a change in the incumbency due to transfer, death, etc.

187. In regard to loss of stores due to theft, report should be sent as explained in Chapter 22.

In regard to loss of stores other than due to theft, responsibility has to be fixed on the stock holder. For this purpose a report should be furnished immediately after such losses come to notice.

In regard to loss of stores due to breakage, action should be taken as indicated below:—

As and when breakages arise, action should be taken to fix responsibility on the student or staff at fault and to recover the cost price or market price, whichever is higher. A receipt in form C.S. 12 should be issued to the party concerned and the amount credited as miscellaneous income.

A note of the breakage should be kept in a register.

As regards other breakages, that is, accidental breakages while conducting experiments, an on-the-spot investigation should be conducted by the Principal and the result thereof recorded in a register which should be maintained for each department separately. The broken articles should be preserved for investigation by the Condemnation Board.

As soon as the annual physical verification is completed, a Condemnation Board consisting of two members of the Management Committee and the Principal should be constituted to investigate into the deficiencies in the stock and make recommendations to the Sangathan either for recovery of the cost of articles or write off of the cost price of the articles, if justified. While making recommendations for write off, the Condemnation Board should take into consideration the period of effective life of the article wherever the same has been prescribed or the normal period of life. A list of articles for which the period of effective life has been fixed so far is given in Appendix 14.

The report of the losses/breakages should be sent to the Sangathan along with the Minutes of the Condemnation Board by 1st July each year. If the total book value of articles broken works up to Rs. 200, the articles may be written off under the powers delegated to the Principal and a copy of the sanction along with the report submitted to the Sangathan in duplicate.

On receipt of the orders of the Sangathan, action should be taken by the Principal as indicated therein.

No articles should be written off from the Stock Register without proper sanction and a reference to the sanction No. and date should be given in the Stock Register in support of the entry for write off.



## CHAPTER 17

### CONSTRUCTION WORKS AND THE ACCOUNTS CONNECTED THEREWITH

**188.** The work of construction of buildings, staff quarters and hostels for the Kendriya Vidyalayas is undertaken according to a planned programme depending on the availability of land and priorities. No work can be undertaken unless there is an approved budget provision or funds are made available by reappropriation from other heads of account.

**189.** As the Sangathan has no agency of its own for designing and supervision of Construction Works, agencies like the M.E.S., C.P.W.D. and State P.W.D. are employed for the purpose on payment of the prescribed departmental charges. Sometimes none of these agencies is free to undertake the construction projects or may not have a sizeable unit to be able to handle the projects. In order to meet such situations, the Sangathan has entered into an agreement with the Director, School of Planning and Architecture, New Delhi, for designing and supervision of the works on payment of 9% of the actual cost of the works as professional service charges.

In exceptional cases works are entrusted to the school management committees for getting the same executed by employing private architects/engineers.

**190.** The chronological steps to be taken in processing the proposals for Construction Works and getting the same executed are detailed below:—

#### **A. Works Entrusted to M.E.S.**

The agency of the M.E.S. is generally employed in respect of works to be executed in regimental areas.

In terms of the understanding reached with the Ministry of Defence, *vide* their letter No. F. 25(3)/63/D(GS-II) dated 13-3-64 (copy reproduced in Appendix 23), about 15 acres of land will be made available on a long-term basis on nominal rent without any premium. In order to earmark the land, the Station Commander or the Commandant of the Regimental Centre should convene a Recce-cum-Siting Board. The Military Estates Officer of the area concerned will be associated with the Siting Board. Copies of the proceedings of the Board should be forwarded to the Director of Military Lands and Cantonments through the Military Estates Officer for taking necessary action for the transfer of the land under the orders of the Ministry of Defence. According to the standing orders of the Ministry of Defence, *vide* their letter No. 6336/65/D (Lands) dated 19-7-65 (copy reproduced in Appendix 23), in cases where the land belongs to the Ministry of Defence and is not encumbered in any way, the Military Estates Officer concerned will hand over the possession of the land with the prior approval of the Station Commander to the Sangathan's nominee (Chairman of the Kendriya Vidyalaya) and take action to obtain formal orders for the transfer of the land in due course.

As soon as the land is earmarked, a Master Plan of the entire campus should be got prepared by the M.E.S. and sent to the Sangathan. The Master Plan should contain details of all the components such as (i) instructional buildings, (ii) laboratories, (iii) hostels, (iv) staff quarters, (v) play ground, etc.

Along with the Master Plan, preliminary drawings and approximate plans and estimates should also be got prepared on the basis of norms, space requirements and specifications laid down in the Report of National Building Organization (N.B.O. Report) on Kendriya Vidyalaya Buildings and sent to the Sangathan.

The plans and estimates will be considered by the Sangathan and administrative approval will be accorded specifying the items of work and other formalities/procedures to be observed. No work should be undertaken without receipt of the administrative approval.

Detailed Working Drawings, Plans and Estimates should then be got prepared by the M.E.S. and submitted to the Sangathan. After considering the volume of work to be executed in the immediate future and other factors, the Sangathan will accord Expenditure Sanction which will be the authority for incurring the expenditure on the Work.

On receipt of the Expenditure Sanction, the Principal should ascertain from the Garrison Engineer the procedure for deposit of funds. If the deposit will be accepted by means of cheque/demand draft, action on the lines indicated in Note below Article 81 and Article 84 should be taken. If, however, the money is to be deposited into the treasury on the authority of a Military Receivable Order, to be issued by the Garrison Engineer, the Sangathan will arrange to remit the amount by means of Mail Transfer/Cheque/Demand Draft in the name of the school.

Release of second and subsequent instalments of funds will be sanctioned by the Sangathan depending on the progress of the work. In accordance with Para 232 of the M.E.S. Regulations as amended by letter No. 35494/E2A/3971/D (Works II) dated 30.5.67 of the Ministry of Defence (copy reproduced in Appendix 23), the Sangathan is authorised to deposit the cost of the work in instalments.

The Principal should keep himself in close touch with the Garrison Engineer or other officer-in-charge of the work regarding the progress of the work, such as calling of tenders, finalisation of tenders, awarding of contract, construction in phases, provision of internal and external services, etc. A monthly progress report in the prescribed form (to be completed by the Principal and the Garrison Engineer) should be furnished so as to reach the Sangathan not later than 15th of each month. Important developments as a result of which progress of the work is likely to be retarded or completion of the work is likely to be delayed beyond the target date should be specifically brought to the notice of the Sangathan.

No deviations from the approved estimates should be authorised by the Principal or the school management committee without the prior approval of the Sangathan, even if the work may result in savings.

When the work is completed, a Completion Certificate should be obtained from the Garrison Engineer and forwarded to the Sangathan. The Principal should take possession of the completed buildings and fittings after carefully examining whether the entire work (including its components) has actually been completed according to the approved estimates.

An account of the expenditure incurred on the work should be obtained from the Garrison Engineer and further action taken as indicated in Article 84.

**B. Works Entrusted to C.P.W.D./State P.W.D.**

The agency of the C.P.W.D./State P.W.D. is generally employed in respect of works to be executed in civil areas.

The transfer of land should be got effected under the orders of the State Government.

In order to facilitate execution of the work with the maximum possible expedition, action should be taken to co-opt the senior-most Engineer of the C.P.W.D./State P.W.D. at the station on the school management committee under intimation to the Sangathan.

With the exception of the points mentioned above, the procedure described for M.E.S. should be followed *mutatis mutandis*.

**C. Works Entrusted to the School of Planning and Architecture, New Delhi or Vidyalaya Management Committees**

The detailed procedures to be followed will be prescribed by the Sangathan from time to time.

After the construction work is completed, necessary note should be made in the Property Register (C.S. 25).

**General Points—Applicable to all Construction Works**

**191.** Construction works involve heavy financial outlay. Whatever may be the agency employed for the work, the Principal is responsible to see that the work is commenced without delay, funds do not remain blocked unnecessarily and the work is completed expeditiously.

## CHAPTER 18

### LEDGER ACCOUNTS, MONTHLY ACCOUNTS AND ANNUAL ACCOUNTS RETURNS

#### A. Ledger Accounts

192. Every cash transaction after its being entered in the Cash Book should ultimately find a place in the ledger. The ledger is the head-wise repository of all cash transactions. The necessity for maintaining the ledger arises due to the fact that the accounts of the school are required to be maintained under the *double entry* system. The *double entry* system is based on the principle that every transaction has two-fold aspects, *viz.*, the debit and the credit. Accordingly, every ledger account has two sides, the left hand side representing the debit side and the right hand side representing the credit side. The forms of various ledger accounts to be maintained are given in C.S. 28. As soon as a cash transaction is passed through the Cash Book, it should be entered on the opposite side of the ledger account and the name of the ledger account and ledger folio number indicated in the Cash Book. A cross reference to page number of the Cash Book should also be given in the ledger account. The ledger accounts for a month should be closed at the beginning of next month.

193. Another feature of the *double entry* system of accounts is the segregation of the transactions into *capital* and *revenue*. *Capital* represents the transactions which result in the creation of tangible assets, while *revenue* represents expenditure on services of staff, maintenance and repairs of assets and purchase of articles which do not represent tangible assets. This feature is made use of in the preparation of Annual Accounts, the chronological stages of which are:—

- (i) Receipts and Payments Account, summarising the cash receipts and cash payments for the year under prescribed heads;

- (ii) Income and Expenditure Account incorporating the revenue picture of the transactions; and
- (iii) Balance Sheet incorporating the capital picture of the transactions.

## B. Monthly Accounts Returns

194. The Sangathan is required to submit to the Ministry of Education a statement of expenditure incurred out of the grants received by it. Besides, a control over the utilisation of funds distributed to the schools has to be kept by the Sangathan. In order to serve these purposes, a monthly account return showing the receipts and expenditure under the various heads of account is to be submitted. The form of monthly account return (C.S. 23) which is called the Consolidated Monthly Statement of Account is given in Appendix 7. The Consolidated Statement of Account should be furnished to the Sangathan positively on or before the fifteenth of the month following the month of account. The Consolidated Statement of Account should be accompanied by copies of pay bills, T.A. bills, etc., working up to the total amount charged under the head *Pay and Allowances* in the Consolidated Statement. In order to ensure that all the copies of pay bills, etc. have actually been sent, an abstract of payments in the following form should also be sent along with the Consolidated Statement of Account:

<b>Abstract of Pay and Allowances during the Month of</b>	.....
(i) <i>Pay Bills:</i> Pay Bill No. 1 (Gross amount)	.....
Management's share of C.P. Fund	.....
Leave Salary and Pension	
Contributions	.....
Pay Bill No. 2, and so on	.....
(ii) <i>T.A. Bills:</i> T.A. Bills No. 1, 2 and so on (Gross amount)	.....

(iii) <i>Medical Bills:</i> Medical Bills No. 21, 22, and so on	.....
(iv) <i>Leave Travel Concession:</i> Bills No. 3, 4, and so on	.....
(v) <i>Children's Educational Allowance:</i> Bills No. 3, 4 and so on	.....
Grand Total	_____
Amount charged under <i>Pay and Allowances</i> in the Consolidated Statement of Account:	_____

It should be noted that only gross amount should be shown under the head *Pay and Allowances* in both the Consolidated Statement of Account and the Abstract of Payments. The term gross amount is explained below:—

(i) *Pay and Allowances.* The total amount of pay, D.A., H.R.A., C.C.A. due, before making deductions for C.P. Fund, Income-tax, etc. Overpayment of pay and allowances may, however, be shown as reduction of expenditure.

(ii) *T.A. Bill*

(a) ON TRANSFER. Advance of T.A. on transfer of an employee should be shown under the separate head *Advances Recoverable* and not *Pay and Allowances*. When the claim is settled the total amount due before deduction on account of advance of T.A. should be classified under *Pay and Allowances* and the advance of T.A. on transfer should be credited to the head *Advances Recoverable* on the receipts side.



- (b) **ON TOUR.** The amount of advance of T.A. should be charged to the final head, *viz.*, Travelling Allowance under *Pay and Allowances*. The net amount due after deducting the advance should also be classified under the head *Pay and Allowances*.
- (iii) **Medical Bill.** The advance for medical expenses should be charged to the final head, *viz.*, Medical Reimbursement under *Pay and Allowances*. The net amount due after adjusting the advance for medical expenses, if any, should be classified under *Pay and Allowances*.
- (iv) **Leave Travel Concession.** Same procedure as for T.A. on tour.

### C. Annual Accounts

195. Under Rule 51 of the *Rules of the Kendriya Vidyalaya Sangathan*, the Sangathan is required to submit the Annual Report along with the audited statement of accounts to the Government of India every year. For this purpose, the Annual Accounts of the Vidyalaya for the financial year have to be compiled and consolidated. The Annual Accounts will be prepared in 3 parts, *viz.* Receipts and Payments Account, Income and Expenditure Account and the Balance Sheet, in the forms prescribed. The detailed instructions for compiling the same are given in Appendix 16. The Annual Accounts are to be prepared in quadruplicate and one set of the same is to be forwarded to the Sangathan and the two sets to the State Accountant General for audit and certification. The work in regard to the Annual Accounts should be completed and the same sent to the Sangathan by the 30th April each year.

### D. Audit Fees

196. The accounts maintained by the Kendriya Vidyalayas are to be audited by the Accountant General. All possible cooperation

should be extended to the Accountant General's Inspection Party in conducting the audit.

The audit fees claimed by the Accountant General will be paid, centrally by the Sangathan on receipt of a demand from the Accountant General, Central Revenues, New Delhi.

### E. Register of Assets

196. According to the rules of the Government of India, every grantee-institution has to furnish a return of the Register of Assets created out of the grants sanctioned during a year. The term *assets* for this purpose means all movable assets of a capital nature exceeding Rs. 1,000 in value and all immovable assets irrespective of value. The return is to be furnished by the Vidyalayas in the following form along with the Annual Accounts:—

#### REGISTER OF ASSETS ACQUIRED WHOLLY OR SUBSTANTIALLY OUT OF THE GOVERNMENT GRANTS

<i>No. and Date of sanction</i>	<i>Amount of the sanctioned grant</i>	<i>Brief purpose of the grant</i>	<i>Whether any condition regarding the right of ownership of Government in the property or assets acquired out of the grant, was incorporated in the grant-in-aid sanction</i>	<i>Particulars of assets actually created or acquired</i>	<i>Value of the assets as on 31st March</i>	
1	2	3	4	5	6	
<i>Purpose for which utilised at present</i>	<i>Encumbered or not</i>	<i>Reasons, if encumbered</i>	<i>Disposed of or not</i>	<i>Reason and authority, if any, for disposal</i>	<i>Amount realised on disposal</i>	<i>Remarks</i>
7	8	9	10	11	12	13

## CHAPTER 19

### PUPILS' FUND

197. The Pupils' Fund is a fund maintained out of collections from the students and is intended to be administered exclusively for the benefit of the student community. The fund is to be administered just like a trust property and the Principal occupies the role of the chief trustee of the fund.

198. The administration of the fund is to be entrusted to a Committee called the Pupils' Fund Committee consisting of the Principal, a senior P.G.T., a senior T.G.T., a senior primary teacher and one student each belonging to classes IX, X and XI. If classes IX, X, and XI do not exist in a school, one student each of the next lower class/classes should be represented on the Committee. The student member should be nominated every academic year.

199. The Pupils' Fund Committee should meet as often as necessary, but not less than three times in a year. One of the meetings should *inter alia*, be devoted for considering and approving the budget for the year. In the budget, provision should be made for all the anticipated important activities during the year such as sports meet, excursion, annual function, purchase of assets, etc. The *quorum* for a meeting should be five including two teacher members. In the absence of any teacher member or student member the Principal may nominate another senior member of the staff in the respective cadre and any student of the appropriate class for the particular meeting in which the member concerned is absent.

The proceedings of every meeting of the Pupils' Fund Committee should be recorded in a Minute Book and should be signed by all the members present in the meeting. The Annual Accounts of the fund along with the observations of the Accountant General/Internal Audit Party of the Sangathan/any Inspecting Officer of the

Sangathan and the replies thereto should be placed before the Committee for consideration, adoption and such further action as may be deemed necessary. A report on the working of the Fund should be submitted to the Vidyalaya Management Committee annually.

**200.** The account of the Pupils' Fund should be maintained in any one of the following banks: Post Office Savings Bank, State Bank of India, any Nationalised bank, a scheduled bank or a co-operative bank approved by the Registrar of Co-operative Societies. The account should be operated jointly by the Principal and the P.G.T. member. The account should be in the name of the Fund and not in the name of the Principal. The rules regarding the operation of the bank account and maintenance of Cash Book contained in Chapter 8 should be followed with slight variations as may be necessary to suit the constitution of the fund.

For meeting petty cash payments relating to the fund, a permanent imprest not exceeding Rs. 50 may be kept by the Principal.

**201.** Subject to the provisions of Art. 202 and the delegation of powers specified below, the expenditure out of the Pupils' Fund should be incurred only for the purposes mentioned in Appendix 17. In respect of items not included in the Appendix and in respect of certain items of expenditure financial powers shall be exercised as follows (please see also the statement at pages 144-145 of the Education code):

<i>Nature of item</i>	<i>Powers to be exercised by</i>	<i>Extent of powers</i>
(1) Any miscellaneous item of non-recurring nature on any one occasion	Principal Regional Officer Commissioner	Upto Rs. 100 Upto Rs. 1000 Full powers
(2) Purchase of educational amenities	Principal Regional Officer Commissioner	Upto Rs. 1000 Upto Rs. 2000 Full powers

<i>Nature of item</i>	<i>Powers to be exercised by</i>	<i>Extent of powers</i>	<i>Limitations</i>
<b>(3) School Day Celebrations</b>			
(a) Entertainment	Principal	Not exceeding Re. 1/- per student	(f) Expenditure to be incurred on not more than one function in a year
(b) All other arrangements	Principal	Not exceeding Re. 1/- per student	(ii) Total expenditure should not exceed the limit for (a) and (b)
	Regional Officer	Upto Rs. 3/- per student for (a) and (b)	(iii) The expenditure should be budgeted beforehand and got approved by the P.F. Committee
	Commissioner	Full powers for (a) and (b)	(iv) Extravagance of any kind is strictly forbidden
<b>(4) Publication of school magazine</b>	Principal	Not exceeding Rs. 2/- per copy or up to Rs. 1000 per year, whichever is more	No. of copies should be limited to the total No. of students plus one copy for each K.V. plus 10% complimentary copies
	Regional Officer	Full powers	

**202.** Pupils' Fund is not a private fund and as such expenditure therefrom should conform to recognised standards of financial propriety and discipline (*vide* Art. 53). In particular, the following principles should be borne in mind while incurring expenditure from the Pupils' Fund:—

- (i) Pupils' Fund should not be utilised to augment the grants from the Sangathan except to the limited extent specified below:—

- (a) Purchase of books for the library for improving library facilities.
- (b) Purchase of audio-visual aids over and above the initial grant of Rs. 1500.
- (c) Purchase of sports and games articles (not main equipment) for improving physical education and health of students.

As a rule, no other expenditure for which grants are admissible should be met out of Pupils' Fund even if it be for the benefit of the students.

- (ii) Poor Fund is not a constituent element of the Pupils' Fund. Consequently, no financial assistance to poor students for payment of fees, books, clothes, etc., should be extended from Pupils' Fund.
- (iii) No expenditure should be incurred in connection with the maintenance of N.C.C. troops, the liability for which does not devolve on the Sangathan.
- (iv) Approval of the Regional Officer should be obtained in principle for embarking on a new activity not contemplated in Appendix 17. For example, starting a dance class or band class, running a swimming club/photo-graphic club, etc.
- (v) Expenditure from Pupils' Fund should not be incurred for the benefit of a particular person or persons (including the officers of the Sangathan).
- (vi) There should be no extravagance or the least semblance of luxury in incurring expenditure from the Pupils' Fund.
- (vii) No activity which is not germane to the constitution of the Pupils' Fund should be financed or subsidised. For

example, running of a bus service, subsidy for Book Stores, etc.

**203.** As far as possible a year's collections should be utilised within the year by means of a well-planned programme of activities aimed at improving the extra-curricular activities, health and welfare of the student community. No collections other than the authorised fees, such as magazine fee, calendar fee, etc. should therefore be levied from the students except with the prior approval of the Sangathan.

**204.** Save in exceptional circumstances on grounds of urgency, no advance should be taken from the fund. Advances in exceptional circumstances should satisfy the following requirements:—

- (i) The expenditure to be met out of the advance should be a legitimate charge against the Pupils' Fund.
- (ii) The advance is intended to meet expenditure at an outside place, which cannot be precisely estimated and which cannot brook any delay in payment in the normal course.
- (iii) The advance should be limited to the anticipated expenditure.

An account of the advance should be rendered immediately after the event is over and note of the advance should be kept in the Register of Advances and Recoveries for the purpose of watching the adjustment thereof.

**205.** Diversion of the Pupils' Fund for School Fund and other purposes is forbidden even in anticipation of receipt of funds from the Sangathan.

**206.** A Quarterly statement of receipts and expenditure should be furnished to the Sangathan in form C.S. 38 on the 15th April,

15th July, 15th October and 15th January of each year in respect of the quarters from January to March, April to June, July to September and October to December respectively.

207. Annual Accounts in respect of Pupils' Fund should be prepared in the forms prescribed by the Sangathan and in accordance with the instructions contained in Appendix 16 and submitted to the Sangathan along with the Annual Accounts for School Fund.



## HOSTEL FUND RULES AND ACCOUNTING PROCEDURE

208. The finances of the hostel (other than the grant-in-aid for hostel equipment and the salary of the regular employees of the hostel, *i.e.* Clerk, Staff Nurse, Chowkidar and Sweeper) should be kept distinct in a bank account in the same way as the Pupils' Fund. If the Boys' hostel and Girls' hostel function completely independent of each other, separate bank account should be opened for each of them. The bank account should be jointly operated by the Principal and the Warden. The rules regarding the operation of the bank account and maintenance of Cash Book contained in Chapter 8 should be followed with slight variations as may be necessary to suit the constitution of the Hostel Fund.

209. The administration of the Hostel Fund is to be entrusted to a Committee called Hostel Fund Committee (hereinafter called the Committee) consisting of the Principal, the seniormost P.G.T., Warden, Assistant Warden and at least two student representatives on behalf of the hostellers (preferably belonging to the higher secondary classes).

210. The Hostel Fund Committee should meet as often as necessary, but not less than three times in a year. One of the meetings should *inter alia* be devoted for considering and approving the budget for the year. The budget of the hostel should be prepared for the period from the date of opening of the hostel to the normal date of closing and should include the anticipated collections and expenses under the heads for which separate ledger accounts have been prescribed.

211. The *quorum* for a meeting should be four. In the absence of the seniormost P.G.T. or a student-member, the Principal may nominate another P.G.T. or student for the particular meeting in which the member concerned is absent.

212. The proceedings of every meeting of the Committee shall be recorded in a Minute Book and should be signed by all the members present in the meeting. The Annual Accounts of the fund should be placed before the Committee for consideration and adoption and such further action as may be considered necessary.

213 The various kinds of staff attached to the hostel and their scales of pay, privileges, etc., are detailed below:—

<i>Designation</i>	<i>Scale of pay</i>	<i>Privileges</i>	<i>Other provisions</i>
(a) REGULAR STAFF			
Warden	Draws pay as teacher	Free married residential quarters, where built, subject to recovery of water and electricity charges	Not entitled to free food
Assistant Warden	—do—	Free single residential quarters, subject to recovery of water and electricity charges	Not entitled to free food
Nurse	Rs. 150-5-175-6-205	(i) Entitled to free accommodation, subject to recovery of water and electricity charges  (ii) Entitled to free food during term time	
Hostel Clerk	Same as for L.D.C.	Nil	He should furnish security in cash or L. I. C. Fidelity Bond for Rs. 1000/- (premium to be borne by him)
Chowkidar } Sweeper }	Same as for Class IV employee	Nil	

<i>Designation</i>	<i>Scale of pay</i>	<i>Privileges</i>	<i>Other provisions</i>
<b>(b) KITCHEN STAFF</b>			
<i>Consolidated rate without allowances</i>			
Head Cook	Rs. 80-2-100	(i) Entitled to free food and lodging (ii) Maximum 12 days casual leave	(i) No pay during vacation (ii) Not entitled to regular leave (iii) Not entitled to any terminal benefit
Cook	Rs. 60-1-80	—do—	—do—
Masalchi	—do—	—do—	—do—
Bearer	—do—	—do—	—do—
Sweeper	—do—	—do—	—do—

The appointment of the kitchen staff should be got approved by the Regional Officer, who, while giving approval, will take into account the strength of the hostel and other factors.

The kitchen staff should work on all the seven days of the week and are not eligible for any compensatory leave.

**214.** Admission to the hostel should be made strictly according to the priorities and other instructions issued by the Sangathan from time to time. Teachers and other staff cannot be allowed to avail of the hostel facility without the specific approval of the Sangathan. Warden and Assistant Warden may, however, avail of the facility such as food, on payment of charges prescribed for the hostellers.

**215.** The hostel should be closed during the vacation and services of the kitchen staff dispensed with during the vacation. During short breaks such as Diwali break, etc., the Principal

may exercise his discretion to keep the hostel open or close the same in consultation with the Committee.

216. The Hostel Fund should be administered in such a way that it is self-supporting, that is, there is no profit or loss over the period of a hostel year. Subject to this requirement, the hostel charges may be recovered from each hosteler monthly at the rates mentioned below:—

Boarding charges	Rs. 55
Lodging, water, electricity and establishment charges	Rs. 20
Total	<u>Rs. 75</u>

The hostel charges should be recovered in full every month from each hosteler. At the time of admission to the hostel, an advance deposit of Rs. 125 (comprising caution deposit of Rs. 50 and one month's hostel charges of Rs. 75) should be recovered. The advance deposit is refundable after necessary adjustment when the hosteler finally leaves the hostel.

The hostel charges should be paid on or before the tenth of each month. If the tenth of a month happens to be a holiday, the charges may be collected on the next working day. After the tenth of a month, a late fee at the rate of five paise per day should be levied.

217. Receipt in form C.S. 10 should be issued by the Hostel Clerk in respect of hostel charges collected from the hostelers. The receipts (which should be machine-numbered) should be prepared in duplicate by means of carbon paper. The original of the receipt is to be handed over to the hosteler while the duplicate copy should be kept in tact. As and when a receipt book is brought into use, certificate of count of its pages should be furnished by the Hostel Clerk. A summary of hostel charges collected should be maintained in form C.S. 55. The total collections entered in the Cash

Book should be checked and attested by the Principal. The collections should be deposited into the bank within 24 hours.

218. For the accounting of the cash transactions of the hostel a Cash Book in form C.S. 22 should be maintained. Besides the Cash Book, a General Ledger and a Personal Ledger should be maintained to accommodate the following accounts:—

(a) *General Ledger*

(i) Boarding Account (C.S. 56)

(ii) Establishment and Lodging Account (C.S. 56)

(iii) Caution Deposit Account (C.S. 56)

(b) *Personal Ledger*

Personal account of each hosteler (C.S. 56)

The personal ledger is only a subsidiary record intended to facilitate recovery of hostel charges from the hostelers. This ledger is not made use of in connection with the preparation of Annual Accounts of the Hostel Fund.

The total collections from the hostelers on each day should be analysed and credited to the ledger accounts *Boarding Account*, *Establishment and Lodging Account* and *Caution Deposit account*. As and when expenditure is incurred, it should be classified under the sub-headings shown in the Boarding Account and debited to the respective sub-heading in the Boarding Account. The total expenditure for a month should be worked out separately for boarding and establishment and lodging.

The expenses on boarding should be distributed over the number of hostelers so as to arrive at the *pro-rata* charge per hosteler. For this purpose, the minimum unit period for recovery of charges may be reckoned as half a month—fifteen days and less may be treated as half a month and over fifteen days treated as a full month.

Except in the cases of hostelers who join or leave the hostel during the middle of a month (wherein the principle explained in the preceding sub-para will be applicable), recovery of establishment and lodging charge should not be made on proportionate basis.

The individual collections from the hostelers should be credited to their personal accounts in the personal ledger on the basis of the fee receipts and the ledger folio numbers indicated on the fee receipts. The *pro-rata* charges worked out for every month should be debited to the personal account and the balance to the credit of each hosteler's account worked out. Action should then be taken for recovery of any short collection. There is no objection to adjust the short collection in a month against the excess collection in a previous month, provided this adjustment is not carried over beyond the hostel year. At the end of a hostel year only the advance deposit of Rs. 125 should remain to the credit of each hosteler's personal account.

In the first week of every month the Principal should carefully review the expenditure under boarding and establishment and lodging *vis-a-vis* the relevant collection to see how far the collection is adequate and take such remedial action as may be necessary to adjust the expenditure. If the strength of the hostel goes below the limit at which it is not feasible to run the hostel within the schedule of charges, the matter should be brought to the notice of the parents and the orders of the Sangathan obtained for either increasing the charges or closing the hostel, duly taking into account the views of the parents.

A quarterly statement showing a summary of the transactions concerning the Hostel Fund should be rendered to the Sangathan in the form C.S. 57 on the same due dates as prescribed for the Pupil's Fund (*vide* Art. 206 of Chapter 19).

The Annual Accounts of the Hostel Fund should be prepared in the proformae given in Appendix 7 after taking into account the

instructions contained in Appendix 16. A copy of the Annual Account should be furnished to the Sangathan along with the Annual Accounts for the School Fund and Pupils' Fund.

### **Control over Hostel Expenditure and Stock**

219. (i) The expenditure on boarding should be rigidly controlled by means of a standard menu to be approved by the Committee. Slight variations in the menu may be made by the Warden in consultation with the Principal to suit prevailing circumstances.

As far as possible, guests of hostelers and the staff should not be entertained in the hostel. In exceptional circumstances guests may be permitted to avail of the hostel facility (boarding, lodging or both) on payment of charges to be fixed for the purpose by the Committee.

- (ii) Unless the weather conditions necessitate or a hosteler falls sick, the use of hot water facility should not be generally extended. If the Committee decides to extend the facility, efforts should be made to adjust the cost of the facility within the collection of Rs. 20 for lodging.
- (iii) Recreation facilities may be provided to the hostelers only on a limited scale since the hostelers can make use of the sports facilities available in the school. As far as possible, the newspapers and periodicals purchased out of the School Fund/Pupils' Fund may be made use of in the Recreation Room of the hostel.

No other facility such as washing of clothes, hair cutting, etc., should be provided at the cost of the Hostel Fund.

- (iv) As far as possible, purchase of provisions, milk, fuel and vegetables may be made on monthly basis as this

arrangement would be economical and save administrative work. At places where Military Canteen facilities exist, provisions etc., may be purchased from the Canteen. There should be a rigid system of control over the consumption of provisions, milk, fuel and vegetables so as to avoid pilferage, etc. As a rule, kitchen staff should not be entrusted with purchases of provisions etc. on their own responsibility. The Hostel Clerk and Warden should physically verify the stock of provisions, etc., once a week.

- (v) If the hostel is not provided with separate meters for electricity and water, arrangements should be made to get the meters installed separately for the hostel. Electricity should not be allowed to be used for ironing and other purposes involving heavy consumption. A share of electricity and water charges should be recovered from the Warden, Assistant Warden and Nurse, who are provided with accommodation in the hostel, on the basis of notional consumption.

(vi) *Stock of Furniture, Utensils, etc., in the Hostel*

A complete stock register of furniture, fans, utensils and other articles in the hostel should be maintained. The stock should be kept separately and not mixed up with other stock items of the Vidyalaya and the Warden/Assistant Warden made responsible for their proper storage and safe custody. In case of transfer of the Warden/Assistant Warden to another Vidyalaya or whenever there is a change of incumbency, the Principal should ensure that the charge of the hostel stock is properly handed over and shortages or excesses brought to the notice of the Sangathan.

A separate stock register showing the utensils and other items in daily use in the hostel should also be



maintained. Utensils normally required for constant use by the kitchen staff and the students should be made over to the head cook and his signature obtained in a part of this register. After use and at the end of each day, the utensils should be kept securely in an almirah and for this purpose, the head cook should be made responsible. The Warden/Assistant Warden should keep a watch on this. The utensils kept in the custody of the head cook should be physically verified once a week by the hostel clerk and a certificate of verification recorded in the register. Once in two weeks, the Warden/Assistant Warden should independently conduct a physical verification and record a certificate in the register. These verifications should also cover other items in use in the hostel. The surplus items in stock (items not in actual use, but kept in stock) should be physically verified once a month by the Warden/Assistant Warden and a certificate recorded in the main stock register.

All shortages in stock should be investigated then and there and responsibility fixed. The Principal should periodically examine the stock registers and ensure that these are maintained properly.

Before appointment of the head cook, his antecedents should be got verified from police/district authorities.

## CHAPTER 21

### BOOK STORE AND THE ACCOUNTS CONNECTED THEREWITH

**220.** As a rule, no Vidyalaya should take the responsibility of running a Book Store unless it has the requisite machinery and facilities to run the same efficiently and without incurring a loss. The Principal will be personally responsible for infringement of this rule.

**221.** The finances of the Book Store should be kept distinct from other funds in a bank account opened in the same way as the Pupils' Fund. The bank account should be jointly operated by the Principal and a teacher who is a member of the Book Store Committee. The rules regarding the operation of the bank account and the maintenance of the Cash Book contained in Chapter 8 should be followed with slight variations as may be necessary to suit the constitution of the fund.

**222.** The administration of the Book Store is to be entrusted to a committee called the Book Store Committee consisting of the Principal, a senior teacher, a U.D.C. and a student representative.

**223.** For the purpose of establishing the Book Store an advance of Rs. 20 or the estimated cost of the books, whichever is higher, should be collected from each student. Advancing money from the School Fund, Pupils' Fund or the Hostel Fund is absolutely forbidden.

**224.** The affairs of the Book Store should be confined only to textbooks, which are not easily available in the market. Before enlarging the sphere of activity of the Book Store, *viz.* dealing in Note Books and other items of stationery, school uniforms, badges, etc., it should be examined whether the activity will not entail any loss or risk whatsoever and approval of the Regional Officer obtained.

**225.** The Book Store should be run on 'no profit no loss' principle, that is, the income derived therefrom should be sufficient to cover all the incidental expenses in making purchases, potential loss on account of dead stock, etc.

**226.** The various accounts records to be maintained to account for the transactions of the Book Store and the subject-matter of each such record are detailed below:—

<i>Description of record</i>	<i>Subject-matter</i>
(1) Cash Memo-cum-Adjustment Bill in form C.S. 58	For collection of advances, cash sales and sales in adjustment of advances.
(2) Cash Book	For recording the cash receipts and payments.
(3) Purchases Register in form C.S. 59	For recording all purchases made on credit basis, the payments made there against and the outstanding liability for each firm.
(4) Combined Register of Purchases, Sales and Stock in form C.S. 60	For recording book-wise the purchases made (on both cash/credit), the sales made from time to time both in cash and in adjustment of the advance and stock from time to time.
(5) Personal Account of each student in form C.S. 61	For recording the advance received from each student, the value of books supplied against the advance and the outstanding balance.

Annual Accounts should be prepared in the proformae given in Appendix 7. A copy of the Annual Accounts should be furnished to the Sangathan along with the Annual Accounts of the School Fund, etc.

## CHAPTER 22

### MISCELLANEOUS TOPICS

#### **Procedure at the Time of Handing Over and Taking Over Charge**

**227.** The following procedure should be followed whenever a Principal is transferred to another Kendriya Vidyalaya or is absent on regular leave or tour for a period exceeding fifteen days:—

- (i) The cash in the office chest in respect of all the funds (School Fund, Pupils' Fund, etc.) should be counted and handed over to the incoming Principal or the senior-most Post Graduate teacher-in-charge. Certificate of amount handed over and taken over should be recorded in the Cash Book and signed by both the relieving and relieved officials.
- (ii) A memo of transfer of charge of the following documents/articles should be prepared and signed by both the relieving and relieved officials:—
  - (a) Unused cheque book, counterfoils of used-up cheque books and pass books, if any.
  - (b) Provident Fund pass books.
  - (c) Service Books.
  - (d) Confidential documents (in case of transfer of Principal).
  - (e) Keys of office almirah, etc. (including duplicate keys of laboratories, etc.).
  - (f) Fidelity bond furnished by UDC/LDC.
  - (g) Receipt books.

- (iii) Specimen signature of the relieving official duly attested should be intimated to the bank concerned.
- (iv) The physical stock of valuable articles like typewriter, cycle, clocks, etc., in the office which are under the direct charge of the Principal should be handed over and a dated certificate of handing over/taking over recorded on the Stock Register besides attestation of the balances of stock on the individual folios.
- (v) In respect of stock under the charge of teachers, the incoming Principal should ensure that Stock Registers with certificates of charge/physical verification are in the science laboratories, crafts room, drawing room, etc. Each equipment costing over Rs. 250 should be physically verified by the incoming Principal and the balance in stock in the Stock Register attested in token of check.

**228.** In the event of absence of a Principal on regular leave or tour for a period not exceeding fifteen days, handing over of cash and cheque book may be avoided, if possible, and a small imprest not exceeding Rs. 100 may be entrusted to the senior-most P.G.T. for meeting petty contingent expenditure. If the absence occurs towards the end of the month, the P.G.T. in-charge may be authorised to sign the main pay bill and cheques. The Principal will, however, be responsible to ensure, after his return from leave or tour about the correctness of the transactions that took place during his absence and countersign the cash book and vouchers in token of check.

#### **Watching the Submission of Accounts Returns**

**229.** The Principal is responsible to ensure that Accounts Returns are rendered to the Sangathan on the due dates. The Principal is also responsible to watch that the various registers, etc. which are to be submitted to him are actually submitted on the due dates.

For the sake of guidance, the more important registers, etc. to be submitted to the Principal and the Returns to be submitted to the Sangathan are enumerated below:—

**A. Registers, etc. to be Submitted to the Principal**

*Daily*

Cash Book with pay-in-slip, cheque book, vouchers.

Summary of fees and fines collected (C.S. 11)

Postage Stamp Account (C.S. 31)

Despatch Register (C.S. 30).

Register of Library fines collected (C.S. 52)

Telephone Register (C.S. 21)—collections made.

*Weekly*

Physical verification of cash balance.

Physical verification of stamp balance.

Review of Receipts Register (C.S. 20) to watch disposal of letters received.

*Monthly*

Physical verification of cash balance—on the last working day.

Physical verification of stamp balance—on the last working day.

Reconciliation of bank balance—after receipt of bank statement.

Closing of ledger accounts—first week.

Review of Summary of fees collected class-wise and agreement with the Summary of fees collected date-wise—1st of each month.

Register of strength of students (C.S. 8).

Review of expenditure in hostel—1st week.

**B. Accounts Returns to be Submitted to the Sangathan**

*Monthly*

Consolidated Statement of Account (C.S. 23)—on or before 15th.

Disbursement statement (copies of pay bills, T.A. bills, etc.)—on or before 15th.

Abstract of pay and allowances—on or before 15th.

*Quarterly*

Quarterly statement in respect of Pupils' Fund (C.S. 38).	— 15th April 15th July 15th Oct. 15th Jan.
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Quarterly statement in respect of Hostel Fund (C.S. 57).	-do-
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*Yearly*

Annual Statements of Accounts (School Fund, Pupils' Fund and Hostel Fund).	— 30th April
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Copies of Register of Assets.	— 30th April
Budget proposals—Revised Estimates for current year and Budget Estimates for next year.	— 20th August
Reports on losses and breakages.	— 1st July

### **Stamp Account and Despatch Register**

**230.** For the handling of official correspondence a small imprest of postal stamps and stationery may be kept separately for the School Fund, Pupils' Fund and Hostel Fund. Utmost economy should be secured in the consumption of postal stamps and stationery by having printed post cards and inland letters. The issue of telegrams should be avoided. Care should also be taken to limit the number of words used in the telegrams. The postal stamps and stationery should not be used for private correspondence with the Sangathan's officials, etc.

**231.** A stamp account in form C.S. 31 should be maintained for accounting of the receipts and issue of stamps and the balance at the end of each day attested by the Principal. The physical balance of stock of stamps should be verified once a week and on the last day of each month. At the end of the month the stock of stamps should be analysed into various denominations and indicated in the stamp account.

**232.** In respect of the stamps issued for official correspondence, a Despatch Register in form C.S. 30 should be maintained. The total value of stamps used on each day should be struck and the same transcribed into the stamp account. The Despatch Register should be signed each day by the Principal in token of his having verified the correctness of the usage of stamps. The Certificate of Posting and receipts for Registered letters should be affixed against the rele-

vant entries in the Despatch Register and the postal registration number noted against the relevant entry.

### **Receipts Register**

233. All official correspondence received each day should be diarised in a register in form C.S. 20, with a view to watch their disposal. Tenders/quotations received should be diarised immediately after they are opened.

Each receipt should be assigned a serial number and the serial numbers should be indicated on calendar year basis. A note of disposal of the correspondence should be kept against each letter diarised. Once a week the Principal should review the Receipts Register to verify whether all the receipts up to the end of the previous week have been disposed of.

### **Telephone Register**

234. Every school is authorized to have a telephone for official purposes. Residential phone for the Principal is not allowed. Utmost economy should be secured in the use of telephone and no person should be allowed to use the telephone for personal purpose except on payment of appropriate charges. The telephone should be kept under lock and key of the Principal. No trunk call should be made unless it is absolutely necessary. A telephone register in form C.S. 21, showing the details of trunk calls made and collections from the staff for private calls should be maintained. The collections made each day should be credited in the accounts the same day.

When the telephone bill is received, it should be verified with reference to the Telephone Register to see whether the trunk calls were actually made for official purposes. A certificate to the effect that the telephone calls were made for official purposes and appropriate charges were recovered in respect of private calls, should be furnished on each telephone bill passed for payment.

### **Losses of Cash and/or Stores due to Theft**

**235.** All cases of losses of cash/stores due to theft, etc. should be reported to the Police for investigation. A preliminary report of the loss and a final report of the results of investigation should be furnished to the Sangathan. In case where the school employees are involved, disciplinary action should also be instituted for effecting recovery. Effective steps should be taken to prevent the recurrence of theft, wherever necessary. Reports should be sent even in respect of cases where the losses are made good by the employees at fault.

### **Statistics Regarding Strength of Students on Rolls**

**236.** A register showing the strength of students on rolls on the first of each month should be maintained in form C.S. 8 for statistical purposes.

### **Expenditure on Excursions and Educational Tours**

**237.** The Kendriya Vidyalayas may arrange excursion of students to places of historical, geographical, scientific, industrial and cultural interests during long vacations and breaks, such as those during Dussehra, Diwali, summer, winter, etc. The tours should, as far as possible, be confined to places in the vicinity of the Vidyalaya, but tours to far off places may also be undertaken if sufficient number of students—a minimum of 10—are interested. The following instructions apply in the matter of undertaking the tours and meeting the expenditure thereon. It should be noted that expenditure out of the Pupils' Fund on excursions and educational tours should be met only to the extent indicated in these instructions and the Pupils' Fund should not be drawn upon in any other manner for this purpose without the prior sanction of the Sangathan.

- (i) Tours to places situated at a distance of more than 200 Kilometres from the location of the Vidyalaya should be

undertaken only with the prior approval of the Regional Officer. While asking for such approval, the number of days involved in the tour and other details, including estimates of expenditure on rail-fares and/or bus fares (at concessional rates admissible to students), boarding and lodging charges at the places to be visited, incidental charges to be incurred, number of days required for the tour, etc., should be furnished. The amount available in the Pupils' Fund should also be intimated along with the proposal.

- (ii) The expenditure on students, who wish to participate in the tours, should be met by the students themselves and there should be no contribution from the Pupils' Fund or School Fund towards this expenditure.
- (iii) For 10 students participating in an excursion tour, one member of the staff should be sent as an escort. If the number of students is 20 or near about, one more member of the staff should be sent as an escort, but in any case, not more than three escorts should be sent with a party. Where the number of students participating in a tour is very large, that is more than 30, there is no objection to include one class IV employee in the party as an additional escort, if it is felt by the Principal that it would facilitate arrangements during the excursion. The escorts should be nominated by the Principal on the basis of their ability for management, etc.
- (iv) The estimated *pro-rata* expenditure on students will be recovered from them in advance. At the end of the excursion the actual *pro-rata* expenditure incurred should be worked out and the balance, if any, refunded to or recovered from the students concerned.
- (v) The escorts will travel and stay with the students and partake of the common boarding arrangements. The entire *pro-*

*rata* expenditure on the escorting staff members will be debited to the Pupils' Fund. Necessary advance for meeting the expenditure on the escorting staff members may also be taken from the Pupils' Fund. No daily allowance and travelling allowance will be paid to escorts, either from the School Fund or Pupils' Fund.

- (vi) There will be no objection to the family members of the escorts or other interested staff members accompanying students on the excursion tours but such members should bear the *pro-rata* expenditure themselves. The estimated expenditure should be collected from them in advance. Only very close members of the family should be permitted and their numbers should be kept at the minimum.
- (vii) A complete and detailed account of the expenditure incurred on the excursion should be maintained by one of the escorts, who should be nominated by the Principal for this purpose. This escorting member will also be entrusted with the advances collected and drawn. The account should be available for inspection by Audit or any officer of the Sangathan or for examination by the parents of the participating students.
- (viii) Short excursions within the town or on the outskirts may also be undertaken by students and where only a limited number of students participate, the expenditure should be met on the basis indicated in the above sub-paragraphs. However, if the whole school is taken on a short excursion within the town, there is no objection to meeting the entire or part of the expenditure out of Pupils' Fund.

## APPENDIX 1

### ANNEXURE A

#### CONDITIONS FOR EXERCISING FINANCIAL POWERS DELEGATED TO THE PRINCIPALS OF KENDRIYA VIDYALAYAS

The financial powers delegated to the Principals are to be exercised subject to the following conditions:—

1. Funds are available for meeting the expenditure.
2. The purchases are made strictly in conformity with the orders issued by the Ministry of Education/Kendriya Vidyalaya Sangathan.
3. The powers should not be split up so as to avoid the necessity for obtaining the sanction of the higher authority. It is not also permissible to split up an expenditure which, on the whole, requires the approval of the higher authority.
4. Expenditure should be incurred with due regard to broad and general principles of financial propriety, *viz.*:—
  - (a) Excepting in cases where otherwise permitted, the expenditure should not *prima facie* be more than the occasion demands. Every employee of the Sangathan is expected to exercise the same vigilance in respect of expenditure authorised/incurred by him as a person of ordinary prudence would exercise in respect of expenditure of his own money.
  - (b) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to his own personal benefit or advantage. One's own benefit will include benefit to family members.

- (c) The Sangathan's funds are not to be utilised for the benefit of individuals or only some of the students/teachers except in pursuance of a recognised policy or for a specifically approved purpose.
- (d) All doubtful cases should be referred to the Sangathan for orders prior to incurring the expenditure.
- (e) Rush of expenditure at the close of the year with a view to spend the funds should, as a rule, be avoided.
- (f) In keeping with the need for economy, strict regard should be paid to avoiding any expensive item where a cheaper one would serve the same, or more or less the same, purpose.

5 The expenditure should strictly conform to the standards, scales, limitations, etc., as laid down by the Ministry of Education/Kendriya Vidyalaya Sangathan.

#### **Other General Principles**

6. The powers are to be exercised only by the Principal and are not to be delegated to anyone else. In cases of absence of the Principal on leave, etc., the powers are not to be exercised by the Principal-in-temporary or *ad-hoc*-charge; each such case should be referred to the Sangathan for orders.

7. Powers for which annual limits are prescribed are to be exercised in relation to each financial year, *i.e.* 1st April to 31st March. In order to ensure that the limits are not exceeded, progressive total of expenditure of the same nature or category should be struck on the vouchers.

**APPENDIX I (contd.)**

**ANNEXURE B**

**DETAILS OF FINANCIAL POWERS DELEGATED TO THE PRINCIPALS OF KENDRIYA VIDYALAYAS**

<i>S. No.</i>	<i>Nature of power</i>	<i>Powers delegated</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)
<b>(A) For items not specified below:-</b>			
	(i) Recurring	Upto Rs. 25/- in each case	Approval of the Sangathan should be taken in cases wherein these limits are exceeded.
	(ii) Non-recurring	Upto Rs. 250/- in each case	
<b>(B) For items specified below:</b>			
1.	Bicycle	<p>(a) Full powers for replacement of condemned ones only. Purchases are to be made only on D.G.S. &amp; D. rate contracts.</p> <p>(b) Repairs upto Rs. 30/- per bicycle per year.</p> <p><i>Note</i>—If repairs required to the frame of bicycle including transit charges would cost so much that it would be true economy to purchase a new bicycle, the machine should be condemned and sold under the orders of the Sangathan.</p>	Only one bicycle is sanctioned for a school.
2.	Conveyance Hire	<p>Upto Rs. 250/- per annum (for the entire school) subject to the limit of Rs. 10/- per employee per month and subject to the following conditions:-</p> <p>(a) Conveyance hire can be reimbursed to an employee other than the Principal who—</p>	



- (i) is despatched for duty to a place at some distance from the school if the employee concerned is not entitled under normal rules to draw the travelling allowance for the journey; or
  - (ii) is summoned to office outside normal office hours of duty by the special order of the Principal.
  - (b) Reimbursement of conveyance hire should be made in accordance with the scheduled scale of charges for the conveyance used. Conveyance hire should not be granted in respect of a journey for which the employee concerned is granted any compensatory leave or is otherwise entitled to receive any special remuneration for the purpose of the duty which necessitated the journey.
  - (c) As far as possible, only public conveyance should be used except for bringing cash; and class IV staff should utilise the office cycle. Where public conveyance is not available, other cheap mode of conveyance may be used.
3. Electric, gas and water charges Full powers.
4. Fire protection (non-recurring) Upto Rs. 250/- per annum.
5. Instruments, minor equipment and apparatus (other than furniture) Upto Rs. 500/- per annum.
6. Municipal Rates and Taxes Full powers, subject to the conditions mentioned below:-
- (i) If the rates and taxes are payable for a group of buildings some of which is not occupied by the school, only proportionate charges based on the accommodation actually occupied by the school shall be paid.
  - (ii) No municipal taxes are payable on public buildings situated in cantonments.

In respect of the Principal the approval of Chairman is to be obtained and in such cases also, the conditions set out herein will apply.

This is only intended for the office of the school and not for laboratories, etc.

(1)

(2)

(3)

(4)

(iii) If any portion of the school building is occupied by an employee of the Sangathan, proportionate charges are to be recovered from the occupant on the basis of actual area of occupation or any other equitable basis to be got approved by the Chairman of the Management Committee.

7. Petty works and repairs to Sangathan's buildings including sanitary fittings, water supply and electric installations in such buildings and repairs to such installations

Upto Rs. 250/- in each case of non-recurring item, subject to the following conditions:-

- (i) All such petty works and repairs to be executed at a time, should be grouped together for applying the limit.
- (ii) In the case of rented buildings, the charges should not be incurred unless the house-owner is not willing to bear the liability for the same. In exceptional cases, where the house-owner refuses to bear the liability, the charges may be borne by the school.

8. Posts and Telegraph charges :-

Full powers, subject to the following conditions :—

(i) Charges for issue of letters, telegrams, etc.

(i) Communications from employees regarding their leave, pay, transfer, leave salary, income tax, fund subscriptions, and other analogous matters, which are private and not official, shall not be sent at school's expense.

(ii) Telegrams should not be issued except on grounds of urgency. Cost of a telegram, which has been issued unnecessarily, will have to be borne by the employee at fault.'

(ii) Commission on Money Order

Money order Commission is to be borne by the employee except when he is on duty/training at an outstation in school's interest.

*Note* :—Vacation pay should not be disbursed through M.O. free of M.O. commission at the residence of an employee.

9. Telephone charges:

(i) *Installation of new phone:* Nil

(ii) *Rental Charges:* Full powers

The approval of the Sangathan is to be obtained for installation of phone at the school. It should be ensured that the calls emanating from telephone relate to school business and the bill does not exceed reasonable limits. Details of every trunk call must be recorded in a specific register before payment is made therefor.

10. (a) Freight charges

Full powers.

(b) Demurrage and wharfage charges

Upto Rs. 20/- in each case, subject to maximum of Rs. 100/- in a year.

*Note* — Full justification is to be given in each case wherein demurrage charges are incurred due to no fault of any employee.

(ii) Printing and binding (including cost of paper and binding material) and stationary

For stationery, binding and printing: Upto Rs. 20/- in each case subject to the limit of Rs. 250/- per annum.

1. Printing of question papers etc. for conducting examinations is not covered, as the charge is debitable to Pupils' Fund.
2. Stationery should be purchased in bulk to cover requirements for 6 months or one year after calling for competitive quotations. A consolidated approval of the Regional Officer for purchase of stationery in a year should be obtained at the time of making requisition for funds under *Contingencies*, and stationery should be purchased only within the limit approved by the Sangathan. In special cases wherein the limit so approved is exceeded,

(1)

(2)

(3)

(4)

the Principal may incur expenditure to the extent given in Col. 2, i.e. Rs. 20/- in each case and Rs. 250/- in all.

**11. Advertisement charges**

Upto Rs. 150/- in each case subject to the following conditions :—

Advertisement for posts duly sanctioned and which are vacant should be confined only to three leading newspapers in the region. The expenditure should not exceed Rs. 150/- on each occasion and the advertisements for vacancies should, as far as possible, be planned well ahead and consolidated in respect of all Kendriya Vidyalayas in the neighbourhood and in one or two batches and the total expenditure in a year should not exceed Rs. 600/-.

**12. Legal charges**

Upto Rs. 250/- in each case subject to the condition that prior approval of the Sangathan is obtained and payment is made according to authorised schedule of charges.

**13. Liveries and Uniforms to Class IV staff**

Upto Rs. 250/- in each financial year subject to the eligibility for the different classes of stations, scale and periodicity of supplies.

For scales and patterns of uniforms, Appendix XXI of Education Code may be referred to.

**APPENDIX I (contd.)**

**ANNEXURE C**

**STATEMENT SHOWING THE DETAILS OF ADMINISTRATIVE POWERS DELEGATED TO THE PRINCIPALS,  
KENDRIYA VIDYALAYAS UNDER VARIOUS RULES**

<i>Sl. No.</i>	<i>Rule No.</i>	<i>Nature of power</i>	<i>Extent of power</i>	<i>Conditions/restrictions, if any, imposed</i>
(1)	(2)	(3)	(4)	(5)
<i>I. Under Fundamental Rules</i>				
1	24	To sanction increments	Full powers in respect of staff under his control	Increments next above the Efficiency Bar should be approved by the Chairman, School Management Committee, in case of staff below P.G.T.'s; by the Regional Officer in case of P.G.T.'s, and by the Commissioner in case of Principal
<i>II. Under Supplementary Rules</i>				
1	62	To decide whether a particular absence is absence on duty	Full powers in respect of staff under his control. (To be exercised with due regard to the special circumstances and public purpose served)	This power will, however, be exercised only with the approval of the Chairman, School Management Committee
2	206 and 208	To grant leave other than special disability and study leave	Full powers for all his staff, if arrangements for posting a substitute are not involved	Officiating arrangements in leave vacancies, if they involve higher emoluments, can be made only with the approval of the Regional Officer

(1)	(2)	(3)	(4)	(5)
3	213	To accept a certificate signed by any Registered Medical Practitioner as evidence of fitness to return to duty	Full powers for all his staff	
4	267	To grant maternity leave	Full powers for all his staff, if substitute arrangements are not involved	Officiating arrangements in leave vacancies, if they involve higher emoluments, can be made only with the approval of the Regional Officer

**III. Under General Financial Rules**

1	124	Disposal of obsolete, broken or unserviceable stores (including furniture)	Write off of the book value of articles broken upto Rs. 200/- on each occasion based on the Report of a Condemnation Board	<p>The power is to be exercised subject to the following requirements:—</p> <p>The Condemnation Board, consisting of 3 members, namely, the Principal, and two members of the Management Committee, nominated by the Chairman, should inspect and prepare a list of broken and unserviceable goods (including laboratory articles like test-tubes, beakers, etc.). Damages/breakages for which teachers/students are held responsible are to be made good by the individuals concerned. Based on the recommendations of the Condemnation Board, the rest of the items may be written off, if the total book value of all such items is within Rs 200/-. Otherwise, the approval of the Sangathan is to be obtained</p>
2	222 and 231	Power to sanction advance of T.A. on transfer, in the interest of the Sangathan	Full powers for the staff of Kendriya Vidyalaya	All such cases of grant of advances should be reported to the Sangathan by sending copies of the sanctions, along with the monthly accounts returns
3	191	To act as controlling officer for purpose of T.A.	Full powers for his staff	T.A. will be admissible only if the particular absence is treated as absence on duty by the competent authority, see also Sl. No. 1 under Sec. II above

**IV. Under Central Treasury Rules**

<b>1</b>	142	To act as Drawing and Disbursing Officer	Full powers in respect of his staff, including himself
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**V. Under Medical Attendance Rules 1944**

<b>1</b>	Section I	To act as Controlling Officer	Full powers for the staff under him	Powers to be exercised strictly in accordance with the Medical Attendance Rules, 1944 and further orders thereon
<b>2</b>	Ministry of Finance O.M. No. F. 21 (2) EV (B)/61 dt. 12.7.61 (item No. 8 of Section VII of the Rules)	To grant advance to the employees for Medical Attendance and treatment	Full powers for the staff under him	All such cases should, however, be reported to the Sangathan by sending copies of sanctions along with the monthly accounts returns
<b>3</b>	Ministry of Finance O.M. No. F. 61(15)- EV(B)/62, dt. 14.12.62 read with their O.M. No. F. 61 (15)-EV (B)/60, dated 24.8.63	To grant T.A. advances for medical treatment	Nil	Such cases should be referred to the Regional Officer for prior sanction

**VI. Under Kendriya Vidyalaya (Employees) Contributory Provident Fund Rules, 1965/G.P.F. Rules**

<b>1</b>	6	To act as Controlling Officer for the purpose of nomination	Full powers in respect of staff of Kendriya Vidyalaya	
<b>2</b>	8 and 23	To act as Controlling Officer for the purpose of maintaining accounts	Full powers in respect of staff of Kendriya Vidyalaya	
<b>3</b>	11	To sanction ordinary advances	Full powers in respect of staff under him	Subject to the conditions laid down in the Rules

*VII. Miscellaneous*

<b>1</b>	<b>To act as Controlling Officer for the purpose of Leave Travel Concession</b>	<b>Full powers in respect of staff under him</b>	<b>Subject to the conditions, etc. laid down in the Leave Travel Concession Rules</b>
<b>2</b>	<b>To sanction Children's Educational Allowance</b>	<b>Full powers in respect of staff under him</b>	<b>Subject to the conditions laid down in Children's Educational Allowance Rules.</b>
<b>3</b>	<b>To sanction reimbursement of tuition fees</b>	<b>Full powers in respect of staff under him</b>	<b>Subject to the conditions prescribed by the Sangathan</b>



## APPENDIX 2

### INSTRUCTIONS REGARDING THE PREPARATION OF BUDGET

#### **Facts about the Budget and Guidelines for the Preparation of the Budget Proposals**

1. *Budget*, otherwise called *The Annual Financial Statement*, is a statement of the estimated annual revenues and expenditure of an institution and is prepared with the object of planning the activities of the institution in advance and taking appropriate steps for their implementation.

2. The Budget proposals consist of two parts, *viz.* Revised Estimates for the current financial year and Budget Estimates for the next financial year.

The Revised Estimates are not totally different from the original Budget Estimates. These are framed after a thorough and careful scrutiny of all the relevant factors, such as the actual progress of expenditure, the probable expenditure during the remaining part of the year and especially the capacity of the institution to utilise the available funds during the rest of the year. The necessity for the preparation of the Revised Estimates arises due to the fact that the Budget Estimates are prepared much in advance with reference to facts known at that time and a re-appraisal of the planned activities has to be made on the basis of the developments that have since taken place. The inclusion of the Revised Estimates in the budget does not mean that these replace the sanctioned budget grant automatically ; it only shows that the institution anticipates that the revenues/expenditure will be greater or less than that authorised in the original Budget.

In the light of the position stated above, the scope of the Budget Estimates will be self-explanatory.

3. The notable features of the Budgetary system are:—

- (i) *Cash Basis.* The budget is prepared on the basis of what is expected to be actually received or paid during the year, irrespective of the fact that such receipts or payments relate to that year or previous year. But commitments and liabilities should not be included in the budget unless they are expected to be discharged effectively by the end of March of the year. For example:—
- (a) The salaries of the staff actually payable during the *Budget period* (this is explained in para 4 (i) below), are to be taken into account.
- (b) If materials ordered for in January or February '71 are not expected to be received and paid for till April, 71, the expenditure will be provided in the Budget of 1971-72 and not in the Revised Estimates of 1970-71. It will be breach of financial discipline if in such a case, a cheque is drawn on 31.3.71 in anticipation of the receipt of supplies and the cheque is handed over to the party in April, 1971.
- (ii) *Annual Basis.* The budget estimates are prepared to cover a period of one year (*i.e.* from 1st April to 31st March). Activities such as construction works may take a longer period for execution. But only so much of the amount as is likely to be utilised within the particular year, and not the entire estimated cost of the project, should be included in the Revised or Budget Estimates as the case may be. For this purpose the probable expenditure during the particular year has to be ascertained from the construction agency.
- (iii) *Form of Estimates to Correspond to the Accounts.* The various heads under which estimates are to be framed have to correspond to the heads of accounts adopted in the

accounts of the institution. This means that the principles for classification of the expenditure have to be strictly adhered to. These principles have been set out in Art. 77.

- (iv) *Estimates should be close.* The estimates should be framed as closely as possible, that is, the revenue should not be under-estimated and expenditure should not be over-estimated. The insistence on close estimating is based on the consideration that ultimately, more money should not be taken from the tax-payer than is absolutely necessary and an institution should not obtain more money than it really needs and is in a position to spend during the year. Evidently, such estimation requires some skill and the skill can be developed partly by examining the trend of expenditure in the past and partly by a careful forecast of the activities which necessitate the expenditure. This in effect means that the activities in the future such as development of the science laboratories, the library facilities, the construction programme, etc., have to be planned well ahead and these activities have to be expressed in monetary terms.

4. There are certain special features as well which are of importance from the Sangathan's point of view:—

- (i) *Budget period (i.e. the period to be covered in the budget).* Only in regard to pay and allowances of the staff employed in the Kendriya Vidyalayas, the Budget period is to be reckoned from May payable in June to April payable in May each year, as against the usual Budget period from March payable in April to February payable in March each year followed in the Government Departments. This would mean that even though the liability to the Government does not exceed the total period of twelve months in all, only the emoluments actually due during the special Budget period applicable to the Kendriya Vidyalayas should be taken into account.

For other heads, the estimates are to be prepared to cover the period from 1st April to 31st March.

- (ii) *Coverage of grants beyond the budget period.* The expenditure of the Sangathan (including the schools) under the various heads of account is met by the Government of India in the form of grant-in-aid. As such, the expenditure of the Sangathan does not constitute a direct charge on the Revenues of the Government of India under the respective heads of account. Hence the basic principle governing direct expenditure of the Government, *viz.* that unutilised funds on the 31st March of each year will lapse, will not be applicable to the Sangathan. Under the Rules for grants-in-aid, only so much of the grant shall be paid during any financial year as is likely to be expended during that year. Grants are to be utilised as early as possible, in any case not later than one year from the date of sanction. (This position holds good as between the grantee institution, *viz.* the K.V.S. and the Ministry of Education). The unutilised balance at the end of the financial year need not be refunded automatically, but the balance at the end of one year from the date of sanction of funds to K.V.S. should be duly surrendered to the Government through the Sangathan. The periods up to which the Kendriya Vidyalayas may utilise the funds sanctioned by the Sangathan are indicated in the relevant sanctions.

A corollary to the premise stated above is that while estimating requirements for a year, the unutilised balances of the previous year should be duly taken into account. The instalments of funds received during the year should also be taken into account.

5. The following points of detail are to be borne in mind in preparing the Budget:—

- (i) *Principle of rounding off.* Estimates in respect of each

*head of account*, such as Pay and Allowances, etc. should be rounded off to the nearest hundred rupees at the last stage.

- (ii) *Linking of figures with the accounts.* Figures relating to actual expenditure/collection of fees should be tallied with the corresponding amounts shown in the monthly statements of accounts or the Annual Accounts.

### APPENDIX 3

#### NORMS OF EXPENDITURE APPROVED FOR THE RELEASE OF FUNDS TO KENDRIYA VIDYALAYAS FOR VARIOUS PURPOSES

(Also see notes at the end of this Appendix)

Sl. No.	Nature of expenditure	Norms approved per school	Nature of items included under each head	Authority
1.	2.	3.	4.	5.
1.	Pay and Allowances.	Actuals for the staff approved.	(1) Only allowances which are approved by the Ministry of Education /K. V. S. should be paid; (2) Management share of C.P. fund; and (3) Leave and pension contributions of deputationists.	—
2.	Contingency.	Minimum of Rs. 5,000/- up to 500 students plus Rs. 500/- for every 100 additional students or part thereof in excess of 500 students.	Details of items included are given in Chapter 14.	—
3.	Special contingency: for the purchase of a duplicator and typewriter.	Cost of the approved make, not exceeding a sum of Rs. 2,800/- for both duplicator and typewriter, at the current rate. If only one item, viz., duplicator or typewriter, is approved, the limit is Rs. 1, 400/-.	Standard typewriter like Remington and standard duplicator (hand model) like Shourie/Gestetner. Cost of fans for class rooms, where sanctioned, will also be met from this head.	—
4.	Library.	<i>Initial grant:</i> Rs. 8/- per student, subject to a minimum of Rs. 4,000/- per school.  <i>In subsequent years:</i> Rs. 1000/- per annum for schools with strength of 500 or less and Rs. 1500/- per annum for schools with strength over 500.	The library books should be purchased with due reference to the lists of books recommended by the Sangathan. Text books and Reference books for the use of teachers are also to be included.	—

5. Teaching Aids (including equipment for teaching Geography as elective) *Initial grant.* Rs. 5/- per student.  
*In subsequent years.* Rs. 500/- per annum for schools with strength of 500 or less. Rs. 1,000/- per annum for schools with strength over 500.
- Geography Equipment**
- Actuals, up to a limit of Rs. 2000, initially.
- (1) Equipment for teaching Geography **See Appendix 6**  
Min of Edu. No  
F. 9/58/64-CSU  
dt. 31.7.64.  
See Appendix 6
- (2) Maps, charts and specified instruments and appliances.
6. Sports Equipment *Initial grant.* Rs. 5/- per student.  
*In subsequent years.* Rs. 500/- per annum for schools with strength of 500 or less. Rs. 1,000/- per annum for schools with strength over 500.
- Sports materials, apparatus requirements for first aid, scouting guides, P.T., Jr. Red Cross, Mackenzi course, etc. —do—
7. Laboratory Equipment for Physics, Chemistry, Biology and Home Science Rs. 53,000/- approximately for all the four laboratories as per COPP Report (Appx. 4).  
\*The breakup of each unit separately would be as under:—
- |                 |                             |
|-----------------|-----------------------------|
| Physics         | = Rs. 16,000/-              |
| Chemistry       | = Rs. 13,000/-              |
| Biology         | = Rs. 13,500/-              |
| Home Science    | = Rs. 10,500/-              |
| For replacement | = Upto Rs. 2,500/- per year |
- \*The money will be released in suitable instalments according to needs.
- The articles to be purchased are of 3 categories, viz. 'Essential', 'Supplementary', and 'Desirable'. Items of the *essential* category should be acquired during the first 2 years and after the initial development of the laboratory is complete, items of the *desirable* category should be purchased in the subsequent 3 years. Items of *supplementary* category may be provided, in the course of later years.
- The quantities are for class of 40 students working in 2 batches of 20 each for practicals. The cost of gas plant is included in Rs. 53,000.
8. School furniture, including furniture for laboratory, library, etc. Actual requirements on the basis of scales of furniture laid down in Ministry of Education, Central Schools Unit, letter No. F. 6/11/55-CSU, dated 27-8-1965 (*vide* Appendix 5)
- The list includes the requirements for Class Room, Laboratory, Library, Staff Room and Office Room. Due regard should be paid to usefulness and economy. Luxury items should not be purchased.

1	2	3	4	5
9.	Craft Equip- ment	<i>Initial grant.</i> Rs. 4,000/- (Rs. 2,000/- each per craft).  <i>For subsequent years.</i> Rs. 500/- per annum per craft.	(1) Electrical gadgets and their repairs.  (2) Equipment for sewing, needle work and embroidery.	Circular No. 73 (F. 9-4/64-CSU) dated 16-11-64. (Appendix 6)
10.	Audi-Visual Aids	Rs. 1,500/- initially.	Audio, microphone, amplifier, loudspeakers and accessories and other items recommended by the National Institute of Audio Visual Education (N.C.E.R.T)	
11.	Rent of School buildings	Actuals, on the basis of certificates of reasonableness of rent from appropriate authority, e.g., C. P. W. D., State P. W. D., Rent Control Authority, etc. The accommodation taken should not be in excess of the norms of space requirement approved for the purpose.	The charges for hire of tents for the purpose of meeting shortage of accommodation may also be met out of this head.	
12.	Hostel Equip- ment	<i>Initial capital outlay.</i> Actual requirements, subject to a maximum of Rs. 15,000/- in each case, for a unit of 60 boarders.  <i>In subsequent years.</i> Actuals, upto Rs. 1000/- per annum for replacements and additions.	This includes furniture, and equipment for dormitory, dining hall, kitchen, sick room, and Nurse's quarters.	
13.	Consumable articles for La- boratories	Actuals, up to the following maximum for each full-fledged Laboratory;—  Chemistry Laboratory                      Rs. 2,000/- Physics Laboratory                         Rs. 1,000/- Biology Laboratory                         Rs. 1,000/- Home Science laboratory                 Rs. 1,000/-	This includes chemicals and vegetables for Home Science Laboratory.	

- Notes*— (1) Where the actual requirements of a School are less than the amount admissible under the approved norms in any case, only the amount of actual requirements will be released.
- (2) Under items against S. No. 2, 4, 5, 6, and 12 where the norms of expenditure are based on the number of students, the actual funds to be given to a school will be based on the sanctioned student strength of the institution. As and when the sanctioned strength is increased, initial funds will be given for the additional students only.



## APPENDIX 4

### DETAILS OF LABORATORY EQUIPMENT AS PROVIDED IN THE C.O.P.P. REPORT

#### A. PHYSICS

##### MAIN LIST

##### *Demonstration*

Sl. No.	Name of Article	Quantity	
		Essential	Desirable
1	Bell jar 20 cm. (8 in.) diam.	2	—
2	Glass cutting knife	—	1
3	Reading Telescope	—	1
4	Sun dial	1	—
5	Vernier model—wooden	—	1
6	Wheel and axle	—	1
7	Pulleys, various types (set of 24)	1	—
8	Differential pulley	—	1
9	Young's modulus apparatus : Searle's	—	1
10	Young's modulus apparatus : Vernier type	1	—
11	Hook's law apparatus with its kgm. wts.	—	1
12	Gear chain	—	1
13	Centrifugal carriage	—	1
14	Centre of gravity toys : set	3	—
15	Double cone and inclined plane	1	—
16	Globe, rotating	—	1
17	Guinea and feather apparatus	—	1
18	Falling plate apparatus	—	1
19	Inertia apparatus (ball and spring type)	1	—
20	Brass strips to show flattening of the earth	—	1
21	Cone	—	1
22	Barker's mill	—	1
23	Apparatus to show that liquids seek their own level	1	—
24	Hydrometers for light and heavy liquids : set	—	1
25	Hydrometer for battery testing	—	1
26	Bucket and cylinder	—	1
27	Hydrostatic balance	1	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
28	Pascal's law apparatus	...	1 —
29	Wet and dry bulbs hygrometer	...	1 —
30	Daniel's hygrometer and Regnault's hygrometer (one each)	...	1 —
31	Hydrostatic paradox apparatus	...	— 1
32	Model of submarine	...	— 1
33	Model of hydraulic press	...	1 —
34	Lactometer	...	1 —
35	Vasudeo cup	...	1 —
36	Water wheel—model	...	— 1
37	Baroscope	...	— 1
38	Aneroid Barometer	...	1 —
39	Fortin's Barometer	...	1 —
40	Rain gauge	...	1 —
41	Syringe	...	1 —
42	Hero's fountain	...	— 1
43	Cartesian diver	...	1 —
44	Vacuum pump (piston type)	...	1 —
45	Vacuum pump (simple rotary type)	...	— 1
46	Hand pump—model	...	1 —
47	Petrol pump—glass model	...	1 —
48	Force pump—glass model	...	1 —
49	Foot ball pump	...	1 —
50	Bicycle pump	...	1 —
51	Magdeberg hemispheres 12.7 cm. (5 in.) diam. (pair)	...	1 —
52	Harrison's grid bar pendulum	...	— 1
53	Rutherford's maximum thermometer	...	1 —
54	Rutherford's minimum thermometer	...	1 —
55	Six's maximum and minimum thermometer	...	1 —
56	Clinical thermometer	...	1 —
57	Thermometer 0—50°C, marked in 1/5°C	...	2 —
58	Thermometer tube with cup at the top	...	1 —
59	Bunsen's ice calorimeter	...	1 —
60	Differential air thermoscope	...	1 —
61	Linear expansion apparatus (spherometer type)	...	— 1
62	Constant volume air thermometer	...	— 1
63	Constant pressure air thermometer	...	— 1
64	Searle's thermal conductivity apparatus	...	— 1
65	Thermos flask	...	1 —
66	Newton's law of cooling apparatus	...	—

Sl. No.	Name of Article	Quantity	
		Essential	Desirable
67	Mechanical equivalent of heat apparatus (Searle's apparatus or Joule's original calorimeter type)	...	1
68	Working model of steam engine (sectional)	...	1
69	Model of gas engine	...	1
70	Model of speed governor (centrifugal force)	...	1
71	Papin's digester	...	1
72	Du long and Petit's apparatus	...	1
73	Hope's apparatus	...	1
74	Davy's safety lamp	...	1
75	Bar and gauge and ball and ring for expansion (each)	...	1
76	Wollaston's cryophorus	...	1
77	Bar, soft iron and compound metal 100 cm. (each)	...	1
78	Strip, compound metal	...	1
79	Convection current apparatus (Set)	...	1
80	Thermopile	...	1
81	Fire alarm	...	1
82	Crook's radiometer	...	1
83	Leslie's cube	...	1
84	Ritchie's apparatus	...	1
85	Total internal reflecting prism	...	1
86	Magic lantern	...	1
87	Sextant model (simple mirror type without telescope)	...	1
88	Periscope (model)	...	1
89	Newton's coloured disc	...	1
90	Kaleidoscope	...	1
91	Phosphorescence and fluorescence materials (set of four)	...	1
92	Apparatus for determining critical angle	...	1
93	Terrestrial telescope	...	1
94	Model of reflecting telescope	...	1
95	Stereoscope with slides	...	1
96	Photographic camera with accessories (only box camera)	...	1
97	Spectrometer (vernier type)	...	1
98	Bunsen's grease spot photometer	...	1
99	Rumford's photometer	...	1
100	Colour slide for showing the effects of mixing colours and pigments—set	...	1
101	Eye model with detachable parts	...	1
102	A pair of tuning forks mounted for beats	...	1

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
103	Siren, with speed counter	...	1	—
104	Toothed wheel	...	—	1
105	Sonometer	...	—	1
106	Demonstration apparatus for wave motion	...	1	—
107	Organ pipes: set	...	—	1
108	Floating magnets (De la Rive)	...	—	1
109	Magnetic compass (medium size)	...	—	1
110	Mariner's compass	...	1	—
111	Dip Circle	...	1	—
112	Horse shoe magnet 14 cm. (5½ in.)	...	1	—
113	Spherical conductor	...	1	—
114	Plate condensers in series and in parallel	...	—	1
115	Rod, glass and brass	...	1	—
116	Faraday's butterfly net	...	1	—
117	Electrostatic machine (Wimshurst's) 30 cm. (12 in.) diam.	...	1	—
118	Leyden jars, small (removable)	...	1	—
119	Leyden jars, fixed coatings	...	1	—
120	Apparatus for demonstrating the magnetic effect of currents (set)	...	—	1
121	Tangent galvanometer	...	1	—
122	Post Office Box	...	—	1
123	Moving coil galvanometer for lecture demonstration	...	—	1
124	Electric motors (4 to 6 volts) AC/DC	...	—	1
125	Electromagnet, lifting (10 kg.)	...	—	1
126	Electric dynamo AC/DC (working model)	...	—	1
127	Induction coil 10 cm. (4 in.) spark	...	—	1
128	X-ray tube with screen and stand	...	—	1
129	Telegraph arrangement (set)	...	1	—
130	Telephone arrangement (set)	...	—	1
131	Discharger	...	1	—
132	A set of discharge tubes under different pressures and for different gases	...	—	1
133	Bunsen's cell	...	1	—
134	Bichromate cell	...	1	—

## EXPERIMENTS

*Mechanics and General Properties of Matter*

135	Glass jug	...	1	—
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<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
136	Glass trough	...	2	—
137	Laboratory supports and clamps (various types)	...	12	—
138	Burette clamp, spring type	...	6	—
139	Balance, physical (with weight box)	...	6	2
140	Spring Balance:			
	1 lb.	...	1	—
	100 gms.	...	3	—
	250 gms.	...	3	—
141	Meter scales			
	Full meter	...	10	—
	Half meter	...	20	—
142	Micrometer screw gauge	...	4	1
143	Vernier caliper	...	4	1
144	Ordinary calipers	...	4	1
145	Spherometer	...	4	1
146	Stop clock	...	4	1
147	Stop watch	...	2	—
148	Spirit level	...	4	1
149	Graduated cylinders			
	50 cc.	...	2	1
	100 cc.	...	5	5
	250 cc.	...	2	1
	500 cc.	...	2	6
150	Burette	...	4	2
151	Pipette	...	4	—
152	Apparatus for composition of forces	...	4	—
153	Inclined plane for determination of the co-efficient of friction	...	4	—
154	Bobs for pendulum (in place of simple pendulum)	...	12	3
155	Specific gravity bottle	...	5	5
156	Nicholson's hydrometer	...	4	—
157	Boyle's Law apparatus	...	4	—
158	Travelling microscope	...	1	—
159	Wooden wedges	...	4	2
160	Hare's apparatus with wooden stand	...	4	2
161	U-Tube with wooden stand	...	4	2
162	Barometer tubes	...	5	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
163	Calcium chloride tubes	...	5
164	Small wooden benches for relative density	...	—
165	Wooden blocks, assorted (doz.)	...	—
166	Tripod stands 23 cm. (9 in.)	...	—
167	Test tubes	...	—
168	Petri dishes 15 cm. (6 in.)	...	—
169	China dishes 10 cm. (4 in.)	...	—
170	Crucibles with lids	...	—
171	Trough (G.I.) 38 cm. (15 in.) diam.	...	—
<i>Heat and Light</i>			
172	Thermometer : 0–212°F	...	2
	–10–110°C	...	4
173	Calorimeter, with stirrer and wooden box	...	2
174	Boiler, copper 1000 cc.	...	—
175	Hypsometer	...	—
176	Stove	...	2
177	Spirit lamp, brass 170 gms. (6 oz.)	...	—
178	Wire gauze screen 15 × 10 cm (6" × 4")	...	12
179	Mirrors : Plane strip with stand	...	—
	Concave, 5 cm. (2 in.) diam.	...	—
	Concave, 6.3 cm. (2½ in.) diam.	...	4
	Concave, 7.6 cm. (3 in.) diam.	...	—
	Convex, 6.3 cm. (2½ in.) diam.	...	—
180	Lenses : Double convex, 5 cm. (2 in.)	...	4
	Double convex 7.6 cm. (3 in.)	...	2
	Double convex 5 cm. (2 in.)	...	2
181	Prisms : Glass	...	2
	Hollow	...	2
182	Glass slabs for refraction experiments :		
	Slabs 8 × 5 × 2.5 cm. (3.2" × 2" × 1")	...	2
	Hollow cubes (for liquid)	...	2
183	Magnifying lens	...	—
184	Optical bench with accessories (metal)	...	—
185	Lens holders	...	—
186	Ground glass screens 15 × 10 cm. (6" × 4")	...	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential Desirable</i>	
<i>Sound, Electricity and Magnetism</i>			
187	Tuning forks	...	8 2
188	Resonance tube apparatus	...	4 —
189	Magnetic needle on pivot	...	4 —
190	Magnetic compass (small size for plotting lines of force)		
	15 mm. (0.6 in.)	...	6 2
191	Magnets—pairs (different types)	...	8 —
192	Deflection magnetometer	...	4 —
193	Vibration magnetometer	...	4 —
194	Pith ball pendulum	...	4 —
195	Ebonite rods	...	2 —
196	Glass rods 30×2 cm. (12"× $\frac{3}{4}$ "	...	2 —
197	Cat skin (full piece)	...	2 —
198	Flannel piece	...	2 —
199	Rod, sealing wax	...	2 —
200	Biot's apparatus	...	5 —
201	Proof plane with ebonite rod	...	5 —
202	Gold leaf electroscope	...	4 —
203	Electrophorus	...	4 —
204	Cells : Leclanche	...	8 —
	Daniel	...	4 —
205	Accumulator 2 Volts	...	4 —
206	Potentiometer, slide wire type 400 cm.	...	4 —
207	Moving coil galvanometer—Weston type	...	4 1
208	Meter bridge	...	4 —
209	Resistance box	...	4 —
210	Rheostat 10, 25, 50, and 150 ohms	...	4 2
211	Ammeter	...	4 1
212	Voltmeter	...	4 1
213	Copper voltameter	...	4 —
214	Plug keys : One way	...	4 —
	Double key	...	4 —
	Triple key	...	2 —
	Transformers—small : step up and step down	...	4 —
<i>Miscellaneous</i>			
215	Rubber tubing ordinary (metres)	...	10 —

Sl. No.	Name of Article	Quantity	
		Essential	Desirable
216	Pressure tubing (metres)	10	—
217	Nails assorted (kg.)	1	—
218	Screws and nuts assorted (gross)	2	—
219	D.C.C. enamelled wire No. 22 (kg.)	$\frac{1}{2}$	—
220	D.C.C. enamelled wire No. 26 „	1	—
221	D.C.C. enamelled wire No. 30 „	—	$\frac{1}{2}$
222	D.C.C. enamelled wire No. 32 „	—	$\frac{1}{4}$
223	Plastic wire coil	1	—
224	Flexible wire coil (silk covered)	—	1
225	Manganin wire 32 gauge (gms.)	—	100
226	Nichrome wire 30 gauge „	—	100
227	Eureka wire 30 gauge „	100	—
228	Iron wires of different diameters (1 mm to 5 mm) (kg.)	—	$\frac{1}{2}$
229	Mercury (kg.)	5	—
230	Geometrical instruments set	1	—
231	Cork borer—set of three	2	—
232	Emery paper, assorted	12	—
233	Grease (kg.)	$\frac{1}{2}$	—
234	Insulating tape (reel)	1	—
235	Lycopodium powder (gm.)	—	30
236	Rubber pads	4	—
237	Pestle and mortar	1	—
238	Lead shots (kg.)	$\frac{1}{2}$	—
239	Asbestos pieces 15 × 15 cm. (6" × 6")	6	—
240	Bucket, galvanized	2	2
241	Basin (china clay) 10 cm. (4")	—	4
242	Test tube brushes (doz.)	3	—
243	Corks, assorted (gross)	1	—
244	Glass rods assorted (kg.)	$\frac{1}{2}$	—
245	Glass tubing capillary (kg.)	3	—
246	Watch glass	6	—
247	Electric bulbs with holders	24	—
248	Switches	12	—
249	Cut-outs	12	—
250	Two-pin plugs	6	—
<i>Set of Tools</i>			
251	Pliers, assorted	3	—
252	Screw drivers assorted	6	—
253	Files assorted	12	—



<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
254	Chisels, assorted	...	3	—
255	Hand drill	...	1	—
256	Bench vice 10 cm. (4 in.) gap	...	1	—
257	Grinder	...	1	—
258	Metal cutting saw with blades	...	1	—
259	Plane 20 cm. (8 in.)	...	1	—
260	Hammers, assorted	...	3	2
261	Tongs	...	1	1
262	Nail pullers	...	1	1
263	Forceps	...	1	1
264	Soldering iron (75 and 120 Watts)	...	1	1
265	Pair of compasses	...	1	1
266	Dividers	...	1	1
267	Metal scale	...	1	1

## SUPPLEMENTARY LIST

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>
1	Measuring tape (25 m.)	1
2	Gyroscope	1
3	Spiral spring for demonstrating the properties of simple harmonic motion	1
4	Flush model siphon (glass)	1
5	Steel yard (Roman)	1
6	Apparatus to show that upward, downward and sidewise pressures are equal	1
7	Mousson's apparatus for showing the effect of pressure on melting point	1
8	Model for the determination of $G$ (Cavendish method)	1
9	Working model of hydro-electric point	1
10	Model of airplane	1
11	Pressure gauge (Bourdon's type)	1
12	Atwoods' machine	1
13	Whirling table in vertical and horizontal positions	1
14	Ball-bearing sectional model	1
15	Hydrostatic bellows	1
16	Apparatus to show liquid pressure with manometer	1
17	Jolly's differential steam calorimeter	1
18	Thermostat model	1
19	Dilatometer	1
20	Model of ammonia ice plant	1
21	Direct vision spectroscope	1
22	Film strip projector	1
23	Binocular	1
24	Hartle's optical disc for demonstration of experiments	1
25	Polaroid discs—pair	1
26	Epidiascope (with micro-slide projection attachment)	1
27	Electrically maintained tuning fork	1
28	Quincke's interference tube	1
29	Gramophone with records	1
30	Singing flame apparatus	1
31	Earth inductor	1
32	Magnetic globe—medium size	1
33	Hibbert's magnetic balance	1
34	Coloumb's torsional balance	1

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>
35	Electric chime, electric whirrs, Faraday's ice pail etc., for demonstrating the basic phenomena in electrostatics ...	1
36	Moving coil galvanometer for lecture demonstration ...	1
37	Electromagnetic induction apparatus (set) ...	1
38	Apparatus for determining the specific heat of solids by the method of mixture (Regnault type) ...	4
39	Ebonite sheet (sq. m.) ...	0.4
40	Rubber sheet (sq. m.) ...	0.8
41	Leather sheet (assorted sizes) (sq. m.) ...	0.4
42	Brass metal rods (assorted sizes) (kg.) ...	2
43	Brass metal sheets (assorted sizes) (kg.) ...	2
44	Brass metal tubing (assorted sizes) (kg.) ...	1
45	Banana plugs and sockets (doz.) ...	1
46	Crocodile clips (doz.) ...	1
47	Terminals assorted (doz.) ...	3

## B. CHEMISTRY

*Demonstration*

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity (Essential)</i>
1	Aspirator (1 litre capacity)	1
2	Bell jar 20 cm (8 in.) diam.	1
3	Funnel, separating	2
4	Funnel Buchner 65 mm. (2.6 in.)	1
5	Calcium chloride tubes	4
6	Thermometers (marked in $\frac{1}{2}^{\circ}$ C)	4
7	Voltmeter for electrolysis	1
8	Voltmeter for electrolysis of hydrochloric acid	1
9	Eudiometer tube : straight (with platinum terminals)	1
10	Fractionating columns and tubes (various types) 46 cm.(18") high	4
11	Mercury trough	1
12	Filter pump (steel)	1
13	Porcelain boats	4
14	Crystal models (glass/wooden/plastic) (set)	1
15	Diffusion apparatus	1
16	Ozone apparatus (Sieman's and Brodie's ; 1 each)	2
17	Potassium hydroxide bulbs	2
18	Victor Meyer's apparatus with copper jackets, Hoffmann bottle and graduated tube	2
19	Apparatus for dialysis (dialyser)	1
20	Combustion tubes	2
21	Burthel burner	1
22	Copper still for distillation -- 10 litres (preferably electrically operated)	1
23	Platinum wires (5 cm. pieces fused in glass)	2
24	A set of process charts including periodic table	1
25	Atomic model (set)	1
26	Mineral collection (set)	1
27	Alloys (set)	1
28	First-aid cabinet	1

*Experiments*

(Starred items are required in large quantities and may be supplied as needed)

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
29	Sand bath	...	20	4
30	Water bath, small (copper)	...	20	4
31	Cobalt glass	...	6	—
32	Beaker : 150 ml. capacity	...	—	25
	250 ml.    ,,	...	60	20
	500 ml.    ,,	...	20	5
33	Beehive shelf	...	20	4
34	Flask (F.B.) 500 ml.	...	30	—
35	Flask (R.B.) 500 ml.	...	30	—
36	Flask, conical (250 cc.) (Erlenmeyer type)	...	30	30
37	Funnel 7.6 × 10 cm. (3" × 4")	...	60	—
38	Funnel, thistle (gross)	...	1	—
39	Evaporating porcelain basin 2 cm. (3/4") diam.	...	30	10
40	Retort : 250 ml.	...	30	—
	500 ml.	...	—	5
41	Funnel stand	...	20	4
42	Tripod stand	...	20	4
43	Trough (glass) 25 cm. (10 in.) diam.	...	24	—
44	Deflagrating spoon	...	30	—
45	Drying cone (G.I.)	...	12	—
46	Asbestos sheet : 15 × 15 cm. (6" × 6")	...	30	18
47	Flame protector	...	24	—
48	Iron stands with clamps and rings	...	20	4
49	Cork borers—set of 3 each	...	20	4
50	Cork presser	...	2	—
51	Corks velvet (ordinary) assorted sizes (gross)	...	10	—
52	Stoppers, rubber : assorted sizes (doz.)	...	6	—
53	Mortars and pestles (porcelain) 15 cm. (6")	...	3	3
54	Spatula (horn)	...	6	6
55	Triangular files 15 cm. (6")	...	20	4
56	Round files 15 cm. (6")	...	12	—
57	*Glass tubing different diam. (kgs.)	...	25	—
58	*Rubber tubing, assorted sizes (metres)	...	50	—
59	*Glass rods (kgs.)	...	4	—

Sl. No.	Name of Article	Quantity		
		Essential	Desirable	
60	Woulffe's bottles 250 ml.	...	24	—
61	Watch glass (different sizes)	...	40	20
62	Gas jar 20 cm. (8")	...	100	60
63	Glass disc (for the above jars)	...	100	100
64	Glass disc with hole	...	30	10
65	Filter paper packet (100 pieces)	...	10	—
66	Filter paper sheet	...	50	—
67	Wire gauze piece (asbestos covered)	...	30	—
68	Hard glass test tubes 15×2.5 cm. (6"×1") (doz.)	...	6	—
69	Test tubes 15×.95×1.6 cm. (6"× $\frac{3}{8}$ "× $\frac{5}{8}$ ") (gross)	...	5	5
70	Test-tube holder	...	20	4
71	Test-tube stand	...	24	—
72	Kipp's apparatus : 1000 ml.	...	1	—
	500 ml.	...	1	1
73	Charcoal blocks (doz.)	...	4	—
74	Reagent bottles—flat stoppered and narrow mouthed (226 gm.) (doz.)	...	25	5
75	Reagent bottles—wide mouthed (226 gm.)	...	150	50
76	Test-tube brushes	...	24	24
77	Mouth blow pipes	...	20	4
78	Desiccator with lid and perforated porcelain plate 12.7 cm. (5")	...	20	—
	-Do-	15 cm. (6")	—	6
79	Clay pipe triangles	...	20	16
80	Pair of tongs (brass)	...	20	4
81	Crucible, porcelain with lid	...	20	4
82	Crucible, silica with lid	...	1	1
83	Sand paper sheet	...	12	—
84	Burette 50 ml. with stop cock	...	5	—
	" with pinch cock	...	20	10
85	Pipette 10 c.c.	...	30	—
	20 c.c.	...	—	30
86	Measuring flask 1000 c.c.	...	2	2
	500 c.c.	...	5	5
87	Measuring jar 500 c.c.	...	2	—
88	Winchester bottle (5 litres)	...	6	6

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
89	Liebig's condenser 30 cm. (12")	12	—
90	Burette stand/holder, Fischer type (metal)	20	4
91	Balance, analytical with weight box 1 mg. sensitiveness	5	1
92	Physical balance with weight box (250 gms.)	1	1
93	Petrol gas plant—automatic reservoir suitable for 24 burners (with accessories)	1	—
94	Burners suitable for petrol gas plant	24	—
95	Spirit lamps—brass (113 gm.)	20	4
96	Blow lamp	1	—
97	Pressure type stove	2	2

#### *Chemicals*

An amount of Rs. 2,000 may be provided annually towards the purchase of the necessary chemicals for the Chemistry Laboratory.

## C. BIOLOGY

1. *Vegetative Parts*

The following modifications of vegetative parts may be collected and preserved, where necessary.

## ROOT:

- (i) Fusiform root of radish.
- (ii) Napiform root of turnip.
- (iii) Conical root of carrot.
- (iv) Tuberous root of sweet potato or seven O'clock plant.
- (v) Nodulated root of groundnut.
- (vi) Parasitic root of *Cuscuta*.
- (vii) Fasciculated root of asparagus.
- (viii) Climbing root of beetle.
- (ix) Assimilatory root of *trapa*.
- (x) Leaf root of bryophyllum.
- (xi) Adventitious root of grass.

## STEM:

- (i) Rhizome of ginger.
- (ii) Tuber of potato.
- (iii) Bulb of onion.
- (iv) Corm of colocasia.
- (v) Sucker of mint.
- (vi) Phylloclade of ruscus.
- (vii) Cladode of asparagus.
- (viii) Thorn of *duranta*.
- (ix) Bulbil of lily.
- (x) Spine of prickly pear.
- (xi) Tendril of vine.

## LEAF:

- (i) Tendril of pea.
- (ii) Phyllode of Australian acacia.
- (iii) Pitcher of *Nepenthes*.
- (iv) Leaf of sundew.
- (v) Bladder wort (entire plant).



*II. Apparatus*

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
1	Microscopes with oculars X 10 Objectives X 10X40	...	5	—
2	Dissecting microscopes : rack and pinion	...	8	2
3	Reading glass (Magnifier) 7.6 cm. (3") diam.	...	2	—
4	Magnifiers single folding	...	20	—
5	Magnifiers triple folding	...	1	1
6	Eye piece X 10 with pointer	...	2	—
7	Klinostat	...	1	—
8	Aquaria glass clear 30 litres 61×38×30 to 35 cm. (24"×15"×12" to 14")	...	1	1
9	Thermometers 0—110°C	...	2	—
10	Thermometers 0—220°F	...	2	—
11	Physical balance with weight box	...	1	—
12	Beranger's balance with weight box	...	1	—
13	Cage for small animals	...	1	—
14	Thermos flask (wide mouthed) 1 litre	...	1	—
15	Respiroscope ordinary	...	3	3
16	Ganong's respiroscope	...	1	1
17	Auxonometer	...	1	—
18	Ganong's photometer	...	1	—
19	Ganong's light screens	...	3	3
20	Apparatus to show suction force	...	1	1
21	Apparatus to show the relationship between transpiration and absorption	...	1	—
22	Heliotropic chamber	...	1	—
23	Simple photometers	...	2	—
24	Moll's apparatus	...	1	—
25	Apparatus to measure root pressure	...	1	—

*III. Laboratory Equipment*

26	Dissecting trays enamel or zinc painted (large)	...	20	4
27	Dissecting set for teacher	...	4	—
28	Bone cutting forceps	...	6	—
29	Big scissors	...	4	—
30	Hammers (small)	...	10	—
31	Mounted needles (cross)	...	1	—
32	Boards, insect drying	...	2	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
33	Boards, insect setting	...	2	—
34	Slide boxes each to hold 25 slides (empty)	...	10	—
35	Brushes camel hair (assorted sizes)	...	20	10
36	Herbarium press 50 × 30 cm. (20" × 12") (wooden boards with reapers) (pair)	...	1	—
37	Drying papers	...	200	200
38	Herbarium mounting sheets	...	100	100
39	Secateur 12.7 cm. (5")	...	1	—
40	Digger	...	2	—
41	Cork borer (Hand)	...	1	—
42	Cork boring machine	...	—	1
43	Retort stands with clamps and boss heads	...	6	—
44	Funnel stands (wooden)	...	6	6
45	Test-tube stands	...	6	6
46	Wire cages to hold test tubes	...	6	6
47	Collecting nets	...	6	—
48	Pins, assorted sizes for fixing specimens (pkts)	...	10	—
49	Entomology pins (gross)	...	1	—
50	Iron tripod stands	...	6	—
51	Spirit lamps	...	5	1
52	Rubber tubing (4 sizes of 5 m. each)	...	20	—
53	Rubber corks (assorted sizes) (doz.)	...	2	—
54	Cork bark (assorted) (gross)	...	1	—
55	Razors hollow ground	...	2	1
56	Scalpels	...	5	—
57	Forceps 12.7 cm. (5") pointed (steel)	...	5	—
	12.7 cm. (5") blunt	...	5	—
58	Forceps (long) 30 cm. (12")	...	2	—
59	Forceps 7.6 cm. (3") pointed	...	2	—
60	Spatulas	...	3	—
61	Pinch cocks (screw type)	...	6	6
62	Kerosene stoves (non pressure type) (where gas is not available)	...	1	—
63	Vasculum	...	4	—
64	Pruning knife	...	1	—
65	Trowel	...	1	—
66	Test tube holders	...	10	2
67	Flower pots (assorted, earthenware) 20 and 25 cm. (8" and 10")	...	12	12
	15 cm. (6") ...	...	12	12

Sl. No.	Name of Article	Quantity		
		Essential	Desirable	
68	Watering can (galvanized)	...	2	—
69	Mugs (enamel)	...	4	—
70	Baltis (15 litres capacity)	...	2	2
71	Refuse box with lid	...	2	—

*IV. Glass-ware and Museum Ware*

72	Bell jar 50×30 cm. (20"×12")	...	1	1
73	Glass plate 35×35 cm. (14"×14")	...	2	1
74	Aspirator (10 litres)	...	1	1
75	Funnel 10 cm. (4" diam.)	...	6	—
	Funnel 7.6 cm. (3" diam.)	...	6	—
	Funnel 5 cm. (2" diam.)	...	4	—
76	Beaker 1 litre	...	3	—
	Beaker 1/2 litre	...	6	6
	Beaker 1/4 litre	...	24	—
77	Flask Erlynmeyer 1 litre	...	3	—
	Flask Erlynmeyer 1½ litre	...	3	—
	Flask Erlynmeyer 1/4 litre	...	6	—
78	Battery jar, cylindrical 1 litre	...	2	—
79	Museum jars 20×5×20 cm. (8"×2"×8")	...	20	—
80	Museum jars, cylindrical with covers (different sizes) (doz.)	...	6	—
81	Flask—(Round bottom) 1/2 litre	...	2	—
	Flask—(Round bottom) 1/4 litre	...	4	—
82	Funnel, thistle	...	6	—
83	Gas jar with lid (doz.)	...	2	—
84	Microscope slides 7.6×2.5 cm. (3"×1") (gross)	...	1	—
85	Cover glass 2.5×2.5 cm. (1"×1") or 2.2×2.2 cm. (7/8"×7/8") (doz.)	...	2	—
86	Watch glass 5 cm. and 7.6 cm. (2" & 3")	...	100	—
87	Embryo cup with scooped inside 25 sq. cm. and 56 sq. cm. (2" sq. and 3" sq.)	...	20	5
88	Hard glass test tube (thick wall) 15×3.75 cm. (6"×1½")	...	12	—
89	Test tube (ordinary) 15×2.5 cm. (6"×1") (gross)	...	½	—
90	Bottles with bakelite screw caps (different capacities) (doz.)	...	1	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
91	Reagent bottles (narrow mouthed) :		
	226 gm. (doz.)	...	1 —
	113 gm. (doz.)	...	2 —
92	Drop bottle (doz.)	...	1 —
93	Stain bottle (doz.)	...	1 —
94	Winchester bottle (2½ litres capacity)	...	6 —
95	Glass tubing (assorted sizes) (kg.)	...	2.5 —
96	Pipette 10 cc.	...	6 —
97	Burette 50 cc.	...	3 —
98	Finger bowls	...	20 4
99	Circular glass troughs 30 cm. (12 in.)	...	2 —
100	Display case (with glass top) 50×40×3.75 cm. (20"×16"×1½")	...	6 —
101	Desiccators (different sizes)	...	2 —
102	Petri dishes 15 cm. (6" diam. (doz.)	...	1 —
	„ 10 cm. (4" diam. (doz.)	...	2 —
103	Hang drop slide	...	3 —
104	Capillary tube (kg.)	...	1 —
105	Enamel tray 30×23 cm. (12"×9")	...	4 —
	23×15 cm. (9"×6")	...	20 —

## V. Chemicals

(Starred items are required in large quantities and may be supplied as needed)

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity (Essential)</i>
106	Absolute alcohol—(litre)	... $\frac{1}{2}$
107	*Rectified spirit—(litre)	... 10
108	*Methylated spirit—(litre)	... 10
109	Canada balsam—(gms.)	... 200
110	*Iodine crystals—(gms.)	... 100
111	Potassium iodide—(gms.)	... 100
112	Sodium chloride—(gms.)	... 500
113	Potassium hydroxide stick—(gms.)	... 200
114	*Picric acid pure—(gms.)	... 200
115	Mercuric chloride—(gms.)	... 250
116	*Formalin (commercial formaldehyde) (litres)	... 5
117	*Glycerine—(gms.)	... 500
118	*Petroleum jelly or vaseline white (kg.)	... $\frac{1}{2}$
119	Ammonia liquor (cc.)	... 500
120	Agar agar shreds (gms.)	... 200
121	*Pyrogallic acid—(gms.)	... 100
122	*Mercury—(kg.)	... 1
123	Clove oil—(cc.)	... 100
124	Xylol—(kg.)	... $\frac{1}{2}$
125	Starch soluble—(gms.)	... 100
126	Cobalt chloride—(gms.)	... 200
127	Gum arabic—(gms.)	... 100
128	Paraffin wax commercial (kg.)	... 20
129	Filter paper (pkts: of 100 each)—(kg.)	... 5
130	Chloroform—(kg.)	... 2
131	Plaster of paris (kg.)	... 2
<i>Stains</i>		
132	Eosin—(gms.)	... 10
133	Safanin—(gms.)	... 10
134	Methylene blue—(gms.)	... 5
135	Haematoxylin—(gms.)	... 10
136	Light green—(gms.)	... 10
137	Congo red—(gms.)	... 10
138	Malachite green—(gms.)	... 10
139	Gentian violet—(gms.)	... 5

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
<i>VI. Tools</i>				
140	Chisel	...	2	—
141	Hammer	...	1	—
142	Screw drivers, assorted sizes	...	6	—
143	Cutting plier	...	1	—
144	Drill with bits (set)	...	1	—
145	Knives, grafting	...	1	—
146	Hand saw	...	1	—
147	Table vice 15 cm.	...	1	—
148	Flat file 15 cm. (6 in.)	...	4	—
149	Triangular file	...	1	—
<i>VII Charts</i>				
<i>Botany</i>				
150	Cell division, mitosis	...	1	—
151	Structure of dicot stem	...	1	—
152	Plant tissues	...	1	—
153	Structure of monocot stem	...	1	—
154	Structure of leaf	...	1	—
155	Structure of dicot root and monocot root	...	1	—
156	Structure of root tip	...	1	—
157	Parts of a typical plant	...	1	—
158	Modifications of root	...	1	—
159	Modifications of stem	...	1	—
160	Typical flower and its parts	...	1	—
161	Aestivation	...	1	—
162	Androecium and gynoecium	...	1	—
163	Placentation	...	1	—
164	Fruits—different kinds of fleshy and dry fruits	...	1	—
165	Seeds—dispersal of seeds	...	1	—
166	Germination—epigeal and hypogeal	...	1	—
167	Monocot seed and parts	...	1	—
168	Dicot seed and parts	...	1	—
169	Algae—Chlamydomonas Spirogyra	...	1	—
170	Mucor or rhizopus	...	1	—
171	Mushroom	...	1	—
172	Bacteria	...	1	—
173	Yeast—structure and reproduction	...	1	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
174	Moss—life history	...	1 —
175	Fern—typical fern and its parts	...	1 —
176	Insectivorous plants	...	1 —
177	Vegetative propagation—grafting etc.	...	1 —
178	Food chain	...	1 —
179	Family—Ranunculaceae	...	1 —
	„ —Cruciferae	...	1 —
	„ —Malvaceae	...	1 —
	Family—Solonaceae	...	1 —
	„ —Leguminosea	...	1 —
	„ —Labiatae	...	1 —
	„ —Germinaceae	...	1 —
	„ —Lilaceae	...	1 —
180	Different kinds of leaves and their modifications	...	— 1
181	Kinds of corollas	...	— 1
182	Nitrogen cycle in nature	...	— 1
183	Root of leguminous plants showing nodules	...	— 1

### *Zoology*

184	Amoeba—structure and reproduction	...	1 —
185	Life cycle of malarial parasite	...	1 —
186	Liverfluke	...	1 —
187	Tape worm	...	1 —
188	Cell—typical	...	1 —
189	Roundworm—Ascaris—filarial	...	1 —
190	House fly—life history	...	1 —
191	Mosquito—life history—culex	...	1 —
192	Butterfly—life history	...	1 —
193	Frog:		
	Organs in situ—dissection	...	1 —
	Alimentary canal	...	1 —
	Veinous system	...	1 —
	Arterial system	...	1 —
	Urinogenital system (Male and Female)	...	1 —
	Brain—different aspects and parts	...	1 —
	Nervous system	...	1 —
	Skeletal system	...	1 —

Sl. No.	Name of Article	Quantity	
		Essential	Desirable
	Heart and its structure	...	1 —
	Skin T. S.	...	1 —
	Eye	...	1 —
	Ear	...	1 —
	Buccal cavity	...	1 —
	Life history	...	1 —
194	Various insects	...	1 —
195	Poisonous and non-poisonous snakes	...	1 —
196	Birds with various kinds of beaks and feet	...	1 —
197	Mammals of India—different kinds	...	1 —
198	Fishes—external features	...	1 —
199	Earthworm—external features	...	— 1
200	Evolution (tree)	...	1 —
201	Prehistoric animals	...	1 —
202	Scene of pre-historic forest	...	1 —
203	A set of fossil plants and animals	...	1 —

### VIII. Slides

#### Botany

204	Typical cell and content	...	1 —
205	Root tip L.S. for mitosis (onion)	...	1 —
206	Root T.S. and L.S. of dicot root	...	2 —
207	Root T.S. and L.S. of dicot root with secondary growth	...	2 —
208	Stem T.S. and L.S. of dicot stem	...	2 —
209	Stem T.S. and L.S. of dicot stem with secondary growth	...	2 —
210	Root T.S. and L.S. of monocot root	...	1 —
211	Stem T.S. and L.S. of monocot stem	...	1 —
212	Leaf structure of typical leaf	...	1 —
213	Leaf epidermis—peel to show stomata	...	1 —
214	Chlamydomonas	...	2 —
215	Spirogyra	...	2 —
216	Mucor or Raizopus	...	1 —
217	Agarcus T.S. of gill	...	2 —
218	Moss L.S. of capsule	...	2 —
219	Root T.S. of Cuscuta	...	1 —
220	Root nodule of leguminous plant	...	2 —
221	Yeast cells	...	2 —
222	Anther T.S.	...	1 —



<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
223	Ovule T.S.	...	1 —
224	Flower bud T.S.	...	1 —

*Zoology*

225	Amoeba	...	2 —
226	Blood of frog	...	2 —
227	Blood of man	...	2 —
228	Bone—T.S. (human)	...	1 —
229	Bone T.S. (frog)	...	2 —
230	Cell—epithelial	...	1 —
231	Earthworm T.S.	...	2 —
232	Hook worm—head	...	2 —
233	Liver fluke—entire	...	2 —
234	Malarial parasite	...	2 —
235	Mouth parts of butterfly	...	2 —
236	Mouth parts of mosquito	...	2 —
237	Mouth parts of house fly	...	2 —
238	Muscle, human : striped and unstriped	...	2 —
239	Tape worm—head	...	1 —
240	Tape worm—proglottis	...	2 —
241	Trachael tube of an insect	...	2 —
242	Hydra—whole mount	...	1 —
243	Hydra—T.S. and L.S.	...	1 —
244	Squamous epithelium of frog	...	2 —
245	Columnar epithelium of frog	...	2 —
246	Ciliated epithelium of frog	...	2 —
247	Striped muscle of frog	...	2 —
248	Unstriped muscle of frog	...	2 —
249	Cardiac muscle of frog	...	2 —
250	Cartilage (hyaline) of frog	...	2 —
251	Connective tissue of frog (areola)	...	2 —

*IX. Mounted Specimens*

252	Leaf of drosera	...	1 —
253	Moss—full plant with capsule	...	1 —
254	Liverwort	...	1 —
255	Two or three kinds of poisonous snakes	...	1 —
256	Tape worm	...	1 —

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
257	Round worm	...	1 —
258	Silk moth—life history	...	1 —
259	Star fish	...	1 —
260	Sponge	...	1 —
261	Liver fluke	...	1 —
262	Earthworm	...	1 —
263	Leech	...	1 —
264	Prawn	...	1 —
265	Honey bee	...	1 —
266	Mosquito—culex	...	1 —
267	Scorpions	...	1 —
268	Spider	...	1 —
269	Dog fish	...	1 —
270	Rohu fish	...	1 —
271	Frog—life history	...	1 —
272	Chamaeleon	...	1 —
273	Tortoise	...	1 —
274	Bladderwort	...	— 1
275	Pitcher of nepenthes	...	— 1
276	Pine cone—male and female	...	— 1
277	Anophelese mosquito	...	— 1
278	Lizard	...	— 1
<i>X. Skeletons</i>			
279	Skeleton articulated (frog)	...	4 —
280	Skeleton disarticulated (set)—(frog)	...	20 —
281	Skull disarticulated (set)—(frog)	...	2 —
282	Skeleton—snake's	...	1 —
283	" —Bird's	...	1 —
284	" —Rabbit's	...	1 —
285	" Fish's	...	1 —
<i>XI. Models</i>			
286	Frog's brain	...	1 —
287	Bird's brain	...	1 —
<i>XII. Audio-visual Aids</i>			
288	Films and film strips on biological, botanical and physiological topics (set)	...	1 —
289	Film strip projector	...	1 —

## D. HOME SCIENCE

## MAIN LIST

Sl. No.	Name of Article	Quantity	
		Essential	Desirable
<i>Cooking Section</i>			
1	Scales and standard weights	5	1
2	Cook's measure	4	2
3	Oven (kerosene)	5	—
4	Spatulas (karchhi)—steel	5	5
5	Biscuit cutters	6	—
6	Kerosene stoves (non-pressure)	10	2
7	Degchis with lid (various sizes)	15	15
8	Meat knives	5	5
9	Graters	5	5
10	Cutting knives	10	10
11	Karahi (iron)	10	5
12	Tongs with curved ends	5	5
13	Chakla belan	5	5
14	Tawas	5	5
15	Frying pans	5	5
16	Tong (chimta)	5	5
17	Frying spoons (flat)—steel (with holes and wooden handles)	5	5
18	Khurpis (steel)	5	5
19	Glass tumblers	12	12
20	Stirring spoons (steel) with wooden handles	5	5
21	Cutlery : (steel)		
	Knives	8	8
	Forks	8	8
	Serving spoons	12	6
	Desert spoons	6	6
	Tea spoons	6	6
22	Tea sets for 2	4	1
23	Tea strainers (steel)	6	1
24	Tea trays	5	5
25	Oven trays	5	1
26	Tray cloths	12	—
27	Tea cosy	4	1

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
28	Wooden spoons	5	5
29	Eggbeaters (steel)	5	1
30	Dahi beaters (wooden)	5	—
31	Grinding stones (sil and batta)	5	—
32	Grinding stones (pestle-mortar or kundi-sota)	5	—
33	Grinding machines	2	—
34	Sieves (soup)	5	1
35	Thals (brass or stainless steel)	5	1
36	Enamel plates	5	5
37	Enamel bowls 30 cm. (12") diam.	10	2
38	Katories	15	5
39	Mugs (Aluminium)	10	—
40	Iron container for coal (for 40 kg. coal)	1	—
41	Glass measuring jar (1/2 litre)	5	—
42	Jharan	48	—
43	Floor dusters	12	—
44	Containers for provisions :		
	5 kg. capacity	12	—
	1 kg. capacity	12	—
45	Jelly moulds (medium)	12	1
46	Wire toaster	5	1
47	Baking tins (1/2 kg.)	5	1
48	Food tongs	5	1
49	Full plates	8	4
50	Quarter plates	8	4
51	Half plates	8	4
52	Soup plates	8	4
53	Chutney dishes (small)	5	1
54	Salad bowls	5	1
55	Salad plates (large size for mixed salads)	5	1
56	Serving bowls (China)	15	1
57	Steel wool	24	—
58	Tomato slicer	5	1
59	Measuring spoons—set (plastic)	5	1
60	Bread knife	5	1
61	Aluminium kettle	5	1
62	Salt/pepper cellar	5	1
63	Sandwich toaster	5	1
64	Table mat	25	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>		
		<i>Essential</i>	<i>Desirable</i>	
65	Sauce pan with rounded handle	...	5	1
66	Tin cutter	...	5	1
67	Angithi	...	5	1
68	Table cloth	...	5	1

*Laundry Section*

69	Galvanized cylindrical boiler for laundry	...	1	—
70	Ironing boards	...	5	1
71	Ironing board covers	...	5	1
72	Iron : electric	...	5	1
	Iron : coal	...	5	1
73	Jug, enamelled	...	10	2
74	Soap dish	...	5	1
75	String: clothes line	...	2	1
76	Clips, wooden	...	150	—
77	Hand towel	...	12	—
78	Sleeve board	...	5	1
79	Scrubbing board	...	5	1
80	Tub, galvanized iron	...	5	1
81	Enamel bowl (small)	...	10	2
82	Set of 24 test tubes in stand and a spirit lamp	...	1	—
83	Blanket	...	5	1
84	Jars and bottles—assorted set of 6	...	5	1
85	Wooden hanger	...	24	—

*Home Nursing Section*

86	Splints—set of various sizes	...	5	1
87	Triangular bandage	...	20	4
88	Roller bandages—various sizes	...	24	—
89	Clinical thermometer	...	5	1
90	Ounce glass 113 gm.	...	5	1
91	Enema can—set with rubber tubing and nozzles	...	1	—
92	Air cushion	...	1	—
93	Ring cushion	...	1	—
94	Iron bed	...	1	—
95	Mattress	...	1	—
96	Pillow	...	4	1

Sl. No.	Name of Article	Quantity	
		Essential	Desirable
97	Pillow cover	8	—
98	Bed sheet	8	—
99	Draw sheet	8	—
100	Bed cover	2	—
101	Blanket	1	—
102	Hot water bottle	1	—
103	Ice bag	1	—
104	Feeding cup	1	—
105	Mackintosh	1	—
106	Mosquito net	1	—
107	Doll—rubber or plastic to act as dummy	1	—

*Housewifery Section*

108	Bottles and jars—set of three	5	1
109	Bucket (15 to 20 litres capacity)	5	1
110	Brooms with handles of different type	5	1
111	Jharan	12	—
112	Dust tray, with handle	5	1
113	Dust bin with lid and foot lever	1	—
114	Scrubbing brush	5	1
115	Flower vase	5	1
116	Stem holder	5	1
117	Set of tools: hammer, screw driver, pliers, nail puller	1	—

*Needle Work Section*

118	Tailor's scissors	5	1
119	Measuring tape (Tailor's type)	5	1
120	Ruler, full size (Tailor's L-pattern with curve on one side)	5	1
121	Metre ruler	10	—
122	Thread and needles (assorted set)	5	—
123	Thimble	20	—
124	Sewing machine (Hand)	3	—
125	Sewing machine (Foot)	2	—
126	Skirt board	2	—
127	Electric iron	2	—

<i>Sl. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
<i>Furniture and Fittings</i>			
128	Work table with tin sheeted top (180×150×90 cm. high) (6'×5'×3')	...	6 —
129	Stool 60 cm. (2 ft) high	...	20 —
130	Teacher's chair	...	1 —
131	Steel almirah	...	1 —
132	Long cutting table (180×90×82 cm.) (6'×3'×2½')	...	2 —
133	Ingredients table (150×90×82 cm.) (5'×3'×2½')	...	1 —
134	Wash basin	...	10 2
135	Show case	...	1 1
136	Notice board	...	1 —
137	Towel rack	...	6 —
138	Folding screen	...	1 —
139	Full size mirror	...	1 —
140	First aid box	...	1 —

## SUPPLEMENTARY LIST

<i>Sl. No.</i>	<i>Name of Article</i>		<i>Quantity</i>
1	Electric oven	...	1
2	Ice box	...	1
3	Electric kettle	...	2
4	Pressure cooker	...	2
5	Electric hot plate	...	2
6	Coffee percolator	...	1
7	Driplator—coffee type	...	6
8	Icing set	...	2
9	Coffee set for 2	...	5
10	Coffee spoon	...	12
11	Double boiler	...	6
12	Electric toaster	...	2
13	Steaming basket	...	5
14	Steam pudding basket	...	1
15	Steam cooker	...	1
16	Bread cutting machine	...	1
17	Student's microscope	...	1
18	Electric geyser—20-gallon capacity	...	1
<i>Audio-visual Aids</i>			
19	Slide and strips projector	...	1
20	Charts and models on domestic science—set	...	1
21	Articulated skeleton with show case	...	1



## APPENDIX 5

### YARDSTICKS FOR PURCHASE OF FURNITURE

*Note :* The quantities given in this Appendix represent the maximum that a School can purchase. In respect of *existing* schools which were taken over, the quantity of furniture taken over should, therefore, be set off against the yardsticks given below.

<i>Name of article</i> (1)	<i>Yardstick</i> (2)
1. Single Desks (with seat)	(a) One for each student. (b) Four for elective rooms.
2. Tat Patti	5 yards piece for 7 students of primary classes, <i>i.e.</i> 1st to 5th class.
3. Black Board with stand	(a) One for each section. (b) One for drawing room. (c) One for Central Hall. (d) One for Physics Lab. (e) One for Chemistry Lab. (f) One for Biology Lab. (g) One for Hygiene and Physiology or General Science Room. (h) One for Music Room.
4. Teachers' Tables	(a) One for each section. (b) One for Drawing Room. (c) One for Central Hall.

(1)

(2)

(d) One for Physics Lab.

(e) One for Chemistry Lab.

(f) One for Biology Lab.

(g) One for Hygiene and Physiology  
or General Science Room.

(h) One for Domestic Science Room.

(i) One for Music Room.

## 5. Office/Teachers' Chairs

(a) One for each section.

(b) One for Drawing Room.

(c) One for Physics Lab.

(d) One for Chemistry Lab.

(e) One for Biology Lab.

(f) One for Hygiene and Physiology  
or General Science Room.

(g) One for Domestic Science Room.

(h) One for Music Room.

(i) Six for Principal's Room.

(j) Three for Office Room.

(k) 1/4 of sanctioned staff for Staff  
Room.

(l) 2 for Library Room.

## 6. Wooden Almirah

(a) One for each section.

(b) One for Library Room.

(c) Two for Office.

- | <i>(1)</i>                | <i>(2)</i>   |
|---------------------------|--|
|                           | <ul style="list-style-type: none"> <li><i>(d)</i> 1/6 of total strength of teachers.</li> <li><i>(e)</i> One for Physics Lab.</li> <li><i>(f)</i> One for Chemistry Lab.</li> <li><i>(g)</i> One for Biology Room.</li> <li><i>(h)</i> Four for Domestic Science Room.</li> <li><i>(i)</i> Two for Drawing Room.</li> <li><i>(j)</i> Four for Music Room.</li> </ul> |
| <b>7. Officer's Table</b> | One for Principal.   |
| <b>8. Office Table</b>    | <ul style="list-style-type: none"> <li><i>(a)</i> One for each Office Clerk.</li> <li><i>(b)</i> One for each Lib. Clerk.</li> </ul>   |
| <b>9. Office Rack</b>     | <ul style="list-style-type: none"> <li><i>(a)</i> One for each officer (Principal's Room).</li> <li><i>(b)</i> One for each office room.</li> <li><i>(c)</i> One for each Lib. Room.</li> </ul>  |
| <b>10. Durries</b>        | <ul style="list-style-type: none"> <li><i>(a)</i> One for Principal's Room.</li> <li><i>(b)</i> One for Music Room.</li> <li><i>(c)</i> Four for Hall Room.</li> </ul>   |
| <b>11. Cellotex Board</b> | <ul style="list-style-type: none"> <li><i>(a)</i> One for Principal's Room.</li> <li><i>(b)</i> Four for Lib. Room.</li> <li><i>(c)</i> One for Domestic Science Room.</li> </ul>  |

(1)	(2)
12. Map Stand	Two for Office Room.
13. Long/Library Table	(a) One for Staff Room. (b) One for Central Hall. (c) Two for Lib. Room.
14. Library Almirah	One for 300 books.
15. Benches (wooden)	(a) Four for Library Room, <i>i.e.</i> 2 against each Lib. Table. (b) One outside Principal's Room.
16. Newspaper Stand	Four for Library Room.
17. Physics Table	Five for Physics Lab., <i>i.e.</i> one for 4 students
18. Biology Table	Five for Biology Room., <i>i.e.</i> one for 4 students.
19. Chemistry Table	Five for Chemistry Lab., <i>i.e.</i> one for 4 students.
20. Science Almirah.	(a) Six for Physics Lab. (b) Six for Chemistry Lab. (c) Four for Biology Lab. (d) Two for General Science.
21. Lab. Stools	(a) 20 for Physics Lab.

- | (1)                            | (2)   |
|--------------------------------|---|
|                                | (b) 20 for Chemistry Lab.   |
|                                | (c) 20 for Biology Lab.   |
|                                | (d) 20 for Dom. Sc.' Room.  |
| 22. Domestic Sc. Table         | One for 4 students subject to maximum 5 tables.                               |
| 23. Drawing Desks              | One for each student subject to maximum No. of students in any class/section. |
| 24. Drawing Stools             | One for each student subject to maximum No. of students in any class/section. |
| 25. <i>Miscellaneous</i>       |   |
| (i) Officer's Chair            | One for Principal's Room.   |
| (ii) Godrej Almira             | (a) One for Principal's Room.   |
|                                | (b) One for Office.   |
|                                | (c) One for Physics Lab. for keeping microscopes.                             |
| (iii) Iron Safe                | One for Office.   |
| (iv) Hat Stand with Mirror     | One for Principal's Room.   |
| (v) Typing Table               | One for keeping typewriter.   |
| (vi) Small Table<br>(4' × 2½') | Four for Staff Room.  |
| (vii) Catalogue Cabinet        | One for Library Room.   |

(1)	(2)
(viii) Magazine Rack	One for Library Room.
(ix) Balance Tables ( $2\frac{1}{2} \times 1\frac{1}{2}$ feet)	(a) Six for Physics Lab. (b) Six for Chemistry Lab. (c) Six for Biology Lab.
(x) Notice Board	One for each school.
(xi) Attendance Board	One for each school.
(xii) Sign Board	One for each school.
(xiii) Wall Clock	One for Principal's room.
(xiv) Typewriter	One for each school.
(xv) Cycle	One for each school.

## APPENDIX 5 (Contd.)

## EXTRACTS FROM THE C.O.P.P. REPORT SHOWING THE DETAILED SPECIFICATIONS ETC. FOR WORK TABLES IN THE SCIENCE DEPARTMENTS

1. Work tables in the physics, chemistry and home science laboratories need not have drawers or closed cupboards. Biology tables, however, may preferably be provided with drawers. In Physics laboratory the work tables may be provided with 2 ft. wide intermediate shelves about 1 foot above the floor level.

2. Provision for tables may be made for 24 students in each laboratory.

3. Sizes of work tables should preferably be as follows:—

(i) *Physics* (for a group of four students):

1.8m × 1.1m × 90 cm. (6'-0" × 3'-6" × 3'-0") with a plain top and an intermediate shelf placed about 1 foot from the floor level.

(ii) *Chemistry* (for a group of four students):

1.8 m × 1.1 m × 85 cm. (6'-0" × 3'-6" × 2'-9") with acid resistant top, with one sink in the middle having two taps and two reagent bottle racks on either side of the sink. These racks should be 60 cm. × 20 cm. × 45 cm. (2'-0" × 8" × 1'-6") with intermediate tiers and should be constructed as separate pieces from the main table while capable of being screwed on the tops.

(iii) *Biology*

General work tables 1.8m × 1.1m × 85cm. (6' × 3'-6" × 2'-9") with two sinks, one at each end, for

dissection. Side tables of size 2.0 m.  $\times$  50 cm.  $\times$  85 cm. (6'-6"  $\times$  1'-8"  $\times$  2'-9") to be placed against walls and close to windows for microscopic work. These tables will have drawers and small cupboards as leg room.

(iv) *Home Science*

Suitable number of tables for

- (a) Cooking — 50cm. wide  $\times$  80cm. high  $\times$  length to suit the wall length (1'-8"  $\times$  2'-6");
- (b) Sewing machines—dimensions according to requirements; and
- (c) General purposes — 1.8m.  $\times$  90cm.  $\times$  80cm. (6'-0"  $\times$  3'-0"  $\times$  2'-6").

4. In addition to the above furniture, all the laboratories, except Home Science, should have a demonstration table 2.5 m.  $\times$  80 cm.  $\times$  90cm. (8'-0"  $\times$  2'-6"  $\times$  3'-0") with a sink at one end. A chalk board should be provided on the wall.



## **APPENDIX 6**

### **LIST OF TEACHING AIDS**

**(a) Charts: Languages (2 each for the entire school)**

1. Grammar Charts (Hindi and English)
2. Picture Composition Charts
3. Story developing Charts
4. Missing letter Charts
5. Riddle Charts
6. Physiological Charts
7. Health and Hygiene Charts
8. Object Charts
9. Sentence Charts
10. Alphabet Blocks
11. Picture Walking Blocks
12. Sentence with blanks
13. Word making and breaking

#### **List of Teaching Aids Needed for Teaching Social Studies**

1. Picture History of the Earth.
2. Inside the Earth and layers of the atmosphere (composition of earth's interior, layers of atmosphere) – Picture.
3. Life on earth, charts showing the development of life – Picture.

4. D.G. Breasted — Hutu — Harding world history wall maps.  
     B. 3 Oriental Empires.  
     B. 5 Ancient Greece.  
     KW. 2 Empires of the Near east.
5. B. 13 Rome.
6. B. 16 Roman Empire, Time of Augustus.  
     H. 14 World discoveries and colonisation up to 1763.  
     H. 15 Europe at the time of Napoleon.  
     H. 16 Europe after 1815.  
     KW. 8 Expansion of Islam.

#### **Maps Relating to Indian History**

1. Mauryan Empire 323-138 B.C.
2. Gupta Empire 320 A.D. — 500 A.D.
3. Sultanate of Delhi 1030 A.D. — 1290 A.D.
4. Khilji Empire 1290 A.D. — 1320 A.D.
5. Rise of Mughals 1526-1556 A.D.
6. The Empire of Aurangzeb 1605-1707 A.D.
7. The Empire of Akbar 1556-1605 A.D.
8. Downfall of Mughals 1707-1765 A.D. Rise of the Maharrattas 1765-1798.
9. Rise of the British 1795-1835. East India Company 1835-1858.
10. India under the British 1851-1947.
11. Present day India.

### **Additional Historical Wall Maps of India**

1. Buddhist India.      2. Epic India.
  
3. History of freedom through charts (set of 10).

*Great men of history.* Portrait with brief life sketch—set of important historical, scientific and literary personalities:

1. Alexander the Great
2. Porus
3. Babar
4. Humayun
5. Sher Shah Suri
6. Akbar
7. Jahangir
8. Noor Jahan
9. Shahjahan
10. Mumtaz Mahal
11. Aurangzeb
12. Prithivi Raj Chauhan
13. Marco Polo
14. Columbus
15. Vasco-de-Gama
16. Napoleon
17. Shivaji
18. Tipu Sultan
19. Ranjit Singh
20. G.K. Gokhle
21. Raja Ram Mohan Roy
22. Dada Bhai Naoroji
23. Lala Lajpat Rai
24. Sarojini Naidu
25. Mahatma Gandhi
26. Pandit Jawahar Lal Nehru
27. Dr. S. Radha Krishnan
28. Abraham Lincoln
29. Florence Nightingale
30. Dupleix
31. Lord Clive
32. Queen Victoria
33. Warren Hastings
34. Auckland
35. Cornwallis
36. William Bentick
37. Marquis of Hastings
38. Lord Irwin
39. Lord Curzon
40. Guru Nanak
41. Rana Pratap
42. Rabindra Nath Tagore
43. Tolstoy
44. Subhash Chandra Bose
45. Dr. Rajendra Prasad
46. Pt. Madan Mohan Malaviya.

### **Indian Citizenship Charts (*One each for the entire school*)**

1. The citizen's creed and its observance.
  
2. The national flag and its evolution, the national emblem and anthem — their importance.
  
3. The People's Government at work — Union Parliament and Executive.

4. **The People's Government at work – State Legislature and Executive.**
5. **Judicial Branch of a National Government.**
6. **Local Self-Government Institutions – Municipalities, District Boards and Villages.**
7. **Legislative powers of our Government.**
8. **How a National Law is passed.**
9. **Directive Principles of our Government.**
10. **The race and ancestry of our People.**
11. **The character of Citizenship.**
12. **The Emancipation.**
13. **Progress of the First Five Year Plan.**
14. **Second Five Year Plan.**
15. **Third Five Year Plan.**
16. **United Nations Chart.**
17. **Flags of all Nations – Hindi/English.**
18. **Good Citizen.**
19. **National Anthem.**

**Geography – Maps 7 (one for each continent).**

**Index Agr. Production charts of different countries.**

**Maps of continents – physical and political.**

Maps of India — Physical, Political, Relief, Communications, Minerals, Industry, Agriculture, etc.

**(b) List of Teaching Aids (For Middle and Higher Classes) (one each for the entire school)**

1. Sun Dial
2. Rain Guage
3. Barometer
4. Instrument to record humidity
5. Pictorial Charts: (a) Important Mountains; (b) Important Dams; (c) Important Falls; (d) Important Seaports; (e) Important Airports; (f) Capitals of countries; (g) Headquarters of important International Organizations.

**(c) Equipments for Art Section (Drawing Classes of 24 Students)**

<i>S. No.</i>	<i>Name of the article</i>	<i>No. of demand</i>
1.	Drawing boards ( $\frac{1}{2}$ foolscap size)	40
2.	T-squares                      -do-	40
3.	Donkeys	40
4.	Tables (drawing stands) size $5\frac{1}{2}$ ft.	8
5.	Platforms to arrange the models	
	(i) 4 ft. $\times$ 4 ft. $\times$ 1 ft.	1
	(ii) 3 ft. $\times$ 3 ft. $\times$ 1 ft.	1
6.	High stools (3 ft. height)	4
7.	Basic forms wooden (Models in geometrical shapes)	50

<i>S.No.</i>	<i>Name of the article</i>	<i>No. of demand</i>
8.	Instrument box (steel set)	1
9.	Thin wooden sheets (3' × 6') for arranging the specimen	15
10.	Drapers of different colours and with colourful designs (size 1 mtr. × 2 mtr.).	15
11.	Models of fruits made of wood and clay or plastic	one set
12.	Scales in different sizes for measurement drawing	8

Articles for time to time supply for the use of teacher: (students will have to bring their own supplies): Drawing sheets; Card boards; Hand-made papers (for painting); Water colours (in tubes); Oil colours (in tubes); Water colour brushes; Oil colour brushes; Indian ink bottles (in 6 colours); Indian ink nibs, pencils and rubber.

**(d) Mathematical Instruments**

Models	<ul style="list-style-type: none"> <li>— cube (standard sizes)</li> <li>— cuboid</li> <li>— cone and cylinder</li> <li>— sphere and hemi-sphere</li> </ul>	}	2 sets.
Prisms (regular) with bases	<ul style="list-style-type: none"> <li>— Parallelogram</li> <li>— Rhombus</li> <li>— Equilateral triangle</li> <li>— Hexagon</li> </ul>	}	2 sets.
Cone	— vertical angle being right angle		2 sets.

Metre scales and half metre scales 2 sets.

1" or 1 cm. cubes — 200 }  
 1 cm × 1½ × 2cm cuboid — 100 } For demonstration of  
 algebraic formulae.

Surveying Instruments: (one each)

Measuring tapes metallic: (a) In feet 100 ft; (b) In metres 50 m.  
 Cross staff; head right angle on pole. Blackboard instrument  
 set — containing compass, set squares, protractor, divider, foot rule,  
 in metres and inches plotting scale sets.

(e) List of Teaching Aids (For Primary Classes)

1. Metric weights — genuine — one set.
2. Metric weights — dummies — three sets.
3. Replicas of coins (toy money)  
 1P, 2P, 5P, 10P, 25P, 50P, and  
 1 rupee 100 sets.
4. Hanging blackboards — size 40" × 30" one for each section.
5. Nursery clock — dummy.
6. Sand trays for making clay maps, models and projects  
 sizes 4 ft. × 3 ft., 4ft. × 4 ft., 4 ft. × 5ft.
7. Design blocks — diamonds —  
 4", 2½" in length, half diamonds, squares and  
 triangles in proportion 3 sets.
8. Arithmetical flash cards: addition,  
 subtraction, multiplication and division 2 sets.

## LIST OF SPORTS EQUIPMENT

## GYMNASTICS

	<i>Name</i>	<i>Qty.</i>	<i>Dimensions</i>
1.	Parallel bar: adjustable	One	Length of bars: 3.50m Max. 11 ft. or 9 ft.
2.	Horizontal bar: adjustable (double pipe) with steel bar or rod	One	Length of steel bar: 2.40 m. Adjustable height Max — 2.50 m. Min — 1.30 m.  Grip diameter of the bar— 27 to 28 mm.
3.	Pommel horse: adjustable, with wooden pommels and grips (One for 400 children or part thereof)		Length of the pommel horse — 160 cm. Breadth of the back—37cm. Thickness of the back—38cm.  Minimum height of the horse — 110 cm. Interval between the grips — 42 cm.  Height of the grip from the back of the horse — 10 cm. Grip diameter of the rings or pommels — 28 cm.
4.	Canvas mattresses	Two	Length of the mat — 2.40cm. Breadth — 1.20cm. Thickness — 10 cm.



5.	Coir mats	Three	Length of the mat — 180 cm. Breadth of the mat — 180 cm. Thickness of the mat — 5 cm.
6.	Vaulting box	Two	Same as pommelled horse.
7.	Beat board	Two	Length of the beat board — 140 cm. Breadth — 60 cm. Height in front — 10 cm.

## ATHLETICS

<i>Name</i>	<i>Qty.</i>	<i>Weight etc.</i>
1. Discus	Two	1.5 kg.
2. Javeline	Six	7'-6½" weight 1 lb. 8½ oz.
3. Hammer	One	12 lb (overall)
4. Shot put	One	12 lb.
5. High jump stands	One pair	(Steel, adjustable)
6. Cross bar	24	(Wooden)
7. Vaulting poles for adults	Six	
8. Vaulting poles pit box	One	
9. Take off board	One	

10.	Toe board	One
11.	Racing cycle	One (optional)
12.	Finishing poles	One pair
13.	Hurdles	Ten (steel: adjustable olympic model)
14.	Stop watches	Three
15.	Measuring tapes	2 steel, 1 metallic
16.	Relay buttons	Ten
17.	Digging and levelling implements	One each
18.	Judges' stand and victory stand	One

#### CRICKET

	<i>Name</i>	<i>Qty.</i>
1.	Bats	12 (ordinary) 12 (superior quality)
2.	Balls	4 dozens
3.	Stumps with bails	2 sets
4.	Wicket keeping gloves	2 pairs
5.	Leg guards W.K.	1 pair
6.	Batting gloves	4 pairs
7.	Score books	Two

- |     |                                       |            |
|-----|---------------------------------------|------------|
| 8.  | Coir matting full and half (optional) |            |
| 9.  | Cricket net                           | One        |
| 10. | Abdominal pads                        | Four       |
| 11. | Shoes                                 | (optional) |
| 12. | Leg guards batsman                    | 4 pairs    |

**HOCKEY**

- |    |   |   |
|----|---|---|
| 1. | Hockey sticks                                   | 4 dozens for seniors<br>4 dozens for juniors. |
| 2. | Hockey balls                                    | 4 dozens                                      |
| 3. | Leg guards                                      | 2 pairs                                       |
| 4. | Guards  | 6 pairs                                       |
| 5. | Hockey goal posts with<br>back supporting board | One pair                                      |
| 6. | Hockey goal nets                                | Two   |
| 7. | Shoes for goal keepers                          | Two pairs                                     |
| 8. | Abdominal guards and<br>gloves                  | Two pairs                                     |

**FOOT BALL**

- |    |                  |  |
|----|------------------|--|
| 1. | Foot ball covers | No. 5: 12 and No. 4: 12                |
| 2. | Bladders         | No. 5: 4 dozens and No. 4<br>4 dozens. |
| 3. | Inflaters        | Four                                   |

- |    |  |                                   |
|----|--|-----------------------------------|
| 4. | Football goal post   | One pair                          |
| 5. | Football goal net  | One pair                          |
| 6. | Football boots   | 24 pairs (compulsory for seniors) |
| 7. | Knee caps, anklets, laces,<br>inner guards and lacing,<br>etc. |                                   |

**VOLLEY BALL**

- |    |                    |             |
|----|--------------------|-------------|
| 1. | Volley ball covers | 12          |
| 2. | —do— bladders      | 4 dozens    |
| 3. | —do— poles         | One (steel) |
| 4. | Inflators          | Two         |

**BASKET BALL**

- |    |                           |  |
|----|---------------------------|--|
| 1. | Basket ball poles (steel) | One pair (double stand with<br>project boards with<br>rim) |
| 2. | Basket ball               | Six  |
| 3. | Bladders                  | 24   |

**TABLE TENNIS (in Hostel only)**

- |    |                 |               |
|----|-----------------|---------------|
| 1. | Ping pong table | One (folding) |
| 2. | Ping pong net   |               |
| 3. | Ping pong balls |               |
| 4. | Ping pong bats  |               |

**BADMINTON**

- |    |                 |                  |
|----|-----------------|------------------|
| 1. | Badminton poles | One pair (steel) |
| 2. | —do— net        | Two              |
| 3. | Rackets         | 12               |
| 4. | Shuttle cocks   | 10 dozens        |

**SOFT BALL**

- |    |                                  |         |
|----|----------------------------------|---------|
| 1. | Soft ball bats                   | 1 dozen |
| 2. | Soft ball                        | 1 dozen |
| 3. | Gloves<br>and other accessories. | 6       |

**RUGGER TOUCH**

- |    |                          |      |
|----|--------------------------|------|
| 1. | Rugger touch ball covers | Four |
| 2. | Rugger touch bladders    | 12   |

**WRESTLING**

- |  |                        |
|--|------------------------|
| Wrestling mattresses and<br>other accessories according<br>to requirements | 6 × 6 thickness 10 cm. |
|--|------------------------|

**GENERAL**

1. 50 pairs of light Indian clubs.
2. 50 pairs of dumbbells.
3. 50 Lazium.
4. 50 Light wooden sticks (each 4 ft. long).

5. 50 pairs of flags with handles.
6. 50 ropes for skipping with handles.
7. 2 sets of jerseys.

**EQUIPMENTS: SCOUTING, GUIDES, P.T., JUNIOR RED CROSS, FIRST AID AND MACKENZI COURSE, ETC.**

1. First aid medicines and bandages (not exceeding Rs. 100)
2. Ropes and ballis for bridge building (one set)
3. One tent.
4. Flags (Two).
5. Flag signal (4 sets).
6. Flag posts (6 sets).

**AUDIO-VISUAL, CULTURAL AND LITERARY**

1. Harmonium
2. Tabla
3. Sitar
4. Flutes—6
5. Benzo
6. Stage curtains—6
7. 10 sets of dresses of ordinary cloth (male and female)
8. Ghunghurus—12

## LIST OF EQUIPMENT FOR GEOGRAPHY

<i>S. No.</i>	<i>Name of Article</i>	<i>Quantity</i>	
		<i>Essential</i>	<i>Desirable</i>
<b>I. MAPS-GLOBES-ATLASES</b>			
(a)	Physical and Political maps of the World, India, Union Territory of Delhi and all the continents.	1 each	...
(b)	Outline black-board maps of the World, India, Union Territory of Delhi and all the continents.	1 each	...
(c)	Comparative Wall Atlases (preferably published by Philip's, London) in sets of 8 maps each for the World and India.	1 set each	...
(d)	Physical and Political maps of Afghanistan, Ceylon, Burma, Malaysia, Japan, U.A.R., Nepal, and Pakistan.	...	1 each
(e)	<i>Survey of India's Publications</i>		
(i)	Map of India and the adjacent countries.	1	
(ii)	Road map of India	1	...
(iii)	Railway map of India	1	...

(iv) Political map of India	1	...
(v) Physical map of India	1	...
(f) National Atlas of India (Govt. of India's publication)	...	1
(g) Globes—12" dia. Physical	1	...
Political	1	...
Outline	1	...
Topographical maps published by the Survey of India on one inch to one mile scale—at least 2 sheets each on River Valley areas, Delta region, Coastal areas, Mountain areas, Plateau areas and Urban areas (if and when available)	...	2 sheets each

## II. GEOGRAPHY CHARTS

(a) Chart showing conventional signs	1	...
(b) Chart showing geographical terms	1 set	...
(c) Charts showing physical pheno- menon	1 set	...
(d) Charts on natural regions of the World	1 set	...

## III. GEOGRAPHY APPARATUS

(a) Model to explain rotation, day and night	1	...
---	---	-----



(b) Model to show revolution and the change of seasons	1	...
(c) Apparatus to show phases of the moon	1	...
(d) Apparatus to show Lunar and Solar eclipses	1	...
(e) Pantograph for enlargement and reduction of maps	1	...
(f) Some slides or film strips on Physical and Regional Geography	...	...
(g) Sets of specimen of Minerals and Rocks	1	...
(h) Map projection apparatus	1	...
<b>IV. WEATHER INSTRUMENTS</b>		
(a) Wall thermometer (C & F)	1	...
(b) Aneroid barometer	1	...
(c) Rain Gauge	1	...
(d) Wind Vane	1	...
<b>V. SURVEY INSTRUMENTS</b>		
(a) <i>Chain and tape set</i>		
Consisting of 30 metre land-measuring chain, 10 steel arrows, one magnetic through compass, one 15 metre metallic measuring tape and three ranging rods	1 set for 4 students	...

*(b) Plane table set*

Consisting of a plane table with tripod stand, one alidade, one spirit level, one fork with plum bob, one combined 100 ft. 30 metre metallic measuring tape and three ranging rods      1 set      ..

**VI. DRAWING INSTRUMENTS**

<i>(a)</i> Half metre scales	6	...
<i>(b)</i> Metre scales	6	...
<i>(c)</i> Diagonal scales	6	...
<i>(d)</i> Bar parallel rulers 10" long	6	...
<i>(e)</i> Drawing Instruments sets	2	...
<i>(f)</i> Graph Boards 42" × 52"		
with $\frac{1}{2}$ " squares	1	...
with 1" squares	1	...

**VII. MISCELLANEOUS**

Tracing table	1	...
Map stand	1	...
Map pointers	2	...
Almirahs (at least one with glass)	2	...

## APPENDIX 7

### LIST OF ACCOUNT FORMS

<i>C.S. No.</i>	<i>Subject-matter of the form</i>	<i>Reference to Article</i>
1	Requisition for Pay and Allowances	80
2	Requisition for Contingencies	80
3	Requisition for Other Recurring heads	80
4	Requisition for Laboratory Equipment	80
5	Requisition for Furniture	80
6	Requisition for other non-recurring heads	80
7	Register to watch the utilisation of funds received from the K.V.S.	85
8	Register showing the strength of school	236
9	Combined register of daily attendance and fee collection	71
10	Fee receipt	70
11	Summary of daily collection of fees	71
12	Receipt for miscellaneous income	72
13	Comparative Statement of quotations	175
14	Pay Bill	107
15	Bill for construction works to be executed by an outside agency	81
16	Increment certificate	109 (II) (viii)

<i>C.S. No.</i>	<i>Subject-matter of the form</i>	<i>Reference to Article</i>
17	T.A. Bill	107
18	Acquittance Roll	123
19	Register of Contingent Charges	164
20	Register of Letters and Communications received	233
21	Telephone Register	234
22	Cash Book	95
23	Consolidated monthly statement of account	194
24 and 24A	} Stock Account of Articles	103
25	Property Register	103
26	Library Accession Register	103
27	Register of issue of books from the library	185 (iii)
28	Forms of ledger accounts	192
29	Stock Register for stationery articles	103
30	Despatch Register	230
31	Postage Stamp Account	231
32	Bill for medical reimbursement	107
33	Certificate for claiming Children's Educational Allowance	107
34	Claim for reimbursement of tuition fees	107
35	Register of claims towards reimbursement of tuition fees to the staff	107

<i>C.S. No.</i>	<i>Subject-matter of the form</i>	<i>Reference to Article</i>
36	Leave Account	134
37	Last Pay Certificate	109 (II) (i)
38	Quarterly Statement of Pupils' Fund transactions	206
39	Average Pay Statement	109 (II) (vii)
40	Register of Provident Fund	150
41	Standard form for making payments of claims other than establishment bills	102
42	Register of advances and recoveries	119
43	Statement of remittance of provident fund collections	150
44	Application for advance from C.P.F./G.P.F. a/c	151
45	Application for final withdrawal from C.P.F./G.P.F. account	152
46	Application for conversion of advance from C.P.F./G.P.F. account into final withdrawal	153
47	Report regarding loss of articles otherwise than due to theft	187
48	Register of breakages of articles	187
49	List of articles recommended for write off	187
50	Forms of Annual Accounts—Hostel Fund and Book Store	218, 226

<i>C.S. No.</i>	<i>Subject-matter of the form</i>	<i>Reference to Article</i>
51	Omitted	
52	Register of fee concessions and exemptions	63 (c)
53	Register of library fine	65
54	Class-wise Summary of fees and fines collected	71
55	Summary of Hostel charges collected	217
56	Hostel ledger accounts	258
57	Quarterly Statement of Account—Hostel Fund	264
58	Book Stores Cash Memo/Adjustment bill	279
59	Book Stores—Purchases Register	279
60	Book Stores—Combined Register of Purchases, Sales and Stock	279
61	Book Stores—Personal Account	279
62	Register of undisbursed amounts	98
63	Application for pension	Appx. 21
64	Application for pension gratuity	—do—
65	Pension Bill	—do—
66	Intimation for claiming family pension	—do—
67	Application for family pension	—do—

**REQUISITION OF FUNDS FOR PAY AND ALLOWANCES**

<i>Requisition for</i>	<i>Period covered by the requisition</i>	<i>Due date</i>
First quarter	May payable in June to July payable in August	10th April
Second quarter	August payable in September to October payable in November	10th July
Last two quarters	November payable in December to April payable in May	10th October

*Important Note :* It should be ensured that requisitions for all the quarters cover the entire period of one year.

(i) Balance of funds on

*31st March* (For 1st quarter) ...

*30th June* (For 2nd quarter)

*30th Sep.* (For the last two quarters)

(ii) Total funds received up to the date of requisition (including amount sanctioned, but in transit from Headquarters to School) ...

(iii) Anticipated fees and fines during

the quarter ...  
the quarters

- (iv) Total funds available [Items (i)+(ii)+(iii)] ...
- (v) Actual payment of pay and allowances up to the date of requisition in:
- April* (For 1st quarter) ...
- July* (For 2nd quarter)
- October* (For the last two quarters)
- (vi) Estimated payments (including for new posts likely to be filled up) during the period covered by the requisition
- May to August (1st quarter) ...
- Aug. to Nov. (2nd quarter)
- Nov. to May (last two quarters)
- (vii) Net requirement of funds [Items (v)+(vi)-(iv)] ...



**REQUISITION OF FUNDS FOR CONTINGENCIES**

*For the first half year* (April ... to September ... )/

*for the second half year* (October ... to March ... )

*Due Dates* 10th April/10th October each year

Name of the Vidyalaya ...

Latest No. of classes sanctioned: ...

Latest No. of students: ...

(i) Balance of funds under Contingencies

On 31st March (1st half year)/ ...

30th September (2nd half year)

(ii) Amount sanctioned/received (including amount in transit, if any) during the current half year ...

(iii) Estimated *miscellaneous income* during

April...to September...(1st half year)/ ...

October...to March...(2nd half year)

(iv) Total funds available [(i)+(ii)+(iii)] ...

(v) Estimated requirement for the first/second half year, vide break-up given on reverse ...

(vi) Net requirement for the first/second half year [(v)-(iv)] ...

**CERTIFICATE**

Certified that in arriving at the estimated requirements for the half year, *vide* item (v) above, due regard has been paid to economy in expenditure and to the principles of incurring the expenditure set out in the Accounts Code.

Approval for incurring expenditure on stationery to the extent indicated in the statement on reverse is also solicited.

**PRINCIPAL**

**Dated.....**

*Note:* Miscellaneous income means all income other than fees and fines, *e.g.* sale of newspapers, house rent recoveries on account of K.V.S.'s own quarters, recoveries on account of lost/damaged articles, etc.

**STATEMENT SHOWING THE BREAK-UP OF THE  
ESTIMATED REQUIREMENTS OF FUNDS UNDER  
'CONTINGENCIES' FOR THE HALF YEAR ...**

[Item (v) of the Requisition]

1. Liveries and uniforms	...
2. Stationery and teaching materials (such as chalk, duster etc.)	...
3. P & T charges (including telephone)	...
4. Printing and binding charges	...
5. Advertisement charges	...
6. Water and electricity charges	...
7. Conveyance expenses	...
8. Repairs to furniture, etc.	...
9. Office equipment, such as cycle, heater, fire protection equipment, clock, etc.	...
10. Miscellaneous expenses	...

TOTAL

---



---

**PRINCIPAL**

**REQUISITION FOR RECURRING FUNDS OTHER THAN  
PAY AND ALLOWANCES AND CONTINGENCIES FOR  
THE YEAR ... ENDING 31ST MARCH/30TH SEPT.**

1. Name of the Vidyalaya.....

2. No. of classes sanctioned for the year	<i>Classes</i>	
	<i>From</i>	<i>To</i>
Primary	...	...
Middle	...	...
Higher Secondary	...	...

3. Total No. of students as on 1st April:

4. Purpose for which funds are required:

5. If funds are required for any of the following purposes, furnish the relevant information:

*Physics Chemistry Biology Home Science*

(a) Consumables

(i) Number of students doing practicals, class-wise,

Class IX

” X

” XI

(ii) Whether Home Science being taught.

**(b) Rent of building**

- (i) What is the rent p.m.**
- (ii) If tents are to be hired what are the approximate charges per month.**
- (iii) Period for which rent is to be paid.**

**(c) Maintenance and repairs to buildings:**

- (i) Details of buildings on which expenditure on maintenance is to be incurred.**
- (ii) Were the buildings constructed by K.V.S.? If so, indicate the capital cost.**
- (iii) If the building belongs to M.E.S. or other parties, have the owners been contacted for maintenance of the buildings.**
- (iv) Particulars of maintenance work to be undertaken and expenditure.**
- (v) Actual expenditure incurred on maintenance of the building in the previous financial year, together with details.**

**6. Actual expenditure incurred in last financial year**

*Consumables      Rent of building*

- 7. Balance of funds brought forward from previous year, if any ...
- 8. Estimated requirements after taking into account the balance on hand ...

**CERTIFICATE**

Certified that the estimated requirements have been shown after a careful assessment of the requirements based on the number of students and keeping in view the need for economy in expenditure.

**PRINCIPAL**

**REQUISITION FOR SCIENCE LABORATORY EQUIPMENT  
FOR THE YEAR . . . . .**

(1) Name of the Vidyalaya . . . . .

(2) No. of Sections in the higher secondary dept.

Class IX . . . . .

Class X . . . . .

Class XI . . . . .

(3) No. of students in the science classes

	<i>Physics</i>	<i>Chemistry</i>	<i>Biology</i>	<i>Home Science</i>
Class IX	. . .	. . .	. . .	. . .
Class X	. . .	. . .	. . .	. . .
Class XI	. . .	. . .	. . .	. . .

(4) Funds sanctioned so far:  
less refunds, if any

(i) Ist instalment: Rs. . . . .

(ii) 2nd instalment: Rs. . . . .

∴

Total Rs. . . . .

Less Refunds Rs. . . . .

(5) Expenditure incurred in last financial year . . . . .

(6) Balance of funds as on 31st March . . . . .

- (7) Additional funds required based on C.O.P.P. Report

	<i>Initial grant</i>	<i>Replacement grant</i>
Physics	Rs. . . .	. . .
Chemistry	Rs. . . .	. . .
Biology	Rs. . . .	. . .
H. Science	Rs. . . .	. . .

- (8) Is there the requisite accommodation to store the equipment? Yes/No
- (9) Are there the requisite teachers to process the purchases Yes/No
- (10) Stage of development of laboratories (whether *essential*, *desirable* and *supplementary* articles have been purchased).

#### CERTIFICATE

Certified that the additional funds now asked for will be utilised within six months of the date of sanction.

PRINCIPAL

*Notes:* (1) Initial grant means grant sanctioned for initially equipping the laboratories while replacement grant means grant admissible every year for the purpose of replacement of damaged/broken articles.

(2) The additional requirements should be worked out by preparing a detailed list of articles required in terms of C.O.P.P. Report and by taking their approximate cost.



## REQUIREMENT OF ARTICLES OF FURNITURE FOR KENDRIYA VIDYALAYAS

NAME OF THE VIDYALAYA: \_\_\_\_\_ Latest Enrolment No. of sections No. of staff

Primary Department (classes I to V) Middle  
Department (classes VI to VIII) Higher  
Secondary Department. (Classes IX to XI)

Total

Name of article	Yardstick	Total requirement (Write against each item of yardstick)	No. of existing articles (service-able/repairable)			Total of columns 4, 5, 6 and 7	Addl. requirements Col. 3- Col. 8	Cost per article	Total cost	Remarks	
			Brought over from previous school	Since purchased from Grants Min. of Edn.	Funds of K.V.S.						No. of articles under purchase or proposed to be purchased from grants/funds already received
1	2	3	4	5	6	7	8	9	10	11	12
1. Single Desks (with seat)	(a) One for each student (b) For elective rooms										
	Total										
2. Tat Patti	5 yards piece for 7 students of primary classes, i.e. I to V class										
	Total										

	1	2	3	4	5	6	7	8	9	10	11	12
<b>3. Black Board with stand</b>		1. One for each section										
		2. One for drawing room										
		3. One for Central Hall										
		4. One for Physics Lab.										
		5. One for Chem. Lab.										
		6. One for Biology Lab.										
		7. One for Hygiene and Phy.										
		8. One for Music Room										
		Total										
<b>4. Teachers' Table</b>		1. One for each section										
		2. One for drawing room										
		3. One for Central Hall										
		4. One for Physics Lab.										
		5. One for Chem. Lab.										
		6. One for Biology Lab.										
		7. One for Hygiene and Phy.										
		8. One for Domestic Sc.										
		9. One for Music Room										
		Total										

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
<b>5. Office/ Teacher's Chairs</b>	<ol style="list-style-type: none"> <li>1. One for each section</li> <li>2. One for drawing room</li> <li>3. One for Physics Lab.</li> <li>4. One for Chem. Lab.</li> <li>5. One for Biology Lab.</li> <li>6. One for Hygiene and Phy.</li> <li>7. One for Domestic Sc.</li> <li>8. One for Music Room</li> <li>9. Six for Principal's Room</li> <li>10. Three for Office Room</li> <li>11. <math>\frac{1}{2}</math> of sanctioned staff for staff room</li> <li>12. Two for Library room</li> </ol>										
	Total										
<b>6. Wood- en Al- mirah</b>	<ol style="list-style-type: none"> <li>1. One for each section</li> <li>2. One for Library room</li> <li>3. Two for Office</li> <li>4. <math>\frac{1}{6}</math> of total strength of teachers</li> <li>5. One for Phy. Lab.</li> <li>6. One for Chem. Lab.</li> <li>7. One for. Bio. Lab.</li> <li>8. Four for Dom. Sc. room</li> </ol>										

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
	9. Two for Drawing room										
	10. Four for Music room										
	Total										
7. Officer's Table	One for Principal										
8. Office Table	1. One for office clerk										
	2. One for each Lib. clerk										
	Total										
9. Office Rack	1. One for each Officer (Principal's Room)										
	2. One for each Office room										
	3. One for each Lib. room										
	Total										
10. Durries	1. One for Principal's room										
	2. One for Music room										
	3. Four for Hall room										
	Total										
11. Cello-tex Board	1. One for Principal's room										
	2. Four for Lib. room										
	3. One for Domestic Sc. room										
	Total										

1	2	3	4	5	6	7	8	9	10	11	12
12. Map Stand	Two for Office room										
	Total										
13. Long Library Table	1. One for Staff room 2. One for Central Hall 3. Two for Lib. Room										
	Total										
14. Library Almirah	One for 300 Books										
15. Benches (Wooden)	1. Four for Library room, <i>i.e.</i> , 2 against 1 Lib. Table 2. One outside Principal's room										
	Total										
16. Newspaper Stand	Four for Library room										
17. Physics Table	Five for Phy. Lab., <i>i.e.</i> , one for four students										
	Total										

	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
18. Bio-logy Table		Five for Bio. room, <i>i.e.</i> one for 4 students										
		Total										
19. Chem-istry Table		Five for Chem. Lab., <i>i.e.</i> , one for 4 students										
		Total										
20. Science Alm-rah		1. Six for Phy. Lab. 2. Six for Chem. Lab. 3. Four for Bio. Lab. 4. Two for Gen. Science										
		Total										
21. Lab. Stools		1. 20 for Phy. Lab. 2. 20 for Chem. Lab. 3. 20 for Bio. Lab. 4. 20 for Dom. Sc. Room										
		Total										
22. Domes-tic Sc. Table		One for 4 students subject to maximum 5 tables										
23. Draw-ing Desks		One for each student subject to maximum No. of students in any class/section										

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
24. Drawing Stools	One for each student subject to maximum No. of students in any class/section										
	Total:										
25. <i>Miscellaneous</i>											
1. Officer's Chair	One for Principal's Room										
2. Godrej Almirah	1. One for Principal's room 2. One for Office 3. One for Phy. Lab. for keeping Microscopes										
	Total:										
3. Iron Safe	One for Office										
4. Wall Clock	One for Principal's room										
5. Hat Stand with Mirror	One for Principal's room										
6. Typing table	One for keeping Typewriter										
7. Small table 4 × 2½	Four for staff room										

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
8. Cata- logue Cabinet	One for Library room										
9. Maga- zine Rack	One for Library room										
10. Balance Tables 2½ × 1½ ft.	1. Six for Phy. Lab. 2. Six for Chem. Lab. 3. Six for Bio. Lab.										
	Total										
11. Notice Board	One for each school										
12. Attan- dance Board	One for each school										
13. Sign Board	One for each school										
	Total funds required										



**REQUISITION OF FUNDS FOR.....(NON-RECURRING  
HEADS OTHER THAN FURNITURE AND LABORATORY  
EQUIPMENT) FOR THE YEAR...../.....**

1. Name of the Vidyalaya
2. No. of students on the date of requisition:  
Primary:  
Middle:  
Higher Secondary:
3. Funds received so far year-  
wise *less* refunds, if any
 

Year	Amount	Refund
	Rs.	Rs.
...	...	...
4. Expenditure during the last  
financial year
5. Balance of funds as on  
31st March...
6. Additional funds required
7. Date by which additional funds  
will be utilised

PRINCIPAL

**REGISTER TO WATCH THE UTILIZATION OF FUNDS RECEIVED FROM  
KENDRIYA VIDYALAYA SANGATHAN**

NAME OF THE KENDRIYA VIDYALAYA \_\_\_\_\_

<i>Sl No.</i>	<i>No. &amp; date of the sanction of the Sangathan</i>	<i>Amount sanctioned</i>	<i>Purpose for which funds sanctioned</i>	<i>Target date fixed for utilisation</i>	<i>No. &amp; date of the cheque/ demand draft/Mail transfer from the K.V.S.</i>	<i>Amount received</i>	<i>Date of credit in the Bank</i>	<i>Last date of utilisation of funds</i>	<i>Refund to K.V.S., if any</i>		<i>Initials of Principal</i>
									<i>Amount</i>	<i>Date of refund</i>	

**REGISTER OF STRENGTH OF STUDENTS ON THE FIRST OF.....19.....**

CS-8

<i>Sl No.</i>	<i>Class</i>	<i>Category</i>	<i>Defence</i>		<i>All India Service</i>		<i>Central Govt</i>		<i>Others</i>		<i>Principal's exemptions</i>		<i>K.V. Teachers' Children</i>		<i>Total category-wise</i>		<i>Grand Total Class-wise</i>			
			<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>	<i>Boys</i>	<i>Girls</i>		
			<b>PRIMARY</b>																	
<b>1</b>	<b>I</b>	Full-fee																		
		Half-fee																		
		Free																		
		Total for Primary																		
<b>MIDDLE</b>																				
<b>VI</b>	<b>VI</b>	Full-fee																		
		Half-fee																		
		Free																		
		Total for Middle																		
<b>HIGHER SECONDARY</b>																				
<b>IX</b>	<b>IX</b>	Full-fee																		
		Half-fee																		
		Free																		
		Total for Higher Secondary																		
<b>Grand Total</b>																				

COMBINED REGISTER OF DAILY ATTENDANCE AND FEE COLLECTION REGISTER

Kendriya Vidyalaya..... Class..... Section..... for the month of.....197

Admission Register No. Serial No.	Particulars of concession Name of Scholar	CLASS	DAYS OF THE MONTH					No. of attendance for the month	No. of attendance brought forward	Total No. of attendance	Admission Fee	Tuition fee realised	Absence fines realised	Late payment fines	Arrears realised	Pupil's Fund fee	Pupils' Fund higher contribution	Readmission fee	Arrears of Pupils' Fund	Total	Receipt No. and date	Remarks
			1	2	3	4	... 31															

Rs. P Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P.

Amounts realised and credited

Total fees and fines for the month

Instalments

Fee  
Rs. P.

Pupil's Fund  
Rs. P.

Total  
Rs. P.

Signature of and date of receipt  
by UDC

**RECEIPT FOR FEES COLLECTED***(To be prepared in duplicate)***KENDRIYA VIDYALAYA**

Sl. No.

Dated

Name of the Student

Admission No.

Class

Section

Fees for the Month of \_\_\_\_\_

Nature of Concession, if any, \_\_\_\_\_

<i>Particulars</i>	<i>Rs.</i>	<i>P.</i>
1. Tuition fee		
2. Admission fee		
3. Readmission fee		
4. Late payment fee		
5. Absence fine		
6. Library fine		
7. Pupils' Fund fee		
8. Pupils' Fund higher contribution		
9. Hostel Fund fee : Boarding Lodging		
10. Caution Deposit (Hostel)		

Total:

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Amount in words:

Ledger folio No. (Hostel)

Signature of Teacher/  
U.D.C./Librarian

SUMMARY OF DAILY COLLECTION OF FEES

Class	Section	Receipt Nos.			SCHOOL FUND							PUPILS' FUND			Date of deposit into Bank	Initials of U.D.C.	Initials of Principal	
		From	To	Total No. of receipts	Admission Fee	Tuition Fee	Re-Admission Fee	Absence Fine	Late Payment Fee	Library Fine	Total	Fee	Higher Contribution	Total				Initials of the Teacher
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Date

Total for the Day

Progressive Total

**RECEIPT FOR MISCELLANEOUS INCOME***(To be prepared in duplicate)*

Kendriya Vidyalaya \_\_\_\_\_

Sl. No. \_\_\_\_\_

Dated \_\_\_\_\_

Received with thanks the sum of Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_) in cash/by cheque

No. \_\_\_\_\_ dated \_\_\_\_\_ on the

Bank, on account of \_\_\_\_\_ .

Signature of Principal

Received the original copy of the receipt.

Signature of the party

**COMPARATIVE STATEMENT OF QUOTATIONS RECEIVED**

**Part I**

1. Name of the Department/Section for which purchase is to be made
2. Advertisement No. and date/Limited Enquiry No. and date
3. Last date for receipt of quotations
4. Total number of enquiries issued
5. Total number of quotations received
6. Names of firms from which quotations not received
7. Details of quotations received and earnest money received

<i>Quotation No.</i>	<i>Name of the firm</i>	<i>Date of quotation</i>	<i>Quotation received on</i>	<i>Important terms of quotation</i>	<i>Quotation valid upto</i>	<i>Earnest money received</i>	<i>Remarks regarding rejection of quotation etc.</i>
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Signature of Principal

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**Part II**

<i>Name of the article with full description</i>	<i>Unit</i>	<i>Amount of quotation No.</i>				<i>Remarks</i>
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	

Prepared by . . . . .

Signatures of members of Purchase Committee

Checked by . . . . .

**Part III**

Details of purchase orders sent:

Signature of Principal



**Pay Bill No.**

**PAY BILL OF THE ESTABLISHMENT OF KENDRIYA VIDYALAYA**

**For the Month of** \_\_\_\_\_

DUES														DEDUCTIONS											
Sl. No. of posts	Name of incumbent	No. of days for which drawn	Rate of pay, D.A. etc.	Pay	Leave Salary	Spl. Pay	HRA	CCA HCA	Winter allce	Washing allce	Other allce	Management's share of C.P.F.	Total	In-come Tax	C.P.F. contribution	Ad-vance recon-very	G.P.F. of Depu-G.P.F. ists & vance recon-very op-tees	Management's share of C.P.F.	Other deductions	Total deductions	Net Amo-unt pay-able	No. & date cheque issued	Signature	Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

**Section I—Principal (Scale Rs.....)**  
 K.V.S.'s Sanction No.....dated.....

**Total**

**Section II—Post-Graduate Teacher—(Scale Rs.....)**  
 No. of Posts Sanctioned.....K.V.S.'s Sanction No.....dated.....

**Total**

267

**ABSTRACT**

- SECTIONS**
- I. Principal
  - II. P.G.T.
  - III. T.G.T.
  - IV. Other Teaching Staff
  - V. Primary Teacher
  - VI. Non-Teaching Staff
  - VII. Part-time Staff

**CERTIFICATES**

Certified that

- (i) The pay and allowances have been drawn at the prescribed rates and only to the extent of posts as sanctioned by the Kendriya Vidyalaya Sangathan.
- (ii) In cases where leave has been granted, the employees concerned were actually entitled to the leave as per the leave rules applicable to them and necessary entries regarding leave have been made in the Service Books and leave accounts concerned.
- (iii) The conditions prescribed for the grant of compensatory allowances have been fulfilled in respect of all the cases where the allowance has been drawn.
- (iv) In respect of arrears of pay/leave salary and other allowances, these have not been drawn in the past. A note of drawal of the same has been kept in the office copies of the original bills.
- (v) In respect of special pay drawn for the U.D.C./L.D.C. for handling accounts and cash work, fidelity bond from the L.I.C. for Rs. 10,000 has been obtained and kept on record and it has been ensured that the bond is current.
- (vi) Washing allowance has been drawn only for such of the class IV employees to whom uniforms have been supplied.

**Signature of the Principal**

**BILL FOR CONSTRUCTION WORKS TO BE EXECUTED  
BY AN OUTSIDE AGENCY**

1. No. and date of sanction
2. Particulars of construction Work
3. Amount sanctioned
4. Agency for the Work
5. Designation of the officer of the agency in whose name cheque/demand draft is to be made out
6. Whether money is to be remitted by Cheque/Demand draft

**CERTIFICATE**

Certified that the amount sanctioned above is immediately required to be handed over to the construction agency and the amount will be shown as part of the cash balance of the school till an account of the expenditure is received from the construction agency

**Signature of Principal**

**Countersigned**

**Chairman**

**PERIODICAL INCREMENT CERTIFICATE**

- (1) Certified that the persons named below have earned the prescribed increments from the date cited in column 6, having been the incumbent of posts specified for not less than \_\_\_\_\_ year from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay on private affairs and in the case of those holding the posts in officiating capacity, all other kinds of leave which do not qualify for increments.
- (2) Certified that the approval of the competent authority has been taken for grant of the increments.

<i>Name of incumbent</i>	<i>Whether substantive or officiating</i>	<i>Scale of pay of post.</i>	<i>Present pay</i>	<i>Date from which present pay is drawn</i>	<i>Date of present increment</i>	<i>Future pay</i>	<i>Suspension for misconduct and such other absence as does not count for increments</i>		<i>Leave without pay on private affairs and any other kind of leave not counting for increment (i.e., for which certificate of officiation has not been given.)</i>	
							<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>

270

Signature of Principal,  
Kendriya Vidyalaya

*Note* When the increment claimed is the first to carry the person over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

TRAVELLING ALLOWANCE BILL OF THE ESTABLISHMENT OF KENDRIYA VIDYALAYA.....FOR THE MONTH OF.....19.....

Name & Designation	H. Qrs.	Actual Pay	Particulars of journeys and halts						Kind of journey by Rail (mail or passenger) Steamer, Air, Road	Railway/Steamer/Air Fare			Mileage by road			Daily Allowance			Actual Expenses		Purpose of journey	Total of each line	Remarks
			Departure			Arrival				Class	No. of fares	Amount	No. of KMs	Rate	Amount	No. of days	Rate	Amount	Particulars	Amount			
			Station	Date	Hour	Station	Date	Hour															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

271

Station  
Date

Deduct Advance of T.A.  
Net sum required for payment.

Received the sum of Rs.

(Rupees )

Passed for Rs.

(Rupees )

Signature of employee

Principal/Chairman  
Kendriya Vidyalaya

CERTIFICATE OF DISBURSEMENT

Certified that the amount due on this bill has been disbursed to the proper person and his acquittance obtained.

Signature of Principal

**PARTICULARS TO BE GIVEN BY EMPLOYEES ON  
LEAVE TRAVEL CONCESSION BILLS**

1. **Date of Commencement of Continuous Service**
2. **Name of Home Town**
3. **Shortest Route from the Headquarters etc. to the Home Town and normal mode of Conveyance**
4. **Period of Leave availed**
5. **Relationship of the Members of the Family and Age (who availed the Concession)**
6. **Whether prior information of the journey has been given to the School**
7. **Particulars of Advance taken: Amount Rs.**

**Date of drawal:**  
✓ **for self/family/or both:**

**Signature of employee**

ACQUITTANCE ROLL FOR THE PAY AND ALLOWANCES FOR THE MONTH OF ..... 19 .....

CS-18

<i>Item No. of the paybill</i>	<i>Name</i>	<i>Designation</i>	<i>Net amount payable</i>	<i>No. and Date of cheque issued</i>	<i>Dated/Signature of payee (to be stamped where necessary)</i>
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Certified that the disbursement has been made to the persons who are actually entitled to the amounts shown against each.

Principal  
Kendriya Vidyalaya

REGISTER OF CONTINGENT CHARGES

Sl. No.	Yr. No.	Date of payment	Party to whom paid	No. and date of cheque, if any	Stationery and teaching materials	Liveries and uniforms	P & T charges	Printing and binding charges	Advertisement charges	Water & Elec. charges	Conveyance charges	Office Equip-ment	Misc. Expenses	Total	Progressive Total	Initials of Principal	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Head-wise Budget Allocation

April.....

Monthly Total

Progressive Total

Funds received

so far in 19...../19.....

1st Instalment Rs.

2nd „ „

& so on \_\_\_\_\_

Total \_\_\_\_\_

274

Note—The petty cash expenses met from Permanent Imprest should also be included in this Register on daily basis.



**REGISTER OF LETTERS AND COMMUNICATIONS RECEIVED**

**CS-20**

<b><i>Sl. No.</i></b>	<b><i>From whom received</i></b>	<b><i>Letter No. and date</i></b>	<b><i>Subject</i></b>	<b><i>How disposed</i></b>	<b><i>Initials of U.D.C.</i></b>
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## TELEPHONE REGISTER

LOCAL CALLS					TRUNK CALLS								
<i>By whom call made</i>	<i>Amount collected</i> Rs. P.		<i>Total collection for the day</i> Rs. P.	<i>Initials of Principal</i>	<i>To whom made and Tel. No.</i>	<i>By whom made</i>	<i>Station and Tel. No. called</i>	<i>Hour</i>	<i>Official   private</i>	<i>Signature of person making call</i>	<i>Amount recovered</i> Rs. P.		<i>Initials of Principal</i>

**CASH BOOK**

**RECEIPTS**

**PAYMENTS**

<i>Date</i>	<i>Vr. No.</i>	<i>Particulars (with name of the ledger account)</i>	<i>L.F. No.</i>	<i>Cash</i>	<i>Bank</i>	<i>Perma- nent imprest</i>	<i>Initials of Principal</i>	<i>Date</i>	<i>Vr. No.</i>	<i>Particulars (with name of the ledger account)</i>	<i>L.F. No.</i>	<i>Cash</i>	<i>Bank</i>	<i>Permanent imprest</i>	<i>Initials of Principal</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
<i>Entries to serve as Examples</i>															
		(i) <b>Contra entries</b>								Remittance of fees into Bank Account		400			
		Fees received from students		400											
		Proceeds of fees credited into the bank			400										
<b>(ii) Recoupment of Pt Imprest and day to day entries concerning Pt Imprest</b>															
1-1-70		Being cash received towards Pt Imprest				200		1-1-70		Cheque No. issued for drawal of Pt. Imprest sanctioned under No.			200		
								30-1-70		Total disbursements as per petty Cash Book				80	
<b>(iii) Recoupment at the end of the month or whenever Pt Imprest runs short (see Foot Note 1 below)</b>															
31-1-70		Being Cash received towards Pt Imprest				80		31-1-70		Contingencies A/c Cheque No..... issued in recoupment of Pt. Imprest			80		

277

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		<b>(iv) Pay and Allowances</b>														
		<b>(a) Pay and Allowances A/c</b>														
		Being the funds received from the K.V.S.			10,000											
		<b>(b) Encashment of Cheque for Pay and Allowances and adjustment entries</b>														
		Proceeds of self cheque No..... for drawal of pay and allowances		8000						Self cheque No ..... issued for drawal of pay and allowances for Jan. 70			8000			
										<i>Pay and Allowance Account</i>						
										Disbursement of pay and allowance to staff		8000				
		<b>(c) Disposal of Amounts recovered from paybill and creditable to other parties (Income-tax in Treasury, L.S. and P.C. to the A.G. concerned and C.P.F. in Post Office Saving Bank Accounts of the subscribers)</b>														
		Proceeds of Self cheque No..... (per Contra) (see footnote (ii) below)		1100						By self Cheque No... for remittance of amounts recovered from pay bills but creditable to others (see foot note (ii) below)			1100			
										<i>C.P.F. A/c</i>						
										Subscriptions and Management's share credited to P.O.S.B. account		800				

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

*L.S. Pension  
contributions*

Paid by D.D. to the  
A.G. 100

*Income Tax A/c*

Credited into  
Treasury through  
Challan 200

*Notes*

- (i) Permanent Imprest may be recouped as and when the balance runs short but *it should always be recouped* on the last working day of a month so that on the 1st of every month the full amount of permanent imprest will be in hand.
- (ii) For the net amount required for disbursement of salary to the staff in cash a cheque in favour of 'Self' may be drawn. *Simultaneously* another self cheque should be drawn for the total amount of deductions which are either to be credited to Provident Fund Accounts (including Management's share) etc., or to be remitted to other parties.

**CONSOLIDATED MONTHLY STATEMENT OF RECEIPTS AND PAYMENTS OF KENDRIYA VIDYALAYA**

for the Month of					19.....				
RECEIPTS					PAYMENTS				
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Progressive receipts from 1st April to the end of the last month</i>	<i>Receipts during the month</i>	<i>Progressive Receipts upto the month (Cols. III+IV)</i>	<i>Sl. No.</i>	<i>Head of Account</i>	<i>Progressive payments from 1st April to end of the last month</i>	<i>Payments during the month</i>	<i>Progressive payments upto the month (columns VIII+IX)</i>
<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>	<i>VI</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>	<i>X</i>
1.	Fees and fines				1.	Refund of fees and fines			
2.	Funds received from Sangathan (i) Pay and Allowances (ii) Contingencies (iii) Consumables (iv) Rent of Building (v) . . . . . etc.				2.	Payments out of funds received from Sangathan (a) Pay and Allowances (including School's Share of CPF and L.S. and P.C.) (b) Contingencies (c) Rent of building (d) Consumables (e) Teaching Aids (f) Crafts Equipment (g) Sports Equipment (h) Maintenance and Repairs to Buildings (i) Library Books			
3.	Miscellaneous Receipts and recoveries creditable to the account of the Sangathan:— (a) Recoveries on account of overpayment of Pay and Allowances								

<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>	<i>VI</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>	<i>X</i>
	(b) School's share of C.P.F. forfeited					(j) Laboratory Equipment			
	(c) Recoveries on account of house rent from employees residing in Sangathan's quarters					(k) Furniture			
	(d) Recoveries on account of lost and damaged articles/library books					(l) Special Contingencies			
	(e) Other receipts on account of sale of newspapers, un-serviceable articles, etc.					(m) Audio-Visual Aids			
						(n) Hostel Equipment			
						(o) Construction			
					3.	Remittances to K.V.S. (Give head of A/c) on a/c. of unutilised balances			
					4.	Payment to other Departments/Govts against recoveries shown at item 4 on the receipts side			
4.	Receipts on behalf of other Departments/Govts.					(a) House rent to M.E.S., State P.W.D., I.I.Ts. etc.			
	(a) Recoveries of house rent from employees residing in the quarters owned by M.E.S., State Govts., I.I.Ts. etc.					(b) Income Tax and Profession Tax deposited in Treasury			
	(b) Income Tax and Profession Tax					(c) G.P.F. and C.P.F. contributions recovered from deputationists, remitted to their parent Depts.			
	(c) G.P.F. and C.P.F. Contributions recovered from deputationists					(d) Leave salary and Pension contributions remitted			
	(d) Leave salary and Pension Contributions (as per deductions side in the Pay Bill)					(e) C.T. Deposits sent to P.O.			

<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>	<i>VI</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>	<i>X</i>
	(e) C.T. Deposits recovered from pay bill				5.	Payment to members of staff out of amounts received from other Kendriya Vidyalayas (vide item 5 on the receipt side)			
5.	Amount received from other Kendriya Vidyalayas for payment to a member of staff				6.	Advances and Deposits			
6.	Advances and Deposits					(i) Earnest money of the contractors/ Tenderers refunded			
	(i) Earnest Money received from contractors					(ii) Money deposited by school with Electricity Board, Municipalities, Gas Company, P. and T. Deptt. etc.			
	(ii) Recoveries on account of conveyance advance etc.					(iii) Advances remitted to other Kendriya Vidyalayas on account of recovery from staff on transfer from other schools.			
	(iii) Advances of T.A. recovered from employees transferred from other School					(iv) Advances paid to school employees transferred to other Kendriya Vidyalayas			
	(iv) Receipts from other Kendriya Vidyalayas of advances paid by the school to the employees transferred					(v) Payment of conveyance advance etc. to employees			
7.	C.P. Fund and G.P. Fund recoveries in respect of Sangathan's employees				7.	C.P.F. and G.P.F. recoveries in respect of Sangathan's employees, deposited in Post Office Saving Bank			
	TOTAL					TOTAL			



**Verification of Balances**1. (a) *Opening balances on 1st* .....

(i) Cash

(ii) Imprest

(iii) Bank

(iv) Deposit with  
Construction  
Agency.

Total (a)

(b) *Add: Total receipts*  
*during the month*  
*(vide Total of Col.*  
*IV of the Receipt*  
*side of the State-*  
*ment*

(b)

Total (a+b)

(c) *Deduct Total payments*  
*during the month (vide*  
*Total of Col. IX of*  
*the Statement*

(c)

CLOSING BALANCE (a+b-c)

2. *Closing balance as per*  
*Cash Book*

(i) Cash

(ii) Imprest

(iii) Bank

(iv) Deposit with Construction Agency

**GRAND TOTAL**

Certified that I have personally verified the Cash balance on the last working day of the month and that the total closing balance as on

as per cash book is Rs.

which agrees with the closing balance shown above.

Dated.....19

Signature of the  
PRINCIPAL

Head wise details of closing balance to be furnished to the Sangathan along with the statement for June/September/December/March (These balances should agree with the ledger balances)

**Head of Account:**

**Balance in Hand**

1. Balance out of 'Fees and Fines'  
(Net amount left after transfer to Pay and Allowances)
2. Balance out of the grants received from the Sangathan.
  - (i) Pay and Allowances
  - (ii) Contingencies
  - (iii) Consumables

- (iv) Rent of Buildings
- (v) Maintenance and Repairs to Buildings
- (vi) Teaching Aids
- (vii) Sports Equipment
- (viii) Crafts Equipment
- (ix) Library Books
- (x) Laboratory Equipment
- (xi) Furniture
- (xii) Special Contingencies
- (xiii) Audio-Visual Aids
- (xiv) Hostel Equipment
- (xv) Construction
- (xvi)

Total (i to xvi)

3. Balances out of receipts other than funds received from the Sangathan
  - (i) House Rent recoveries made from staff but not remitted to other Deptts.
  - (ii) Income Tax and Profession Tax to be remitted to other Depts.
  - (iii) G.P. Fund/C.P. Fund to be remitted to other Depts.
  - (iv) Earnest money

- (v) Advances Recovered from staff but not sent to other Kendriya Vidyalayas
  - (vi) Uninvested C.P.F. in respect of K.V.S. employees
  - (vii) Undisbursed pay and allowances
  - (viii) Miscellaneous Receipts creditable to other Depts.
  - (ix) Earnest money to be refunded
- Total (i to ix)
4. Misc. Receipts (detailed against item 3 of the Receipts side of the statement)
- GRAND TOTAL: 1+2+3+4**

**STOCK ACCOUNT OF ARTICLES (NON-CONSUMABLE)**

Description of the Article.....

<i>Date of Receipt</i>	<i>From whom received</i>	<i>Vr. No. &amp; Date</i>	<i>Qty. Recd.</i>	<i>Rate</i>	<i>Amount including sales tax etc.</i>	<i>Total No. on stock</i>	<i>Articles written off</i>		<i>Balance on stock</i>	<i>Initials of</i>		<i>Remarks regarding Machine Nos. Code Nos. (for Furniture.)</i>
							<i>No. &amp; Date of sanction</i>	<i>Quantity written off</i>		<i>Teacher</i>	<i>Principal</i>	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>

**STOCK ACCOUNT OF ARTICLES: CONSUMABLE**  
**Description of the Article.....**

<i>Date of receipt</i>	<i>From whom received</i>	<i>Vr. No. &amp; date</i>	<i>Qty. received</i>	<i>Rate</i>	<i>Amount (including sales tax etc.)</i>	<i>Total on stock</i>	<i>Date of issue</i>	<i>Qty. issued</i>	<i>Balance on stock</i>	<i>Articles written off</i>		<i>Balance on stock</i>	<i>Initials of</i>		<i>Remarks</i>
										<i>No. &amp; date of sanction</i>	<i>Qty. written off</i>		<i>Teacher</i>	<i>Principal</i>	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>

PROPERTY REGISTER OF.....KENDRIYA VIDYALAYA.....

Sl. No.	Date of taking over/ acquisition	Name of property and brief description	Area of the land	Construction Agency	Amount expended	Authority for the work	Property disposed of			Remarks
							Date of disposal	Reasons for disposal	Authority	
1	2	3	4	5	6	7	8	9	10	11

*Examples*

Lab. Block

Library Block

Land taken over from.....

*Note*—Property taken over from Defence authorities etc., should also be included in this register. In such cases Col. 7 should be suitably qualified.

## ACCESSION REGISTER FOR LIBRARY

<i>Date</i>	<i>Number</i>	<i>Author</i>	<i>Title</i>	<i>Edition</i>	<i>Place &amp; Publisher</i>	<i>Source of receipt</i>	<i>Cost</i>	<i>Classi- fication</i>	<i>Book No.</i>	<i>Vol.</i>	<i>Date of with- drawal</i>	<i>Remarks regard- ing recovery for lost/damaged book</i>	<i>Initials of Librarian</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>

*Note*—Col. 9 should give the classification such as Reference Book, Text-book, etc.



## REGISTER OF THE ISSUE OF BOOKS FROM THE LIBRARY

<i>Date of issue</i>	<i>Name of the Book</i>	<i>Accession No.</i>	<i>To whom issued (lent)</i>	<i>Signature</i>	<i>Date on which due</i>	<i>Date of return</i>	<i>Fine</i>	<i>Librarian's initials</i>	<i>Remarks</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>

## FORMS OF LEDGER ACCOUNTS

### I. Fees and Fines Account

<i>Dr.</i>							<i>Cr.</i>
<i>Date</i>	<i>Refund</i>	<i>Voucher No.</i>	<i>Amount</i>	<i>Date</i>	<i>Collections of Fees and Fines</i>	<i>Amount</i>	

*Note*—Fines will also include fines for late return of library books, absence fine, etc.

### II. Pay and Allowances Account

<i>Date</i>	<i>Voucher No.</i>	<i>Code Numbers</i>							<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of Funds received</i>	<i>Overpayment recovered Rs.</i>	<i>Management's share of C.P.F. forfeited (including interest) Rs.</i>	<i>Total</i>
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>							
		<i>Rs</i>	<i>Rs</i>	<i>Rs</i>	<i>Rs</i>	<i>Rs</i>	<i>Rs</i>	<i>Rs</i>							

*Note*— Code Nos. 1 to 7 above represent: (1) Pay, Special pay, deputation pay and leave salary, (2) D.A., H.R.A. and other compensatory allowances, (3) Management's share of C.P.F. (4) Pension and Leave salary contributions of deputationists, (5) Travelling Allowances and Leave Travel Concession, (6) Reimbursement of Medical expenses, and (7) All other allowances (e.g. Children's Educational Allowance, Reimbursement of tuition fees, etc.).

### III. Advances Recoverable Account

Dr.							Cr.			
Date	Vr. No.	Particulars	Losses for which responsibility is fixed on staff	Advances of T.A. on Transfer	Date	Receipt No.	Particulars	Recoveries on account of losses	Recoveries of advance of T.A. on Transfer	

Notes—(i) Advance of travelling allowance on transfer to another school should be debited to the head *Advances Recoverable* and not *Pay and allowances*.

The recovery of advance of T.A. on transfer made in the 'incoming' school (i.e. the school to which the employee has been transferred) should also be credited to the head 'Advances Recoverable'.

(ii) In cases of losses of cash/articles for which responsibility is fixed on the employees, the amount involved should be debited to this account. The recoveries made on this account through pay bills should be credited to the corresponding sub-head (i.e. Recoveries on account of losses).

### IV. Contingencies Account

Date	Vr. No.	Particulars	Revenue	Capital	Total	Date	Receipt No.	Particulars of funds received	Recovery for lost or damaged articles	Items written off	Miscellaneous Income	Total
------	---------	-------------	---------	---------	-------	------	-------------	-------------------------------	---------------------------------------	-------------------	----------------------	-------

Note—The credits under *Miscellaneous income* will include (i) House Rent recoveries from employees who are allotted Sangathan's own quarters, (ii) Sale proceeds of grass, fruits, trees, etc. in school compound, (iii) Earnest money/security deposit forfeited, interest on bank account, if any.

### V. Special Contingencies Account

Dr.											Cr.	
Date	Vr. No.	Particulars	Typewriter	Duplicator	Electric fans	Other items	Date	Receipt No.	Recoveries of cost of replacement	Particulars of funds received	Items written off	Total

Notes—(i) The sub-head *Electric Fans* is to be operated only in cases wherein a separate grant is given for the purpose, otherwise the amount will be debited to Contingencies (Capital Column).

(ii) In the case of typewriter/duplicator costing above Rs.1,400/- the excess, if any, should be debited to 'Contingencies' account.

(iii) Cost of replacement of parts of typewriter, duplicator, fans, etc. should be debited to Contingencies.

**VI. Furniture Account**

<i>Dr.</i>											<i>Cr.</i>
<i>Date</i>	<i>Vr. No.</i>	<i>Particulars</i>	<i>Particulars of purchases</i>	<i>Amount</i>	<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Recovery for lost or damaged articles</i>	<i>Write off</i>	<i>Total</i>

**VII. Library Books Account**

<i>Dr.</i>											<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Amount</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Recovery of lost or damaged articles</i>	<i>Write off</i>	<i>Total</i>	<i>Total</i>	

**VIII. Laboratory Equipment Account**

<i>Dr</i>											<i>Cr.</i>		
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Department</i>				<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Recovery for lost/damaged articles</i>	<i>Write off</i>	<i>Total</i>
			<i>Phy-sics</i>	<i>Chemi-stry</i>	<i>Bio-logy</i>	<i>Home Science</i>							

**IX. Consumables Articles Account**

<i>Dr.</i>											<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Department</i>				<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Amount</i>
			<i>Phy-sics</i>	<i>Chemi-stry</i>	<i>Bio-logy</i>	<i>Home Science</i>					

**X. Rent of Buildings Account**

<i>Dr.</i>								<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of payment</i>	<i>Amount</i>	<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of funds received</i>	<i>Amount</i>	

<b>XI. Hostel Equipment Account</b>										
<i>Dr.</i>										<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Furniture</i>	<i>Other equipment</i>	<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Write off</i>	<i>Amount</i>

<b>XII. Teaching Aids Account</b>											
<i>Dr.</i>										<i>Cr.</i>	
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Revenue expenditure</i>	<i>Capital expenditure</i>	<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Write off</i>	<i>Replacement of lost/damaged articles</i>	<i>Total</i>

<b>XIII. Sports Equipment Account</b>											
<i>Dr.</i>										<i>Cr.</i>	
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Revenue Expenditure</i>	<i>Capital Expenditure</i>	<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Write off</i>	<i>Replacement of lost/damaged articles</i>	<i>Total</i>

<b>XIV. Maintenance and Repairs Account</b>										
<b>(Other than additions and alterations)</b>										
<i>Dr.</i>										<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of expenditure</i>	<i>Amount</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>				<i>Amount</i>

**XV. Construction Works Account**

<i>Dr.</i>						<i>Cr.</i>			
<i>Date</i>	<i>Voucher No.</i>	<i>Expenditure incurred</i>				<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Amount</i>
		<i>by the school</i>	<i>Amount</i>	<i>by the construction agency</i>	<i>Amount</i>				

**XVI. Audio-Visual Aids Account**

<i>Dr.</i>						<i>Cr.</i>		
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Amount</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Items written off</i>	<i>Amount</i>

**XVII. Crafts Equipment Account**

<i>Dr.</i>						<i>Cr.</i>				
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of purchases</i>	<i>Revenue Expenditure</i>	<i>Capital Expenditure</i>	<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of funds received</i>	<i>Items written off</i>	<i>Amount</i>

**XVIII. Miscellaneous Receipts and Payments Account**

<i>Dr.</i>						<i>Cr.</i>	
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of payments</i>	<i>Amount</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Details of receipts</i>	<i>Amount</i>

**XIX. Deposits Account**

<i>Dr.</i>									<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of deposits made with the Electricity Board, etc.</i>	<i>Refund of deposits</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars of receipts</i>	<i>Earnest money</i>	<i>Security deposit</i>	<i>Other deposits</i>

**XX. Provident Fund Account**

<i>Dr.</i>											<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of deposit into Post Office Savings Bank</i>	<i>Interest</i>	<i>Total</i>	<i>Date</i>	<i>Receipt No.</i>	<i>Particulars</i>	<i>Employees subscriptions</i>	<i>Management's share</i>	<i>Interest</i>	<i>Total</i>

**XXI. Income-Tax Account**

<i>Dr.</i>								<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of payment into the treasury</i>	<i>Amount</i>	<i>Date</i>	<i>Receipt No. (Pay bill No.)</i>	<i>Particulars of recoveries</i>	<i>Amount</i>	

**XXII. Leave Salary and Pension Contributions Account  
(in respect of deputationists)**

<i>Dr.</i>								<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of payment made to the Accountant General/Accounts Officer</i>	<i>Amount</i>	<i>Date</i>	<i>Receipt No. (Pay bill No.)</i>	<i>Particulars of contributions</i>	<i>Amount</i>	

**XXIII. Losses Written Off**

<i>Dr.</i>							<i>Cr,</i>
<i>Date</i>	<i>Particulars of losses written off</i>	<i>Cash</i>	<i>Other articles</i>	<i>Total</i>	<i>Date</i>	<i>Particulars Amount transferred to Income and Expenditure Account</i>	<i>Amount</i>

**XXIV. House Rent Recoveries Account  
(other than K.V.S.'s own quarters)**

<i>Dr.</i>							<i>Cr.</i>
<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of remittances to the Authority concerned</i>	<i>Amount</i>	<i>Date</i>	<i>Voucher No.</i>	<i>Particulars of recoveries</i>	<i>Amount</i>



**STOCK AND DISTRIBUTION REGISTER OF PRINTED FORMS/ARTICLES OF STATIONERY**

**Name of Article.....**

RECEIPTS							ISSUES						
<i>Date</i>	<i>Vr. No.</i>	<i>From whom received</i>	<i>Qty. received</i>	<i>Rate</i>	<i>Amount</i>	<i>Total on stock</i>	<i>Date of issue</i>	<i>Qty. issued</i>	<i>Closing balance</i>	<i>To whom issued</i>	<i>Designation</i>	<i>Signature of recipient</i>	<i>Initials of Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>

## DESPATCH REGISTER OF KENDRIYA VIDYALAYA

<i>Sl. No</i>	<i>Date of issue</i>	<i>Letter No.</i>	<i>Name and designation of the addressee</i>	<i>Subject matter</i>	<i>Value of stamps affixed</i>	<i>Remarks</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

## POSTAGE STAMP ACCOUNT REGISTER OF KENDRIYA VIDYALAYA

<i>Date</i>	<i>Value of stamps at the commence- ment of the day</i>	<i>Value of stamps purchased</i>	<i>Total value of stamps in hand (Col. 2 plus Col. 3)</i>	<i>Value of stamps used during the day (vide Col. 6 of the Despatch Register)</i>	<i>Balance at the close of the day</i>	<i>Signature</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8

**FORM OF APPLICATION FOR CLAIMING REFUND OF  
MEDICAL EXPENSES INCURRED IN CONNECTION WITH  
MEDICAL ATTENDANCE AND/OR TREATMENT OF  
KENDRIYA VIDYALAYA EMPLOYEES AND THEIR  
FAMILIES**

*Note. Separate form should be used for each patient.*

- |  |     |     |
|--|-----|-----|
| 1. Name of the employee and<br>Designation (Block Letters)   | ... | ... |
| 2. Vidyalaya in which employed   | ... | ... |
| 3. Pay of the employee as defined in<br>the Rules and any other emoluments<br>which should be shown separately | ... | ... |
| 4. Place of duty   | ... | ... |
| 5. Actual residential address  | ... | ... |
| 6. Name of the patient and his/her<br>relationship to the employee—<br>in case of children, state ages         | ... | ... |
| 7. Place at which the patient fell ill   | ... | ... |
| 8. Details of the amount claimed:—   |     |     |

**MEDICAL ATTENDANCE**

(i) Fees for consultation indicating:—

- |   |     |     |
|---|-----|-----|
| a. The name and designation of<br>the medical officer consulted<br>and hospital and dispensary to<br>which attached | ... | ... |
|---|-----|-----|

- b. The number and dates of consultations and the fee paid for each consultation ... ..
  - c. The number and dates of injections and the fee paid for each injection ... ..
  - d. Whether consultations/injections were had at the Hospital/ at the consulting room of the medical officer or at the residence of the patient ... ..
- (ii) Cost of medicines purchased from the market ... ..

*(List of Medicines, Cash Memos. and the Essentiality Certificates should be attached)*

- 9. Total amount claimed ... ..
- 10. List of enclosures ... ..

**DECLARATION TO BE SIGNED BY THE EMPLOYEE**

I hereby declare that the statements made in the application are true to the best of my knowledge and belief and that the person for whom medical expenses were incurred is wholly and solely dependent upon me.

Dated..... Signature of the claimant

**Note.** For detailed forms and certificates, please consult the Medical Attendance Rules.

**FORM OF CERTIFICATE FOR CLAIMING CHILDREN'S EDUCATIONAL ALLOWANCE**

Certified that my children mentioned below, in respect of whom Children's Educational Allowance is claimed, are studying in schools which are recognised by the Education Department/Educational authorities of the jurisdiction in which the schools are situated, at a place other than my headquarters and/or residence:—

<i>Name of child</i>	<i>Date of birth</i>	<i>School in which studying, location of the school and residence of the child</i>	<i>The place where the employee is residing</i>	<i>Class in which studying</i>	<i>Amount of scholarship</i>	<i>Amount of allowance claimed</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
1						
2						
3						
.						
.						
.						

Certified that the children are not in receipt of Government scholarship except to the extent indicated against the child concerned.

Certified that my wife/husband is not in Government service, or that my wife/husband is in Government service and that no allowance would be claimed by him/her and also the pay drawn by him/her does not exceed Rs. 459/- p.m.

Signature of the Employee

**FORM OF CLAIM FOR REIMBURSEMENT OF TUITION FEES**

1. Date of last claim:
2. Period for which reimbursement was claimed:
3. Period to which present claim pertains:

<i>Name of child</i>	<i>School in which studying and location of the school</i>	<i>Class in which studying</i>	<i>Monthly tuition fees actually paid</i>	<i>Amount of Govt. scholarship, if any</i>	<i>Amount of scholarship from other sources</i>	<i>Amount of reimbursement claimed (to be restricted to fees approved by educational authorities)</i>
1	2	3	4	5	6	7
1						
2						
3						
.						
.						
.						

*Note*—Regarding Col.2: State also whether it is Govt. or Govt. aided school.  
 Col.6: Merit scholarships and scholarships specifically earmarked for items other than tuition fees need not be mentioned.

**CERTIFICATES**

1. Certified that my child/children mentioned above, in respect of whom reimbursment of tuition fees is claimed, is/are studying in the schools mentioned in Column (2) which is/are recognised schools and that tuition fees indicated against each have actually been paid by me

\*2. Certified that

my wife/husband is not in Government service

my wife/husband is in Govt. service and that no reimbursement would be claimed by her/him and also the pay drawn by her/him does not exceed Rs. 720/- p.m.

my wife /husband is not employed outside the Central Government

my wife/husband is employed with @ . . . . . She/he is not entitled to reimbursement of tuition fees in respect of our children: She/he is entitled to re-imbusement of tuition fees in respect of our children as follows:—

3. Certified that none of the children mentioned above has been studying in the same class for more than two years

4. Certified that I have not claimed and will not claim the Children's Educational Allowance in respect of the children mentioned above. (Strike out if not applicable)

\* Strike off what is not applicable

@ Employer other than Central Government/Kendriya Vidyalaya Sangathan to be mentioned

*Dated:*

*Signature and designation of the employee*



**REGISTER OF CLAIMS TOWARDS REIMBURSEMENT OF TUITION FEES OF CHILDREN**

<i>Sl. No.</i>	<i>Name</i>	<i>Designation</i>	<i>Period to which the claim pertains</i>	<i>Amount paid</i>	<i>Vr. No. and date of payment</i>	<i>Dated initials of Principal</i>	<i>Remarks</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

**FORM OF LEAVE ACCOUNT**

Name of Employee.....  
 Date of commencement of continuous service in K.V..... Date of birth.....  
 /in School taken over.....Date of compulsory retirement.....

**DETAILS OF VACATIONS NOT AVAILED**

Year	From	To	No. of days	Credit afforded for (No. of days)	Initials of Principal
1st year					
2nd year					
etc.					

**EARNED LEAVE**

**HALF PAY LEAVE (ON PRIVATE AFFAIRS AND ON MEDICAL CERTIFICATES)**

Duty			Leave taken			Length of service		Credit of leave		Leave taken			803													
From	To	No. of days	From	To	No. of days	From	To	From	To	From	To	No. of days														
Leave earned (in days) (maximum 180 days)			(not to exceed 120 days at a time)			From To		Leave on private affairs or on medical certificate		Commutated leave on M.C. on full pay (limited to 240 days in entire service)			Total half pay leave taken Col. 17+21+24													
Leave at credit (in days col. 9+4 subject to the appropriate limit)			Balance on return from leave (col. 5-8)			Number of completed years of service (including E.O.L.)		Leave not due on M.C. (private affairs (only for permanent employees))		Commutated leave converted into half pay leave (twice of column 20)				Balance on return from leave (col. 14-25) Remarks regarding extraordinary leave, Maternity Leave etc.												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)

- Notes** 1. Where transition from one fraction to another takes place the credit at that stage should be rounded off to the nearest day, *i.e.* fractions below half should be ignored and those of half or more should be reckoned as a day (Example: on completion of one year of service by temporary employees.)
2. The entries in columns 10 and 11 should indicate only the beginning and end of completed years of service at the time the half pay leave commences. In cases where a Govt. servant completes another year of service while on half pay leave the extra credit should be shown in columns 10 to 14 by making suitable additional entries and this should be taken into account when completing column 26.
3. *Rate of earning:* Earned leave 1/22nd of duty for first year and thereafter at 1/11th; Half Pay Leave—20 days for each completed year of service (including Extraordinary Leave); *Conditions:* Vacation + E.L. not to exceed 120 days; Vacation+E.L. + Commuted Leave not to exceed 240 days; Commuted Leave and Leave Not due not to be given as Leave preparatory to retirement.

**LAST PAY CERTIFICATE****(To be used in cases of transfers or leave of deputationists)**

Last pay certificate of \_\_\_\_\_ (Name)  
 \_\_\_\_\_ (Designation) of the Kendriya Vidyalaya  
 \_\_\_\_\_ proceeding on transfer/  
 leave \_\_\_\_\_ to \_\_\_\_\_

2. He has been paid up to \_\_\_\_\_ at the following rates:—

<i>Particulars</i>	<i>Rate</i>
Substantive Pay	
Officiating Pay	
Dearness Allowance	
House Rent Allowance	
City (Compensatory) Allowance	
Hill Compensatory Allowance	
Winter Allowance	

• *Deductions*

Income Tax  
 C.P.F. Subscription  
 C.P.F. Advance

3. (a) His General Provident Fund Account No. \_\_\_\_\_ is maintained by Accountant General \_\_\_\_\_ (for deputationists) to whom credits have to be passed on.

(b) He has opted for the C.P.F./Pension Scheme. His rate

of subscription for C.P.F. is Rs. \_\_\_\_\_ p.m. His C.P.F. a/c. No. \_\_\_\_\_ is being transferred.

4. He made over charge as \_\_\_\_\_  
\_\_\_\_\_ on \_\_\_\_\_ noon of \_\_\_\_\_

5. Recoveries are to be made from the pay of the employee as detailed on the reverse.

6. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

<i>Period</i>		<i>Rate</i>	<i>Amount</i>
From	to	at Rs.	a month
From	to	at Rs.	a month
From	to	at Rs.	a month

7. He is entitled to draw the following:—

*Period*

Pay from \_\_\_\_\_ to \_\_\_\_\_

etc.

8. He is entitled to joining time for \_\_\_\_\_ days/He is not entitled to joining time, vide letter No. \_\_\_\_\_

9. The details of the Income-Tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

10. He has availed.....days of casual leave.

11. His Service Book is being sent separately.

*Signature:*

Dated

PRINCIPAL  
Kendriya Vidyalaya

<i>Details of recoveries</i>	<i>Recoverable</i>
<i>Nature of recovery</i>	
Advance of T.A. on transfer Rs.	in lump
Any other Advance Rs.	in instalments
Overpayment of Rs.	in instalments
C.P.F. advance Rs.	in instalments

*Deductions made from leave salary*

From	to	on account of Rs.
From	to	on account of Rs.
From	to	on account of Rs.

<i>Name of months</i>	<i>Pay</i>	<i>Allowances</i>	<i>Funds and other deductions</i>	<i>Amount of Income-Tax recovered</i>	<i>Remarks</i>
April	19				
May	19				
June	19				
July	19				
August	19				
September	19				
October	19				
November	19				
December	19				
January	19				
February	19				
March	19				

*Signature:*  
PRINCIPAL  
Kendriya Vidyalaya

STATEMENT OF ACCOUNT OF PUPILS' FUND FOR THE QUARTER ENDING.....

Name of Kendriya Vidyalaya.....

Opening balance on.....	Receipts during the quarter		Total (Col. 1+3)	Expenditure incurred during the quarter		Balance at the end of the quarter	Remarks
	Head of Account	Amount Rs. P.		Head of account	Amount Rs. P.		
	1	2		3	4		
				1. Reading Room (Magazines & Newspapers)			
				2. Pupils' Societies			
				3. Sports & Games			
				4. Entertainment to special visitors			
				5. Examination expenses			
				6. Audio-visual activities			
				7. Miscellaneous			
	<b>Total</b>	<u>        </u>			<u>        </u>		
				<b>Total</b>	<u>        </u>		
						<i>Details of outstanding advances</i>	
						<u>Purpose</u>	<u>Date of payment</u> <u>Amount</u>

**Certified that:-**

- (1) The expenditure as above was incurred on authorised items for which the *Pupils' Fund* has been created.
- (2) The expenditure was incurred on the scale and in accordance with the rules laid down by the K.V.S.
- (3) Sanction of the competent authority has been obtained in respect of purchases of educational amenities, publication of school magazine, school day celebrations, etc. as prescribed in the rules.
- (4) Proper vouchers have been obtained, serially numbered and kept on record after recording the payment order and cancelling them with *paid* stamp and initialling them.
- (5) The closing balance on .....of Rs.....only shown above comprises Cash Balance of Rs.....  
(including advances of Rs.....) and Bank Balance of Rs.....with.....(Bank). Further it is certified that the closing balance has been verified with the Bank's Statement of account and found correct.

*Signature of Principal*



**AVERAGE PAY STATEMENT FOR CALCULATION OF LEAVE SALARY**

Name of the employee : ... ..  
 Designation : ... ..  
 Nature and period of leave taken : ... ..

*From To*

Earned leave : ... ..  
 Half pay leave : ... ..  
 Commuted leave : ... ..

Period to be taken for calculation of ten months' average

From.....(month)

To.....(month)

<i>Periods of duty</i>		<i>Period in months and days</i>	<i>Rate of</i>			<i>Amount</i>
<i>From</i>	<i>To</i>		<i>Pay</i>	<i>Spl. pay, if any</i>	<i>Total</i>	
		_____				_____
<b>Total</b>		_____				_____

Average pay per month :  
 Rate of Dearness Allowance :  
 Rate of House Rent Allowance :  
 Rate of C.C.A., if any :

Principal

REGISTER OF PROVIDENT FUND

Name of the subscriber :  
 Emoluments on 31st March :

Designation :  
 P.F. Account No..... Whether opted for Pension/C.P.F. Scheme

Months 19: / 19:	Sub- crip- tion	School's contri- bution	Amount of advance refunded by subs- criber	Total amount credited to Post Office Saving Bank Account	Advances	With- drawals	Closing balance at the end of each month	Monthly balance on which interest is calculated	Details of advances			
									Rate of each instalment	No. of instalment of recovery	Amount	
1	2	3	4	5	6	7	8	9	10			
Opening Balance												
April												
May												
June												
July												
August												
September												
October												
November												
December												
January												
February												
March												
Total	.....											
Interest	.....											
Closing Balance	.....											

**STANDARD FORM FOR MAKING PAYMENTS OF CLAIMS  
OTHER THAN ESTABLISHMENT BILLS**

Voucher No.

Dated

1. Name of the firm/claimant
2. Bill/Cash Memo No. and date
3. Purpose of expenditure
4. Head to which debitible
5. Are funds available?
6. Whether it is within Principal's powers or K.V.S.'s sanction obtained (In the latter case, mention K.V.S.'s sanction No. and date)
7. (a) For purchases: Has the purchase procedure been observed, if so, mention
  - (i) Quotation No. and date
  - (ii) Purchase Order No. and date
- (b) Is the article available through the D.G.S. and D.?
8. Has the bill been checked by the teacher-in-charge with reference to the quotation/purchase order and his certificate to that effect obtained?

9. Have the arithmetical calculations been checked by the U.D.C./L.D.C. and his certificate to that effect obtained?
10. Has the Stock Certificate been obtained from the Stock Holder?
11. For Services: Has the work been done satisfactorily and a certificate to that effect obtained from the official-in-charge?

Signature of Principal

12. Passed for Rs. (Rupees.....)
13. Pay by cash/cheque
14. Has the voucher been stamped *paid and cancelled*

Signature of Principal

## REGISTER OF ADVANCES AND RECOVERIES

Sl. No.	Date of payment	Name of employee	Designation	Amount Rs. P.	Purpose	No. and rate of instalments	Particular of recovery/adjustment			If transferred L.P.C. No and date where included	Initials of Principal
							Date	No. of instalment	Amount Balance		
1	2	3	4	5	6	7	8	9	10	11	12

CS-43

**STATEMENT OF REMITTANCE OF PROVIDENT FUND COLLECTIONS  
FOR THE MONTH OF.....**

Name of Kendriya Vidyalaya.....

<i>Sl. No.</i>	<i>Account No. of pass book</i>	<i>Subscriber's name</i>	<i>Amount to be cre- dited to the account</i>
1	2	3	4

Total \_\_\_\_\_

Kindly credit the S.B. accounts of the individuals named in Column 3 with the amounts indicated in Column 4.

The total amount viz. Rs. (Rupees.....) to be credited in respect of all the subscribers concerned is sent herewith.

Dated.....19

**PRINCIPAL**  
*Kendriya Vidyalaya*

To

The Postmaster,  
.....Post Office

**Receipt of the Post Office**

Received the sum of Rs . . . . .(Rupees.....) by cash/  
cheque No.....dated.....on the State Bank of India for  
credit to the S.B. Accounts mentioned above.

The receipt of.....pass books relating to the above mentioned  
S.B. accounts is hereby acknowledged.

Seal of Post office

Sub/Post Master

.....

CS-44

**FORM FOR APPLICATION FOR TEMPORARY ADVANCE  
FROM GENERAL/CONTRIBUTORY PROVIDENT FUND**

1. Name
2. Designation
3. Basic Pay plus Dearness Pay
4. C.P./G.P. Fund Account No.
5. Amount of advance required
6. No. and amount of monthly instalments in which the advance is proposed to be repaid
 

	I purpose to repay the amounts of advance in..... instalments of Rs... ..... p.m.
--	---
7. Purpose for which the advance is required
8. Is the advance required in relaxation of Rules? If so, indicate pecuniary circumstances under which it is required as a special case
 

	Yes/No
--	--------
9. When and what was the amount of last advance taken and the month in which it was repaid in full?
10. What is the total amount at your credit at present?

Certified that the above information is true to the best of my knowledge and belief. Also certified that the amount will be expended on the object for which it has been applied for and not otherwise.

Signature.....

Date .....

CS-45

**FORM FOR APPLICATION FOR WITHDRAWAL FROM  
GENERAL/CONTRIBUTORY PROVIDENT FUND**

1. Name
2. Designation
3. Date of birth and date of entry into Govt. service
4. Basic Pay plus Dearness Pay
5. C.P./G.P. Fund Account No.
6. Amount of withdrawal required
7. Purpose for which the withdrawal is required
8. Is the withdrawal required in relaxation of Rules? If so indicate pecuniary circumstances under which it is required as a special case
9. When and what was the amount of last advance/withdrawal taken and the month in which the advance was repaid in full. Also state the details of the outstanding advances, if any
10. What is the total amount at your credit at present?

Certified that the above information is true to the best of my knowledge and belief. Also certified that the amount will be expended on the object for which it has been applied for and not otherwise.

Signature.....

Dated .....



**FORM OF APPLICATION FOR CONVERSION OF  
TEMPORARY ADVANCE FROM PROVIDENT  
FUND INTO FINAL WITHDRAWAL**

1. Name of subscriber
2. Designation
3. Provident Fund Account No.
4. Basic Pay plus Dearness Pay
5. (a) Date of appointment in the  
Kendriya Vidyalaya
- (b) Total continuous service in the  
Kendriya Vidyalaya
6. Date of birth
7. Due date of retirement on super-  
annuation
8. Balance of credit as on date
9. Purpose of temporary advance
10. Outstanding amount of temporary  
advance
11. Details of justification for final  
withdrawal

Certified that the above information is true to the best of my knowledge and belief. Also certified that the amount has been/will be expended on the object for which withdrawal has been applied for and not otherwise.

Signature.....

Dated .....

KENDRIYA VIDYALAYA

Forwarded to the Regional Officer, Kendriya Vidyalaya Sangathan, for consideration and approval. The particulars given above have been verified and found correct.

PRINCIPAL

**REPORT REGARDING THE LOSS OF ARTICLES  
OTHERWISE THAN DUE TO THEFT**

- |  |     |     |
|--|-----|-----|
| 1. Name of the school  | ... | ... |
| 2. Dept./Section in which the loss occurred  | ... | ... |
| 3. Name of the teacher-in-charge   | ... | ..  |
| 4. When was the teacher appointed (if new) or when did he take over (if transferred)                                 | ... | ... |
| 5. (a) Name(s) of the article(s) lost  | ... | ... |
| (b) Cost of the article(s)   | ... | ... |
| (c) Date of purchase (If more than one item give details on a separate sheet)  | ... | ... |
| 6. When did the loss occur?  | ... | ... |
| 7. When was the loss reported?   | ... | ... |
| 8. Was the stock taken on charge after proper verification and necessary certificate recorded in the Stock Register? | ... | ... |
| 9. What is the explanation of the teacher for the loss (enclose copy)  | ... | ... |
| 10. What is the explanation of the Lab. Assistant or other employee concerned (enclose copy)                         | ... | ... |
| 11. What was the arrangement for storing the article reported to be lost?  | ... | ... |
| 12. Principal's view   | ... | ... |

Signature of Principal

**REGISTER OF BREAKAGES OF ARTICLES**

Name of the Dept./section . . . . .

<i>Date</i>	<i>Name of the article</i>	<i>Cost of the article</i>	<i>Name of the person who handled the article</i>	<i>Reason for breakage</i>	<i>Name of teacher-in-charge</i>	<i>Signature of teacher-in-charge</i>	<i>Principal's remarks</i>	<i>Final action taken</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>

**LIST OF ARTICLES RECOMMENDED FOR WRITE OFF UNDER THE HEAD.....**

<i>Sl. No.</i>	<i>Name of the article</i>	<i>Quantity damaged /broken</i>	<i>Total cost of damaged/broken articles</i>	<i>Date of purchase</i>	<i>Kendriya Vidyalaya.....</i>		<i>Reason for condemnation</i>
					<i>Life fixed by K.V.S.</i>	<i>Date when it became un-serviceable or date of breakage</i>	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>		<i>7</i>	<i>8</i>

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**CERTIFICATES**

1. Certified that the information given in columns 2 to 8 is correct.
2. Certified that the articles mentioned in columns (2) and (3) were rendered unserviceable only on account of normal wear and tear and there had been no case of wilful breakage/breakage due to negligence of an official, which requires fixation of responsibility.
3. The report of the Condemnation Board is enclosed.

**Teacher-in-charge  
Name.....**

**Principal  
Name.....**

HOSTEL FUND

Receipts and Payments Account for the Year.....

RECEIPTS	...	...	PAYMENTS	...	...
To opening Balance on 1.4	...	...	By refund of fees collected:—Boarding...	...	...
Cash in hand	...	...	Lodging ...	...	...
Cash at Bank	...	...	By refund of caution deposit collected ...	...	...
Permanent Imprest	...	...			
To Boarding Charges collected	...	...	<i>By Boarding Expenses</i>		
To Lodging and Establishment Charges Collected	...	...	Provisions	...	...
To Caution Deposit collected	...	...	Milk and Curd	...	...
To water and electricity charges recovered	...	...	Vegetables	...	...
from the Hostel Staff.....	...	...	Fuel	...	...
To cash security of Hostel Clerk	...	...	Misc. expenses	...	...
				...	...
				_____	
			Total		_____
			<i>By Lodging and Establishment Expenses</i>		
			Salary to kitchen staff	...	...
			Electric and Water charges	...	...
			Maintenance and repair of Equipment...	...	...
			Misc. expenses	...	...
					_____
			Total		_____
			By closing balance on 31-3-	...	...
			Cash in hand	...	...
			Cash at Bank	...	...
			Permanent Imprest	...	...
					_____
			Total		_____

**HOSTEL FUND**

**Income and Expenditure Account for the year.....**

EXPENDITURE		INCOME	
<i>To Boarding Expenses</i>		<i>By Boarding Charges</i>	
Provisions	... ..	Collected	... ..
Milk and Curd	... ..	Less refunds	... ..
Vegetables	... ..		
Fuel	... ..	<i>By Lodging and Establishment Charges</i>	
Misc. expenses	... ..	Collected	... ..
	_____	Less refunds	... ..
Total	_____	By late payment fees collected...	...
<i>To Lodging and Establishment Expenses</i>		By water and electric charges collected from the Hostel Staff	... ..
Salary to kitchen staff	... ..	By excess of expenditure carried over to Balance Sheet	... ..
Electric and Water charges	... ..		
Maintenance and repair of equipment	... ..		
Misc. expenses	... ..		
	_____		
Total	_____		
To write off of stores lost/damaged	... ..		
To excess of income carried over to Balance Sheet	... ..		
	_____		
	_____		
	_____		

**HOSTEL FUND**

**Balance sheet as on the 31st March.....**

LIABILITIES		ASSETS	
<i>Capital Fund</i>		<i>Cash Balance</i>	
Balance on 1st April...	... ..	Cash in hand	... ..
<i>Add : Net excess of income from Income and Expenditure a/c</i>	... ..	Cash at Bank	... ..
<i>Deduct : Net excess of Expenditure from Income and Expenditure a/c</i>	... ..	Permanent Imprest	... ..
	_____		_____
<b>Balance</b>	_____	<b>Total</b>	_____
	_____		_____
Cash security of Hostel clerk	... ..		
Caution Deposit from students	... ..	<b>Other Assets</b>	
Balance on 1st April	... ..		
<i>Add : Collections during</i>	... ..		
<i>Less : Refunds during</i>	... ..		
	_____		_____
<b>Balance</b>	_____		_____
	_____		_____



BOOK STORE

Receipts and Payments Account for the Year.....

RECEIPTS		PAYMENTS	
<i>To cash balance on 1st April.....</i>		By refund of advances	... ..
Cash in hand	... ..	By payment for books purchased	... ..
Cash at Bank	... ..	(mention similarly other types of purchases)	... ..
Permanent Imprest	... ..	By freight charges	... ..
To advances collected from the students	... ..	By miscellaneous expenses	... ..
To cash sales (show each type of sale separately)	... ..	By closing balance on 31st March.....	
		Cash in hand	... ..
		Cash at Bank	... ..
		Permanent Imprest	... ..
Total	_____	Total	_____
	_____		_____

**BOOK STORE**

**Income and Expenditure Account for the Year.....**

EXPENDITURE		INCOME	
To stock on hand on 1st April..... (mention each item separately)	... ..	By cash sales (show each type of sale separately)	... ..
To purchases of books (cash)	... ..	By sales adjusted against advances	... ..
To purchases of books (credit)	... ..	By credit sales (if any)	... ..
To freight charges	... ..	<i>By stock in hand on 31st March.....</i>	
To miscellaneous expenses	... ..	Books (cost price) (mention similarly other items)	... ..
To excess of income carried over to Balance sheet	... ..	By net excess of expenditure carried over to Balance sheet	... ..
	_____		_____
	_____		_____

**BOOK STORE**  
**Balance Sheet as on the 31st March .....**

<b>LIABILITIES</b>			<b>ASSETS</b>
<i>Capital Fund</i>			<i>Cash Balance</i>
Opening balance on 1st April 19.....	...	...	Cash in hand
<i>Add: net excess of income from Income and Expenditure a/c</i>	...	...	Cash at Bank
<i>Deduct: net excess of expenditure from Income and Expenditure a/c</i>	...	...	Permanent Imprest
Balance	_____	_____	<i>Stock on hand</i>
			Books (cost price)
			(mention similiary other items)
			Sundry debtors for sales on credit
			(If any)
			... ..
Sundry creditors for purchases on credit (mention name of each firm)			
<i>Advances from Students</i>			
Opening balance on 1st April 19.....	...	...	Other Assets
<i>Add: Collections during the year</i>	...	...	
<i>Less: Refunds during the year</i>	...	...	
<i>Less: Value of books supplied</i>	...	...	
Balance	_____	_____	

**REGISTER OF FEE CONCESSIONS AND EXEMPTIONS****Part I Scheduled Caste/Tribe Concession**

<i>Sl. No.</i>	<i>Name of the student</i>	<i>Date of admission</i>	<i>Class</i>	<i>Relevant certificate obtained from</i>	<i>Initials of Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

**Part II Concession for Children of Teachers**

<i>Sl. No.</i>	<i>Name of the student</i>	<i>Name of the teacher and designation</i>	<i>Date of admission</i>	<i>Class</i>	<i>Initials of Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

**Part III Brother/Sister Concession**

<i>Sl. No.</i>	<i>Name of the student</i>	<i>Date of admission</i>	<i>Class</i>	<i>Name(s) of brother/sister and class</i>	<i>Relationship</i>	<i>Initials of Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

**Part IV Full and Half-Fee Exemptions**

<i>Sl. No.</i>	<i>Name of the student</i>	<i>Date of admission</i>	<i>Class</i>	<i>Full/Half fee exemption</i>	<i>Period for which valid</i>	<i>Initials of Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

## REGISTER OF LIBRARY FINES

Sr. No.	Date	Name of the student from whom collected	Receipt No.	Amount		Date of deposit in office	Initials of U.D.C.	Initials of Principal
				Rs.	P.			
1	2	3	4	5	6	7	8	

**CLASS-WISE SUMMARY OF FEES AND FINES COLLECTED**

for the month of.....

Class	Section	SCHOOL FUND						PUPILS' FUND		
		Admission fee	Re-admission fee	Tuition fee	Late payment fine	Absence fine	Total	Fee	Higher contribution	Total
1	2	3	4	5	6	7	8	9	10	11

Total :  
 Total as per  
 Date-wise summary  
 (CS-11)

Signature of teacher-in-charge of checking fees

Signature of Principal

## SUMMARY OF HOSTEL CHARGES COLLECTED

for the month of.....

<i>Date</i>	<i>Receipt Nos.</i>		<i>Total No. of receipts</i>	<i>Boarding fee</i>	<i>Lodging fee</i>	<i>Late fee</i>	<i>Caution deposit</i>	<i>Date of deposit into bank</i>	<i>Initials of</i>	
	<i>From</i>	<i>To</i>							<i>Hostel clerk</i>	<i>Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>

**HOSTEL LEDGER ACCOUNTS**

**I Boarding Account**

<i>Date</i>	<i>Vr. No.</i>	<i>Particulars</i>	<i>Provi- sions</i>	<i>Milk and curd</i>	<i>Vegetables</i>	<i>Fuel</i>	<i>Misc. expenses</i>	<i>Refund</i>	<i>Date</i>	<i>Particulars</i>	<i>Collec- tions</i>
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>

**II Establishment and Lodging Account**

<i>Date</i>	<i>Vr. No.</i>	<i>Particulars</i>	<i>Salary to kitchen staff</i>	<i>Elec. and water charges</i>	<i>Maint. and repair of equipment</i>	<i>Misc. expenses</i>	<i>Refund</i>	<i>Date</i>	<i>Particulars</i>	<i>Collec- tions</i>
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>

**III Caution Deposit Account**

<i>Date</i>	<i>Vr. No.</i>	<i>Particulars</i>	<i>Refund of deposit</i>	<i>Date</i>	<i>Particulars</i>	<i>Collections</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

**IV Personal Account of Hosteler**

Date of joining hostel.....  
 Name of Hosteler.....  
 Date of leaving hostel.....

<i>Date</i>	<i>Particulars</i>	<i>Receipt No.</i>	<i>Period of absence</i>	<i>DEBIT (Pro-rata charges and refund)</i>	<i>CREDIT (Collection)</i>	<i>Balance</i>
	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>



STATEMENT OF ACCOUNT OF HOSTEL FUND FOR THE QUARTER ENDING.....

Opening balance Rs.	P.	Receipts during the quarter				Payments during the quarter				Closing balance		Analysis of closing balance
		Amount		Total		Amount		Rs.	P.	Rs.	P.	
		Rs.	P.	Rs.	P.	Head of account	Rs.	P.	Rs.	P.		
						Boarding fee					Cash in hand...	
						Establishment and					Cash in bank...	
						Lodging fee					Permanent	
						Late fee					Imprest, if any...	
						Caution Deposit						
						Other recoveries						
						<b>Total</b>					<b>Total.....</b>	
						<b>Total</b>						

CERTIFICATES

Certified that: (i) The hostel is being run according to the instructions contained in Chapter 20 of Accounts Code.  
(ii) Proper accounts of collections and expenditure as required in Chapter 20 of Accounts Code are being maintained.

Principal  
Kendriya Vidyalaya

**BOOK STORES**  
**Cash Memo/Adjustment Bill**

Sl. No.....  
Name of student.....  
Class and Section.....

Dated.....

<i>Quantity</i>	<i>Particulars</i>	<i>Rate</i>	<i>Amount</i>
	Advance collected		
	Books supplied		

340

Total

\_\_\_\_\_  
\_\_\_\_\_

Signature of Book Stores-in-charge.

BOOK STORES PURCHASES REGISTER

Date	Name of firm	Bill No. and Date	Amount		Payment made			Balance Rs. P.	
			Rs.	P.	Instalment	Amount Rs. P.	Cheque No.		Date
1	2	3	4		5	6	7	8	9

**BOOK STORES**

**Combined Register of Purchases, Sales and Stock**

<i>Date</i>	<i>From whom purchased</i>	<i>Qty.</i>	<i>Rate</i>	<i>Amount</i> <i>Rs. P.</i>		<i>Details of sales</i>		<i>Stock on hand</i>	<i>Initials of in-charge</i>
						<i>Name of book.....</i>		<i>(Quantity)</i>	
						<i>Date of sale</i>	<i>Qty. sold</i>		

**BOOK STORES—PERSONAL ACCOUNT**

Name of Student.....

<i>Date</i>	<i>Particulars</i>	<i>DEBIT</i>			<i>CREDIT</i>			<i>Balance</i>	
		<i>Adj. Bill No.</i>	<i>Amount</i>		<i>Cash Memo No.</i>	<i>Amount</i>		<i>Rs.</i>	<i>P.</i>
			<i>Rs.</i>	<i>P.</i>		<i>Rs.</i>	<i>P.</i>	<i>Rs.</i>	<i>P.</i>

REGISTER OF UNDISBURSED AMOUNTS

<i>Sl. No.</i>	<i>Date</i>	<i>Name of the party</i>	<i>Cheque No. and date</i>	<i>Amount</i>	<i>Reasons for non-payment</i>	<i>Date of subsequent payment/delivery</i>	<i>Dated initials of Principal</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4.</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

**APPLICATION FOR PENSION**

From \_\_\_\_\_

To \_\_\_\_\_

**Subject :—APPLICATION FOR SANCTION OF PENSION**

Sir,

I beg to say that I am due to retire from service with effect from the \_\_\_\_\_, my date of birth being \_\_\_\_\_. I, therefore, request that steps may kindly be taken with a view to the pension and gratuity admissible to me being sanctioned by the date of my retirement. I desire to draw my pension by Cheque/Demand Draft/Money order.

2. I hereby declare that I have neither applied for nor received, any pension or gratuity in respect of any portion of the service qualifying for this pension and in respect of which pension and/or gratuity is claimed herein nor shall I submit an application hereafter without quoting a reference to this application and the orders which may be passed hereon.

3. I enclose herewith :—

- (i) Two specimen signatures of mine, duly attested;
- (ii) Two copies of a passport size photograph of mine also duly attested; \_
- (iii) Two slips each bearing my left-hand thumb and finger impressions;
- (iv) Two slips each showing particulars of height and identification marks.

4. My present address is \_\_\_\_\_  
and my address after retirement will be \_\_\_\_\_

Signature \_\_\_\_\_

Dated \_\_\_\_\_

Designation \_\_\_\_\_

**APPLICATION FOR PENSION OR GRATUITY AND  
DEATH-CUM-RETIREMENT GRATUITY**

- |   |     |     |
|---|-----|-----|
| 1. Name of Applicant  | ... | ... |
| 2. Father's name (and also Husband's name in the case of a woman employee)                                      | ... | ... |
| 3. Religion and Nationality   | ... | ... |
| 4. Permanent residential address showing village/town, district and State                                       | ... | ... |
| 5. Present or last appointment, including name of establishment   | ... | ... |
| Present or last substantive appointment   | ... | ... |
| 6. Date of beginning of service under Kendriya Vidyalaya Sangathan (Name of Kendriya Vidyalaya to be mentioned) | ... | ... |
| 7. Date of ending of service under Kendriya Vidyalaya Sangathan (Name of Kendriya Vidyalaya to be mentioned)    | ... | ... |
| 8. Length of service with details of interruptions and non-qualifying periods (Details attached)                | ... | ... |
| 9. Class of pension or gratuity applied for and cause of application  | ... | ... |
| 10. Date from which pension is to commence  | ... | ... |



11. Place of payment as mentioned by the pensioner ... ..
12. Whether nomination made for
- (i) Family Pension; ... ..
- (ii) Death-cum-retirement gratuity ... ..
13. Date of applicant's birth by Christian era ... ..
14. Height ... ..
15. Identification marks
- (a) *Thumb and Finger Impressions\**
- |              |                        |                          |                        |                          |
|--------------|------------------------|--------------------------|------------------------|--------------------------|
| <i>Thumb</i> | <i>Fore<br/>finger</i> | <i>Middle<br/>finger</i> | <i>Ring<br/>finger</i> | <i>Little<br/>finger</i> |
|--------------|------------------------|--------------------------|------------------------|--------------------------|
16. Date on which the applicant applied for pension. ... ..

Signature of Principal/  
Asstt. Commissioner

*\*Note :—*Persons who are required to send along with this application certified copies of passport size photographs are exempted from recording their left-hand thumb and finger impressions, if they are literate enough to sign their names in English or Hindi.

**STATEMENT OF SERVICE (SHOWING INTERRUPTIONS) OF.....**

**Date of Birth.....**

<i>Establishment</i>	<i>Details of post on which appointed</i>	<i>Pay</i>	<i>Officiating pay</i>	<i>Date of beginning of the appointment</i>	<i>Date of ending of the appointment</i>	<i>Period reckoned as service</i>			<i>Period not reckoned as service</i>			<i>Remarks</i>	<i>How verified</i>
						<i>Y</i>	<i>M</i>	<i>D</i>	<i>Y</i>	<i>M</i>	<i>D</i>		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>			<i>8</i>			<i>9</i>	<i>10</i>

*Signature of Principal  
Asstt. Commissioner*

**(a) Remarks by the Principal/Asstt. Commissioner**

- |  |     |     |
|--|-----|-----|
| (i) As to character and past conduct of applicant  | ... | ... |
| (ii) Explanation of any suspension or degradation  | ... | ... |
| (iii) Regarding any gratuity or pension already received by applicant  | ... | ... |
| (iv) Any other remarks   | ... | ... |
| (v) Specific opinion of the Reviewing Authority whether the service claimed is established and should be admitted or not | ... | ... |

Signature

*(To be used in Headquarters of Kendriya Vidyalaya Sangathan)***(b) Orders of the Pension Sanctioning Authority**

The undersigned having satisfied himself that the service of Shri/Shrimati/Kumari.....has been thoroughly satisfactory, hereby orders the grant of the full pension and/or gratuity as admissible under the rules. The grant of this pension and/or gratuity shall commence from.....

A sum of Rs.....on account of.....is to be held over from the death-cum-retirement gratuity till the outstanding dues are assessed and adjusted.

OR

The undersigned having satisfied himself that the service of Shri/Shrimati/Kumari.....has not been thoroughly satisfactory,

hereby orders that the full pension and/or gratuity shall be reduced by the specified amounts or percentage indicated below:—

Amount or percentage of reduction in pension ... ..

Amount or percentage of reduction in gratuity ... ..

The grant of this pension and/or gratuity shall take effect from.....

A sum of Rs.....on account.....is to be held over from the death-cum-retirement gratuity till the outstanding dues are assessed and adjusted.

Date.....

Signature and Designation of the Authority Sanctioning Pension

**PENSION BILL**

Name of the Pensioner ... ..  
 Sanction No. ... ..

Payment desired:

(i) By Cheque/Demand Draft drawn at  
 State Bank of India branch\_\_\_\_\_

Or

(ii) By means of Money Order at my  
 expense.

Received the amount of pension

Rs. \_\_\_\_\_

due for the month of \_\_\_\_\_

Less Income Tax

Net Rs. \_\_\_\_\_

(Rs. \_\_\_\_\_ )

Received Payment  
 \*Signature with date  
 (Name)

**CERTIFICATE**

I declare that I have not received any remuneration  
 for serving in any capacity either in Government  
 establishment or an establishment paid by a State  
 Government or from a local fund during the period  
 for which the amount of pension claimed in the bill is  
 due.

Station:

Pensioner

\*Revenue stamp to be affixed when payment exceeds Rs. 20.00.

## CERTIFICATE

Certified that I have seen the Kendriya Vidyalaya Sangathan's Pensioner Shri/Smt/Kumari \_\_\_\_\_ and that he/she is alive on this date and that the bill has been signed by him/her in my presence.

Date \_\_\_\_\_ Name: \_\_\_\_\_  
Designation: \_\_\_\_\_  
Seal: \_\_\_\_\_

(FOR OFFICE USE)

Checked and found in order \_\_\_\_\_ Passed for Rs. \_\_\_\_\_  
(Rs. \_\_\_\_\_ ) Entered at page \_\_\_\_\_

No. F. \_\_\_\_\_ Dated The \_\_\_\_\_

Subject:—PAYMENT OF FAMILY PENSION IN RESPECT  
OF LATE SHRI/SMT. \_\_\_\_\_

The undersigned has learnt with regret the death of Shri/Smt. \_\_\_\_\_  
\_\_\_\_\_ a \_\_\_\_\_ (designation) in this office/  
department and is directed to inform you that under the provisions  
of the Scheme for Pensions in Kendriya Vidyalaya Sangathan, you  
are entitled to Family Pension for life/till attaining the date of  
majority.\*

2. I am accordingly to suggest that formal claim for the grant of  
family pension may be submitted by you in the enclosed form along-  
with the following documents:

- (i) Death Certificate
- (ii) Two copies of a passport size photograph duly attested by  
a gazetted officer
- (iii) Guardianship certificate where pension is admissible to  
the minor children

(Designation)  
K.V.S.

To \_\_\_\_\_  
\_\_\_\_\_

\* Where family pension is admissible to the minor children

CS-67

**FORM OF APPLICATION (FAMILY PENSION SCHEME)**

**Application for family pension for the family of late Shri/Smt. \_\_\_\_\_  
 \_\_\_\_\_ a \_\_\_\_\_ in the Kendriya Vidyalaya/  
 Kendriya Vidyalaya Sangathan**

- |   |     |     |
|---|-----|-----|
| 1. Name of the applicant                                  | ... | ... |
| 2. Relationship to the deceased employee/<br>pensioner    | ... | ... |
| 3. Date of retirement, if the deceased<br>was a pensioner | ... | ... |
| 4. Date of death of the employee/<br>pensioner            | ... | ... |
| 5. Names and ages of surviving kindred<br>of the deceased | ... | ... |

Name

Date of birth  
(by Christian era)

Widow/widower

Sons

Unmarried daughters

- |  |     |     |
|--|-----|-----|
| 6. Name of place at which payment is<br>desired  | ... | ... |
| 7. Signature or left hand thumb impres-<br>sion (in the case of those who are not<br>literate enough to sign their name) | ... | ... |



8. Descriptive roll of \_\_\_\_\_  
 widow/widower/ guardian of the  
 minor children of late \_\_\_\_\_
- (i) Date of birth (by Christian era)      ...      ...
- (ii) Height      ...      ...
- (iii) Personal marks, if any, on hand or  
 face      ...      ...
- (iv) Left-hand thumb and finger  
 impressions\*      ...      ...

<i>Small finger</i>	<i>Ring finger</i>	<i>Middle finger</i>	<i>Index finger</i>	<i>Thumb</i>
-------------------------	------------------------	--------------------------	-------------------------	--------------

9. Full Address of the applicant      ...      ...
10. Signature of the applicant      ...      ...

Attested by

Witness

- (1) \_\_\_\_\_ (1) \_\_\_\_\_
- (2) \_\_\_\_\_ (2) \_\_\_\_\_

\* Note—The descriptive roll (Sl. 8) and signature or left hand thumb and finger impressions accompanying application for family pension should be in duplicate (in two separate sheets) attested by two gazetted officers or persons of respectability in the town village or pargana in which the applicant resides.

## APPENDIX 8

### SHOWING THE PERIOD OF PRESERVATION OF ACCOUNTS RECORDS

(*vide* Art. 106)

The general principles regarding the period of preservation of accounts records are as follows:

- (i) Records which are required to be produced or which are likely to be called for in a Court of Law should not be destroyed without the prior approval of the Sangathan.
- (ii) Records which are required or which are likely to be of help in conducting a departmental investigation or investigation by the Central Bureau of Investigation etc. should not be destroyed without the prior approval of the Sangathan.
- (iii) Records which are required for the purpose of settlement of objections raised by the Accountant General or the Internal Inspection Party of the Sangathan should not be destroyed until the objections are admitted by the authority concerned finally.

2. Subject to the general principles set out above and subject to the administrative instructions that may be issued by the Sangathan from time to time, the records mentioned below should be preserved at least for the period indicated against each. There is no objection to retain the records for a longer period than that indicated below, if there are facilities for storage or if the Principal has specific reasons to do so.

3. Records for which specific period of preservation has not been prescribed, should not be destroyed without the prior approval of the Sangathan. In respect of the records mentioned in this

Appendix, the year of destruction is to be reckoned with reference to the last date of transaction or the year to which the record relates, as the case may be. Outstanding items, if any, should be copied from the old registers in the new registers.

<i>Sl. No.</i>	<i>CS Form Sl. No.</i>	<i>Name of the record</i>	<i>Period of preservation</i>
1	2	3	4
1.	1 to 6	Form of Requisition for Funds	2 years or until internal inspection is over
2.	7	Register of Funds Received and their Utilisation	Permanent
3.	8	Register of Strength of Students	5 years
4.	9	Register of Daily Attendance and Fee Collection	5 years
5.	10	Fee Receipt	3 years or until/A.G's audit/internal inspection is over
6.	11	Summary of Daily Fee Collection	-do-
7.	12	Receipt for Miscellaneous Income	-do-
8.	13	Comparative Statement of Quotations	6 years

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
9.	14	(a) Paybills (containing Acquittances)	35 years
		(b) Paybills (not containing Acquittances)	6 years
10.	15	Bill for Drawing Funds Sanctioned for Construction Works	Until construction is completed and accounts are settled
11.	16	Increment Certificate	6 years
12.	17	Travelling Allowance Bill	3 years or until A.G's audit/internal inspection is over, whichever is later
13.	18	Acquittance Roll	35 years
14.	19	Register of Contingent Charges	5 years
15.	20	Register of Correspondence Received	3 years
16.	21	Telephone Register	3 years or until A.G's audit/internal inspection is over, whichever is later
17.	22	Cash Book	20 years

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
18.	23	Monthly Consolidated Statement of Account	3 years
19.	24	Stock Account	20 years
20.	25	Property Register	Permanent
21.	26	Library Accession Register	-do-
22.	27	Library Issue Register	5 years or until all outstanding items are recopied and got acknowledged
23.	28	Ledger Accounts	6 years
24.	29	Stock Register for Stationery Articles	6 years
25.	30	Despatch Register	3 years
26.	31	Postage Stamp Account	6 years
27.	32	Bill for Medical Reimbursement	6 years
28.	33	Claim for Children's Educational Allowance	6 years
29.	34	Claim for Reimbursement of Tuition Fees	6 years
30.	35	Register of Tuition Fees Reimbursed	10 years

1	2	3	4
31.	36	Leave Account	10 years after death or 5 years after retirement
32.	37	Last Pay Certificate	6 years
33.	38	Quarterly Statement of Pupils' Fund Account	3 years
34.	39	Average Pay Statement	6 years
35.	40	Register of Provident Fund	10 years
36.	41	Standard Form for Making Payments of Claims and Vouchers for Payments	10 years
37.	42	Register of Advances and Recoveries	6 years
38.	43	Statement of Remittance of Provident Fund Collections	6 years
39.	44	Application for CPF/GPF Advance	3 years after final recovery
40.	45	Application for Final Withdrawal from CPF/GPF Account	3 years after final payment of provident fund
41.	46	Application for Conversion of Provident Fund Advance into Final Withdrawal	-do-
42.	48	Register of Breakages of Articles	6 years

1	2	3	4
43.	50	Forms of Annual Accounts	3 years or till A.G's audit/internal inspection is over, whichever is later
44.	52	Register of Fee Concessions and Exemptions	5 years
45.	53	Register of Library Fine	3 years or till A.G's audit/internal inspection is over, whichever is later
46.	54	Class-wise Summary of Fees and Fines Collected	-do-
47.	55	Summary of Hostel Charges Collected	-do-
48.	56	Hostel Ledger Accounts	-do-
49.	57	Quarterly Statement of Account— Hostel Fund	3 years
50.	58	Book Store Accounts	5 years
to 61			
51.	62	Register of Undisbursed Amounts	3 years or till A.G's audit/internal inspection is over, whichever is later

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
52.	—	Register of Assets Acquired out of Grants	20 years
53.	—	Correspondence Files, Statements, etc.	3 years
54.	—	Standing Orders/Instructions issued by the Sangathan	Permanently



## APPENDIX 9

### SUMMARY OF TRAVELLING ALLOWANCE RULES

#### Preamble

The purpose of these Notes is not to replace the Rules on the subject but only to aid the understanding of such of those T.A. Rules of the Government of India which have practical application in the Kendriya Vidyalayas. A study of the T.A. Rules of the Government of India contained in *Supplementary Rules* and further orders issued from time to time is a pre-requisite for making use of these Notes in practice. A reference to the Supplementary Rules is therefore given in brackets for the purpose. All cases not covered by these Notes and those which present special features should be referred to the Sangathan.

#### 1. Definitions

- (i) Travelling Allowance means an allowance granted to an employee to cover expenses which he incurs in travelling in the interest of the Sangathan.
- (ii) Except as otherwise provided in the T.A. Rules, day means calendar day beginning and ending at midnight, but an absence from headquarters which does not exceed 24 hours shall be reckoned for all purposes as one day, at whatever hours the absence begins or ends.

(S.R. 2(7))

For the purpose of incidental for rail journeys, the term *day* means 24 hours and not a calendar day.

(M of F O.M. No. F. (16)-E. IV(B)/66 dt. 21-12-66)

- (iii) Daily Allowance (D.A.) is a uniform allowance for each day of absence from headquarters, which is intended to cover the

ordinary daily charges incurred by an employee in consequence of such absence. Period of absence includes Sundays or holidays provided the employee is actually and not merely constructively in Camp.

(S.R. 49 and G.O.I. Order below S.R. 72)

- (iv) Mileage Allowance (M.A.) is an allowance, calculated on the distance travelled, which is given to meet the cost of a particular journey. This includes actual fare plus incidentals where separately admissible.

(S.R. 29)

- (v) Family in relation to transfer T.A. means employee's wife (only one) or husband, as the case may be, residing with the employee and legitimate children (including legally adopted children) and step children (including major sons/daughters or widowed daughters) residing with and wholly dependant on the employee. It does not include parents, sisters, brothers, etc.

(S.R. 2(8))

- (vi) Transfer means the movement of an employee from one station in which he is employed to another station either to take up the duties of a new post or in consequence of a change of his headquarters.

(S.R. 2(18))

*Note* : For transfer within the same station not accompanied by change of residence no T.A. is admissible.

## 2. Applicability of T.A. Rules

- (i) All employees of the Kendriya Vidyalayas (except deputationists) are governed by the T.A. Rules of the Government of India.
- (ii) In respect of deputationists also unless the terms of deputation

tion expressly specify otherwise, T.A. Rules of the Government of India will be applicable.

(iii) As a rule no T.A. is admissible unless the journey is in the interest of the Sangathan.

3. The quantum of T.A. admissible varies with the specific events, mentioned in the T.A. Rules. For the limited purpose of the Kendriya Vidyalayas, only the important events are dealt with. The broad entitlement of T.A. in respect of each of these events is mentioned in the Table attached.

(M of F O M. No. F. 7(1)E. IV(B)/66 dt. 25-3-66)

The detailed entitlement of T.A. is given in the Statement appended to this Appendix.

#### Other Principles

4. Journey should be performed by the shortest or cheapest practicable route. (S.R. 31)

5. (a) Rail is the ordinary mode of conveyance to be used between places connected by rail. If journey is performed by road taking a seat in a public conveyance (including a single seat in a taxi), mileage allowance should be limited as in Note (v) of the Statement given at the end of this Appendix.

(S.R. 46)

(b) If available, return tickets at reduced rates should be purchased if an employee expects to perform return journeys by rail within the period for which return ticket is available. In such a case actual cost of the return ticket plus the rail incidental for each way will be admissible.

(S.R. 36)

6. (a) A journey on tour is held to begin or end in any station at the duty point (i.e. place or office of employment in

**TABLE**  
**ENTITLEMENT OF TRAVELLING ALLOWANCE**

TRAVELLING ON			
<i>Tour</i>	<i>Transfer</i>		<i>Training</i>
<i>Only for self (employee)</i>	<i>Within same station</i>	<i>Between two stations</i>	<i>(Refresher course etc.)</i>
<p>(i) Mileage Allowance (S.R. 36 &amp; 46)</p> <p>(ii) Daily Allowance (S.R. 51)</p>	<p>(i) No T.A. if no change of residence.</p> <p>(ii) If residence is changed, following T.A.:-</p> <p><i>Self and family</i></p> <p>Actual cost of conveyance not exceeding the road mileage under S.R. 116 (a) II (i) and (ii)</p> <p><i>Personal effects</i></p> <p>Actual cost involved not exceeding the amount admissible under S.R. 116 (a) II (iii)</p> <p><i>No lump sum is admissible</i></p>	<p>(i) No T.A. if no change of residence</p> <p>(ii) If residence is changed, following T.A. :-</p> <p>(a) <i>Distance between the two stations exceeding 20 K.Ms. (Office to office)</i></p> <p>(i) Mileage allowance for self and family</p> <p>(ii) Lump sum grant equal to half month's pay subject to a max. of Rs. 200</p> <p>(iii) Charges for personal effects (S.R. 116)</p> <p>(b) <i>Distance between the two stations not exceeding 20 K.Ms</i></p> <p>as in (a) above</p> <p><i>excepting the lump sum grant</i></p>	<p>(i) At Centres/Institutes etc. located at the H. Q. of the employee</p> <p>No T.A.</p> <p>(ii) <i>At places other than the H.Q.</i></p> <p>If boarding and lodging are provided by the Centre, Institute etc., the special rate of D.A. approved by the Sangathan, for the actual duration of the course.</p> <p>If the participant makes his own arrangement for boarding and lodging, the normal D.A. (<i>vide</i> para 8 (ii) and (iii)).</p>

the headquarters and place/office visited at the outstation) in that station provided that in cases where a place of temporary duty is situated at a distance of more than 8 K.Ms. from the duty point, but is close to one's residence and the employee does not proceed to his duty point first before going to the temporary place of duty, the temporary place of duty shall be regarded as the duty point for the purpose.

(S.R. 32 and M of F O.M. No. F. 1(8)E. IV(B)/65  
dt. 23-2-66)

- (b) A journey on transfer is held to begin or end at the actual residence of the employee.
- (c) Where a journey begins or ends at a station which is not the Headquarters or the place of duty, it may be treated to have commenced/ended at the residence of the employee. (S.R. 32)

7. (a) An employee is required to travel by the class of accommodation entitled and furnish a certificate to that effect. If the journey is performed by a lower class of accommodation, only actual fare should be claimed.

(b) Rail incidental is however to be regulated according to the grade to which the employee belongs.

(S.R. 32-A)

## 8. Daily Allowance

(i) Is admissible only when an employee reaches a point outside a radius of 8 K.Ms. or returns to it from a similar point.

(S.R. 71)

(ii) Daily Allowance (for halt on tour at an outstation shall be calculated on the basis of the period of halt which will begin from the time of arrival at the temporary residence and will end at the time of departure from the temporary residence. In cases where the employee goes direct to the

duty point instead of *via* the temporary residence and/or departs direct from the duty point, the actual time of arrival at/departure from the duty point should be taken into account.

With effect from 1-10-1967, the rate of D.A. is regulated as follows:—

- (a) Halt upto six hours : Nil
- (b) Halt exceeding six hours but not exceeding twelve hours : Half D.A.
- (c) Halt exceeding twelve hours but not exceeding twenty four hours : Full D.A.
- (d) Halt exceeding twenty four hours : One D.A. for every twenty four hours of halt. For a fraction of 24 hours at the end of a halt D.A. will be calculated as above  
(S.R. 76-A as amended by M of F O.M. No. F. 1 (3) E. IV (B)/67 dt.8-9-67)
- (iii) D.A. is not to be drawn for a continuous halt of more than 10 days (including period of Casual Leave or Restricted holiday, if any, in between) at any one place. Approval of the Sangathan should be obtained for exemption from this rule.
- (iv) D.A. for halt is to be calculated after computing the total number of hours at an outstation irrespective of the total number of days and whether or not the D.A. is exchanged for Mileage Allowance (M.A.).  
(M of F O.M. No. F. 1 (3) E. IV (B)/67 dt. 13-6-69)
- (v) D.A. for a halt at an outstation and D.A./M.A. for the journey should be calculated separately irrespective of

whether the halt is preceded or followed by a journey which qualifies for D.A. or M.A.

(M of F O.M. No. F. 1 (3) E. IV (B)/67 dt. 13-6-69)

- (vi) For a local journey beyond a radius of 8 K.Ms. from the duty point at headquarters, only half D. A. at ordinary rate will be admissible. The phrase 'local journey' means a journey within the municipal limits of the town or city in which the duty point is located. No. D.A. will be admissible if such local journeys are performed in a Staff car or a Government vehicle provided free of charge.

(M of F O.M. No. F. 1 (2) E. IV (B)/66 dt. 29-3-67)

- (vii) In the case covered by the proviso to para 6 (a) above, no D.A. is admissible unless the total distance covered to reach the temporary place of duty minus the distance from the residence to the normal duty point is more than 8 K.Ms.

(M of F O.M. No. F. 1 (8) E. IV (B)/65 dt. 23-2-66)

- (viii) When an employee on tour receives free boarding and lodging at the expenses of the Sangathan (for example, during the Foundation Day Celebrations held every year) or Central School or Government or Government controlled body, only one-fourth of the D.A. can be drawn. If only boarding or lodging is availed free, half D.A. should be drawn.

(S.R. 51)

- (ix) If an employee stays in a Government office/Kendriya Vidyalaya (wherein the accommodation provided to him is not of the standard usually available in the Rest Houses etc.) while on tour, he can draw only three-fourth of the D.A. normally admissible.

(M of F O.M. No. F. 1 (9) E. IV (B)/66 dt. 25-10-69)

*Note :* Since the Sangathan has no inspection quarters or other similar accommodation and most of the Vidyalayas are situated away from the Central areas of the town/city, the touring officers of the Sangathan

(including Vidyalayas) may often have to stay at the Vidyalaya premises. In such cases a sum of 50 paise per day (or for part of a day) per individual may be charged by the Vidyalaya concerned and the officers allowed to draw the normal D.A. in their T.A. bills. The amount recovered may be credited in the school account under "Contingencies" and a receipt issued to the officer, who will attach it to his T.A. bill.

This note does not apply to Grade I officers, whose T.A. will be regulated according to the provisions of the main clause.

**(K.V.S. Circular No. 3/4/69-KVS-Acctts. Dt. 4-8-69)**

- (x) No D.A. is admissible when regular leave/Casual leave is availed at a halting place. If half a day's Casual leave is availed, only half D.A. should be drawn.

**(G.O.I. Orders (2) below S.R. 72 and M of F O.M. No. F. 1 (11) E. IV (B)/65 dated 10-1-66)**

- (xi) No D.A. is admissible in respect of Restricted holiday availed while on tour.

**(M of F O.M. No. F. 1 (14) E. IV (B)/66 dated 7-2-67)**

- (xii) When an employee on tour visits a number of places on duty over a number of days, the total D.A. under S.R. 76-A should not exceed the total D.A. calculated on the basis of the total number of hours between the time of arrival at the temporary residence/duty point at the first outstation and the time of departure from the temporary residence/duty point at the last station of tour.

**(M of F O.M. No. F. 1 (3) E. IV (B)/67 dated 13-6-69)**

- (xiii) If an employee halts at more than one station on the same day, the halt at each place may be reckoned separately provided that the sum total of D.A. for a stay of 24 hours shall not exceed one D.A. This provision applies only if the halt



at more than one station begins or terminates within the duration of 24 hours.

**(M of F O.M. No. F. 1 (3) E. IV (B)/67 dated 28-5-68  
and 13-6-69)**

(xiv) If an employee returns from tour to his headquarters on the same day (i.e. within 24 hours) he may draw one D.A. or exchange it for mileage allowance, but in addition to this he may not be entitled to draw D.A. under S.R. 76-A even if the halt at an outstation exceeds six hours.

**(M of F O.M. No. F. 1 (3) E. IV (B)/67 dated 28-5-68)**

(xv) In case where there is an increase in D.A. as a result of an increment accruing during a period of halt at an outstation, the increased D.A. takes effect from the hour at which 24 hours halt is completed on that day.

**(M of F O.M. No. F. 1 (3) E. IV (B)/67 dated 28-5-68)**

9. For claiming D.A. in lieu of rail incidental, only railway scheduled timings should be taken. If a train is diverted due to special circumstances such as breach of track etc., the period/distance actually covered shall be taken into account for calculating the incidental. In the event of late running of trains, actual period involved shall be taken into account if the late running is more than six hours.

**(M of F O.M. No. F. 5 (16) E. IV (B)/66 dated 23-1-67)**

10. The daily allowance is the ordinary form of compensation for all the expenses incurred during absence from H.Q. on duty. Where however mileage allowance is advantageous, D.A. can be exchanged for M.A. subject to the following conditions:—

(i) When on any day an employee travels by rail or by road exceeding 32 K.Ms. If the journey extends over more than one day the exchange should be made for all such days and not part of them.

- (ii) When a road journey is combined with rail journey M.A. for the road part of the journey shall be limited to D.A. unless the road journey exceeds 32 K.Ms.

(S.R. 72)

### **11. Combination of Tour with Vacation**

If a member of the Vacational Staff proceeds on tour and then avails vacation without returning to headquarters, he will be eligible for tour T.A. only for the outward journey.

(G.O.I. Decision below S.R. 70)

**12.** When a rail journey is cancelled solely due to official reasons the employee should prefer the claim for refund of cancellation charges (excluding reservation charges) to the appropriate Railway authority supported by a certificate from his controlling officer that the journey had to be cancelled solely due to official reasons. The claim for refund should, however, be restricted to what would be admissible had the employee booked and cancelled his journey by the shortest route save in exceptional circumstances where the route actually adopted by the employee is certified by the controlling officer to be in the interest of the Sangathan.

(M of F O.M. No. F. 5-125-Est. IV/59 dated 7-11-59)

### **13. Preparation of T.A. Bill**

- (i) Purpose of journey should be indicated.
- (ii) In calculating mileage allowance for road journeys, fraction of a K.M. should be omitted from the total of a bill for any one journey but not from various items which make up the bill.
- (iii) Fraction of a rupee should be rounded off to the nearest paise at the last stage and not in respect of each item.

(Circular No. Accounts/20/66 dt. 6-8-66)

#### **14. Period of Limitation for Claiming T.A.**

The right of an employee to T.A. including Daily allowance shall be forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it fell due (i.e. on the date succeeding the date of completion of the journey).

(M of F O.M. dt. 13-6-67)

**15. The duties of Controlling Officers (Chairman/Principal) in regard to signing or countersigning of T.A. claims are:—**

(a) to scrutinise the necessity, frequency and duration of journeys and halts for which travelling allowance is claimed, and to disallow the whole or any part of the travelling allowance claimed for any journey or halt if he considers that a journey was unnecessary or unduly protracted or that a halt was of excessive duration;

(b) to scrutinise carefully the distances entered in travelling allowance bills;

(c) to satisfy himself that mileage allowance for journeys by railways or steamer, excluding additional fare or fares allowed for incidental expenses, has been claimed at the rate applicable to the class of accommodation actually used, that concessional return tickets for the journey or journeys charged for in the bill were purchased wherever and whenever possible and that, where the actual cost of transporting personal effects, etc., is claimed under these rules, the scale on which such effects, etc., were transported was reasonable; and to disallow any claim which, in his opinion, does not fulfil that condition;

(d) to check any tendency to abuse the option of exchanging daily allowance for mileage allowance; and

(e) to observe any subsidiary rules or orders which a competent authority may make for his guidance.

(S.R. 195)

**16. Certificates to be given by the Employee/Controlling Officer**

The certificates to be given by the employee/Controlling Officer are given below. The certificates which are not relevant should be scored out.

**CERTIFICATES**

Name of the Kendriya Vidyalaya.....

Certified that:

1. I travelled by the class of accommodation for which travelling allowance has been claimed in the bill.
2. I actually travelled by Mail/Express train as claimed in the bill.
3. No return ticket was available for the journey for which the claim has been made in the bill.
4. I was actually and not merely constructively present in the camp for the days for which daily allowance has been claimed.
5. I was not on casual leave or restricted holiday on the days for which daily allowance has been claimed in the bill.
6. The Govt. conveyance was not utilised for the journey for which road mileage allowance has been claimed in the bill.
7. I did not perform the road journey for which mileage allowance has been claimed at the higher rate prescribed in Rule 46 of the Supplementary Rules, by taking a single seat in any public conveyance which regularly plies for hire between fixed points and charges fixed rates.

8. I also certify that the journey was not performed in any other vehicle without payment of its hire charges for incurring its running expenses.
9. I did not perform road journey alongwith any other employee of the Sangathan/Govt. servant in a car belonging to him.
10. The distance by road for which road mileage has been claimed is correct to the best of my knowledge and belief.
11. I was not provided with free boarding and lodging at the expenses of the Central Govt./State Govt. or local body. I did not stay in a Govt. Office/Kendriya Vidyalaya during my tour.
12. I have not received any T.A. Advance for the journey for which the claim is preferred/I received advance of Rs... on...

Date:

Signature  
Designation of the employee

**CERTIFICATES TO BE FURNISHED BY CONTROLLING OFFICER**

1. Certified that the journey was performed in Sangathan's interest.
2. Certified that the claim for personal effects is reasonable.
3. Certified that the journeys for which T.A./D.A. has been claimed in the present bill were actually performed by the officer concerned in the interest of the Sangathan.

Signature  
Designation

## GUIDE FOR THE PURPOSE OF TRAVELLING ALLOWANCE RULES

(See also Notes at the end)

Grade	Pay (including special pay, deputation allowance and Dearness pay)	Class of accommodation (assuming I, II and III class accommodation is available) Dearness Pay not to be taken into account	Rail Incidentals (w.e.f. 20.8.66) (See Note (ii) at the end)	By Road (between places not connected by rail)		Daily allowance on tour with effect from 1st March 1968			For personal effects on transfer (S.R. 116(a) (I) (iii))		12	
				(If places connected by rail—see Note (v) at the end)		Bombay and Calcutta *	Delhi, Simla, Madras and J. & K *	At other places (ordinary rate)	By Goods Train			By Road
				By taxi rickshaw (higher rate)	By public conveyance or single seat in taxi (lower rate)				Possessing family	Not possessing family		
1	2	3	4	5	6	7	8	9	10	11	12	
1. First Grade	Rs. 800/- or more	1st class 2nd sleeper 2nd class 3rd A.C.C. 3rd sleeper 3rd class	ON TOUR  35 paise for every 10 Kms. or part thereof exceeding 5 Kms. or one Daily Allowance at ordinary rate for every 24 hrs. or part thereof, whichever is less	ON TOUR  32 paise per Km.	10 paise per Km.	Upto Rs. 1000/- Rs. 16.25, for every additional Rs. 250 or fraction thereof Rs. 0.60 Max. Rs. 18.75	Upto Rs. 1000/- Rs. 13.10, for every additional Rs. 250 or fraction thereof Rs. 0.60 Max. Rs. 15.70	Upto Rs. 1000/- Rs. 9.40, for every additional Rs. 500 or fraction thereof Rs. 1.50 Max. Rs. 15.70	2,240 Kgs.	1,500 Kgs.	The rates fixed by the State Government for their own employees or the rates prescribed by the Government of India in cases wherein the State Governments have not fixed the rates	

2. Second Grade	Rs. 220/- or more but less than Rs. 800/-	-do-	-do- but at 24 paise or one D.A. as above, whichever is less	24 paise per Km.	8 paise per Km.	50 paise for every Rs. 10 of pay or part thereof Maximum Rs. 13.30	33 paise for every Rs. 10 of pay or part thereof Maximum Rs. 10.70	25 paise for every Rs. 10 of pay or part thereof Maximum Rs. 8/-	1,120 Kgs.	750 Kgs.	-do-
3. Third Grade	Employees whose maximum of pay scale exceeds Rs. 110/- but whose actual pay is less than Rs. 220	2nd class or A.C.C. 3rd class or 3rd class sleeper (See item (iv) of notes at the end)	-do- but at 13 paise or one D.A. subject to a minimum of Rs. 3 for every 24 hrs. or part thereof of which ever is less (Min. of Fin. O.M. dt. 23.1.67)	10 paise per Km.	6 paise per Km.	50 paise for every Rs. 10 of pay or part thereof Minimum Rs. 5/-	33 paise for every Rs. 10 of pay or part thereof Minimum Rs. 4/-	25 paise for every Rs. 10 of pay or part thereof Minimum Rs. 3/-	560 Kgs.	450 Kgs.	-do-
Fourth Grade	Employees whose maximum of pay scale does not exceed Rs. 110/- (class IV employees)	3rd class, 3rd class sleeper if distance travelled is not less than 300 Kms. and night journey is for a period not less than six hours between 21.00 hours and 06.00 hours (M of F	Half III class fare by passenger train or D.A. at ordinary rate, subject to a minimum of Rs. 3 for every 24 hrs. or part thereof, which ever is less (Min. of Fin. OM. dt. 23.1.67)	6 paise per Km. (GOI. Decision (1) SR. 46)	4 paise per Km. (GOI. Order (1) SR. 46)	Rs. 5	Rs. 4	Rs. 3	190 Kgs.	115 Kgs.	-do-

O.M. No.  
5(14) E. IV  
(B)/68 dt.  
4.1.69)  
(See also  
Item (iv) of  
Notes at  
the end)

**ON TRANSFER**  
  
At double the rates mentioned above, but the amount admissible will not be restricted to one D.A. for every 24 hrs. or part thereof (Min of Fin. OM. dated 21.12.66)

**ON TRANSFER**  
  
One road mileage (higher) for self and one additional road mileage (higher) if two members of family accompany and one more road mileage if more than 2 members accompany (Max. 3 road mileages)

*\*Note.* The higher rates of D.A. for Bombay, Delhi, etc. cannot be drawn by employees of schools situated in those places, but by those who visit the places from outside (SR. 51)

*Notes.* (1) If personal effects are carried by passenger train, actual cost up to an amount admissible for maximum number of quantity by goods train can be drawn. (Note 1 below SR. 116(a) I. (iii))

(2) If personal effects are carried by road between places connected by rail, actual expenses up to an amount admissible for the same quantity by passenger train, but not exceeding the amount admissible for max. quantity by goods train (Note 2 below SR. 116 (a) I (iii))

(3) The rates of goods tariff (by goods train) should be ascertained from the Railway authorities.

(4) Railway/Transport Company's receipt, in original, is to be attached to the T.A. claim, and weight of personal effects is also to be indicated.



**Notes.— (i) Transfer:—**For family, actual fare for each member is admissible. Details of family members showing relationship and their ages, are to be furnished.

**(ii) Rail Incidentals:—**For rail incidentals, period is to be reckoned with reference to scheduled timings and this will include halt enroute for catching connecting trains. In the case of late running of a train, the actual period involved shall be taken into account, if the late running of the train is by more than 6 hours. (M of F O.M. No. F 5(16) E IV/B/66 dated 23.1.67). Forward and return journeys to be treated separately unless they fall within 24 hours in which case incidental charges will be restricted to one Daily Allowance (i.e. If the return journey commences from the outstation within 24 hours the allowance for incidental for both the forward and return journeys taken together shall be restricted to one daily allowance. If the total time spent on forward and return journeys is more than 24 hours, incidental expenses will be restricted to two daily allowances (F 3(3) E IV(B)/68 dt. 3.11.68).

**(iii) Railway Reservation charges** are not admissible.

**(iv) Third and Fourth Grade employees** can travel by Mail/Express trains if in Sangathan's interest, and authorised by the Controlling Officer (GOI Decision (5) SR. 36).

**(v) Road journey between places connected by rail:—**

**Tour : (a)** When a journey is performed by bus between places connected by rail, the claim is to be regulated as follows:—

- (1) actual bus fare plus rail incidentals;
- (2) lower rate of road mileage (column 6), or
- (3) rail fare plus rail incidentals, whichever is the least. (Min. of Fin. O.M. dt. 23.11.64).

**Tour : (b)** When a road journey is performed partly by rail and partly by road between places connected by rail, rail mileage for the rail part of the journey and T.A. as in (a) for the road part of the journey should be drawn. Both these entitlements are to be added and limited to rail mileage from the first to the last place as if the entire journey was performed by rail, for which purpose the scheduled timings should be taken into account.

(M of F O.M. No. F 5(16) E IV (B) 166 dt. 26.12.66)

In the case of class IV employees, only items (1) and (2) above should be taken into account if the actual bus fare is more than the rail mileage (rail fare of entitled class plus rail incidentals).

(M of F O.M. No. 5(60) E IV(B)/64 dated 19.9.66)

**Tour : (c)** If, however, the journey is performed (by full) taxi, own car etc., higher rate of road mileage (column 5) limited to rail mileage will be admissible.

*Transfer: (d)* In case of transfer, bus fare plus incidentals by rail or (higher) road mileage for self and family limited to rail mileage, whichever is less will be admissible (Min. of Fin. O.M. No. 5(60) E IV(B)/64 dt. 27.3.65).

(vi) *Determination of grade on transfer* :—An employee in transit from one post to another ranks in the grade to which the lower of the two posts would entitle him (SR. 19).

(vii) *Air Travel* :—Special cases in which travel by air is permitted are given in Government of India Orders below SR. 48-B. In such cases T.A. will be payable as follows:—

1st Grade employee : One standard air fare (actual single journey air fare) plus incidentals at 1/5-th of the standard air fare subject to a max. of Rs. 10.

2nd Grade employee : One standard air fare plus rail incidentals limited to one D.A. at ordinary rate.  
(S.R. 48-C read with M of F O.M. No. F 4(13)-E IV(B)/67, dated 2.11.67)

(viii) Rates of Daily Allowance have been revised as follows with effect from 1-1-1971:

Grade	Ordinary Places	Delhi, Simla, Madras, etc.	Bombay, Calcutta, etc.
I. (a) Pay upto Rs. 1,000/-	Rs. 14.00	Rs. 19.50	Rs. 24.50
(b) Pay exceed- ing Rs. 1,000/-	Rs. 14.00 for the first Rs. 1,000/- plus Rs. 2.25 for every additional Rs. 500/- or fraction thereof, subject to a maximum of Rs. 23.50.	Rs. 19.50 for the first Rs. 1,000/- plus 90 paise for every additional Rs. 250 or fraction thereof, subject to a maximum of Rs. 23.50.	Rs. 24.50 for the first Rs. 1,000/- plus 90 paise for every additional Rs. 250 or fraction thereof, subject to a maximum of Rs. 28.00
II. and III	75 paise for every Rs. 20.00 of pay or fraction thereof, subject to a maximum of Rs. 12.00 and a mini- mum of Rs. 4.50.	Rs. 1.00 for every Rs. 20/- of pay or fraction thereof, subject to a maximum of Rs. 16.00 and a mini- mum of Rs. 6.00.	Rs. 1.50 for every Rs. 20/- of pay or fraction thereof, subject to a maxi- mum of Rs. 20/- and a minimum of Rs. 7.50.
IV.	Rs. 4.50	Rs. 6.00	Rs. 7.50

## APPENDIX 10

### SUMMARY OF COMPENSATORY ALLOWANCES RULES

1. Compensatory Allowance means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed.

2. The various types of Compensatory Allowances are:

House Rent Allowance (H.R.A.), Compensatory (City) Allowance, Hill Compensatory Allowance (H.C.A.), Winter Allowance (W.A.), Project Allowance, etc.

3. The rates, conditions and limitations of the various types of Compensatory Allowances are detailed in the succeeding paragraphs. The entitlement of the type of Compensatory Allowance(s) at the various stations wherein Kendriya Vidyalayas are situated is given in Annexure I to this Appendix.

#### A. House Rent Allowance and Compensatory (City) Allowance

4. For the purpose of grant of H.R.A. and C.C.A., the various cities in India are classified as 'A', 'B-1', 'B-2' and 'C'.

5. The rates of H.R.A. and C.C.A. admissible at stations other than hill stations with effect from 1.7.65 are as follows:—

<i>Class of City</i>	<i>Pay (including Personal pay, Special pay, if any, per month)</i>	<i>Rate of allowance (Rupees)</i>	<i>Minimum (Rupees)</i>	<i>Maximum (Rupees)</i>	<i>Marginal adjustment</i>
(1)	(2)	(3)	(4)	(5)	(6)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	H.R.A.				

(1)	(2)	(3)	(4)	(5)	(6)
	H.R.A.				
A and B-1	(a) Below Rs. 100	Rs. 15	—	—	—
	(b) Rs. 100 to 500	15% of pay	20	75	—
	(c) Above Rs. 500 upto Rs. 3,000	} 15% of pay	Nil	300	—
B-2	(a) Below Rs. 100		Rs. 10	—	—
	(b) Rs. 100 to 500	10% of pay	15	50	—
	(c) Above Rs. 500	10% of pay	Nil	300	—
C	(a) Below Rs. 620 (including Dearness Pay)	7½% of pay	7.50	—	—
	(b) Rs. 620 and above (including D.P.)	—	—	—	Upto pay of Rs. 665

*Note.*—Drawal of H.R.A. in cases where pay exceeds Rs. 620/- is subject to the conditions mentioned in Para 9 [Heading A(ii)].

	C.C.A.				
A	(a) Below 150	10% of pay	7.50	12.50	—
	(b) 150 and above	8% of pay	12.50	75	—
B-1	(a) Below Rs. 250	7½% of pay	6.00	15	—
	(b) Rs. 250 and above	6% of pay	15.00	50	—
B-2	(a) Below Rs. 620 (including D.P.)	5% of pay	5.00	10	—
	(b) Rs. 620 and above	—	—	—	Upto pay of Rs. 629
C	Nil				

### Basic Conditions for Eligibility of H.R.A. and/or C.C.A.

6. The basic conditions for eligibility of the allowances, the principles for reckoning the allowances, and the certificates to be furnished by the employee and the drawing and disbursing officer are as follows:—

- (a) (i) The allowances are admissible with reference to the place of duty, (irrespective of the place of residence), provided the place of duty falls within the boundaries of the Municipality or Corporation in the specified cities, including such of the suburban municipalities, notified areas or cantonments as are contiguous to the Municipality or Corporation, or other areas *as the Central Government may from time to time notify*. For this purpose, only physical contiguity should be taken into account and only areas which touch each other should be treated as *contiguous*. The words italicised above connote that the drawal of allowances in respect of suburban municipalities and notified areas or cantonments is not automatic, but is subject to the notification by the Central Government. The approval of the Sangathan should, therefore, be obtained in cases where the requirement is not fulfilled.
- (ii) If any area is included within or excluded from the limits of the named Municipality or Corporation by the State Government concerned, the allowances can be drawn or will cease to be drawn from the date of such inclusion/exclusion. For the purpose of drawal of allowances under this clause, authentic proof should be obtained from the Municipality or Corporation concerned, and a copy of the authority should be forwarded to the Sangathan for according necessary approval.
- (b) In certain cases, where the place of duty is in the proximity of a qualified city, but not within the Municipal limits of the city proper and the employees have to reside, of necessity, within the

city, the allowances may, *only on the specific approval of the Sangathan*, be drawn, provided the following conditions are satisfied:—

- (i) The distance between the place of duty and the periphery of the municipal limits of the qualified city does not exceed 8 kilometres; and
- (ii) The employees have to reside within the qualified city out of necessity, i.e., for want of accommodation nearer their place of duty.

(c) In certain places of duty, which are situated within a distance of 8 kilometres from the periphery of the municipal limits of a qualified city, the allowances may, *only on the specific approval of the Sangathan*, be drawn, even though the employees may not be residing within those municipal limits, provided the following conditions are satisfied:—

- (i) There is no other suburban municipality, notified area or cantonment within the 8 kilometres limit; and
- (ii) It is certified by the Collector/Deputy Commissioner having jurisdiction over the area that the place is generally dependent for its essential supplies, e.g., foodgrains, milk, vegetables, fuel, etc., on the qualified city.

The allowances can be drawn for a maximum period of 3 years, after which a fresh certificate will be required.

(d) In implementing the provisions in sub-clauses (a), (b), and (c) above, it should be noted that in cases where the school is not situated within the limits of the Municipality/Corporation or in cases where the school is situated in a cantonment area, which is not contiguous to the Municipality/Corporation, the drawal of the allowances by the Central Government establishments situated at or near the place where the Kendriya Vidyalaya is situated will not by itself constitute an authority for drawal of the allowances *but specific approval of the Sangathan should be obtained in each case if this has not been done already.*

### Principles for Reckoning of H.R.A./C.C.A. and Definitions

7. (a) For the purpose of these orders, the term 'pay' shall include special pay, deputation special pay and personal pay, if any and dearness pay.

(b) In the cases of re-employed pensioners, whose pay plus pension exceed the sanctioned maximum pay of the post, the allowances will be calculated on that maximum, while in the cases of those whose pay on re-employment is fixed without taking into account the entire pension or part thereof, the amount of the pension so ignored shall not be taken into account for calculating the allowances admissible. For this purpose,

(i) *Pension* means gross pension, including temporary increase in pension and pension equivalent of death-cum-retirement gratuity, and other retirement benefits, if any. (Pension equivalent of D.C.R.G. should be ascertained from the authority who sanctioned the pension.)

(ii) The amount of pension will be the amount originally sanctioned (i.e. before commutation, if any, less the amount of pension, if any, held in abeyance as a condition of re-employment).

(c) The term *family* means an employee's wife/husband, children, and other persons residing with and wholly dependent upon him/her. A husband/wife/child/parent having an independent source of income is *not* treated as a member belonging to the family of an employee, except when such income including pension (inclusive of temporary increase in pension and pension equivalent of death-cum-retirement benefits) does not exceed Rs. 100/- per month.

(Min. of Fin. O.M. No. F 2 (20)-E II (B)/67 dated 31-5-67)

The term *family* has application in the following contexts:—

(i) When an employee is placed under suspension or proceeds on leave or training and resides at an outstation, but his

family continues to reside at the place of duty of the employee (vide certificate for C.C.A. given in Annexure II).

- (ii) When an employee sub-lets or shares a portion of the private accommodation rented by him, with one or more adults not belonging to his family (vide heading B (iv) (b) under para 8).

8. The basis/quantum of H.R.A. and C.C.A. admissible during specific events and the certificates to be given by the employee/school in each case are summarised below:—

<i>Events</i>	<i>Basis/admissibility for drawal of allowances</i>	<i>Certificates to be furnished by Employee</i>
(1)	(2)	(3)
(i) (a) Regular leave of any kind (including extraordinary leave without pay) in combination with vacation or holidays, if any, not exceeding 120 days or the first 120 days of such leave if the actual duration of the leave exceeds that period.	At the same rate at which drawn prior to proceeding on leave.	No certificates are required.
(b) Regular leave, in combination with vacation or holidays, exceeding 120 days.	Such cases are to be referred to the Sanganathan for grant of the allowances. The cases will be considered only if the leave is on medical certificate.	
(ii) Leave preparatory to retirement and refused leave.	Not admissible.	
(iii) Terminal leave (leave on termination of service) whether running with notice period or not.	-do-	
(iv) Vacation by itself or in combination with leave and/or joining time.	The entire period of vacation, leave and joining time while on leave, if any, should be taken as one spell of leave for the purpose of 120 days limit.	No certificate required if total period does not exceed 120 days, otherwise certificate as in Annexure II.



(v)	Joining time in Sangathan's interest.	At the same rate at which the allowance (s) were drawn at the station from which transferred.	
(vi)	Joining time (in Sangathan's interest) affixed to leave.	The joining time and leave should be taken as one spell of leave for the purpose of 120 days limit.	No certificate required if total period does not exceed 120 days; otherwise certificate as in Annexure II.
(vii)	Tour.	To be regulated with reference to the head - quarters of the employee.	Nil
(viii)	(a) Training which is treated as duty on proper authority and during which daily allowance is not drawn.	At the rates applicable for the place of training or the place of duty whichever are more favourable.	For claiming allowances admissible at the place of duty, certificate prescribed in Annexure II (irrespective of period).
(b)	-do- during which daily allowance is drawn.	At the rate applicable to the headquarters station.	-do-

### **Other Conditions for Eligibility of H.R.A. and Quantum of H.R.A. Admissible**

9. As an absolute rule, H.R.A. shall not be drawn by an employee who is provided with Government accommodation/official accommodation by the K.V.S. or who is offered official accommodation, but has refused it. The cases of accommodation procured by private arrangement through Rent Controller, etc. (without any official cognizance) will not attract this rule.

In the cases of employees who are on deputation to the K.V.S. from State/Central departments on foreign service terms, H.R.A. will not be admissible, even though they may be charged market rent by the authorities concerned. Such cases should be referred to the Sangathan for decision.

In other cases, the eligibility of H.R.A., the quantum thereof, the principles for calculating the H.R.A. (which depend on various factors), and the certificates to be furnished by the employees are indicated below:—

Heading	Details of factors	Quantum of H.R.A./Principle of calculating H.R.A.	Certificates to be furnished by the employee
1	2	3	4
<b>A. Depending on Pay of the Employee</b>		(This is not an independent factor and as such should be read with clauses (i) to (v) of Heading B and Heading C below)	
(i) Those who are drawing pay (including special pay, and personal pay, if any, and Dearness Pay) up to and including Rs. 620/- P.M.		H.R.A. will be admissible without production of rent receipt, even if (a) Government/official accommodation (other than that mentioned against Heading B. i, ii and iii below) allotted to a Government servant/another employee of the K.V.S. is shared or (b) even if private accommodation whether rented or owned, occupied by a Government servant/another employee of the K.V.S. (including that occupied by one's wife/husband/parent/son/daughter) is shared, subject only to the condition that some amount is paid as rent or contributed towards rent (where accommodation is rented) or towards house or property tax (where accommodation is owned). The actual amount of rent/House or property tax paid or contributed is not to be taken into consideration.	As in Annexure III or IV. The certificate should be furnished at the time of initial claim and in January and July each year and also whenever there is any change necessitating increase/decrease in the allowance.
(ii) Those who are drawing pay above Rs. 620/- including Dearness Pay		H.R.A. will be admissible only on production of rent receipt (where accommodation is rented) or proof of ownership of house and assessed rental value (where accommodation is owned by self/wife/husband/children/parents). The employee should bear house rent upto 10% of pay and only the amount of rent exceeding 10% of pay, but limited to the prescribed ceiling for H.R.A. shall be payable. The only condition is that the claim should be reasonable. The Chairman or the Principal shall have the right to test check the rent receipt and also consider whether the rent claimed is reasonable.	-do- Certificate as in Annexure V and VI.

**B. Depending on the Nature and Extent of Ownership of Accommodation Occupied**

- (i) Sharing Government/official accommodation allotted rent *free* to a Government servant/employee of the K.V.S. *Not admissible* irrespective of pay limit.
- (ii) Sharing of Government/official accommodation allotted to wife/husband or to parents/son/daughter by the Central Government/K.V.S./State Government/an autonomous public undertaking/Semi-Government Organization, such as Municipality, Port Trust, etc. Not admissible irrespective of pay limit.
- (iii) Sharing of accommodation by husband/wife/parents/children, two or more of them being Central Government servants/employees of Kendriya Vidyalaya/State Governments/autonomous public undertaking/semi-government organisations like Municipality, Port Trust etc., which has been allotted to another Government servant/Central School employee. H.R.A. will be admissible to only one of them at their choice. Certificate as in Annexure III to be furnished on the occasions mentioned against Heading A (i) above.
- The term 'accommodation' includes the accommodation allotted to the employees of State Governments, autonomous public undertakings, semi-government organisations such Municipality, Port Trust etc.
- (iv) Residence in a house owned by the employee or his wife/her husband, children, father or mother. (The case of an employee who owns a house as above but who resides in For calculating the allowance, the rent will be the gross rental value of the entire house or portion thereof actually occupied (as ascertained from its assessed value for municipal purposes or otherwise) or as calculated proportionately for the portion occupied with As in Annexures IV and VI.

1

2

a rented house is covered by clause (v) (c) below).

3

reference to the plinth area thereof (in case proportionate assessed value is not available) without deduction of rebate of 10% on account of repairs and including municipal and other taxes that are legally payable by the owner other than 'service taxes' levied separately and described as such. The conditions as applicable to employees residing in private rented accommodation shall apply.

4

In the case of an employee living in a house owned by Hindu undivided family in which he is a coparcener, H.R.A. will be regulated with reference to the gross rental value mentioned above of the portion of the house actually occupied and not on the basis of the rent which he claims to pay to the Manager of the Hindu undivided family; the conditions applicable to employees residing in private rented accommodation shall apply.

*General Principles*

(v) Occupation of private accommodation on rent. (Case of woman employee not paying rent herself is covered by Heading 'C' below).

The full amount of rent paid for the private accommodation can be taken into a/c for calculating the H.R.A., only when the house is not furnished. Cases where furnished accommodation is rented should be referred to the Sangathan. For this purpose, accommodation fitted with electric ceiling fan shall not be treated as 'furnished'.

(a) In full in one's name.

Full amount of H.R.A. can be drawn subject to the above general principles and subject to the prescribed ceilings at different cities.

Certificate in Annexure III or V.

(b) By sub-letting or sharing a portion thereof with one or more adults (whether Government servant or employee of the K.V.S.) not belonging to the employee's family. For this purpose, (i) the term 'family' has the same meaning as defined in para 7 (c), and (ii).

Such cases may be referred to the Sangathan for decision.

-do-

Keeping of servants in the house shall not be deemed to be sub-letting or sharing.

(c) By an employee who owns a house at the place of duty.

H.R.A. shall be paid in respect of the house taken on rent, subject to the above principles and subject to the prescribed ceilings.

-do-

(d) Residence in a hostel or boarding house or residence and boarding with a private family as a paying guest.

Rent shall be taken to be the amount equal to 40% of the boarding and lodging charges or 80% of the lodging charges, if boarding is not availed of.

-do-

### C. Depending on Personal Factor

Woman employee not paying rent herself, occupying private accommodation.

Married woman employee residing with her husband and unmarried woman employee residing with her father or other members of the family, who is not a Government servant/an employee of the K.V.S. shall be eligible to draw H.R.A on the basis of the rent paid by husband/father or other members of the family, by treating it as rent paid by her.

Certificates in Annexure III or V with suitable modifications.

### Certificates to be furnished by Drawing and Disbursing Officers

10. The drawing and disbursing officer (viz. the Principal) should furnish the following certificates on the bill in which H.R.A. and C.C.A. are drawn:—

(a) *Monthly pay-bill for all months other than for June and December, each year.*

“Certified that in the case of all employees for whom H.R.A. and C.C.A. are drawn in this bill, the conditions viz. (i) the qualifying limits of the locality within which the orders on the subject apply and (ii) the eligibility of the employee for drawal of the allowance(s) and (iii) obtaining certificates from employees for whom H.R.A. is drawn for the first time in this month, as laid down in Appendix 10 to Accounts code and further amendments thereto, are fulfilled in all respects.”

(b) *Pay bill for June paid in July and for December paid in January, each year.*

(i) “Certified that in the case of all employees for whom compensatory (city) and/or house rent allowances are drawn in this bill, the eligibility for the allowance(s) has been verified with reference to paragraphs 6, 8 and 9 of Appendix 10 to Accounts code.”

(ii) “Certified that the employees for whom house rent allowance is drawn in this bill have not been provided with any Government/official accommodation.”

(iii) “Certified that the certificates prescribed by the K.V.S. have been obtained from the employees for whom house rent allowance has been drawn in this bill and I am satisfied that the claims are in accordance with the orders in force.”

## ANNEXURE I

### LIST SHOWING THE ENTITLEMENT OF COMPENSATORY ALLOWANCES AT THE VARIOUS STATIONS WHERE KENDRIYA VIDYALAYAS ARE SITUATED

*Note*—The entitlement of H.R.A. and C.C.A. is subject to the fulfilment of the conditions specified in Para 6 of Appendix 10

<i>Sl. No.</i>	<i>Name of Kendriya Vidyalaya</i>	<i>Name of qualifying city</i>	<i>Class of city</i>	<i>Special type of allowance</i>	<i>Orders where issued No. and date</i>
<i>Andhra Pradesh</i>					
1.	Golconda	Hyderabad	B-1		
2.	Picket	—do—	B-1		
3.	Tirupati	Nil			
4.	Trimulghery	Hyderabad	B-1		
5.	Visakhapatnam	Visakhapatnam	C		
<i>Assam</i>					
6.	Gauhati	Gauhati	C		
7.	Jorhat			Spl. Comp. Allee.	
8.	Shillong		Hill Station	H.C.A. and H.R.A.	F6/6/65-CSU dt. 24-9-66 (see Annex. VII)
					—do— —do—
<i>Bihar</i>					
9.	Bokaro			Project Allee. upto 30-9-69 only	
10.	Dinapore		C (from 1-4-67)		
11.	Gaya	Gaya	C		
12.	Jawahar Nagar	Nil			
13.	Patna	Patna	C		
14.	Ranchi	Ranchi	C		
<i>Gujarat</i>					
15.	Ahmedabad	Ahmedabad	B-1		
16.	Baroda	Baroda	C		
17.	Jamnagar	Jamnagar	C		

1	2	3	4	5	6
18.	Rajkot	Rajkot	C	School situated outside municipal limits of Rajkot.	Special orders issued.
19.	Surat	Surat	C		
20.	Vallabh Vidya Nagar	Nil			
	<i>Haryana</i>				
21.	Ambala	1	Ambala	C	
22.	Ambala	2	Ambala	C	
23.	Faridabad		Faridabad	C	
24.	Jhajjar		Nil		
	<i>J &amp; K</i>				
25.	Jammu		Jammu	C	
26.	Srinagar		Srinagar	C	
27.	Udhampur		Nil		
	<i>Kerala</i>				
28.	Cochin		Cochin	C	
29.	Ernakulam		—do—	C	
30.	Kozhikode		Kozhikode	C	
31.	Trivandrum		Trivandrum	C	
	<i>Madhya Pradesh</i>				
32.	Amla		Nil		
33.	Bhopal		Bhopal	C	
34.	Gwalior		Gwalior (Lashkar)	C	
35.	Indore		Indore	C	
36.	Jabalpore		Jabalpore	C	
37.	Pachmarhi		Hill Station		H.C.A. and H.R.A. Spl. Orders (see Annexure VII) No. F. 7-107/66-CSO(A/cs) dt. 8-12-66
38.	Saugor		Sagar	C	



	<i>Tamil Nadu</i>				
39.	Coimbatore	Coimbatore	C		
40.	Adarsh, Madras	Madras	A		
41.	HVF, Avadi	—do—	A		
42.	IAF, Avadi	—do—	A		
43.	IIT, Madras	—do—	A		
44.	Tambaram	—do—	A		Only for the employees residing within the Municipal limits of Madras
45.	Madurai	Madurai	B-2		
46.	Tiruchirapalli	Tiruchirapalli	C		
	<i>Maharashtra</i>				
47.	Ahmednagar	Ahmednagar	C		
48.	Ambernath	Ulhasnagar	C		
49.	Colaba	Bombay	A		
50.	Colaba	—do—	A		
51.	Powai	—do—	A		
52.	Dehu Siding	Poona	B-1		Spl. Order No. F. 6/6/65-CSU dt. 29-3-65
53.	Kirkee	Poona	B-1		—do—
54.	Devlali	Nasik	C		
55.	Nagpur	Nagpur	B-2		
56.	Nasik Road	Nasik	C		
57.	Khadakvasla	Poona	B-1		Only for employees residing within the Municipal limits of Poona
58.	Lohagaon	Poona	B-1		
59.	Lonavla		Hill Station		H.R.A. as for 'C' Class city and C.C.A. as for B-2 class city
60.	Tarapore Road, Poona	Poona	B-1		
61.	Pulgaon	Nil			

1	2	3	5	5	6
	<i>Mysore</i>				
62.	ASC Bangalore	Bangalore	B-1		
63.	MEG —do—	—do—	B-1		
64.	Hebbal	—do—	B-1		
65.	Jalahalli	—do—	B-1		
66.	Malleswaram	—do—	B-1		
67.	Hubli	Hubli-Dharwar	C		
68.	Mangalore	Mangalore	C		
				H.R.A. only for those who reside within the limits of Mangalore municipality Project Allowance up to 31-3-71 only for those who reside within the project area	Spl. Order No F 9/67 (PA) 68 CSO(Acs) dt.5-12-68 and 17-7-70 (see Annexure VII)
	<i>Orissa</i>				
69.	Berhampur	Berhampur	C		
70.	Bhubaneshwar	Nil	C		
71.	Puri	Puri	C		
72.	Sambalpur	Nil			
	<i>Punjab</i>				
73.	Adampur	Nil			
74.	Ferozepur	Ferozepur	C		
75.	Halwara	Nil			
76.	Jullundur	Jullundur	C		
77.	Pathankot	Nil			
	<i>Rajasthan</i>				
78.	Alwar	Alwar	C		
79.	Bikaner	Bikaner	C		
80.	Jaipur	Jaipur	B-2		
81.	Jodhpur	Jodhpur	C		
82.	Kota	Kota	C		
83.	Udaipur	Udaipur	C		

*Uttar Pradesh*

84.	IAF Agra	Agra	B-2		
85.	Agra No. 2	Agra	B-2		
86.	Babina Cantt	Nil			
87.	ASC Bareilly	Bareilly	C		
88.	JRC Bareilly	Bareilly	C		
89.	FRI Dehra Dun	Dehra Dun	C		
90.	Hathibarkala	—do—	C		
91.	Fatehgarh	Farukhabad- Fatehgarh	C		
92.	Jhansi	Jhansi	C		
93.	Chakeri, Kanpur	Kanpur	B-1		
94.	IIT, Kanpur	Kanpur	B-1		
95.	Lansdowne		Hil Station	H.C.A.	Spl. Order ( <i>vide</i> Annexure VII) —do—
96.	Ranikhet		—do—		
97.	Lucknow	Lucknow	B-2		
98.	Manauri	Allahabad	B-2		
99.	Mathura	Mathura	C		
100.	DRC Meerut	Meerut	C		
101.	SRC Meerut	Meerut	C		
102.	PRC Meerut	Meerut	C		
103.	Roorkee	Nil			
104.	Varanasi	Varanasi (Banaras)	B-2		
<i>West Bengal</i>					
105.	Barrackpore	North Barrackpore	C	For employees serving from 1-7-65 H.R.A. and C.C.A. at Spl. rates	Spl. Order No. F 7/32/65-CSO dated 13-6-66 or only H.R.A. as for 'C' class city.
106.	Fort William	Calcutta	A		
107.	Kalaikunda	Nil			
108.	Kharagpur	Kharagpur	C		
109.	Panagar	Nil			
<i>Union Territories</i>					
110.	Delhi Cantt	Delhi	A		
111.	Andrewsganj	Delhi	A		
112.	Ramakrishna Puram	Delhi	A		

1	2	3	4	5	6
113.	Chandigarh	Chandigarh	C		
114.	Simla	Simla	Hill Station	H.R.A., H.C. A. and W.A.	Spl. Order ( <i>vide</i> Annexure VII)
115.	Imphal	Imphal	C		
116.	Agartala	Agratala	C		
117.	Pondichery	Pondichery	C		
118.	Port Blair		Special orders		
119.	Tagore Garden	New Delhi	A		
120.	Gole Market	New Delhi	A		
121.	Jowai				
	} Nil				
122.	Tura				

**ANNEXURE II****CERTIFICATE REQUIRED UNDER PARA 8(iv), (vi)  
AND (vii) OF APPENDIX 10****I. For Drawal of Compensatory (City) Allowance**

I certify that I or my family or both continued for the period for which Compensatory (City) Allowance is claimed, to reside at the same station (whether within its qualifying limits or in an adjoining area) from where/\*I was placed under suspension/\*I proceeded on leave/\*training.

**II. For Drawal of House Rent Allowance**

I certify that I continued, for the period for which H. R. A. is claimed, to retain the house at the same station (whether within its qualifying limits or in an adjoining area) from where/\*I was placed under suspension/\*I proceeded on leave/\*training, paid rent for it and did not sub-let whole of it/sub-let part of it.

- Notes:—*1. \*Clauses which are inapplicable should be scored out.
2. The words *adjoining area* refer to an area from which an employee normally attends to his duties.
  3. The word *family* has been defined in para 7(c) of Appendix 10.

**ANNEXURE III**

**CERTIFICATE TO BE FURNISHED BY AN EMPLOYEE  
DRAWING PAY UPTO Rs. 620/- P.M (INCLUDING (D.P.)  
WHO OCCUPIES PRIVATE ACCOMMODATION  
OR WHO SHARES GOVT./OFFICIAL  
ACCOMMODATION**

*(vide Para 9. Heading A(i) of Appendix 10)*

- (1) I certify that I have not been provided with Govt./official accommodation during the period in respect of which the allowance is claimed.
- (2) I certify that I am incurring some expenditure on rent/contributing towards rent.
- (3) I certify that I am not sharing accommodation allotted to my parent (child) or wife (husband) by the Central Government, State Govt./Kendriya Vidyalaya Sangathan/an autonomous public undertaking or semi-Government Organization such as Municipality, Port Trust, etc., or allotted rent free to another Government servant/Kendriya Vidyalaya employee.
- (4) I certify that my husband/wife/parents/children who is/are sharing accommodation with me/allotted to another employee of the Central Govt./State Govt./Kendriya Vidyalaya/autonomous public undertaking or semi-government organisations like Municipality, Port Trust etc. is/are not in receipt of H.R.A. from the Central Govt./State Govt./Kendriya Vidyalaya/autonomous public undertakings or semi-government organisations like Municipality, Port Trust etc.

**ANNEXURE IV**

**CERTIFICATE TO BE FURNISHED BY AN EMPLOYEE  
DRAWING PAY UPTO Rs. 620, INCLUDING D P. P.M.,  
WHO LIVES IN A HOUSE OWNED BY SELF, WIFE/  
HUSBAND, CHILDREN, FATHER OR MOTHER,  
OR WHO CONTRIBUTES TO HOUSE OR  
PROPERTY TAX**

*(vide Para 9 Heading B (iv) of Appendix 10)*

- (1) I certify that I have not been provided with Govt./official accommodation during the period in respect of which the allowance is claimed.
- (2) I certify that I am residing in a house owned by me/my wife/husband/son/daughter/father/mother/Hindu undivided family in which I am a coparcener.
- (3) I certify that I am paying/contributing towards house or property tax.

**ANNEXURE V**

**CERTIFICATE TO BE FURNISHED BY AN EMPLOYEE  
DRAWING PAY ABOVE RS. 620, INCLUDING  
D.P. P.M., WHO OCCUPIES PRIVATE  
ACCOMMODATION ON RENT**

(Vide Para 9. Heading A (ii) + B (v) of Appendix 10)

(1) I certify that I am residing \*in a rented house.....(address of premises)/\*as a sub-tenant in a house.....  
.....(address of premises)/rented by a Government servant/Kendriya Vidyalaya employee.....  
.....(name, designation, and office/School) from the.....to the.....and I am paying monthly rent of Rs.....

This \*includes/\*does not include

- (a) rent of refrigerator (if otherwise unfurnished)
- (b) rent of furniture
- (c) occupier's share of municipal and other taxes not legally payable by tenant
- (d) service taxes levied separately and described as such for the period.....

- (2) I certify that I am myself not a sub-tenant of Government servant/Kendriya Vidyalaya employee.
- (3) I certify that accommodation in respect of which the allowance is claimed is not sub-let or occupied normally by others who do not belong to my family.

*Note.* The term *family* is defined in para 7 (c) of Appendix 10.

(4) I also certify that *I have not been provided with Government accommodation/official accommodation during the period in respect of which the allowance is claimed.*

\*Delete whichever sub-clause is not applicable.



**ANNEXURE VI**

**CERTIFICATE TO BE FURNISHED BY AN EMPLOYEE DRAWING PAY ABOVE RS. 620, INCLUDING D.P. P.M., WHO LIVES IN A HOUSE OWNED BY SELF/HUSBAND/WIFE/CHILDREN/FATHER OR MOTHER**

(Vide Para 9. Heading A (ii) and B (iv) of Appendix 10)

(1) I certify that I am residing in a house owned by \*me/\*my wife/\*son/\*daughter/\*father/\*mother/\*Hindu undivided family in which I am a coparcener,.....(address of premises) from the.....to the.....and that the monthly gross rental value thereof as assessed for municipal purpose or otherwise (without deduction of the rebate of 10% on account of repairs) is Rs.....

This\* includes/\*does not include

- (a) Municipal and other taxes payable by the owner: Rs....
- (b) Service taxes levied separately and described as Rs....

for the period.....

(2) †I certify that accommodation in respect of which the allowance is claimed is not occupied normally by others who do not belong to my family.

*Note.* The term *family* is defined in para 7 (c) of Appendix 10.

(3) I also certify that I have not been provided with Government/ official accommodation during the period in respect of which the allowance is claimed.

\*Delete whichever sub-clause is not applicable.  
 †Delete if not applicable.

## ANNEXURE VII

## STATEMENT SHOWING THE RATES OF HILL COMPENSATORY ALLOWANCE, H.R.A. AND PROJECT ALLOWANCES

<i>Name of station</i>	<i>Hill Compensatory Allowance</i>		<i>H.R.A.</i>	
	<i>Pay range</i>	<i>Rate—Min. &amp; Max. amount, if any</i>	<i>Pay range</i>	<i>Rate—Min. &amp; Max. amount, if any</i>
<i>1</i>		<i>2</i>		<i>3</i>
Jorhat (Not a hill station but governed by special orders)	Below Rs. 500	5% of pay, min. Rs. 5 & max. Rs. 10.		Nil
	Rs. 500/-	Amount by which pay falls short of Rs. 509.		
Shillong	Below 150 (including D.P.)	10% of pay, min. Rs. 7.50; max. Rs. 12.50	Below 75	Rs. 7.50
	150-870 (including D.P.)	8% of pay subject to a minimum of Rs. 12.50	75 and above but below 100	Rs. 10.00
			100 and above but below 200	Rs. 15.00
	Rs. 871 and above	Amount by which pay falls short of Rs. 939.60	200 and above	7½%
Simla	Below 150/-	10% of pay, min. Rs. 7.50 & max. Rs. 12.50	Below 75	Rs. 7.50
	150 to 750	8% of pay, min. Rs. 12.50	75 & above but below 100	Rs. 10.00
	751 and above	Amount by which pay falls short of Rs. 810.	100 & above but below 200	Rs. 15.00
			200-500	7½%

1	2	3
		Above 500 The amount by which pay falls short of Rs. 536.50
Pachmarhi	Upto 750 5% of pay, min. Rs. 5 & max. Rs. 10.	Below 75 5
	751 & above Amount by which pay falls short of Rs. 760	75 & above but below 150 7.50
		Rs. 150 & above Amount by which pay falls short of Rs. 156.50
Ranikhet Lansdowne	Below 250/- 7½% of pay, min. Rs. 6 & max. Rs. 15	Nil
	250-270 6% of pay, min. Rs. 15 & max. Rs. 20.	
	751 & above Amount by which pay falls short of Rs. 770/-	
<i>Project Allowance</i>		
Mangalore	Upto 31-3-10	
	Below Rs. 100 12½% of pay	From 1-4-70 to 31-3-71
	Rs. 100 to Rs. 300 10% of pay	Half the rates in Col. 2
	Rs. 301 to Rs. 500 -do-, min. Rs. 31.25 max. Rs. 42.50	
	Rs. 500 to Rs. 600 Rs. 50	
	Rs. 601 to Rs. 699 Rs. 60	
	Rs. 700 to Rs. 1299 Rs. 62.50	
Bokaro	As for Mangalore only upto 31.3.69	

1	2	3	
	Half of above rates upto 30.9.69		
	Nil from 1.10.69		
	<i>Compensatory (City) Allowance</i>		
Barrackpore	Below Rs. 150	10% of pay, min. Rs. 7.50 max. Rs. 12.50	Below 75    Rs. 10  Rs. 75 & above but below Rs. 100    Rs. 15
	Rs. 150-250	8% of pay, min. Rs. 12.50	Rs. 100-250    Rs. 15% of pay, min. Rs. 20.
	Above Rs. 250	marginal adjustment	Above Rs. 250    marginal adjustment
	<i>Marginal adjustment</i>		
	(i) where HRA is not ad- missible	amount by which pay falls short of Rs. 270	
	(ii) where HRA is admissi- ble at flat rates	amount by which pay falls short of Rs. 297	
	(iii) where HRA is admissi- ble at percentage rates	amount by which pay falls short of Rs. 307.50	

**APPENDIX 11**  
**SUMMARY OF LEAVE RULES**

Sl. No.	Nature of leave	Whether earned or not	Rate of earning	Maximum limit for earning/credit	Maximum availing at a time	Provisions regarding restrictions on combination with other kinds of leave	Conditions for granting the leave, if any	Special provisions for the staff "taken over", if any	Leave Salary	Other points
1	2	3	4	5	6	7	8	9	10	11
<b>(A) Non-Vacational Staff</b>										
	Earned Leave (E.L.)	Earned	<i>1st year of service</i> 1/22nd of the period of duty  <i>Subsequent years</i> 1/11th of the period of duty	180 days	120 days (excluding fraction of leave, if any)	Earned leave & commuted leave not to exceed 240 days	Leave to be calculated in terms of fraction, but can be availed only in terms of whole days excluding fraction	(i) Balance of any kind of leave earned with full pay as on 30-4-64* subject to a maximum of 180 days may be brought forward  (ii) Employee with continuous service of more than one year as on 1 May 64* will earn at 1/11th of duty from 1 May 64* and employee with less than one year of service will	(i) Substantive pay drawn prior to preceding on leave (for Pt employees), or average monthly pay earned during the ten complete months immediately preceding the month of commencement of leave  (ii) In respect of employees whose maximum of scale of pay does not exceed Rs. 300, the pay drawn	(i) <i>New recruits</i> On confirmation credit at 1/11th of period of duty from the date of appointment less leave already taken will be given, but benefit of credit will be available after the date of effect of confirmation  (ii) Fraction of leave to be rounded off when the rate of earning of leave changes after the

1	2	3	4	5	6	7	8	9	10	11
								earn at 1/11th of duty from the date of completion of one year of continuous service	immediately before proceeding on leave will be reckoned as the leave salary (i.e. average pay need not be calculated). This provision takes effect from 14-1-69	1st year of service
2	Half Pay leave (H.P.L.)	Earned	20 days for each completed year of service (including E.L., if any)	Nil	Whatever earned	Nil	<i>For Temporary Employees:</i>  Not to be granted unless there is prospect of the employee returning to duty	Credit for the entire service in the old school at 20 days for each completed year less any kind of leave on half pay upto 30-4-64* to be afforded	Half the amount admissible for earned leave	(i) H.P.L. cannot be calculated on proportionate basis for less than a year of service  (ii) H.P.L. earned on the completion of one year of service, can be availed even if the date of anniversary falls during the middle of a spell of E.O.L.
3	Commutated leave (Com. L.)		Forms part of half pay leave	240 days	240 days	Commutated leave + earned	(i) To be granted only on medical certificate	—	Same as for earned leave	

\*Or the date of taking over, as decided by the Sangathan.

				leave (+ vacation) not to exceed 240 days	(ii) There should be prospect of the employee returning to duty	
4	Leave not due (only for permanent employees)	-do-	360 days during entire service	<p><i>On Medical Certificate</i></p> <p>90 days at a time and 180 days in all</p> <p><i>Private affairs</i></p> <p>90 days at a time and 180 days in all</p>	<p>(i) To be granted only with the approval of the Assistant Commissioner and only when there is reasonable prospect of the employee returning to duty and earning equivalent amount of leave</p> <p>(ii) To be debited against the half pay leave earned subsequently</p>	
5	Extraordinary leave (E.O.L.)	Not earned	—	<p><i>For Temporary Employees, following restrictions:</i></p> <p>(i) 3 months</p> <p>(ii) 6 months for those who have completed 3 years continuous service—only on M.C.</p>	<p>Can be sanctioned by itself or in combination with other kinds of regular leave</p> <p><i>For Temporary employees:</i></p> <p>On failure to resume duty after permissible period employee deemed to have resigned his appointment</p>	Nil

1	2	3	4	5	6	7	8	9	10	11
				(iii) 18 months in case of pulmonary T.B. T.B., leprosy						
				(iv) 24 months for persecuting studies in Sangathan's interest—only for employees who have completed 3 years of service						
6	Maternity Leave	-do-	—	—	<i>For Confinement</i> Upto the end of 3 months or upto end of 6 weeks (42 days) from date of confinement, whichever is less	Can be combined with any leave only against medical certificate	—	—	Full pay	
					<i>For abortion or miscarriage</i>	-do-				
					Upto 6 weeks (42 days) only on M.C.					
7	Terminal Leave	Same	As for earned leave	As for earned leave	(a) <i>On discharge or retrenchment or abolition of post</i> Earned leave due subject to max. of 120 days	Not to be combined	Discharge should be for administrative convenience as an alternative to initiation of disciplinary proceedings		As for earned leave	Terminal leave shall run concurrently with the period of notice or unexpired portion thereof required to be given as per terms of employment
					(b) <i>On resignation</i>	Half the	-do-	Resignation	—	-do-
										-do-



				amount of Earned Leave subject to a max. of 60 days		should be on grounds of illness or other reasons beyond employees control				
8	Casual Leave (C.L.)	Not earned	—	12 days in a calendar year	8 days	Not to be combined with regu- lar leave or vacation	For new recruits during a year, there is no pro- portionate calcu- lation, but subject to discretion of leave sanctioning authority	—	Duty pay	Casual leave is not treated as absence from duty. Sundays and holidays falling within the period of C.L. not to be counted towards C.L.
9	Compensa- tory Leave (Comp. Leave)	Earned by working during holidays and short breaks	Based on No of days of working	—	Nil	-do-	(i) To be availed only after obtaining prior appro- val			
							(ii) To be availed within one month of earning	—	-do-	—
10	Quarantine Leave	Not Earned	—	—	Ordinarily 21 days & 30 days in exceptional circumstances	May be combined with regular leave	(i) Only for infectious diseases, such as Cholera	—	-do-	
							(ii) Not admissi- ble for the employee himself if he is suffering from infec- tious diseases			

11 Special  
Casual Leave

-do-

May be granted to teachers/employees permitted to absent themselves for duty for the following reasons —

- (i) Training and duty as members of Home Guards, National Volunteer Corps, Prantiya Rakha Dal and other officially sponsored auxiliary police organisations;
- (ii) Training as a member of St. John's Ambulance Brigade (to the extent not covered by ordinary casual leave);
- (iii) Stay in camps of urban units of Territorial Army (may be combined with regular leave);
- (iv) Interview, medical examination in connection with joining Territorial Army; Auxiliary Air Force/Air Defence Reserve/Army Reserve/Air Force Reserve/Indian Fleet Reserve in case where it is not possible for the employee to attend to his duties after interview, medical examination, etc. (may be combined with regular leave);
- (v) Participation in a sporting event of international importance when selected by a recognised National Sports Federation Association and approved by the Ministry of Education (subject to a maximum of 30 days; may be combined with regular leave).
- (vi) Participation in a sporting event of national importance held on an inter-state, inter-zonal or inter-circle basis as a duly nominated representative on behalf of the State/Zone/Circle (subject to a maximum of 30 days; may also be combined with regular leave).
- (vii) Donating blood to a recognised Blood Bank (for the period of donation only).
- (viii) Attending courts of law as a juror of assessors with the permission of the competent authority; may be combined with ordinary casual leave.
- (ix) Undergoing sterilization operations (Vasectomy or Salpingectomy) under the 'Family Planning Scheme' (for period not exceeding six working days).

<i>Sl. No.</i>	<i>Nature of leave</i>	<i>Whether earned or not</i>	<i>Rate of earning</i>	<i>Maximum limit earning/credit</i>	<i>Maximum availing at a time</i>	<i>Restrictions on combination with other kinds of leave</i>	<i>Conditions for granting the leave, if any</i>	<i>Special provisions for "taken over" staff, if any</i>	<i>Leave salary</i>	<i>Other points</i>
1	2	3	4	5	6	7	8	9	10	11
<b>(B) Vacational Staff</b>										
1	Earned Leave	Earned in certain conditions	(i) <i>Vacation fully availed</i> Nil					Balance of any kind of leave earned with full pay as on 30-6-64* subject to a maximum of 180 days may be brought forward	(i) <i>Vacation fully availed</i> Vacation pay	<i>New recruits</i> On confirmation credit at 1/11th of the period of duty from the date of appointment less leave already taken, if only vacation was not fully availed in the first year of service; benefit of credit will, however, be available after the date of confirmation
			(ii) <i>Vacation not availed fully</i> 1st Year: Nil Thereafter: 1/11th of period of duty	180 days	120 days (excluding fraction of leave, if any)	Earned leave + commuted leave (+ vacation) not to exceed 240 days	Leave to be calculated in terms of fractions, but can be availed only in terms of whole days excluding fraction		(ii) <i>Vacation fully not availed</i> Duty pay	
			(iii) <i>Vacation partially availed</i>  3/5th of the No. of days of duty during vacation	-do-	-do-	-do-	-do-		(iii) <i>Vacation partially availed</i> Duty pay/vacation pay as the case may be	

\*Or the date of taking over, as decided by the Sangathan.

- 2 Half pay leave
  - 3 Commuted leave
  - 4 Leave not due
  - 5 Extraordinary leave
  - 6 Maternity leave
  - 7 Terminal leave
- } Same as for non-vacational staff

- 8 Casual leave
  - 9 Compensatory leave
  - 10 Quarantine leave
  - 11 Special Casual leave
- } Same as for non-vacational staff

**EXAMPLE NO. 1**

*Non-vactional staff*

**Data:** Date of appointment 5-9-66

Applied for leave from 24-7-67 to 5-10-67 on private affairs

*Leave admissible*

Actual No. of days from 5-9-66 to 23-7-67 = 322

Earned leave at the rate 1/22nd of duty =  $14 \frac{14}{22}$  or 15 days

Earned leave from 24-7-67 to 7-8-67 (15 days)

Extraordinary leave from 8-8-67 to 4-9-67 (28 days)

Half pay leave from 5-9-67 to 24-9-67 (20 days)

Extraordinary leave from 25-9-67 to 5-10-67 (11 days)

*Note—(i)* As the employee completes one year of service (including Extraordinary leave) on 4-9-67, half pay leave is admissible from 5-9-67.

*(ii)* As the employee applied for leave on private affairs, and not on M.C. commuted leave is not admissible.

**EXAMPLE NO. 2**

*Calculation of average pay and allowances*

**Data:** (i) Earned leave from 2-5-67 to 4-5-67 (on Medical Certificate)

Vacation 5-5-67 to 23-6-67

Earned leave from 24-6-67 to 30-6-67 (on Medical Certificate)

Half pay leave from 1-7-67 to 20-7-67 (on Medical Certificate) •

Extraordinary leave from 21-7-67 to 31-7-67 (on Medical Certificate)

*(ii)* Pay as on 1-10-65 Rs. 500 (Date of increment 1-10-66)

Pay as on 1-10-66 Rs. 530

D.A. Rs. 120

H.R.A. as on 30-4-67 Rs 50

C.C.A. as on 30-4-67 Rs 42.40

*(iii)* Previously availed Earned leave from 5-9-66 to 10-9-66  
Joining time from 11-9-66 to 26-9-66

*Example No. 2 (contd.)*

Period of calculation of average pay 1-7-66 to 30-4-67 (10 months)

*Calculation of average pay*

	Pay at	Period	Amount Rs
1-7-66 to 4-9-66	Rs 500	2 $\frac{4}{30}$ months	1066.67
(Omit Earned leave from 5-9-66 to 10-9-66 and joining time from 11-9-66 to 26-9-66)			
27-9-66 to 30-9-66	Rs 500	4/30 months	66.67
1-10-66 to 30-4-67	Rs 530	7 months	3710.00
		Total 9.8/30 months	4843.34
Average per month $(4843.34 \div 9.8/30) =$			522.66
			Say 522.00

*Emoluments admissible*

	Leave salary Rs	D.A. Rs	H.R.A. Rs	C C.A. Rs
E.L. from 2-5-67 to 4-5-67	522.66	120	50	42.40
Vacation from 5-5-67 to 23-6-67	530.00	120	50	42.40
E.L. from 24-6-67 to 30-6-67	522.66	120	50	42.40
Half Pay Leave from 1-7-67 to 20-7-67	261.33	128	50	42.40
Extraordinary leave from 21-7-67 to 31-7-67	Nil	Nil	50	42.40

- Notes—*(a) For the purpose of calculation of average, special pay, if any, may also be taken into account.
- (b) For the purpose of calculation of average for preceding 10 months, periods of regular leave and joining time following leave (during which leave salary is drawn), should be excluded; only duty period should be taken into account.
- (c) For the second spell of Earned Leave from 24-6-67 fresh calculation of average pay is not necessary.
- (d) While rate of Dearness Allowance is based on the rate of leave salary, title to compensatory allowances is based on the rate of the allowances drawn prior to commencement of leave, upto a maximum period of 120 days (including intervening vacation).

## APPENDIX 12

**KENDRIYA VIDYALAYA (EMPLOYEES) CONTRIBUTORY  
PROVIDENT FUND RULES, 1965**

**1. Short Title and Commencement**

(a) These rules may be called the Kendriya Vidyalaya Sangathan (Employees) Contributory Provident Fund Rules, 1965.

(b) They shall come into force with effect from the 1st April, 1965.

**2. Definitions**

In these rules unless the context otherwise requires:—

- (i) *Bank* means the Post Office Savings Bank.
- (ii) *Competent authority* means the Kendriya Vidyalaya Sangathan.
- (iii) *Controlling officer* means the Chairman, School Management Committee, Principal, or any other person who may be appointed by the Competent Authority.
- (iv) *Emoluments* means pay, leave salary, or subsistence grant excluding dearness allowance, travelling allowance, conveyance allowance, house rent allowance, city compensatory allowance, or any other allowance.
- (v) *Family* means:—

- (a) In the case of a male subscriber, the wife or wives and children of a subscriber and the widow or widows, and children of a deceased son of the subscriber;

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she



belongs to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these instructions relate unless the subscriber subsequently intimates in writing to the Controlling Officer that she shall be so regarded.

- (b) In the case of a female subscriber, the husband and children of a subscriber, and the widow or widows and children of a deceased son of a subscriber;

Provided that if a subscriber by notice, in writing to the Controlling Officer, expresses her desire to exclude her husband from the family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these instructions relate, unless the subscriber subsequently cancels such notice in writing.

*Note*— Child means a legitimate child and includes an adopted child, where adoption is recognised by the personal law governing the subscriber.

- (vi) *Fund* means the Kendriya Vidyalaya Sangathan (Employees) Contributory Provident Fund, maintained in accordance with these rules.
- (vii) *Leave* means any variety of leave recognised by the Revised Leave Rules 1963 of Central Government, as amended from time to time and made applicable to the employees of the Kendriya Vidyalaya Sangathan.
- (viii) *School* means a Kendriya Vidyalaya, established or administered by the Competent Authority.
- (ix) *Year* means a financial year.

### 3. Constitution of the Fund

- (a) The Fund shall be maintained in rupees and shall consist of (i) subscription from the subscriber, (ii) contribution by the School

under rule 8, (iii) interest, as provided for by rule 9, and (iv) advances and withdrawals from the Fund, as provided for by rules 11 and 12, of these rules.

(b) All sums paid into the Fund under these rules shall be paid into the Bank for credit to separate accounts to be opened on behalf of each individual subscriber in the official designation of the Controlling Officer. The account shall show all deposits to and withdrawals from the Fund, including interest allowed thereon.

(c) A pass-book in the name of each employee subscribing under these rules should be obtained from the Bank, but such books should be pledged with the Controlling Officer.

#### **4. Condition of Eligibility**

(a) These rules shall apply to every regular full-time employee of the Kendriya Vidyalaya Sangathan, other than those specifically excluded from their purview by a special or general order of the Competent Authority.

Provided that these rules shall not apply to:

- (i) Part-time employees of the Kendriya Vidyalayas.
- (ii) Any such employee as has come on deputation or foreign service from the State/Central Government and in whose case separate Provident Fund/Pension rules of the State/Centre are applicable.
- (iii) Any employee between whom and the Vidyalaya a separate agreement in respect of Provident Fund, other than this Fund, subsists.
- (iv) Any employee who has retired from any Civil or Military Department of Central/State Government or from any private School/Institution and is re-employed in any school, unless special approval of the Competent Authority is obtained in relaxation of these rules.

(b) Every employee to whom these rules apply shall become a subscriber to the Fund, after completion of one year's continuous service in the Sangathan, or on the date from which these rules come into force, whichever is later. He shall subscribe when on duty but not during a period of suspension:

Provided that a subscriber on re-instatement after a period passed under suspension shall be allowed the option of paying in one sum or in instalments, any sum not exceeding the maximum amount of arrears of subscriptions permissible for that period.

(c) If an employee of a Kendriya Vidyalaya admitted to the benefit of the Fund was previously a subscriber to any other contributory or non-contributory fund in the same School, the amount of his subscription and employer's contribution, if any, in the other Contributory Provident Fund, together with interest thereon, may be, at the option of the subscriber, transferred to his credit in the Fund.

(d) Every subscriber must, on joining the Fund sign a certificate in token of acceptance of these instructions in Form 'A' appended to these rules.

## **5. Control of the Fund**

The control of the Fund shall vest in the Competent Authority and shall be exercised on behalf of that Authority by the Controlling Officer.

## **6. Nomination**

(a) The subscriber shall, at the time of joining the Fund, send to the *Controlling Officer* a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund in the event of his death before that amount has become payable, or having become payable, has not been paid.

(b) A subscriber who, at the time of joining the Fund, has a family, shall send to the Controlling Officer a nomination in Form 'B' appended.

(c) A subscriber who has no family shall similarly nominate a person or persons in Form 'C' appended.

Provided that a nomination made under this sub-rule shall be deemed to have been duly made in accordance with these rules only for so long as the subscriber has no family.

(d) If a subscriber, at any time acquires a family, he shall send to the Controlling Officer a nomination as provided in sub-rule (b) above and if he has nominated any person other than a member of the family under sub-rule (c) above, he shall formally cancel the previous nomination.

(e) A subscriber may in his nomination distribute the amount that may stand to his credit in the Fund amongst his nominees at his own discretion.

(f) A nomination may be cancelled by a subscriber provided that it is replaced at the same time by another nomination made in accordance with these rules.

(g) A nomination shall take effect to the extent it is valid on the date on which it is received by the Controlling Officer.

(h) On the death of a nominee a subscriber shall make a fresh nomination.

## **7. Rates of Subscription**

(a) The amount of subscription shall be fixed by the subscriber himself subject to the following conditions, namely:—

(i) It shall be expressed in whole rupees.

(ii) It may be any sum, so expressed, not less than  $8\frac{1}{3}$  per cent of his emoluments and not more than his emoluments.

(b) Each monthly subscription shall be recovered by deduction of the amount of such subscription from the salary bill of the subscriber for the month in question.

(c) Emoluments for the purpose of sub-rule (a) above shall be:—

(i) In the case of a subscriber who was in service on the 31st March of the preceding year, the emoluments to which he was entitled on that date;

(ii) In the case of a subscriber who was on leave on that date, the emoluments to which he was entitled on the date preceding the date on which he proceeded on leave.

(d) Notwithstanding anything contained in sub-rule (c), no person shall be required or permitted to subscribe to the Fund, while absent on leave, other than earned leave.

## **8. Contribution by the Sangathan**

(a) The Sangathan shall contribute monthly to the Provident Fund of each subscriber an amount equal to the amount of his subscription limited to  $8\frac{1}{3}$  per cent of his emoluments.

(b) The Fund shall be maintained in the Post Office Savings Bank. The amount of the subscriptions realised from each subscriber and the contributions made by the Sangathan shall be paid to the local Post Master for credit to a Post Office Savings Bank Account, to be opened on behalf of each such subscriber, such remittances being made between the first and sixth day of each month in order that interest may accrue for the month of deposit. The Controlling Officer or any other person authorised by him shall forward the money to the Post Office Savings Bank, along with the different pass-books concerned and a statement in Form C.S. 43. The money received in the Post Office shall be credited

to the account of each employee who has subscribed to the Fund in accordance with the entries in the above-mentioned statement. The Controlling Officer shall satisfy himself that the entries made in the pass-books correspond to the entries in the Statement of Remittance forwarded to the Post Office Savings Bank.

(c) The deposit may be made at any time so that if, owing to the temporary absence of a subscriber or for any other cause, the amount of subscriptions of one or more subscribers cannot be deposited at the same time as the other subscriptions, they can be deposited singly or collectively at a later date, a separate Statement of Remittance being sent along with the pass-books in the aforesaid manner.

(d) If a subscriber is transferred from one Kendriya Vidyalaya to another during a month, proportionate contribution up to the last date of duty in the first School shall be made by that School and the proportionate contribution for the remaining part of the month shall be made by the School to which he is transferred.

## **9. Interest**

Interest on such amounts as are credited to the account of a subscriber in his individual Pass Book, will be admissible at the rate allowed by the Bank.

## **10. Withdrawal**

No sum shall be withdrawn from the Provident Fund account of any subscriber at the Bank except under the provisions of rules 11, 12, 17 and 18.

## **11. Advance from the Fund**

(a) The Controlling Officer may grant advances not exceeding three months' emoluments to the subscriber for the following purposes:—

(i) to pay expenses in connection with the illness or a disability,

including where necessary, the travelling expenses of the subscriber or any person actually dependent on him;

(ii) to meet the cost of higher education, including where necessary, the travelling expenses of the subscriber or any person actually dependent on him in the following cases, namely:—

(1) for education outside India for an academic, technical, professional or vocational course beyond the High School stage; and

(2) for any medical, engineering or other technical or specialised course in India beyond the High School stage, provided that the course of study is for not less than three years;

(iii) to pay obligatory expenses on a scale appropriate to the status which by customary usage the subscriber has to incur in connection with marriages or other ceremonies of himself or of his children or of any other person actually dependent on him:

Provided that the condition of actual dependence shall not apply in the case of a son or daughter of the subscriber:

Provided further that the condition of actual dependence shall not apply in the case of an advance required to meet the funeral expenses of the parent of a subscriber;

(iv) to meet the cost of legal proceedings instituted by the subscriber for vindicating his position in regard to any allegations made against him in respect of any act done or purporting to be done by him in the discharge of his official duty, the advance in this case being available in addition to any advance admissible for the same purpose from any other Government source:

Provided that the advance under this sub-clause shall not be admissible to a subscriber who institutes legal proceedings in any court of law either in respect of any matter unconnected with his official duty or against the Sangthan or Government in respect of any condition of service or penalty imposed on him;

- (v) to meet the cost of his defence where the subscriber is prosecuted by Government in any court of law or where the subscriber engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.

**Provided that no advance shall, in any case, exceed the amount of the subscriber's own subscription plus interest thereon at the time when advance is granted.**

Provided further that no advance shall be granted unless the Controlling Officer is satisfied that the applicant's pecuniary circumstances justify it.

(b) When an advance has already been granted to a subscriber, a subsequent advance shall not be granted to him until at least twelve months have elapsed since the complete repayment of the last advance taken.

Provided that the provisions of this sub-rule may be relaxed by the Competent Authority on the recommendation of the Controlling Officer.

## **12. Withdrawal from the Fund**

Subject to the conditions specified therein withdrawals may be sanctioned by the Controlling Officer, at any time after the completion of twenty years of service (including broken periods of service, if any) of a subscriber or within ten years before the date of his retirement on superannuation, whichever is earlier, from the amount of subscriptions and interest thereon standing to the credit of the subscriber in the Fund, for one or more of the following purposes, namely:—



- (a) Meeting the cost of higher education, including where necessary, the travelling expenses of any child of the subscriber actually dependent on him in the following cases, namely:—
- (i) for education outside India for academic, technical, professional or vocational course beyond the High School stage, and
  - (ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage, provided that the course of study is for not less than three years.
- (b) Meeting the expenditure in connection with the marriage of the subscriber's sons or daughters and if he has no daughter, of any other female relation dependent on him.
- (c) Meeting the expenses in connection with the illness, including where necessary, the travelling expenses, of the subscriber or any person actually dependent on him.
- (d) Building or acquiring a suitable house for his residence including the cost of the site or repaying any outstanding amount on account of loan expressly taken for this purpose before the date of receipt of the application for withdrawal but not earlier than twelve months of that date, or reconstructing or making additions or alterations to a house already owned or acquired by a subscriber.
- (e) Purchasing a house-site or repaying any outstanding amount on account of loan expressly taken for this purpose before the date of receipt of the application for the withdrawal but not earlier than twelve months of that date.
- (f) For constructing a house on a site purchased utilising the sum withdrawn under clause (e):

Provided that a subscriber who has availed himself of an advance under the Scheme of the Ministry of Works, Housing

and Supply, for the grant of advances for house-building purpose, or has been allowed any assistance in this regard from any other Government source, shall not be eligible for the grant of final withdrawal under clauses (d), (e) and (f) except for the express purpose of repayment of any loan taken under the aforesaid Scheme.

### **13. Conditions for Withdrawal**

(1) Any sum withdrawn by a subscriber at any one time for one or more of the purposes specified in rule 12 from the amount standing to his credit in the Fund shall not ordinarily exceed one-half of the amount of subscriptions and interest thereon standing to the credit of the subscriber in the Fund or six months' pay, whichever is less. The sanctioning authority may, however, sanction the withdrawal of an amount in excess of this limit up to three-fourths of the amount of subscriptions and interest thereon standing to the credit of the subscriber in the Fund having due regard to (i) the object for which the withdrawal is being made (ii) the status of the subscriber and (iii) the amount of subscriptions and interest thereon standing to the credit of the subscriber in the Fund.

(2) A subscriber who has been permitted to withdraw money from the Fund under rule 12 shall satisfy the sanctioning authority within a reasonable period as may be specified by that authority that the money has been utilised for the purpose for which it was withdrawn, and if he fails to do so, the whole of the sum so withdrawn, or so much thereof as has not been applied for the purpose for which it was withdrawn shall forthwith be repaid in one lump sum together with interest thereon at the rate determined under rule 9 by the subscriber to the Fund, and in default of such payment it shall be ordered by the sanctioning authority to be recovered from his emoluments either in a lump sum or in such number of monthly instalments, as may be determined by the Competent Authority.

(3) Nothing in sub-rule (2) shall be deemed to require a subscriber whose deposits in the Fund carry no interest, to pay any interest on any sum repayable by him under that sub-rule.

#### **14. Conversion of an advance into a Withdrawal**

A subscriber who has already drawn or may draw in future an advance under rule 11 for any of the purposes specified in clauses (a), (b) and (c) of sub-rule (1) of rule 12 may convert, at his discretion, by written request addressed to Controlling Officer, the balance outstanding against it into a final withdrawal on his satisfying the conditions laid down in rules 12 and 13.

#### **15. Repayment of Advance and Interest thereon**

(i) The amount of an advance sanctioned under rule 11 shall be repayable in such number of equal monthly instalments, which shall be not less than twelve unless the subscriber so elects, and not more than twentyfour, as may be fixed by the Controlling Officer. Such instalments shall be recovered as if they were subscriptions in the manner provided in rule 7(b) and shall be deposited, in the manner indicated in rule 8(b), to the subscriber's account. The recovery shall commence from the first payment of a full month's salary after the advance has been paid.

(ii) After the principal of the advance has been fully repaid, such amount of interest as would have normally accrued but for the withdrawal from the Bank for the purpose of making the temporary advance shall be recovered from the subscriber in one instalment in the month following the month in which the last instalment of principal is recovered and deposited in his account with the Bank.

#### **16. Mis-use of Advance**

Notwithstanding anything contained in these rules, if the Controlling Officer is satisfied that money drawn as an advance from the Fund under rule 11 has been utilised for a purpose other than that for which it was granted, the amount in question shall, with interest calculated in the manner provided in sub-rule (ii) of rule 15, forthwith be repaid by the subscriber to the Fund, or in default, be ordered to be recovered by deduction in one sum from the emoluments of the subscriber even if he be on leave. If the

total amount to be repaid be more than half the subscriber's emoluments, recoveries shall be made in monthly instalments of moieties of his emoluments till the entire amount is repaid by him.

*Note*—The term *emoluments* in this rule does not include subsistence grant.

### 1. Final Withdrawal of Accumulations in the Fund

(a) When a subscriber quits the service, the amount standing to his credit in the Fund shall be withdrawn from the Bank and shall, subject to any deduction, under this rule, be paid to him.

*Provided* that when a subscriber, who has been dismissed from the service and is subsequently re-instated in the service shall, if required to do so by the Controlling Officer, repay any amount paid to him from the Fund in pursuance of this rule. The amount so repaid shall be credited to his account in the Fund and the part which represents the Sangathan's contribution should be so indicated.

(b) If the subscriber is transferred otherwise than temporarily from one Kendriya Vidyalaya to another, the amount standing to his credit should be withdrawn and transferred, without delay, to the Controlling Officer in respect of the school to which the subscriber has been transferred.

*Provided* that if it is possible to transfer the account from the branch of the Bank where the account of the subscriber was being kept before his transfer, to the corresponding branch at the place where he is transferred, physical transaction of money as indicated in this sub-rule should be avoided and transfer must be effected only by transfer of the account.

(c) When a subscriber—

(i) has proceeded on leave preparatory to retirement, whether or not in combination with vacation, or

- (ii) while on leave, has been permitted to retire or declared by competent medical authority to be unfit for further service,

the amount of his own subscriptions and interest standing to his credit in the Fund, shall, upon application made by him in that behalf to the Controlling Officer, become payable to the subscriber.

*Provided* that the subscriber, if he returns to duty, shall, if required to do so by the Controlling Officer, repay to the Fund for credit to his account the whole or any amount paid to him from the Fund in pursuance of this rule, in cash, by instalment or otherwise by recovery from his salary or otherwise as the Controlling Officer may direct.

#### **18. Procedure on Death of Subscriber**

Subject to the provisions of section 4 of the Provident Funds Act, 1925, and to any deduction under rule 17, when a subscriber dies before the amount standing to his credit has become payable, or, where the amount has become payable but payment has not been made, the amount shall be withdrawn and payment of such amount shall be made in the following ways:

##### **(a) When a subscriber leaves a family:**

- (i) If a nomination made by the subscriber in accordance with the provisions of rule 6 in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.
- (ii) If no such nomination in favour of a member or members of the family of the subscriber subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or

the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member, or members of his family, become payable to the members of his family in equal shares:

*Provided* that no share shall be payable to:

- (1) Sons who have attained majority;
- (2) Sons of a deceased son who have attained majority;
- (3) Married daughters whose husbands are alive;
- (4) Married daughters of a deceased son whose husbands are alive;

if there is any member of the family other than those specified under items (1), (2), (3) and (4) of this proviso.

*Provided* also that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber and had been exempted from the provisions under item (1) of the first proviso.

(b) When the subscriber leaves no family—

- (i) If a nomination made by him in accordance with the provisions of rule 6 in favour of any person or persons subsists, the amount standing to his credit in the Fund, or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.
- (ii) If no such nomination subsists or such nomination relates only to a part of the amount standing to the credit of the subscriber, the whole amount or part there-

of to which the nomination does not relate, shall be payable:—

- (1) if it does not exceed five thousand rupees, to any person appearing to the Controlling Officer to be otherwise entitled to receive it; and
- (2) if it exceeds five thousand rupees, to any person who produces probate or letters of administration, evidencing the grant to him of the administration of the estate of the deceased or a certificate granted under the Indian Succession Act 1925, entitling the holder thereof to receive payment of the amount.

## 19. Deductions

(a) Before the amount standing to the credit of a subscriber in the Fund is paid out under the provisions of rules 17 and 18, the Controlling Officer may, with the sanction of the Competent Authority, direct the deduction therefrom of:

- (i) any amount, if a subscriber has been dismissed from the service for grave misconduct: Provided that, if the order of dismissal is subsequently cancelled, the amount so deducted shall, on his re-instatement in the service, be replaced at his credit in the Fund.
- (ii) any amount, if a subscriber resigns his employment within five years of the commencement thereof except on account of illness or other cause which the Controlling Officer may accept as adequate;
- (iii) any amount due under a liability incurred by the subscriber to any Vidyalaya or Vidyalayas.

(b) The deductions ordered under this rule shall not in any case exceed the Sangathan's contribution plus interest accrued thereon.

20. Notwithstanding anything contained in rules 17 and 18, no

amount shall be withdrawn for payment to a subscriber or his nominees or heirs, under the provisions of those rules, unless actual payment to such subscribers, their nominees or heirs can be made immediately:

Provided that, if such payment is not claimed within one year if the amount at credit of the subscriber is ten rupees or less, or within three years if such amount is more than ten rupees, the Controlling Officer shall withdraw such amount and credit it to a separate account called the Teachers Provident Fund Account to be opened with the Bank in the name of the School and no payment shall thereafter be made to the subscriber or his nominees or heirs except under the orders of the Competent Authority.

## **21. Disposal of Deductions**

The amounts of deduction under the provisions of rule 19 shall be credited to the School accounts as receipts.

## **22. Pass Books**

Every subscriber shall be entitled to see the Bank Pass Book opened on his behalf in order to satisfy himself that the amount of his subscription or other Fund recoveries made from him, as also the School's contributions, have been duly credited therein.

As soon as possible after the 31st March of each year, the Controlling Officer shall send to each subscriber an annual statement of his account in the Fund, showing the opening balance as on the 1st April of the preceding year, the total amount credited or debited during the year following, the total amount of interest credited as on the 31st March of the year and the closing balance on that date.

Subscribers should satisfy themselves as to the correctness of the annual statement and errors should be brought to the notice of the Controlling Officer within six months from the date of receipt of the statement.



**23. Provident Fund Register**

The Controlling Officer shall maintain a Register of Provident Fund, showing the account of each subscriber, in Form CS-40

**24. Interpretation**

If any question arises relating to interpretation of these rules, it shall be referred to the Competent Authority, whose decision shall be final.

**KENDRIYA VIDYALAYA SANGATHAN (EMPLOYEES)  
CONTRIBUTORY PROVIDENT FUND RULES 1965**

**FORM 'A'**

*[Rule 4(d)]*

(CERTIFICATE TO BE FURNISHED BY EVERY SUBSCRIBER ON  
ADMISSION TO THE FUND)

- 1. I.....(Name in Block letters), hereby agree to abide by the Kendriya Vidyalaya Sangathan (Employees) Contributory Provident Fund Rules, 1965, including any amendments made thereto hereafter.
- \*2. I also request that the amount of my subscription and employer's contribution, together with interest thereon, in the contributory/non-contributory Provident Fund to which I was previously a member, may be transferred to my credit in the present fund.

Date:.....

Signature of  
Subscriber.....  
Name and  
Designation.....  
Name of the  
K.V.....  
Address:.....

*Two witnesses to signature of subscriber*

Signature and (1) ..... (2) .....

Date:

Name and ..... .....

Designation

Address: ..... .....

\*Score out if not applicabl.:

**KENDRIYA VIDYALAYA SANGATHAN (EMPLOYEES)  
CONTRIBUTORY PROVIDENT FUND RULES, 1965**

FORM 'B'

[Rule 6(b)]

(FORM OF NOMINATION WHEN SUBSCRIBER HAS A FAMILY)

I hereby direct that the amount at my credit in the Provident Fund at the time of my death shall be distributed among the members of my family mentioned below in the manner shown against their names.

<i>Name and address of the nominees</i>	<i>Relationship with the subscriber</i>	<i>Age of the nominee</i>	<i>Amount or share of the accumulation</i>
1	2	3	4

Station:.....

Date.....

Signature of Subscriber.....

*Two witnesses to signature of subscriber*

Signature and Date: (1) ..... (2) .....

Date:

Name and Designation: ..... .....

Designation:

Address: ..... .....

*Note*—Column (4) shall be filled in so as to cover the whole amount at credit.

**KENDRIYA VIDYALAYA SANGATHAN (EMPLOYEES)  
CONTRIBUTORY PROVIDENT FUND, RULES, 1965**

**FORM 'C'**

[Rule 6 (c)]

(FORM OF NOMINATION WHEN SUBSCRIBER HAS NO FAMILY)

I hereby declare that I have no family and direct that the amount at my credit in the Provident Fund at the time of my death shall, in the event of my having no family, be distributed among the persons mentioned below in the manner shown against their names:

<i>Name and Address of the nominee or nominees</i>	<i>Relationship with the subscriber</i>	<i>Age of the nominee</i>	<i>Amount or share of the accumulation</i>
1	2	3	4

Station:.....

Signature of subscriber.....

Date:.....

*Two witnesses to signature of subscriber*

Signature and (1) ..... (2) .....

Date:

Name and

Designation ..... .....

Address: ..... .....

*Note*—Column (4) shall be filled in so as to cover the whole amount at credit.

## APPENDIX 13

### SPECIMEN FORM OF INVITING QUOTATIONS AND PURCHASE ORDER

The following form (with minor changes where required) is to be adopted for writing quotations for supplies:—

**(a) Quotation for the supply of.....**

1. Sealed quotations for the supply of the articles shown in the attached statement are invited by the undersigned on behalf of the K.V.....upto ..... P.M. by.....(date). Quotations should be sent under strong sealed cover marked as 'Quotation for the supply of.....' and not by name. The quotations will be opened in the office of the undersigned at.....P.M. on.....(date).

2. The quotations shall be submitted according to the terms and conditions specified in paragraphs 3 to 15. Unless specified otherwise in the quotation, it shall be construed that the terms and conditions stipulated hereunder have been agreed to.

3. The rates should be F.O.R. and should include excise duty, sales tax, freight charges, any other taxes, rates or imposition whatever liable in respect of the supplies. The Kendriya Vidyalaya shall not be liable to pay any tax, freight etc. which has not been expressly stipulated in the quotation in the event of acceptance of the quotation.

4. There should not be any overwritings or corrections in the quotation. If a figure is to be amended, it should be neatly scored out, the revised figure written above and the same attested with full signature and date. In the absence of the attested signature the quotation is liable to be rejected.

5. The undersigned does not bind himself to accept the lowest quotation and reserves the right to accept the quotation in whole or

in part, i.e. with respect to all the articles mentioned in the attached statement or in respect of any one or more than one article specified in the attached statement as he may decide.

6. On acceptance of the quotation it will become a contract and the contractor shall be bound by the terms and conditions of the quotation.

7. The person/persons whose quotation is accepted, hereinafter called the contractor, shall deposit an earnest money of Rs..... along with the quotation which shall be refunded in the event of rejection of the quotation. The earnest money will be forfeited in the event of failure to comply with the contract. In the event of the quotation, the earnest money will be adjusted towards Security Deposit which shall be payable at the rate mentioned below:—

Security Deposit at.....%

If the contractor is not agreeable to pay Security Deposit the reasons therefor should be specified and the undersigned reserves the right to accept or reject the request.

8. If the contractor fails to supply the articles within the time stipulated in the letter of acceptance by the undersigned, the undersigned shall be at liberty to purchase the articles from the market or get the rest of the contract completed by any other person or firm and the difference of price, if any, shall be deducted from the earnest money/security deposit and in case any amount in excess of the security deposit is paid by the undersigned the contractor shall be liable to pay this amount.

9. The quantity of articles indicated in the attached statement may be increased or decreased at the discretion of the undersigned without assigning any reason.

10. Prior to acceptance of the quotation, the undersigned re-

serves the right to call for samples or demonstration and the contractor shall be liable to supply the samples or give the demonstration free of cost.

11. In the event of acceptance of the quotation and placing of the order for purchase, the articles ordered for would be subjected to an inspection by the undersigned or his representative and are liable to be rejected if the articles supplied are not according to approved samples or do not conform to the specifications prescribed.

12. The rates quoted by the contractor shall hold good upto .....No amendment in the rate except increase in the rate of Sales Tax during the period of execution of the contract, will be accepted.

**For Furniture**

13. The contractor shall be required to fix a tin label on the furniture supplied by him, giving his name and year of manufacture. ,

14. The amount of Security Deposit shall be retained by the Vidyalaya for a period of six months from the date of completion of supplies as a safeguard against any defect appearing in the articles supplied within this period.

15. Quotations which do not comply with the above conditions are liable to be rejected.

Station:

Date:

Principal, Kendriya Vidyalaya

**(b) Supply Order****To**

.....

**Subject: QUOTATION FOR THE SUPPLY OF.....****Dear Sir/Sirs**

I am to refer to your quotation No .....dated.....for the supply of.....and to state that the quotation has been accepted on the terms and conditions set forth in letter No..... dated..... inviting the quotation, hereinafter referred to as the Contract, *subject to the modifications given below.*

2. Please supply the articles mentioned in the statement enclosed on or before.....

3. In terms of the contract, you are to furnish a Security Deposit of Rs.....After adjusting the earnest money of Rs.....already deposited by you, against the Security Deposit you are required to deposit a further sum of Rs.....within.....(date).

4. In respect of serial No(s).....of the statement enclosed, please furnish samples for approval/arrange to give demonstration at the school/before the representative of the school who will call on you on.....(date).

5. In terms of the contract the rates quoted by you are valid up to.....Further orders will be placed on you in due course.

6. After supply of the articles is completed, please submit a bill in duplicate separately for the undermentioned departments:—

Physics, Chemistry and so on.

7. Please acknowledge receipt of this letter.

Yours faithfully

Principal  
Kendriya Vidyalaya.....



## APPENDIX 14

### PERIOD OF EFFECTIVE LIFE OF ASSETS

#### Furniture

<i>S. No.</i>	<i>Name of Article</i>	<i>Life fixed</i>
1.	Almirah Wooden	20 years
2.	Almirah Iron	50 "
3.	Black Board	3 "
4.	Black Board Stand	3 "
5.	Benches	5 "
6.	Buckets (Tin)	2 "
7.	Bicycles	8 "
8.	Bicycle stand (Iron)	10 "
9.	Bicycle Stand (Wooden)	3 "
10.	Chairs Wooden seat	5 "
11.	Chairs iron/steel seat	18 "
12.	Chairs cane seat	5 "
13.	Cash Box wooden	5 "
14.	Cash Box iron	25 "
15.	Chauki (Takhat)	10 "
16.	Desks Single Shift	7 "
17.	Desks Double Shift	5 "
18.	Stools	3 "
19.	Durries	5 "
20.	Racks (wooden)	10 "
21.	Racks (Iron)	25 "
22.	Officers' Table	20 "
23.	Teachers' Table	7 "
24.	Office Table	10 "
25.	Library Table	10 "
26.	Laboratory Table Physics	10 "
27.	" Chemistry	8 "
28.	" Domestic Science	8 "
29.	" Biology	10 "

30. Table Cloth	2	„
31. Screens	10	„
32. Newspaper stand	5	„
33. Waste paper basket (tin)	5	„
34. Waste paper basket (Wooden)	3	„
35. Notice Board	5	„
36. Tray (Wooden)	5	„
37. Tray (Iron)	5	„
38. Paper Stand	7	„
39. Foot Rest	5	„
40. Hat Hanger and looking glass	10	„
41. Confidential Box	10	„
42. Tea Pot Wooden	10	„
43. Carpet	10	„
44. Trunk	10	„
45. Map stand	5	„
46. Cash safe	50	

#### Chemistry Apparatus (Non-Consumable)

##### (a) *Metal and Wooden Apparatus*

1. Balance (Chemical)	5	years
2. Blow pipe (Iron)	2	„
3. Burette stand (Wooden)	2	„
4. Test Tube brush	1	„
5. Cork borer (Iron)	2	„
6. Cork presser (Iron)	5	„
7. Crucible Tongs (Iron)	2	„
8. Charcoal Slab Borer (Iron)	2	„
9. Crucible (Silica)		Breakable
10. Deflagrating Spoon (Iron)	5	„
11. Distillation apparatus (Iron)	2	„
12. Drying cones (Iron)	5	„
13. Funnel stand or filter stand (Wooden)	2	„
14. Pestle and mortar	2	„

15. Pinch cock (Iron)	2	„
16. Retort stand with ring and clamp	10	„
17. Round file	5	„
18. Sand Bath	5	„
19. Spirit Lamp (Brass)	4	„
20. Stoves	5	„
21. Test Tube stand (Wooden)	2	„
22. Test Tube holder (Iron)	5	„
23. Triangular file (Iron)	2	„
24. Tripod stand (Iron)	5	„
25. Trough (Tin)	2	„
26. Wire gauze (Iron)	1	„
27. Weight boxes (Wooden)	5	„
28. Triangular clay pipes (iron wire covered with clay)	4	„

(b) *Glass Apparatus*

1. Beehive Shelf	(Clay)	1 Year
2. Beaker	„	1 „
3. Burette	„	3 „
4. China Dish	„	1 „
5. Conical Flasks	Glass	1 „
6. Dessicator	„	5 „
7. Gas Jar Discs	„	1 „
8. Flasks (R.B. & F.B.)	„	1 „
9. Funnel	„	1 „
10. Gas jar or cylinder	„	2 „
11. Glazed Tile	„	2 „
12. Measuring flasks	„	1 „
13. Pipette	„	1 „
14. Retort	„	1 „
15. Thistle Funnel	„	1 „
16. Woulfe's bottle	„	2 „
17. Kipp's apparatus	„	3 „
18. Watch Glass	„	1 „

## Physics Apparatus (Non-Consumable)

1. Balance (Spring)	5 years
2. Balance (Physical)	5 „
3. Weight Boxes	5 „
4. Boyle's Law apparatus	5 „
5. Vernier Callipers	5 „
6. Fortins Barometer	5 „
7. Metallic Cylinders	5 „
8. Metal spheres	7 „
9. Meter rods (Wooden)	1 „
10. S. G. Bottles	5 „
11. Spherometers	5 „
12. Screw Gauge	5 „
13. Stop watches	10 „
14. Inclined plane	5 „
15. Gravesand's apparatus	5 „
16. Young's Modulus	5 „
17. Concave Mirrors	2 „
18. Convex lenses	5 „
19. Glass prisms	5 „
20. Glass Slabs	5 „
21. Screen (Glass)	2 „
22. Lens Stand (Wooden)	2 „
23. Optical bench (Wooden)	2 „
24. Spectrometer	5 „
25. Wire gauge stand (Iron)	5 „
-do- (Wooden)	3 „
26. Travelling Microscope	10 „
27. Copper Calorimeter	5 „
28. Hypsometer (Copper)	5 „
29. Thermometers	1 „
30. Max, Min. Thermometers	5 „
31. Magnets (Bar)	5 „
32. Compass needles	3 „

33. Compasses (for time)	5	„
34. Deflection Magnetometer	5	„
35. Ammeter	10	„
36. Voltmeter	10	„
37. Galvanometers	7	„
38. Accumulators	2	„
39. Laclanche Cell	2	„
40. Electric Bell	2	„
41. Electrophorus	5	„
42. Gold leaf electroscope	5	„
43. Glass rods	1	„
44. Ebonite rods	1	„
45. Silk and Cat skin pieces	1	„
46. Proof plane	2	„
47. Slide wire Bridge	5	„
48. Potentiometer	5	„
49. One way and two way keys	5	„
50. Resistance boxes	5	„
51. Rheostat	5	„
52. Resistance Coils	5	„
53. Steding key (two-way)	5	„
54. Tangent Galvanometer	7	„
55. Induction Coil	5	„
56. Torch Lamp holder	2	„
57. Switches	1	„
58. Cutout fuses	1	„
59. Pliers	5	„
60. Spirit Lamps	4	„
61. Tripod stands	5	„
62. Retort stand and clamps	5	„
63. Tuning forks	2	„
64. Resonance apparatus	5	„
65. Stove (Oil)	10	„
66. Binoculars	10	„

67. Soldering Rods (Fire)	5	„
68. Solder (Electric)	2	„
69. Graduated Cylinder	2	„
70. Spirit level	5	„
71. Glass plate Machine	5	„
72. Battery clamps	3	„
73. Siren	7	„
74. Hydrometers	5	„
75. Lactometer	5	„
76. Drawing Boards	2	„
77. Barometer tube	2	„
78. Photographic Camera	20	„
79. Telescope	20	„
80. Newtons Disc	10	„
81. Pin hole camera	10	„
82. Microscope	30	„
83. Epidiascope	20	„
84. Radio set	10	„
85. T.V. Set	10	„

#### Non-Consumable Articles of Geography

1. Maps and Charts	3 years if unattacked by white ants
2. Globes	5 years
3. Geographical apparatus as: Phainphers alestrical hemisphere, App. showing Patt. of sun, time indication, Universal clock, tide apparatus, apparatus showing Solar and Lunar eclipses, sun dial, etc.	5 years
4. Metal Scale	5 years
5. Wooden and Plastic scales	3 years
6. Instrument Box	5 years
7. Drg. Board and tee and plan table	5 years if unattacked by white ants
8. Thermometer and Barometer	1 year
9. Rain Guage	5 years

10. Set Square (Plastic)	3	„
11. French curves (Wooden)	5	„
12. Beam compass	10	„
13. Engineers Chain	10	„
14. Measuring tape (Cloth)	3	„
15. Measuring tape (Steel)	5	„
16. Optical square	5	„
17. Trough compass	5	„ Breakable
18. Spirit Level	5	„ „
19. Parallel Roller	10	„
20. Ranging Roll and Offset Stags	5	„

#### Non-Consumable Articles of Biology

1. Microscope	30 years	
2. Dissecting Microscope	10	„
3. Magnifiers (Tripod) and Hand lenses	10	„
4. Charts	3	„
5. Models	5	„
6. Stuffed animals	5	„
7. Skeletons (in show case)	10	„
-do- articulated	5	„
8. Preserved specimens in show cases	5	„
9. -do- in Museum Jars	5	„
10. Microslides prepared	5	„
11. Dissecting instruments	5	„
12. Dissecting dishes	5	„
13. Slide box (Wooden)	5	„
14. Bone Cutters	5	„
15. Razors	5	„

#### Class Apparatus : Breakable

16. Jars and other Museum sets	1	„
17. Pett dishes, slides, cover slips, watch glass, beakers, flasks, test tubes etc.	1	„
18. Apparatus for Plant Physiology		
(a) Made of Glass	5	„
(b) Made of Metal	5	„

## Articles of Domestic Science

1. Sewing Machines	20 years
2. Weighing Machines	10 „
3. Weight Sets	3 „
4. Angithies	1 „
5. Ovens	1 „
6. Heaters	2 „
7. Parats	5 „
8. Tawa	3 „
9. Belans	6 „
10. Karchies	1 „
11. Spoons	1 „
12. Glass	5 „
13. Thals	5 „
14. Lotas	5 „
15. Katories	5 „
16. Plates (Metal)	2 „
17. Stoves	5 „
18. Sil Battas	5 „
19. Grinding Machines	3 „
20. Sieves	1 „
21. Almirah for Articles	12 „
22. Box of Articles	5 „
23. Ice Box	10 „
24. Table for D.Sc.	8 „
25. Stools	3 „
26. Chimtas	1 „
27. Sandasi	2 „
28. Containers	2 „
29. Drums for Coals etc.	5 „
30. Emalsifire	2 „
31. Tubs	2 „
32. Charts and Models	10 „
33. Glass, Crockery, cutlery etc.	1 „



34. Egg beaters, frying spoon	1	„
35. Wash Basins	5	„
36. Dishes	1	„
37. Blankets	3	„
38. Table for ironing	10	„
39. Embroidery frames	1	„
40. Scissors	3	„
41. Cutting Tables	5	„
42. Show Cases	5	„
43. Hangers (Wooden)	2	„
44. Hangers (Iron)	5	„
45. Needles	1	„
46. Needle Work Equipment Box	2	„
47. First Aid Box	5	„
48. Hot Water Bottle	1	„
49. Enema Apparatus	3	„
50. Bed Pan	3	„
51. Feeding Cup	1	„
52. Splints	1	„
53. Bed Sheet	3	„
54. Niwar Bed	5	„
55. Pillows	1	„
56. Parda Wall for the Sick Room	3	„
57. Almirah for First Aid and Medicines	10	„
58. Microscope	30	„
59. Camp Cot	2	„
60. Ice Cream Freezer	10	„
61. Ganga Sagar	5	„
62. Ice Bag	1	„
63. Iron Boards and Sleeve Boards	5	„
64. Room Heaters	10	„

**Agricultural Implements*****Desi Plough***

- |                    |          |
|--------------------|----------|
| 1. (a) Plough body | 2 years  |
| (b) Beam           | 5 "      |
| (c) Protha         | 6 months |
| (d) Share (Phali)  | 3 years  |

**2. *Meston Plough***

- |                    |         |
|--------------------|---------|
| (a) Plough body    | 7 years |
| (b) Mould Board    | 5 years |
| (c) Share (Phali)  | 3 years |
| (d) <i>Handles</i> |         |
| (i) Iron handle    | 7 years |
| (ii) Wooden handle | 3 years |

- |                     |          |
|---------------------|----------|
| 3. Cultivator       | 12 years |
| Times of Cultivator | 4 years  |

- |                    |   |
|--------------------|---|
| 4. Persian Wheel   | 15 years  |
| Bucket with Chains | 5 years (The buckets may not last more than 3 years in saline water). |

- |         |          |
|---------|----------|
| 5. Pata | 10 years |
|---------|----------|

- |         |         |
|---------|---------|
| 6. Yoke | 6 years |
|---------|---------|

***Agricultural Hand Tools***

- |                         |         |
|-------------------------|---------|
| 1. Spade (Steel)        | 7 years |
| 2. Ordinary spade       | 3 "     |
| 3. Heo (Khurpa)         | 2 "     |
| 4. Sickle               | 2 "     |
| 5. Manjha               | 6 "     |
| 6. Pore                 | 5 "     |
| 7. Joil                 | 5 "     |
| 8. Rake                 | 3 "     |
| 9. Pilchi (Dranti)      | 3 "     |
| 10. Roller              | 15 "    |
| 11. McCormic Cultivator | 15 "    |
| 12. Leveller            | 15 "    |
| 13. Seed drill          | 15 "    |
| 14. Harrow              | 12 "    |
| 15. Planker             | 15 "    |

### Non-Consumable Articles of Hygiene and Physiology

#### Models

- |                                |   |               |
|--------------------------------|---|---------------|
| 1. Human Wiscera               | } | 12 years each |
| 2. " Thorax                    |   |               |
| 3. " Eye                       |   |               |
| 4. " Ear                       |   |               |
| 5. " Larynx                    |   |               |
| 6. " Brain                     |   |               |
| 7. " L. S. Kidney              |   |               |
| 8. " Heart                     |   |               |
| 9. " Lungs                     |   |               |
| 10. " Blood Circulatory system |   |               |
| 11. " Excretory System         |   |               |
| 12. " Skin                     |   |               |

#### Charts

- |  |   |              |
|--|---|--------------|
| 1. Skeleton Articulated & Disarticulated | } | 6 years each |
| 2. Muscles                               |   |              |
| 3. Digestive System                      |   |              |
| 4. Teeth                                 |   |              |
| 5. Blood Vascular System                 |   |              |
| 6. Nervous System                        |   |              |
| 7. Excretory System                      |   |              |
| 8. Eye                                   |   |              |
| 9. Ear                                   |   |              |
| 10. Eye Testing Charts                   |   |              |
| 11. Artificial Respiration               |   |              |
| 12. Life History of Mosquito             |   |              |
| 13. Life History of House Fly            |   |              |
| 14. Control of Malaria                   |   |              |
| 15. Skin                                 |   |              |
| 16. Bones, Ratflea, Bed Lring, Sand Fly  |   |              |

#### Slides

- |                         |   |              |
|-------------------------|---|--------------|
| 1. T. S. of Stomach     | } | 3 years each |
| 2. R. S. of Intestine   |   |              |
| 3. Blood-Stained        |   |              |
| 4. Striped muscles      |   |              |
| 5. Unstriped muscles    |   |              |
| 6. Cardiac muscules     |   |              |
| 7. Bones                |   |              |
| 8. Cartilage            |   |              |
| 9. Kidney               |   |              |
| 10. Liver               |   |              |
| 11. Skin                |   |              |
| 12. Spinal Cord         |   |              |
| 13. Squamous Opithelium |   |              |

*Slides*

14. Columnar Epithelium	}	3 years each
15. Ciliated Epithelium		
16. Areolar Tissues		
17. Cotton Fibres		
18. Wool Fibres		
19. Linen Fibres		
20. Silk Fibres		
21. Max. of Fibres		
22. Adipose Tissue		
23. Potato Starch		
24. Rice Starch		
25. Sand Fly		
26. Bed Louse		
27. Wheat Starch		
28. Louse		
29. Mosquito		
30. Larva of Culex		
31. Larva of Anopheles		
32. Flea		

*Jar Specimens*

1. Life History of Mosquito Culex and Anopheles	}	3 years each
2. Life History of House Fly		
3. Life History of Bed Bugs		
4. Life History of Louse		
5. Kidney in Section		
Human Skeleton-articulated	}	5 years each
Human Skeleton-disarticulated		

**Instruments of Music**

1. Harmonium	7 years
2. Tabla	7 "
3. Dholak	7 "
4. Violin	7 "
5. Sitar	7 "
6. Piano	10 "
7. Sirod	7 "
8. Flute	2 "
9. Drum	7 "
10. Bag Pipe	7 "

11. Clappers	5	„
12. Ghungru	2	„
13. Banjo	5	„
14. Mouth Organ	1	„
15. Guitar	5	„

## APPENDIX 15

### INSTRUCTIONS FOR THE CALCULATION OF INCOME TAX ON SALARY INCOME

#### What is Assessable under Head 'Salaries'

1. (a) The term *Salaries* broadly includes salary due from an employer, whether paid or not, arrears of salary for the past year(s) disbursed during the current year, and advance of pay to the extent it is not recovered before the end of the current financial year. In point of detail, *Salary* includes pay, special pay, deputation allowance, Dearness Allowance, Compensatory allowances, Children's Educational Allowance, Reimbursement of tuition fees, honorarium, fees for work done outside the Sangathan, perquisites such as value of rent-free accommodation, if any, pension.

(b) Salary does not include travelling allowance, reimbursement of medical expenses, death-cum-retirement gratuity.

(c) House Rent Allowance is exempt from Income Tax to the extent of:—

- (i) the actual amount of such allowance received by the employee; or
- (ii) the amount by which the expenditure actually incurred by the employee for payment of rent exceeds 1/10th of the salary; or
- (iii) the amount equal to 20% of the amount of salary due to the employee in respect of residential accommodation situated at Bombay, Calcutta, Delhi or Madras and 10% of salary in any other case; or
- (iv) a sum calculated at the rate of Rs. 300/- p.m., whichever is the least.

Though for purpose of grant of H.R.A. to employees whose pay plus D.P. does not exceed Rs. 620 p.m. a rent receipt is not insisted upon, it is necessary for granting the exemption under the I.T. Act. If the amount of house rent paid is less than the amount of H.R.A., the difference between the two should be included for the purpose of income tax.

The exemption is not applicable to employees residing in their own houses.

### **Deductions**

2. Out of the gross income under the head Salaries as arrived in accordance with Para 1 above, the following deductions may be made to arrive at the net income chargeable to tax under this head:—

- (i) Professional tax levied under any State or Provincial Act, on production of proof by the employee.
- (ii) *Payment on account of Life Insurance premium, subscription to provident fund and C.T.D:* 60% of the first Rs. 5000 and 50% of the balance of the qualifying amount of payments to life insurance premia, subscription to provident fund and deposit in a 10 year/15 year C.T.D. account of the Post Office. The qualifying amount of these items taken together will be limited to 30% of the estimated *Salary* or Rs. 15000, whichever is less.
- (iii) *Contribution to the National Defence Fund, Jawaharlal Nehru Memorial Fund or the Prime Minister's Drought Relief Fund.* If contributions to the above funds to the extent of not less than Rs. 250 in a year are made from the paybill, 55% of such contributions may be deducted in computing the taxable income.
- (iv) Maintenance expenditure and wear and tear of conveyance owned by the employee and registered in his name and used

for purpose of employment (provided the employee is not in receipt of conveyance allowance) to the extent indicated below:

<i>Category of conveyance</i>	Standard deduction for every month or part thereof during which the conveyance has been used for the purpose of employment
1. <i>Motor Cars</i>	Rs. 200
2. Motor Cycles, Scooters, or other Mopeds	Rs. 60
3. Bicycles (This deduction is admissible even to those who do not own any conveyance).	Rs. 35

### **Principle of Rounding Off and Calculation of Income Tax**

3. The total income computed in accordance with the provisions of the I.T. Act should be rounded off to the nearest multiple of ten rupees by ignoring the fraction which is less than five rupees and increasing the fraction which amounts to five rupees or more, to ten rupees. The net amount of tax deductible should be similarly rounded off to the nearest rupee.

4. The tax on the net taxable income should be worked out in accordance with the rates of income tax prescribed in the current Finance Act and the appropriate amount of tax relief on account of personal allowance should be deducted therefrom. The amount of tax shall be increased by 10% on account of Surcharge.

5. A typical example for working out Income Tax due is given below:—(based on the orders for 1970-71)



Name and Designation.....

Period: 1st March to 28/29th February subsequent year.

Total Salary Income: Rs. 8500/-  
(including increments drawn during the year)

**PROVIDENT FUND ETC.**

(i) P.F.	= Rs. 720.00	p.a.
(ii) P.L.I.	= Rs.....	p.a.
(iii) L.I.C.	= Rs. 500.00	p.a.
(iv) C.T.D.	=	.....p.a.
Total:		1,220.00 p.a.

**(A) REBATE:—**

- |   |            |
|---|------------|
| (1) 60% on 1st 5000 (1220/-)—                   | Rs. 732.00 |
| (2) 50% on the remaining contributions, if any. |            |

**(B) REBATE ON CONVEYANCE:**

- |  |              |
|--|--------------|
| (i) Car @ 200/- p.m.                         |              |
| (ii) Scooter, Motor Cycle @ 60/- p.m.        |              |
| (iii) Cycle, Bus and other modes @ 35/- p.m. | —Rs. 420/-   |
| Total Rebate:                                | Rs. 1,152.00 |
| (A+B)  | (C)          |

Less Total Rebate on Provident Fund, Insurance, conveyance etc. as at (C)	Rs. 1,152.00
Taxable Income:	Rs. 7,348.00
Rounded off to the nearest of ten rupees	Rs. 7,350.00

I. Income tax on 1st 5000/-	Nil
II. Income tax on next 2350/- @ 10%	Rs. 235.00
III. Surcharge at 10% on Income Tax	Rs. 23.50
	<hr/>
Total tax due:	Rs. 258.50 p.a.
	<hr/>
i.e.	<u>Rs. 259</u>

*Note*:—As the I.T. rules and rates may vary from year to year, the local Income Tax Officer should be consulted. Reference should also be made to the Income Tax Act and orders thereunder issued by Government of India from time to time.

## APPENDIX 16

### INSTRUCTIONS FOR THE PREPARATION OF ANNUAL ACCOUNTS

#### General Principles

The annual accounts should be prepared separately for the School Fund, Pupils' Fund, Hostel Fund and Book Stores. Transactions relating to N.C.C., Scholarships from State Government etc., which do not relate to any of these funds, should be accounted for separately. If, however, the receipts and payments on account of N.C.C. etc. are equal, there is no objection to account for the transactions in the Cash Book of the Pupils' Fund by opening separate sub-columns on both the receipts and payments sides.

#### A. SCHOOL FUND

##### Accounts Records to be Maintained

2. Under the system of accounts prescribed for the Kendriya Vidyalayas the following records are to be maintained:—
  - (i) Cash Book, which is in effect, a classified record of the cash receipts and payments of the school; and
  - (ii) Ledger which is the summarised record or repository of the transactions of the school.

Both these records are to be posted on a day-to-day basis, i.e. as and when the transactions take place. These records provide the basic material for compilation of the annual accounts.

As the Cash Book and Ledger are to be maintained based on the *double entry* principle of accounting, every entry on the receipts side of the Cash Book will have a corresponding entry on the credit side (*Cr.*) of the Ledger while an entry on the payments side of the Cash

Book will have a corresponding entry on the Debit side (*Dr.*) of the Ledger. Drawal of self cheque for office use and deposit of Cash into the Bank will not, however, be reflected in the Ledger as the entries will be self-eliminating.

In the Ledger, an account should be opened for each of the heads in the forms given in Appendix 7.

### Structure of Annual Accounts

3. The annual accounts comprise three parts, viz. (i) Balance Sheet, (ii) Receipts and Payments Account and (iii) Income and Expenditure Account. The subject-matter and the scope of these parts of annual accounts are explained below:—

Part (i) Receipts and Payments Account	This is a classified account of receipts and payments (Capital and Revenue) under distinct heads for the year, prepared through the media of ledger accounts. The preparation of this account represents the initial stage of consolidation of accounts for the year.
--	---

This also serves as the source for preparation of the Income and Expenditure Account in so far as 'Revenue' items are concerned and the Balance Sheet in so far as the 'Capital' items are concerned.

Part (ii) Income and Expenditure Account	This consists of that part of the Receipts and Payments Account which relates to the 'Revenue' transactions of the year. The term 'Revenue' (as distinct from 'Capital') includes all types of internal income by way of fees and fines, miscellaneous income such as
--	---

earnest money forfeited and expenditure which does not result in the creation of assets of a durable nature and receipts of grants/funds from Ministry/K.V.S. for meeting such expenditure.

Part (iii) Balance Sheet (or the statement of Assets and Liabilities) This is the statement which depicts the financial position of the school on the last working day of the financial year. This includes that part of the Receipts and Payments account which relates to the 'Capital' items of the year. On the one side the assets of a durable nature purchased out of the grants/funds released by the Ministry/K.V.S. will be exhibited while on the other side the corresponding grants/funds received from the Ministry/K.V.S. will be exhibited. The net difference between the debit and credit sides of the Income and Expenditure Account should be transferred to the Balance Sheet on the lines indicated in Para 9 *et seq.*

### General Principles

4. (i) It should be noted that the cardinal principle in preparing the annual accounts of the school is that the accounts should be prepared on *cash* basis and not on *accrual* basis as in the case of commercial concerns. For example, the salary for the month of March, 1970, which will be payable on or after 1.4.70, should not be included in the annual accounts (Income and Expenditure Account) for 1969-70 on the basis of its accrual in that year, but on the basis of its actual payment on 1.4.70, the payment will appear in the accounts for 1970-71.

(ii) The progressive totals of receipts and expenditure under the various heads as per the Receipt and Payment Account should tally

with those as per the Consolidated Statement of Account for March; if any corrections to the Consolidated Statement are necessary as a result of the instructions given in this Appendix, a revised statement should be sent duly explaining the corrections made.

(iii) The broad nature of the heads of accounts contained in the Receipt and Payment Account and the treatment to be given to each in preparing the Income and Expenditure Account (I. & E. A/c) and the Balance Sheet (SB/S) are indicated below:—

<i>Nature of the item</i>	<i>Scope of the item</i>	<i>Disposal of the item</i>
(a) Revenue receipts	Source of income such as fees and fines, misc. income.	transferred to the credit of I. and E. A/c (Income side).
(b) Revenue expenditure	Expenditure on maintaining the staff and assets and purchase of consumable items.	transferred to the debit of I. and E. A/c. (Expenditure side).
(c) Capital expenditure	Expenditure which results in the creation of concrete assets.	transferred to the Assets side of the Balance Sheet.
(d) Advance Fund and remittance heads	Self-eliminating heads, i.e. Receipts and Payments set off each other.	the receipts and payments are paired and outstanding balance, if any, is taken as 'assets' or 'liabilities' in the Balance Sheet pending set off subsequently.

Depending on the nature of items explained above, the items have either to be transferred to the Income and Expenditure Account or the Balance Sheet or the items of receipts paired off against the corresponding payments or the payments paired off against the corresponding receipts or the outstanding balance in the previous year. Guidelines for this purpose have been given in para 5.

### Classification of Expenditure

5. The following examples will be helpful in identifying *Revenue* and *Capital* expenditure and the classification of certain receipts and expenditure:—

(a) REVENUE EXPENDITURE (GENERALLY ALL RECURRING EXPENDITURE)	CAPITAL EXPENDITURE (GENERALLY ALL NON-RECURRING EXPENDITURE)
<i>Pay and Allowance</i> (entire amount)	<i>Lab. Equipment including Microprojector.</i> (entire expenditure)
<i>Contingencies</i> , excepting items given under <i>Capital</i>	<i>Audio-visual Equipment</i> „
Rent of Buildings	<i>Furniture</i> (except repair of furniture) „
Consumables (Chemicals, Vegetables, Oil)	<i>Library Books</i> „
<i>Sports Equipments</i> other than those given under <i>Capital</i> expenditure, e.g. games material	<i>Construction of buildings, Staff quarters and hostels</i> „ (including additions and alterations to existing buildings)
<i>Teaching aids</i> other than those given under <i>Capital</i> (Examples: Maps., charts, etc.)	<i>Special Contingencies</i> such as Typewriter, duplicator, Electric fan.
<i>Maintenance and repairs of buildings</i> (other than additions and alterations resulting in increase in the life of building)	<i>Contingencies</i> Office equipment purchased out of Contingencies such as cycle, heater, clock, fire protection equipment etc. vide also note below
<i>Craft Equipment</i> other than those given under <i>Capital</i> Expenditure (Examples:—Electric wires, sewing thread etc.)	<i>Sports Equipment</i> of a durable nature, vide note below (e.g. Tennis Table, Basket Ball Board)
	<i>Teaching Aids</i> of a durable nature vide note below (e.g. Orrery apparatus)
	<i>Craft Equipment</i> of a durable nature including Dynamo Elektrikit vide note below (e.g. Sewing machine. Electric Motor etc.)
	<i>Note</i> —In specific cases of doubt, (note in all cases), articles the individual cost of which exceeds Rs. 25/- including sales tax may be treated as <i>Capital</i> .

**(b) Classification of Certain Items**

Cost of repairs to furniture, craft equipment and sports goods, binding charges for Library books, etc. should be debited to 'Contingencies', while cost of replacements (i.e. in place of articles lost or damaged) should be debited to the respective heads of account.

Income or recoveries which do not relate to fees and fines or which cannot be identified as relating to any particular head should be credited to 'Miscellaneous Income'.

Example:—Sale proceeds of old newspapers, grass, trees, etc. within the school compound, telephone charges realised from staff etc. earnest money/security deposit forfeited, interest on Bank Account, if any.

**(c) Treatment of Certain Advance, Fund and Remittance Heads**

- |                                  |   |
|----------------------------------|---|
| <b>(i) C.P. Fund Recoveries</b>  | The entire amount on account of C.P. Fund (subscriptions and management's contributions) is to be invested in the P.O. Saving Bank. If for any reason, the entire amount could not be invested (for example, due to non-receipt of pass book of a transferred employee) the amount not invested should be shown as liability in the Balance Sheet. The amount which remained uninvested as on 1st April should also be taken into account for this purpose. |
| <b>(ii) G.P. Fund Recoveries</b> | Same as for C.P. Fund Recoveries.   |



- (iii) House Rent recoveries from the staff occupying quarters allotted by other departments. G.P. Fund recoveries relating to deputationists } The amount recovered through the pay bill is to be remitted to the dept. concerned every month. If for any reason, the amount could not be remitted it should be shown as a liability in the Balance Sheet.
- (iv) Income Tax Recoveries } The amount recovered through the pay bill is to be remitted into the treasury every month or once in a quarter with the approval of the Income Tax Officer. No amount should remain as outstanding at the end of the year. Outstanding balance, if any, should be shown as a liability in the Balance Sheet.
- (v) Earnest Money and other Deposits } The earnest money received alongwith the tender is adjusted towards Security Deposit when the contract is awarded. If the Security Deposit is not refunded before the close of the year, the outstanding amount is shown as a liability in the Balance Sheet.
- Earnest Money or Security Deposit which is forfeited due to non-observance of the conditions stipulated is to be treated as Miscellaneous income.
- (vi) Undisbursed Pay and Allowances } Pay and Allowances drawn for disbursement should ordinarily be paid by the end of the month in which they are drawn. The undisbursed amount at the end of the month should be remitted back to the

Bank on the last day of the month and credited to the head 'Pay and Allowances.' The amount when subsequently drawn in a supplementary bill should be debited to the head 'Pay and Allowances'.

(vii) Construction

(a) *Executed by the School Management Committee*

The amount paid from time to time to the contractors may be directly *debited* to the head 'Construction Works' and the total amount paid in a year is to be shown under the head 'Land and Buildings' on the assets side of the Balance Sheet.

(b) *Executed by M.E.S., C.P.W.D. etc.*

The amount deposited with the agency either direct or through the school, should be credited to the head 'Remittance from the K.V.S. : Construction Work'. The amount is to be shown as part of the Cash Balance under the detailed head 'Deposit with the Construction Agency'. When the work is completed and an account of expenditure incurred is received from the agency, the amount should be charged off to the head 'Construction Works' and a corresponding amount reduced from the detailed head 'Deposit with the Construction Agency'. The unutilised balance, if any, lying with the agency should be got back and remitted to the K.V.S. The amount so remitted should be debited to the head 'Remittance to the K.V.S.' and the balance under the detailed head 'Deposit with the Construction Agency' cleared.

*(viii) Treatment of Cancelled Cheques*

When a cheque issued is cancelled and a fresh cheque is issued in lieu of the cancelled cheque, no accounting adjustment is necessary (except making red ink entries on the payments side of the Cash Book).

When a fresh cheque is not issued in lieu of the cancelled cheque, the value of the cancelled cheque should be classified as deduct expenditure under the relevant *head* (i.e. under the head to which the amount was originally charged) and not as receipts or Miscellaneous income.

**B. PUPILS' FUND****Accounts Structure and Compilation of Accounts**

6. As the transactions concerning Pupils' Fund are not many, the elaborate process of compilation of annual accounts, as prescribed in the case of School Fund, is not necessary. The minimum accounting requirements in this regard are detailed below:—

- (i) The annual accounts should be prepared in three parts, viz.
  - Part I : Receipts and Payments Account
  - Part II : Income and Expenditure Account
  - Part III : Balance Sheet

Like the School Fund, annual accounts are to be prepared on cash basis and not *accrual* basis.

- (ii) From the Cash Book schedules should be prepared in the following form for each account head prescribed in the Receipts and Payments Account. The figures in respect of each account head should be consolidated for the year and transcribed into the Receipts and Payments Account. The Receipts and Payments Account should be tallied by incorporating the cash balance and cash at bank as on 31.3..... as per the cash book.

## FORM OF SCHEDULE

ACCOUNT HEAD.....

<i>Date</i>	<i>Voucher No.</i>	<i>Particulars</i>	<i>Capital Rs. P.</i>	<i>Revenue Rs. P.</i>	<i>Total Rs. P.</i>
-------------	------------------------	--------------------	---------------------------	---------------------------	-------------------------

(iii) The Receipts and Payments as per the Receipts and Payments Account should be analysed into *capital* and *revenue* keeping in view the following principles:—

(a) In regard to assets acquired for which grants are admissible the same principles as prescribed for School Fund, i.e. they should be capitalised irrespective of monetary value, should be followed.

(b) In other cases wherein assets are acquired, generally the monetary limit of Rs. 25/- (including sales tax) may be applied for capitalising them. Where however the assets represent an accessory, a container or a component without which the main article acquired will not be complete, or cannot be safely stored, the cost thereof may be capitalised irrespective of monetary value.

(iv) Items relating to *Revenue* should then be transcribed into the Income and Expenditure account. The following clarifications are issued in regard to certain items:—

(a) Revenue receipts will include Pupils' Fund fees and higher contributions for late payment.

(b) Sale proceeds of newspapers and periodicals purchased exclusively from the Pupils' Fund may be credited to that fund, otherwise to the School Fund.

(c) Interest on Bank Account, if any, may be credited to the Cash Book on the date when the entry is made in the Pass Book and not on 'accrual' basis as on 31.3... for the reason that the annual accounts are to be prepared on 'Cash' basis and it may be difficult to find out the correct amount of interest.

## APPENDIX 17

### DETAILS OF PERMISSIBLE EXPENDITURE FROM THE PUPILS' FUND

#### (a) Reading Room and Magazines

- (i) All expenses in connection with bringing out the Vidyalaya magazine (subject to the limits and conditions specified in Article 201), calendar, pamphlets and other publications connected with the running of the Vidyalaya.
- (ii) Purchase of books, pictures (including binding charges), etc.
- (iii) Cost of magazines and periodicals of educational utility and newspapers. (During vacation, subscriptions to newspapers and periodicals, which are not preserved for collection, should be discontinued.)

#### (b) Games and Sport

- (i) Purchase of sports materials (other than main equipment), apparatus for gymnasium, equipment for students' parks such as Swing, Slipping-ladder, merry-go-round, etc.
- (ii) Special expenditure on maintaining play-grounds and tracks in proper condition.
- (iii) Expenditure on prizes to winners in school sports and inter-class or inter-house matches of the school, entry fees of the school teams for tournaments, photograph of teams and players.
- (iv) Expenditure on conveyance of players, teachers and peons deputed to accompany the school teams, on students and teachers called upon to attend functions and rehearsals organised by the school, on students to see the annual Inter-School Sports on the final day, etc.

- (v) Expenditure on refreshment to School teams taking part in friendly matches, tournaments and functions, to guest teams in recognised tournament (a sum of Rs.0.25 will be spent on refreshment to players in all games except Cricket where a sum upto Re. 1/- per head per day is permitted), and to students and teachers called upon to attend function and rehearsals organised by the school.
- (vi) Expenditure in connection with special coaching to school students in sports, athletics, dramatics and other cultural and physical education activities, including physical demonstrations, magic shows, lectures and discourses for the benefit of the students.

**(c) Audio-visual Activities**

- (i) Expenditure on preparation of charts, models, posters, maps, bulletin boards, wall paintings, film strips, picture photo, and scrap books, establishment of a museum, stage for dramatics and other performances (other than Capital expenditure), radio forums, tele clubs, music societies, photographic and hobby clubs.
- (ii) Expenditure on purchase and/or hire of stage material, music apparatus, make-up material, film strips, film projector, public address equipment, tape-recorders, radios, gramophone records and photographic cameras and such other visual aids to education.
- (iii) Expenditure on organisation or participation in audio-visual programmes, dramas, poetic conferences, film shows, demonstrations, exhibitions, puppet shows and manipulation and production of any of the aids included in the audio-visual methods in education.
- (iv) Expenditure on field trips, tours, excursions to places of historical and educational interest for the sake of visual education and observation subject to the provisions in Article 237.

- (v) Expenditure on conveyance and hospitality charges to artists, speakers or demonstrators in the field of audio-visual education.
- (vi) Expenditure on installation, servicing and maintenance (repair and replacement) of all audio-visual material purchased out of Pupils' Fund.

**(d) Pupils' Societies**

- (i) Expenditure on the organisation of Students Council, Literary Clubs, Cultural groups, Parent-Teacher Associations, Study Circles, Discussion groups, Historical Societies, Science Clubs and such other societies, Parishads and Mandals for the educational betterment of the students.
- (ii) Expenditure on holding of debates, cultural programmes, arranging of lectures and participation of students in debates and literary activities organised by the school or recognised bodies; on conveyance and hospitality to lecturers, or presiding officers or judges, etc. for various functions of the Pupils' Societies.
- (iii) Expenditure on stationery and other articles required in connection with regular constitution and conduct of the Pupils' Societies.
- (iv) Expenditure on hire of durries, furniture or public address equipment or on coverage of special functions.

**(e) Conduct of Examination**

- (i) Expenditure on printing of examination papers, tabulation sheets, examination registers, syllabus, date sheets, time table etc.
- (ii) Purchase of answer books, blotting papers, stationery and other articles for conducting school examinations.

- (iii) Purchase of almirahs, boxes and locks for safe custody of examination papers, if the stock of furniture purchased out of School Fund is insufficient for the purpose.
- (iv) Hiring charges for shamianas, durries and other articles needed for the conduct of school examinations.

**(f) School Day Celebrations**

- (i) Expenditure on hire of shamianas, loudspeakers etc. in connection with the School Day Celebrations.
- (ii) Expenditure on hire of stage material for dramas, music and other cultural programmes connected with the School Day Celebrations.
- (iii) Expenditure on printing of invitation cards, postage and stationery.
- (iv) Entertainment to visitors, students etc.

*Note*— The conditions and limits for incurring expenditure specified in Art. 201 should be strictly adhered to.

**(g) Entertainment to Special Visitors**

Expenditure on entertainment incurred on the occasion of visits of V.I.Ps. such as Ministers and foreign dignitaries. (The expenditure should be kept at the minimum on each such occasion.)



## APPENDIX 18

### SUMMARY OF LEAVE TRAVEL CONCESSION RULES

*Note* : This is only a summary. In order to check up the correctness of claims, a copy of G. I. Brochure 'Compilation of L.T.C. rules' may be obtained.

#### **Applicability**

1. The L.T.C. Rules are applicable to all regular employees of the Sangathan including those on deputation on foreign service provided that provision for the concession has been incorporated in the deputation orders. Ad hoc and part-time employees are not eligible for the concession. Only those employees, whose home towns are beyond the *initial distance* (160 K.Ms. in the case of Class IV employees and 400 K.Ms. in other cases) from their headquarters and who have completed one year of continuous service on the date of journey, shall be eligible for the concession.

#### **Home Town**

2. The term *Home Town* means the permanent home town or village as entered in the Service Book or such other place as has been declared by the employee with due regard to the provisions in the L.T.C. Rules. In every case the journey should be to the home town and back, but it need not necessarily commence from or end at the headquarters of the employee. The assistance will, however, be limited to the amount admissible had the journey been performed between the headquarters and the home town.

#### **When Concession is available**

3. (a) The concession is available once in a fixed block of two calendar years (1966-67, 1968-69 and so on). The concession admissible for a particular block, which is not availed of during that block, may be availed of in the first

year of the next block by the employee and his family independently of each other. An employee who has a family living away from his place of work, may avail of the concession for himself/herself alone every year instead of having the concession for both self and family once in a block of two years. The date of commencement of the outward journey decides the block to which the concession should be debited.

- (b) The concession can be availed of by the employee (as distinct from his/her family) only during a period of regular leave for 15 days or during vacation, after giving prior information to the Controlling Officer. No leave is necessary for the travel of family members. This condition of 15 days' leave can be relaxed by the Commissioner in the interest of the Sangathan. The concession is not admissible for journeys performed during casual leave or holidays/breaks.

#### **For whom Admissible**

4. (a) The concession is admissible for the employee and his family as defined in S.R. 2 (8) for purposes of T.A. on transfer.
- (b) The concession is admissible to the family members with reference to the facts existing at the time of forward and return journeys independently as exemplified in the L.T.C. Rules.
- (c) In the case of husband and wife who are both Kendriya Vidyalaya employees or one of them is a Govt. employee and the other is a Kendriya Vidyalaya employee, the concession may be availed of by only one (and not both) as the family member of the other without complying with the condition of availing of 15 days' leave. If, however, they put up separate claims in their individual offices, the condition of 15 days' leave will apply to each of them.

**Extent of Concession**

5. (a) The concession is restricted to journeys within India and is admissible for journeys between places connected by rail/partly connected by rail and partly connected by road/steamer services and also between places not connected by rail.
- (b) For the *initial distance* the cost of the journey is to be borne in full by the employee each way by whatever class of accommodation it might have been performed. For the remaining distance, the Sangathan will meet the actual fares, in full, in accordance with the T.A. rules in so far as the entitlement of class of accommodation at the time of undertaking the journey and the route used are concerned. In other words, beyond the 'initial distance' an employee may travel in a higher or lower class, but the assistance would be limited to the fare of the accommodation of the entitled class and/or the lower class, to the extent actually used, by the shortest route on a through ticket basis.
- (c) The entitlement of the concession under various circumstances is summarised below:

<i>Circumstances</i>	<i>Extent of concession</i>
(i) Travelling in De Luxe train (3rd class) by employees who are normally entitled to travel by 1st or 2nd class	Surcharge for the distance in excess of 400 K.Ms. will be reimbursed
(ii) Travelling by 3rd class Sleeper accommodation by employees who are normally entitled to travel by 1st or 2nd class	The extra cost for the Sleeper accommodation will be reimbursed
(iii) Performing a journey by a longer route which is not the cheapest in two different classes beyond the <i>initial distance</i>	The entitled class rate will be admissible for the corresponding proportion of the shortest or cheapest route and the lower class rate for the remaining mileage by such route

- |   |  |
|---|--|
| (iv) Travelling by road between places connected by rail  | Railway fare by the authorised class or on the basis of actual expenses, whichever is less   |
| (v) Travelling by road between places not connected by rail   | Where a recognised public transport system exists, actual fare for the appropriate class of accommodation, otherwise, lower road mileage under S.R. 46   |
| (vi) Availing railway concession such as students concession, return ticket concession etc., in conjunction with L.T.C. | Fare for the 'initial distance' at either end to be calculated proportionately on the basis of concessional fare and this amount deducted from the total fare paid. The balance is to be reimbursed. |

### **Preferment of Claim**

6. The concession may be availed of by the employee and his family independent of each other. The members of family may either travel together or separately in groups as may be convenient to them; in the latter case, the concession will be admissible for each group if the outward journey of the last such group commences before the expiry of six months from the date of commencement of the outward journey by the first group and the return journey of each group is completed within six months from the date of commencement of the outward journey by that group.

In support of the claim evidence of the journey actually having been performed, such as Cash Receipt issued by the Railway should be produced.

### **L.T.C. Advance**

7. Advance for L.T.C. may be granted by the Controlling Officer limited to four-fifths of the estimated amount admissible. The advance may be drawn for both the forward and return journeys, provided the period of leave taken by the employee or the period of anticipated absence of the family members does not exceed 90 days. If the limit is exceeded, advance may be drawn only for the outward journey.

If the limit of 90 days is exceeded after the drawal of the advance, one half of the advance should be refunded forthwith.

The amount of the advance should be debited to the head *Leave Travel Concession* under *Pay and Allowance*.

Advances to temporary employees will be sanctioned only on production of a surety from a permanent employee of the K.V.S.

**Record Assistance**

8. A record of all assistance granted to an employee should be kept in the Service Book.

## APPENDIX 19

### SUMMARY OF CHILDRENS' EDUCATIONAL ALLOWANCE RULES

#### 1. Persons who are Eligible

- (i) All permanent employees, whose pay does not exceed Rs. 459 p.m. (including Dearness Pay).
- (ii) Temporary employees having not less than 3 years' service, whose pay does not exceed Rs. 459 p.m. (including Dearness Pay).
- (iii) Deputationists whose pay does not exceed Rs. 459 p.m. (including Dearness Pay) and in whose case provision for drawal of the allowance had been made in the terms of deputation.

#### 2. Basic Conditions for Eligibility

- (i) Eligible only for children who study in a school away from the station at which the employee is posted and/or residing.

*Notes*—(1) The term 'Station' means the municipality, suburban municipality, notified area or cantonment as is contiguous to the municipality or other areas as may be notified by the Central Govt.

- (2) Even if the children stay with the other parent (not being a Central Govt./K.V. employee) at a place away from the headquarters and residence of the employee, the allowance is admissible.

- (3) If both husband and wife are K.V. employees or one is a Kendriya Vidyalaya employee and another is a Central Govt. employee, and the pay of either of them exceeds Rs. 459 p.m. (including Dearness Pay) and/or the children are studying in a station at which either parent is working and/or residing, the allowance is not admissible.
  - (4) If an employee goes to another station temporarily but the children continue to study at the old station with one or more members of the family, the allowance will not be admissible for the absence at the temporary place.
  - (5) The allowance will be admissible during short periods not exceeding four months, when
    - (a) The employee may go and stay with child/children while on leave; or
    - (b) The child/children may come to live with the parents and the administrative authority is satisfied on the basis of a certificate from a recognised Regd. medical practitioner that the child is forced to remain away from studies due to illness.
- (ii) The eligibility for the allowance commences from the month following that in which the child attains the age of 5 and shall cease at the end of the academic year in which the child attains the age of 18.
- (iii) The allowances are admissible only to legitimate children including step children and adopted children (where adoption is recognised) wholly dependent on the employee.

(iv) The child shall be enrolled in

- (a) a school recognized by the State educational authorities;  
or
- (b) a school which prepares students for the Matriculation Examination conducted by a University and which is affiliated to and is recognized by such a University;  
or
- (c) a school which is affiliated to the Central Board of Secondary Education, New Delhi;  
or
- (d) a Junior Technical School.

3. (a) Quantum of Allowance

	<i>Explanation</i>	<i>Amount</i>	<i>Ceiling limit</i>
Primary classes	Class I to V	Rs. 10.00 p.m. per child	} Maximum Rs. 50 p.m.
Secondary classes	Class VI to X	Rs. 15.00 p.m. per child	
Higher Secondary classes	Class XI or P.U.C. or 1st year of Intermediate after passing the Secondary Examination	Rs. 15.00 p.m. per child.	

*Note*— If a child is in receipt of scholarship from any source, the allowance should be reduced by the amount of scholarship. If the scholarship exceeds the rate of the allowance, the allowance will not be admissible for that child for the period for which scholarship is received.



**(b) Marginal Adjustment in respect of Employees Drawing Pay Between Rs. 460 and Rs. 509 (Including Dearness Pay)**

- (i) Amount equal to the difference between Rs. 459 plus the allowance admissible thereon on the one hand and the actual pay on the other hand.

	<i>Actual pay</i> Rs.		<i>Total</i> Rs.
<i>Example (1)</i>			
2 children studying in the Higher Sec. classes.	Rs. 470	Rs. 459+allowance admissible for Rs. 459: Rs. 30	489
Allowance admissible = (489-470) = Rs. 19/- p.m.			

	<i>Actual pay</i> Rs.		<i>Total</i> Rs.
<i>Example (2)</i>			
2 children in primary and 3 children in Sec. classes.	485	Rs. 459+allowance admissible for Rs. 459: Rs. 50	509
Allowance admissible = (509-485) = Rs. 24/- p.m.			

- (ii) Marginal adjustment is not admissible if both husband and wife are employed in Kendriya Vidyalaya or one is employed in Kendriya Vidyalaya and other in Central Government and the pay of either of them exceeds Rs. 459/- p.m. (including Dearness Pay).

**4. Duration upto which Allowance can be Drawn**

- (i) The allowance may be paid for 12 months irrespective of the fact that the fees are paid for 8 or 9 months and no fees are paid during the vacation and the children join the employee during the vacation or whether there is freeship for fees or whether the child fails in the examination.

- (ii) In the case of a student who is successful at the final (Secondary/Higher Secondary) examination, the allowance may be paid upto the end of the month in which the examination is completed or up to the end of the month upto which the school fees are charged, whichever is later.
- (iii) In the case of students who fail in the final examination mentioned above but resume their studies, the allowance may be paid for the entire period of vacation.
- (iv) Even on retirement or discharge of the employee for want of a vacancy, the allowance may continue to be paid till the end of the academic year provided the children study and stay at a place other than the one at which he retired or the discharged employee resides.
- (v) If an employee is removed or dismissed from service, the allowance should be discontinued.
- (vi) In the event of death of an employee the allowance may be continued to be paid till the end of the academic year.
- (vii) When a child is withdrawn from or admitted in a school during the course of a month, the allowance may be paid for the whole of the month.

## APPENDIX 20

### SUMMARY OF RULES ON REIMBURSEMENT OF TUITION FEES TO THE STAFF

#### Persons who are Eligible

1. All whole-time employees of the Sangathan, including deputationists, whose pay does not exceed Rs. 720/- p.m., including Dearness Pay, are eligible. If an employee draws pay at a rate exceeding Rs. 720/- p.m. (including Dearness Pay), the reimbursement will be allowed only if he draws pay at a rate not exceeding Rs. 720/- p.m. for at least 15 days.

*Notes*—1. Where both husband and wife are employed in the K.V.S. or one is a K.V. employee and another is a Central Government employee, reimbursement of tuition fees will be admissible in respect of one of them only, provided that it will not be admissible if the pay of either of them, including dearness pay, exceeds Rs. 720/- p.m.

2. If an employee's wife or husband is employed outside the K.V.S. and is entitled to the facility of reimbursement of tuition fees in respect of her/his children from that employer the concession to the employee will be correspondingly reduced.

#### Basic Conditions for Eligibility

2. (a) The reimbursement is to be allowed in all classes subsequent to the primary classes upto the stage which makes the child eligible for entry into the three year degree course in India, that is, for education in recognised Middle Schools, High Schools, Higher Secondary Schools, and corresponding classes in Technical and other Vocational

Schools, for P.U.C. classes or the first year class of an Intermediate college or of a technical college.

*Exceptions*

- (i) No reimbursement is admissible in respect of diploma course in Polytechnic (recognised) if the duration of the course is the same for students qualifying Higher Secondary/equivalent and Secondary/equivalent. (If, however, students who have qualified in Secondary/equivalent are required to spend one more year in the Polytechnic than those who have qualified in Higher Secondary or equivalent, then reimbursement will be admissible for the first year.)
  - (ii) In West Bengal tuition fees paid in respect of primary classes may be reimbursed to an extent not exceeding that prescribed by the West Bengal Government for corresponding classes in Government schools.
  - (iii) In the State of Gujarat where certain aided primary schools are having classes from V to VII and charging tuition fees therefor, reimbursement will be admissible for these classes subject to other conditions and limitations.
- (b) The reimbursement will be admissible only in respect of education in recognised schools, that is, if the child is enrolled in—
- (i) a school recognised by the State Government; or
  - (ii) a school which prepares students for the Matriculation examination conducted by a University and which is affiliated to and is recognised by such a University;  
or
  - (iii) a school which is affiliated to the Central Board of Secondary Education, New Delhi;  
or

- (iv) a school (including a Public School) which prepares students for Indian School Certificate examination. (The equation of classes in such schools with the classes in Government schools may be decided in consultation with the State Government.)

### Extent of Reimbursement

#### 3. (a) *Type of school* *Extent of reimbursement*

- |   |  |
|---|--|
| (i) Conventional Government schools   | Actual tuition fees charged  |
| (ii) Aided and unaided schools  | Tuition fees not exceeding those prescribed by the State Government for corresponding classes in Government schools. |
| (iii) Special type of Government schools, such as Anglo-Indian School in West Bengal, Model High School in Punjab State | Not exceeding the tuition fees charged for corresponding classes in conventional Government schools                  |
| (iv) Demonstration multipurpose school run by N.C.E.R.T.  | Actual tuition fees charged  |
| (v) Kendriya Vidyalayas   | -do-   |

- (b) Only fees for subjects taught as part of the regular school curriculum may be reimbursed. (For example, Science fee and Music fee in case science/music is taught as a subject.) Admission fee, Library fee, Games fee, etc. are *not admissible*.

- (c) When scholarship (Government or non-government) is given and the amount thereof is less than the tuition fees paid, the difference to the extent admissible, is reimbursible.
- (d) Where a partial freeship is awarded to the students, only the tuition fees actually paid will be reimbursed.

**For whom Admissible**

4. The concession is admissible only in respect of employee's legitimate children including step children and adopted children wholly dependent on the employee.

**Preferment of Claim**

- 5. (a) At the time of initial claim and subsequently every year a certificate from the Headmaster to the effect that the school is a recognised one should be submitted in respect of all schools other than Government/Municipal/Panchayat Samiti/Zila Parishad schools.
- (b) The claim is to be drawn in separate paybills on a monthly basis (if the fees are paid monthly) or quarterly basis (if the fees are not paid monthly).

**Record of Assistance**

6. The Principal should maintain a record of claims in the prescribed form (CS 35).

## APPENDIX 21

### SUMMARY OF PENSION RULES AND PROCEDURE IN REGARD TO PAYMENT OF PENSION

*Note*— The purpose of this Appendix is to present at a glance the salient features of the pension rules of the Government of India as adopted by the Sangathan. This Appendix should not therefore be treated as exhaustive or carrying any authority of its own. The pension rules of the Government of India are contained in the Civil Service Regulations (C.S.Rs.) and Liberalised Pension Rules (L.P.Rs.). A reference to the Article of the C.S.Rs. or the orders in the L.P.Rs. has been given in this Appendix for guidance wherever necessary.

#### Summary of Pension Rules

1. Broadly speaking, in respect of the employees of the Sangathan the quantum of pension and the provision in regard to nomination are regulated by the L.P.Rs. while the main principles for reckoning *qualifying service* and *emoluments* for calculating pension are regulated by the C.S.Rs.

2. The pension scheme of the Sangathan came into effect from 2nd April 1968. It is applicable only to those regular employees of the Sangathan (as distinct from deputationists and *ad hoc* appointees) who have opted for the pension scheme in response to Sangathan's Circular No. 1/68- CSO (A/cs) of May 68 and who retire or die in harness on or after 2nd April 68. In respect of new employees appointed after the issue of the Circular mentioned above, option for pension or C.P.F. scheme should be obtained within the completion of one year of their service under the Sangathan. The pension scheme will not be extended to such of those employees who opted for the C.P.F. scheme prior to the issue of the Circular mentioned above and who failed to exercise the option given in that circular.

3. In this Appendix the term *pension* includes gratuity except where it is used in contradistinction to gratuity.

(Art. 41 C.S.Rs.)

4. The benefits which accrue under the pension scheme comprise:

- (i) *Pension*, which is a recurring monthly payment payable on retirement after completion of *qualifying service* (as defined in Para 5 below) of not less than ten years.
- (ii) *Service gratuity*, which is a lump sum payment payable in the event of retirement after completion of *qualifying service* of less than ten years.
- (iii) *Death-cum-retirement-gratuity*, which is a lump sum payment payable on retirement or on death to the approved nominee/claimant on behalf of the deceased employee.
- (iv) *Family pension*, which is payable monthly to the approved nominee/claimant on the death of an employee, for a specified period.
- (v) *Compassionate allowance*, which is payable only in exceptional circumstances to an employee who has been dismissed or removed for misconduct, insolvency or inefficiency.

(Art. 353 C.S.Rs.)

5. Eligibility to pension is based on *qualifying service*. *Qualifying service* may be defined as the service or part thereof rendered by an employee which fulfils the conditions mentioned below:—

- (i) The service must be under the Sangathan and paid for by the Sangathan. Accordingly, the service rendered by an employee in a school which has been taken over under the Central Schools Scheme does not count for pension. Similarly, the service rendered by an employee in a Govt. department prior to his absorption in the Sangathan does not count for pension. (Such cases would be



governed by the terms of absorption settled in consultation with the Govt. concerned.)

(Art. 361 C.S.Rs.)

- (ii) The employment must be substantive and permanent. Provided that in the case of an employee who has been confirmed in a permanent post on or before the date of retirement, the temporary or officiating service rendered prior to the confirmation will count if such service is followed without 'interruption' (as defined) by confirmation.

(Art. 368 C.S.Rs.)

Provided further that the temporary service of a regular employee on pensionable establishment will count for family pension in the event of death while in service, if only a minimum of one year of service has been rendered.

(Family Pension Scheme, 1964)

- (iii) The service of an employee shall qualify for pension only from the date of completion of eighteen years of age.

(Art. 358 C.S.Rs.)

- (iv) All periods of leave *with allowances* sanctioned by the competent authority shall count as service. Refused leave (i.e. leave taken after the date of superannuation) does not, however, count as service for pension.

Except in the cases mentioned below, extraordinary leave does not count for pension:

- (a) E.O.L. taken on medical certificate;
- (b) E.O.L. taken due to the inability of the employee concerned to join or rejoin duty due to civil commotion or a natural calamity provided no other type of leave is admissible; and

- (c) E.O.L. taken for prosecuting higher scientific and technical studies specifically authorised by the Sangathan.

In cases (a) to (c) above, the orders of the appointing authority should be obtained at the same time as the occasion arises and not later and the decision of the appointing authority shall be final.

- (v) Period of suspension adjudged as penalty under F.R. 54 shall count only to such extent as the competent authority may declare.

(Art. 416 C.S.Rs.)

- (vi) Resignation from the service of the Sangathan or dismissal or removal from it for misconduct, insolvency, inefficiency not due to age, or failure to pass a prescribed examination entails forfeiture of past service.

(Art. 418 C.S.Rs.)

- (vii) (a) The following cases constitute *interruption* in service and such interruptions entail forfeiture of past service:—

- (i) Unauthorised absence from duty, unless such absence is regularised by leave at the discretion of the authority empowered to sanction leave;
- (ii) Unauthorised absence in continuation of authorised leave of absence;
- (iii) Failure to comply with an order of transfer after an employee has been relieved, unless the period of absence is regularised by the authority ordering the transfer, by grant of leave.

Provided that suspension where it is immediately followed by reinstatement, whether to the same or a different office or where the employee dies or is permitted to retire or is retired while under suspension, shall not be treated as interruption.

(Art. 420 C.S.Rs.)

- (b) Interruptions in service can be condoned by the authority competent to fill the appointment held by an employee at the time condonation is applied for, upon such conditions as it may think fit in each case.

(Art. 422 C.S.Rs.)

6. The various classes of pensions and the circumstances in which they are payable are as follows:—

- (i) *Compensation pension.* When an employee is discharged owing to the abolition of a permanent post and alternative post is not offered to him/her.

(Art. 426 C.S.Rs.)

- (ii) *Invalid pension.* When an employee who by bodily or mental infirmity is permanently incapacitated for service in the Sangathan by the approved medical authority and the prescribed procedure is followed.

(Arts. 441 to 455 C.S.Rs.)

- (iii) *Superannuation pension.* On attaining the age of superannuation in accordance with the rules in vogue in the Sangathan at the time of retirement.

- (iv) *Retiring pension.* On completion of qualifying service for thirty years provided a notice in writing is given at least three months before the prospective date of retirement either by the employee or the Sangathan.

(Rule 2 of L.P.Rs.)

### Calculation of Pension

7. The amount of pension as distinct from gratuity is calculated on the basis of qualifying service reduced in terms of six monthly period and the *average emoluments* (as defined) during the three years preceding the date of retirement.

The amount of Service Gratuity and D.C.R. Gratuity is calculated on the basis of the qualifying service reduced in terms of six monthly period and the *emoluments* (as defined) drawn immediately before retirement or death as the case may be.

The term *emoluments* for the above purposes means *pay* as defined in F.R. 9(21), i.e. basic pay, special pay, and personal pay, drawn immediately before retirement. This definition takes effect from 15th June, 1968.

(Art. 486-C. C.S.Rs.)

Family pension under the Family Pension Scheme is calculated on the pay (as defined in F. R. 9 (21)) drawn on the date of death while in service or immediately before the retirement in case death takes place after retirement.

### Quantum and Limits for Pension

8. An employee's claim to pension is regulated by the rules in force at the time of retirement (or death as the case may be).

(Art. 4 C.S.Rs.)

The broad qualifying limits and quantum for the various forms of pension as per the rules in vogue at present are as follows (the details are not exhaustive):

<i>Form of pension</i>	<i>Minimum qualifying service</i>	<i>General basis of calculation</i>	<i>Minimum pension, etc., if any</i>	<i>Maximum pension, etc., if any</i>
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#### FOR PERMANENT EMPLOYEES

(i) Ordinary pension	10 years or 20 six monthly periods	$\frac{\text{Qualifying Service}}{80}$ of average <i>emoluments</i>	th Rs. 25/- p.m.	As prescribed
(ii) Service gratuity	Six months	Prescribed No. of months' <i>emoluments</i>	Nil	Nil

(iii) D.C.R. gratuity	Five years	One-fourth of the <i>emoluments</i> for each six-monthly period	12 times the <i>emoluments</i> on death	15 times the <i>emoluments</i> or Rs. 24000 whichever is less
	Between one year to five years	—	6 times the <i>emoluments</i> on death	—
	Less than one year	—	2 times the <i>emoluments</i> on death	—

## FOR PERMANENT OR TEMPORARY EMPLOYEES

(iv) Family pension payable for life (subject to certain conditions)	One year in case of death	certain % of pay for the prescribed pay slabs	Rs. 25/- p.m.	Rs. 150/- p.m.
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## SPECIAL ENHANCED FAMILY PENSION PAYABLE FOR 7 YEARS OR TILL THE NOTIONAL DATE OF SUPERANNUATION

7 years continuous service	50% of basic pay	Twice the normal family pension
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## FOR TEMPORARY EMPLOYEES

(v) Terminal gratuity on retirement until re-employment	Five years' continuous service	At 1/3rd of a month's pay for each completed year of service
	Ten years' continuous service	One month's pay for each completed year of service

(vi) Death gratuity	1 year to 3 years	One month's pay
	3 years to 5 years	Two months' pay
	5 years to 10 years	3 months' pay or terminal gratuity which- ever is more
	10 years and more	One month's pay for each completed year of service

### **Other Principles and Conditions Governing the Grant of Pension**

9. When an employee is required to retire on attaining a specified age, the day on which he attains that age is reckoned as a non-working day and the employee must retire with effect from and including that day .

(Art. 14 C.S.Rs.)

10. An employee can be compulsorily retired from service as a penalty by the authority competent to impose such penalty and granted a pension lesser than what is admissible normally.

(Art. 353-AA. C.S.Rs.)

11. An employee cannot earn two pensions in the same office at the same time or by the same continuous service. Two employees may not simultaneously count service in respect of the same office.

(Art. 355 C.S.Rs.)

12. The authority who sanctions the pension may commute retrospectively periods of absence without leave into leave without allowances.

(Art. 421 C.S.Rs.)

13. Interruptions and deficiencies in the qualifying service may

be condoned by the competent authority on such conditions as it may deem fit.

(Arts 422 & 423 C.S.Rs.)

**14.** The full pension admissible under the rules cannot be claimed as a matter of right unless the service rendered is approved by the appointing authority. In cases wherein the service has not been thoroughly satisfactory, the appointing authority can make such reduction in the pension as it thinks proper.

(Art. 470 C.S.Rs.)

**15.** Future good conduct is an implied condition of every grant of a pension. The Sangathan reserves the right of withholding or withdrawing a pension or any part of it, if the pensioner be convicted of serious crime or be guilty of grave misconduct.

(Art. 351 C.S.Rs.)

**16.** The Sangathan reserves to itself the right of withholding or withdrawing a pension or any part of it, whether permanently or for a specified period and the right of ordering the recovery from a pension of the whole or part of any pecuniary loss caused to the Sangathan, if in a departmental or judicial proceeding, the pensioner is found guilty of gross misconduct or negligence during the period of his service, including service rendered upon re-employment.

(Art. 351-A. C.S.Rs )

**17.** The death-cum-retirement gratuity admissible under the L.P.Rs. is in the nature of gift and as such the Sangathan has the right to recover any dues from it in respect of an employee even without obtaining his consent, or without obtaining the consent of the members of his family in the case of the deceased employee, as the case may be.

**18.** The amount of pension (including Family Pension) shall be expressed in whole rupees and where the pension calculated according to the rules contains a fraction of a rupee, it shall be rounded off to the next higher rupee.

(Art. 468-A. C.S.Rs.)

### **Option for the Pension Scheme**

19. All employees who were in service before the 2nd April 1968 or who are recruited on or after that date are required to exercise an option for the pension scheme or the C.P.F. Scheme in Form I given at the end of this Appendix. The option so exercised will be final and no further change will be allowed under any circumstances.

If an employee who has been contributing to the C.P. Fund dies without exercising the option for pension, he shall be deemed to have opted to remain under the existing C.P.F. benefits.

The option exercised by an employee should be examined by the Principal to see whether it is complete. Thereafter the option should be pasted in the Service Book of the employee. The option should be countersigned by the Principal in respect of the staff and by the Chairman (or authorised member of the Management Committee) in respect of the Principal. An entry should also be made in the body of the Service Book under the signature of the authority mentioned above.

### **Nomination**

20. In order to facilitate the settlement of claims for gratuity in the event of death, it is necessary that side by side with the option, nomination in Form II (A or B or C or D) is obtained. Instructions for furnishing nomination are also given at the end of Form II. For the purpose of Family Pension, details of members of family (viz., wife/husband, minor sons and unmarried minor daughters), such as name, date of birth of each member and his/her relationship with the employee, should be obtained in the form of a statement. Both the nomination and the statement relating to family members should be countersigned by the Principal/Chairman (or authorised member) and pasted in the Service Book of the employee. Additions and alterations to the above statement and nomination for gratuity will be made by the Principal/Chairman from time to time, only on receipt of written request from the employee concerned.



### Contribution to G.P. Fund by Optees for Pension Scheme

21. Employees who opt for the pension scheme should, from the month of option, subscribe to the General Provident Fund in accordance with the G.P.F. Rules of the Sangathan (*vide* Appendix 22). In respect of those employees who opted for the C.P.F. Scheme prior to the introduction of the pension scheme and who subsequently opted for the pension scheme, the Sangathan's share of C.P. Fund together with interest thereon should be credited back to the Sangathan. The pensionary benefits will not be extended in such cases unless the Sangathan's share of C.P. Fund is refunded. A note of this refund should be kept in the Service Book of the employee.

#### FORM I

#### (OPTION TO BE FURNISHED BY EACH EMPLOYEE)

1. I \_\_\_\_\_ (Block Letters) hereby opt for the Contributory Provident Scheme/Pension-cum-General Provident Fund Scheme in compliance with Kendriya Vidyalaya Sangathan's Circular No. \_\_\_\_\_ /68-K.V.S. (A/cs), of May 1968.
  
2. In exercising this option I hereby declare that I have understood/\*\*I have been given to understand, the comparative advantages and disadvantages of the pension/C.P.F. scheme and I agree that this option shall be final and irrevocable.

Signature of the  
employee:

... ..

Name in Capital  
letter:

... ..

Designation:

... ..

Name of

Kendriya Vidyalaya

... ..

Date:-

*Two witnesses to the signature of the optee*

Signature and date (1) \_\_\_\_\_ (2) \_\_\_\_\_

Name and designation \_\_\_\_\_

Address \_\_\_\_\_

\*\*Strike out whichever is not applicable.

**CERTIFICATES**

*(Applicable to illiterate employee)*

The advantages and disadvantages of the pension/C.P.F. scheme were explained to Shri \_\_\_\_\_ in my presence

Signature of Principal

**OPTION COUNTERSIGNED**

Signature of Principal/Chairman  
or authorised member

**FORM II**

**NOMINATION FOR DEATH-CUM-RETIREMENT  
GRATUITY**

**A**

*(When an employee has a family and wishes to nominate  
one member thereof)*

I hereby nominate the person mentioned below, who is a member of my family, and confer on him/her the right to receive any gratuity that may be sanctioned by the Sangathan in the event of my death while in service and the right to receive on my death any gratuity which having become admissible to me on retirement may remain unpaid at my death.

<i>Name and address of nominee</i>	<i>Relationship with employee</i>	<i>Age</i>	<i>Contingencies on the happening of which the nomination shall become invalid</i>	<i>Name, address and relationship of the person or persons, if any, to whom the right conferred on the nominee shall pass in the event of the nominee pre-deceasing the employee or the nominee dying after the death of the employee but before receiving payment of the gratuity</i>	<i>Amount or share of gratuity payable to each**</i>
1	2	3	4	5	6

This nomination supersedes the nomination made by me earlier on \_\_\_\_\_, which stands cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 197  
at \_\_\_\_\_.

Witnesses to signature

1. \_\_\_\_\_
2. \_\_\_\_\_

Signature of employee

**\*\*Note**—This column should be filled in so as to cover the whole amount of gratuity.

*Nomination accepted*

Signature of Principal/Chairman

**NOMINATION FOR DEATH-CUM-RETIREMENT GRATUITY****B**

*(When an employee has no family and wishes to nominate one person)*

I, having no family, hereby nominate the person mentioned below and confer on him/her the right to receive any gratuity that may be sanctioned by the Sangathan in the event of my death while in service and the right to receive on my death any gratuity which having become admissible to me on retirement may remain unpaid at my death:-

*Columns and other particulars as in Form 'A'.*

This nomination supersedes the nomination made by me earlier on \_\_\_\_\_, which stands cancelled.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 197  
at \_\_\_\_\_ .

Witnesses to signature

1. \_\_\_\_\_

2. \_\_\_\_\_

Signature of employee

*Note*— Column (Col. 6) should be filled in so as to cover the whole amount of gratuity.

*Nomination accepted*

Signature of Principal/Chairman

## NOMINATION FOR DEATH-CUM-RETIREMENT GRATUITY

### C

*(When an employee has a family and wishes to nominate more than one member thereof)*

I hereby nominate the persons mentioned below, who are members of my family and confer on them the right to receive, to the extent specified below, any gratuity that may be sanctioned by the Sangathan in the event of my death while in service and the right to receive on my death, to the extent specified below, any gratuity which having become admissible to me on retirement may remain unpaid at my death.

<i>Name and addresses of nominees</i>	<i>Relation-ship with employee</i>	<i>Age</i>	<i>Amount or share of gratuity payable to each*</i>	<i>Contingen-cies on the happening of which the nomi-nation shall become invalid</i>	<i>Name, address and relationship of the person or persons, if any, to whom the right conferred on the nominee shall pass in the event of the nominee pre-deceasing the employee or the nominee dying after the death of the employee but before receiving pay-ment of the gratuity</i>	<i>Amount or share of gratuity payable to each**</i>
---------------------------------------	------------------------------------	------------	---	--	---	--

This nomination supersedes the nomination made by me earlier on \_\_\_\_\_, which stands cancelled.

*Note*—The employee shall draw lines across the blank space below the last entry to prevent the insertion of any name after he has signed.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 197  
at \_\_\_\_\_.

Witnesses to signature

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

Signature of employee

*\*Note 1.* This column should be filled in so as to cover the whole amount of gratuity.

*\*\*Note 2.* The amount/share of gratuity shown in this column should cover the whole amount/share payable to the original nominees.

*Nomination accepted*

Signature of Principal/Chairman

**NOMINATION FOR DEATH-CUM-RETIREMENT  
GRATUITY**

D

*(When an employee has no family and wishes to nominate  
more than one person)*

I, having no family, hereby nominate the persons mentioned below and confer on them the right to receive to the extent specified below, any gratuity that may be sanctioned by the Sangathan in the event of my death while in service and the right to receive on

my death, to the extent specified below, any gratuity which having become admissible to me on retirement may remain unpaid at my death:-

*Columns and other particulars as in Form 'C'.*

This nomination supersedes the nomination made by me earlier on \_\_\_\_\_, which stands cancelled.

*Note*--The employee should draw lines across the blank space below the last entry to prevent the insertion of any name after he has signed.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 197

Witnesses to signature

1. \_\_\_\_\_

2. \_\_\_\_\_

Signature of employee

*Nomination accepted*

Signature of Principal/Chairman

**INSTRUCTIONS FOR FURNISHING THE  
NOMINATION FOR D.C.R.G.**

If at the time of making the nomination an employee has a family (as defined below), the nomination should be made only in favour of a member of the family, otherwise, it can be made in favour of a person or persons or a body of persons, corporate or incorporate, which on his/her acquiring a family subsequently shall become void.

Family includes the following relatives:—

- (i) Wife or husband as the case may be;
- (ii) Sons, unmarried or widowed daughters including step children and adopted children;
- (iii) Brothers below the age of 18 years and unmarried and widowed sisters (including step brothers and sisters);
- (iv) Father, mother;
- (v) Married daughters; and
- (vi) Children of a pre-deceased son.

If an employee nominates more than a person, he shall specify the amount or share payable to each of the nominees in such a manner as to cover the whole amount of gratuity.

In the column 'Contingency on the happening of which the nomination shall become invalid', death should not be specified. Insanity may be specified as a contingency.

An employee may at any time send a fresh nomination to the appropriate authority indicating therein that it supersedes the earlier nomination.

It is open to an employee to nominate more than one alternate nominee against any of the original nominee/nominees.



An acknowledgement confirming that the nomination made has been received should be furnished to every employee by the Principal/Chairman as the case may be.

#### **Procedure for Payment of Pension in Kendriya Vidyalaya Sangathan**

22. The application for pension and gratuity shall be submitted to the Principal of the Kendriya Vidyalaya, where the pensioner was last employed. In case of the Principal, it will be submitted to the concerned Assistant Commissioner (regional officer) of Kendriya Vidyalaya Sangathan. In the case of Superannuation or retiring pension, the application may be submitted one year in advance of the date of actual or anticipated retirement, so that there may be no delay in settling the claim.

On receipt of the formal application in the prescribed form (C.S. 63) the Principal/Asstt. Commissioner (Regional Officer) shall immediately prepare a statement of the applicant's service (*vide* bottom of Form C.S. 64) and thereafter proceed as follows:—

- (a) With reference to the service book and the leave account of the applicant, he will satisfy himself that the annual certificates of verification for the entire service are recorded therein. In case any spell or spells of service are found unverified, he shall arrange to get them verified either in his own Vidyalaya or from the Principal of the concerned Kendriya Vidyalaya with reference to the relevant pay bills. On receipt of the required certificate of verification, he shall record the necessary certificate in the service book of the applicant.
- (b) If any portion of service rendered by the employee is not capable of being verified in the manner specified in clause (a) above, the case should be referred to the Headquarters Office for consideration and orders.

23. After completing the verification in the manner indicated in para 22 above, the Principal of the Kendriya Vidyalaya shall fill-up the application in Form C.S. 64.

In the statement of service form all periods of leave, suspension etc. which are not reckoned as service under the Pension Rules should be carefully recorded.

24. The following papers/documents should then be sent to the Headquarters for sanction of pension:—

- (i) Application in form C.S. 64.
- (ii) Service book duly completed.
- (iii) Memorandum of emoluments drawn during the three years preceding the date of retirement.
- (iv) Last pay certificate.
- (v) Two specimen signatures attested by the Principal or two slips bearing the left hand thumb and finger impressions duly attested if the pensioner is illiterate.
- (vi) Two copies of joint photographs of the employee with his wife/her husband, duly attested.
- (vii) Copy of statement of family members.
- (viii) Formal application for pension by the pensioner in the prescribed form (Form C.S. 63).
- (ix) Address of the pensioner after retirement.
- (x) "No demand certificate" signed by the Principal. In the case of Principals, the 'no demand certificate' should be signed by the relieving Principal and countersigned by the Chairman, School Management Committee.
- (xi) If the pensioner was in occupation of a quarter owned by Defence authorities or any other Govt. Department, 'No dues certificate' from the Department concerned.
- (xii) A declaration by the applicant stating the mode of payment of pension, viz. cheque on State Bank of India, New

Delhi/Draft on any branch of State Bank of India/ Money Order. Remittance by Money Order will be only in respect of pensions up to Rs. 200/- p.m. and the Money Order commission has to be borne by the pensioner himself.

## **25. Family Pensions**

### **(a) Cases where death occurs while in service**

On receiving information of death of an employee while in service, the Principal/Asstt. Commissioner (Regional Officer) will send a letter as prescribed in Form C.S. 66 to the family of the deceased and ask for necessary documents mentioned therein.

On receiving these documents, the Service Book of the deceased and other documents will be sent to the Headquarters of the Sangathan.

### **(b) Cases where death occurs after retirement**

On receipt of the information of death of a pensioner the letter in Form C.S. 66 will be sent by the Headquarters of the Sangathan and the case for grant of Family Pension will be processed in that office.

## **26. Payment of Pensions**

- (i)** As a rule payment of pensions (including gratuity) will be made by cheque or draft crossed in favour of the pensioner. The relaxation for payment of pension by Money Order will be made only in case of illiterate pensioners and other exceptional circumstances at the discretion of the sanctioning authority subject to the condition in clause (xii) of para 24 above.
- (ii)** The gratuity will be paid in a single lump sum by a crossed cheque or demand draft. As a rule payment of gratuity will be made to the pensioner in person either at the

Headquarters Office or through the Principal of a Kendriya Vidyalaya. Name of the Kendriya Vidyalaya where the pensioner wants to receive payment of gratuity should be intimated to the Kendriya Vidyalaya Sangathan.

- (iii) Payment of monthly pension will be made by the Sangathan on or after the first day of the following month on receipt of a bill from the pensioner in the prescribed form (Form C.S. 65). The bill should be pre-receipted and should be supported by a life certificate duly signed by a Gazetted Officer of the State or Central Government or Principal of a Kendriya Vidyalaya or a Police Officer not below the rank of Sub-Inspector, Inspector in-charge of a police station or Post Master or a departmental Sub-Post Master or an Inspector of Post Offices.

The life certificate should be dated not earlier than the last day of the month for which the pension is claimed.

- (iv) When a pensioner is a minor or is for any other reason incapable of managing his own affairs, payment of pension will be made to regularly appointed manager or guardian. The authority of appointment of such manager or guardian should be signed by a District Magistrate/Collector. Payment of pensions may be made to such a manager or guardian in the same way as to the Original holder, provided that sufficient proof is forthcoming at the time of each payment of the Original holder being alive and eligible to receive the pension for the period covered by the payment.
- (v) In the case of a female pensioner, whose pension is terminable on marriage or remarriage, a declaration of non-marriage should be attached to the bill for pension every month.

## **27. Procedure at Headquarters**

As soon as an application for pension is received the case should be entered in a Register called here-in-after as 'Register of pension

cases'. The register will be maintained in the custody of the Supdt. Accounts and will be considered as an important register.

The case should then be examined thoroughly. It should be seen that:—

- (i) All the documents required to be submitted with the application have been received.
- (ii) The Service Book is complete and contains all the necessary entries regarding approval of the appointment of the employee by the Sangathan, confirmation, leave etc. and verification of services.
- (iii) Recommendation of the Principal for sanction of pension has been recorded.

After exercising the preliminary checks mentioned above the case should be processed and the period of qualifying service and the amount of pension worked out in accordance with the rules on the subject from time to time. The sanctioning authority for pensions will be Dy. Commissioner in case of all staff of Kendriya Vidyalayas, other than the Principal. In case of the Principal, the sanctioning authority will be the Commissioner, Kendriya Vidyalaya Sangathan.

After the amount of gratuity and pension payable to the pensioner has been sanctioned by the competent authority, arrangement for payment of gratuity and pension will be made. The payment will be made in accordance with the option exercised by the pensioner and approved by the sanctioning authority.

Record of payment of pensions and gratuity will be kept in a 'Register of Pension Payments'. The register shall be maintained in the prescribed form and entries of payments made will be initialled by the Accounts Officer every month. The expenditure on account of pensions shall be debited to a separate head of account *Pension and Gratuities*.

### **Re-employment of Pensioners**

28. No employee of the the Sangathan may retire with a view to being re-employed and drawing pension in addition to pay, whether in the Government service or any other service prescribed by the Sangathan.

29. When an employee who was formerly in the service of the Sangathan, obtains re-employment immediately after retirement, whether temporarily or permanently, in Government service or any other service as may be prescribed by the Sangathan, it shall be incumbent on him to declare to the appointing authority the amount of any gratuity, pension or management's share of C.P. Fund received by him. An intimation regarding such re-employment should be given to the Sangathan for such action as is deemed necessary by the Sangathan and the re-employment shall be subject to the conditions prescribed by the Sangathan.

30. Re-employment of pensioners in the Sangathan after retirement from Government service or any other service specified by the Sangathan, shall be subject to the conditions and limitations as are applicable to Central Government servants.

### **Commutation of Pension**

31. The Civil Pensions (Commutation) Rules as modified by the Liberalised Pension Rules of the Government of India shall be applicable to the employees of the Sangathan *mutatis mutandis*. An employee shall be entitled to commute a portion of his pension not exceeding one-third provided the uncommuted residue of the pension shall not be less than Rs. 240 per annum.

Provided also that the employee against whom judicial or departmental proceedings have been instituted or a pensioner against whom any such proceedings have been instituted or contemplated in consequence of any pecuniary loss caused to the Sangathan or any

instance of grave misconduct or negligence having been proved in a departmental or judicial proceedings during the period of his service, including service rendered upon re-employment after retirement covered by Rule 29 above, shall not be permitted to commute any part of his pension during the pendency of such proceedings.

Commutation of pension once made becomes absolute.

## APPENDIX 22

### SUMMARY OF GENERAL PROVIDENT FUND RULES

1. The General Provident Fund (Central Services) Rules 1960 of the Government of India are applicable to regular employees (i.e. excluding *ad hoc* and part-time employees) of the Sangathan, who have opted for the pension scheme.

2. (a) All permanent employees of the Sangathan and all temporary employees who have rendered continuous service of one year shall subscribe to the fund. An *ad hoc* employee who is selected for a post on a regular basis shall be eligible to subscribe to the fund only after completing one year of service reckoning from the date of regular appointment.

(b) A temporary employee who completes one year of continuous service during the middle of a month shall subscribe to the fund from the subsequent month.

3. (i) The amount of subscription, which shall be in whole rupees, shall be subject to the minimum and maximum mentioned below:—

	<i>Minimum</i>	<i>Maximum</i>
(a) <i>Employee who joined service on or after 2nd April '68</i>		
(i) Class IV employee drawing pay of less than Rs. 75	Rs. 4	Basic pay
drawing pay of Rs. 75 and above	Rs. 5	-do-
(ii) Other employees	6% of pay (including Spl. Pay, if any)	Basic pay plus special pay, if any
(b) <i>Employee who was in service on 2nd April '68 and who was contributing to the C.P. Fund</i>	8.1/3% -do-	-do-



(c) *Employee who was in service on 2nd April '68, but was not contributing to the C.P. Fund*

As in (a) above

- (ii) For the purpose of sub para (i) above, the pay as on the 31st March of the preceding year shall be taken into account. If the subscriber was on leave on the said date and elected not to subscribe during such leave or was under suspension on the said date, the pay to which he was entitled on the first day after his return to duty shall be taken into account. If, however, the subscriber was not in the service of the Sangathan on the said date, the pay to which he was entitled on the day he joins the fund shall be taken into account.
- (iii) When a subscriber elects to subscribe at the minimum rate of 6% or 8.1/3%, as the case may be, the fraction of a rupee will be rounded to the nearest whole rupee, 50 paise and above counting as the next higher rupee.
- (iv) The amount of subscription so fixed may be enhanced or reduced once at any time during the course of a year, provided that when the subscription is reduced, it shall not be less than the minimum prescribed in sub-rule (i) above: provided further that if a subscriber is on duty for a part of a month and on leave for the remainder of that month and if he has elected not to subscribe during leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.
- (v) A subscriber may, at his option, not subscribe during any period of leave other than earned leave of less than 30 days' duration and maternity leave.
- (vi) A subscriber shall not subscribe during the period when he is under suspension. On reinstatement after suspension, a subscriber shall be allowed the option of paying in one

lump sum, or in instalments any sum not exceeding the amount of arrear subscriptions payable for that period.

4. The G.P. Fund deposits shall be invested in the Post Office Savings Bank on or before the sixth of every month.

5. (a) An advance from the fund shall be granted by the Controlling Officer for one or more purposes authorised in Rule 12 of the G.P.F. Rules. The advance, which shall be in whole rupees, shall not exceed three months' pay (including Dearness Pay) or half the amount standing to the subscriber's credit, whichever is less.
- (b) An advance shall not, except for special reasons to be recorded in writing, be granted to any subscriber in excess of the limit laid down in sub-para (a) or until repayment of the last instalment of any previous advance together with interest thereon.
- (c) The advance shall be recovered in equal number of instalments and shall not be less than twelve (unless the subscriber so elects) and more than twentyfour. In special cases where the amount of advance exceeds three months' pay of the subscriber under sub-para (b) above the Controlling Officer may increase the number of instalments upto thirty-six.
- (d) A subscriber may, at his option, repay more than one instalment in a month.
- (e) Each instalment shall be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such instalments.
- (f) Recovery shall commence with the issue of pay for the month following the one in which the advance was drawn.
- (g) Recovery shall not be made, except with the subscriber's consent, while he is under suspension or on earned leave of 30 days' duration or more or on other kinds of leave.

- (h) If more than one advance has been made to a subscriber, each advance shall be treated separately for the purpose of recovery.
  - (i) After the principal of the advance has been fully recovered, interest shall be paid thereon at the rate of one-fifth per cent of the principal for each month or broken portion of a month during the period between the drawal and complete repayment of the principal. Interest shall ordinarily be recovered in one instalment in whole rupees unless the number of instalments exceeds twentyfour in which case it may be recovered in two equal instalments if the subscriber so desires.
  - (j) If the Controlling Officer is satisfied that the advance has been misused, recovery shall be made as prescribed in Rule 14 of the G.P.F. Rules.
6. (a) A withdrawal (non-refundable) shall be granted by the Commissioner of the Sangathan for one or more of the purposes authorised in Rule 15 of the G.P.F. Rules, to an employee who has completed 20 years of service or who is due to retire on superannuation within 10 years. The withdrawal shall not exceed one-half of the balance at the credit of the subscriber (the limit is relaxable upto three-fourth on the conditions prescribed) or six months' pay, whichever is less.
- (b) An employee who has been granted a withdrawal shall satisfy the sanctioning authority within the period prescribed that the amount withdrawn has been utilised for the purpose for which it was withdrawn, failing which the amount shall be ordered to be recovered in the manner prescribed.
- (c) A subscriber who has been granted a withdrawal for the purpose of purchasing/constructing a house or for repay-

ment of loan expressly taken for the purpose, shall fulfil the conditions prescribed in Rule 16 (3) of G.P.F. Rules.

7. The Commissioner may permit the conversion of an advance into a final withdrawal on fulfilment of the conditions for such withdrawal.

8. When an employee quits the service or retires from service, the amount standing to his credit in the fund, shall upon application made by him, become payable to him.

9. To facilitate the settlement of the provident fund dues in the event of death, a nomination shall be obtained from a subscriber in the manner provided in Rule 5 of the G.P.F. Rules. When a subscriber dies in harness, the amount due to him shall be paid to the nominee in case where a valid nomination subsists failing which the amount due shall be paid in accordance with Rule 33 of the G.P.F. Rules.

## APPENDIX 23

### List of Crafts Equipment

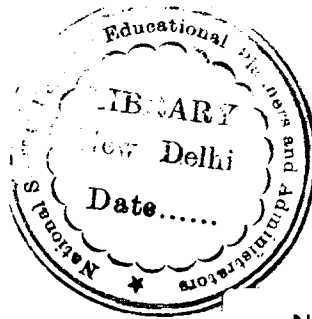
(a) *List of equipment for Electrical Gadgets and their repairs*

<i>S. No.</i>	<i>Name of Articles</i>	<i>Quantity</i>
1.	Electric motor $\frac{1}{4}$ H.P.	2 pieces
2.	Electric dynamo 6 volts	2 „
3.	Megger	2 „
4.	Voltmeter	2 „
5.	Ampere meter	2 „
6.	Standard wire guage	4 „
7.	Electric kettle 450 watts	6 „
8.	Electric iron 450 watts	6 „
9.	Electric water heater 1000 watts	6 „
10.	Electric hot plate 1000 watts	4 „
11.	Electric Soldering iron 65 watts	6 „
12.	Electric bell	12 „
13.	Electric buzzer	12 „
14.	Cycle dynamo	6 „
15.	Fluorescent lamp	8 „
16.	Insulation tape	6 rolls
17.	Wires (various types)	12 „
18.	Switches (various types)	4 dozen
19.	Valve sockets	4 „
20.	Ceiling rose	4 „
21.	D.P. Main Switch Iron clad	4 pieces
22.	D.P. Main Switch	4 „
23.	Holder (various types)	4 dozen
24.	Batten	2 bundles
25.	Casing coping	2 „
26.	Round blocks	4 dozen
27.	Wooden boards	4 „

28. Clips	2 gross
29. Wooden screws	2 „
30. Mica	4 lbs.
31. Porcelain	20 pieces
32. Asbestos	2 sheets
33. Regulators	4 pieces
34. Nails	1 lbs.
35. Pliers (side cutting)	8 pieces
36. Cutters	8 „
37. Long nose pliers	8 „
38. Screw drivers (various sizes)	2 dozen
39. Hacksaw	4 pieces
40. Handsaw	4 „
41. Poker	4 „
42. Hammer	4 „
43. Centre punch	4 „
44. Drill machine	2 „
45. Drill bits (various sizes)	2 dozen
46. Firmer Chisel	6 pieces
47. Spanner sets	2 sets
48. Adjustable wrench	4 pieces
49. Bench vice	2 „
50. Trisquare	4 „
51. Measuring tapes	4 „
52. Grinding stone	2 „
53. Half round file 9"	4 „
54. Round file 9"	4 „
55. Triangular file 9"	4 „
56. Flat file 9"	4 „
57. Test Pen	2 dozen
58. Battery 6 volts	2 pieces
59. Toaster	6 „
60. Heater elements	2 dozen

## (b) List of equipment for Sewing, Needle Work and Embroidery

S. No.	Name of Article	Quantity
1.	Tailor's Scissors	5
2.	Measuring tape (Tailor's type)	5
3.	Ruler, full size (Tailor's L-pattern with curve on one side)	5
4.	Metre ruler	10
5.	Thread and needles (assorted set)	5
6.	Thimble	20
7.	Sewing machine (hand) with Embroidery	3
8.	Sewing machine (foot) attachment	2
9.	Skirt Board	2
10.	Electric iron	2
11.	Bulletin Boards	2
12.	Pinking sleeve	2
13.	Drafting tables	2
14.	Cupboards	2



NIEPA DC



D02755

Sub. National Systems Unit,  
National Institute of Educational  
Planning and Administration

DOC. No. 2755

Date: 14/11/60